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1920

Accountants' directory and who's who

Rita Perine Merritt

Leonard Bickwit

American Society of Certified Public Accountants

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The Accountants' Directory and Who's Who

1920

RITA PERINE, Editor
LEONARD BICKWIT, Associate Editor

PUBLISHED BY
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NEW YORK

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FOREWORD

This first edition of THE ACCOUNTANTS' DIRECTORY AND WHO'S WHO makes its bow to the professional, financial and commercial public without the wonted formality of an editor's apology.

Old files of New York and Chicago business directories reveal the number of the public accountants, in years gone by, thus:

New York		*Chicago*	
1857	7	1885	8
1870	11	1895	65
1880	31	1910	115
1890	68		
1900	113		
1910	461		

A phenomenal growth was this, but what of 1920?

The respective totals for this year, counting by the names contained herein, are 1832 for New York (Borough of Manhattan) and 358 for Chicago.

Of late not only in the great cities, but everywhere, the profession of accounting has grown, still is growing, by leaps and bounds. Is it not timely that a single volume should at last set forth such data as is shown upon the following pages?

No effort has been spared to make the directory lists complete and up-to-date, and their contents and mode of arrangement will be found to be self-explanatory. Reference to the biographies will be facilitated by at least a brief study of the Chart of Abbreviations which follows the directory and precedes the biographical text. Considering that the latter had, of necessity, to be limited to a properly representative class of names, a general dividing line was drawn between those who are C.P.A.'s and those who do not hold that degree. In some instances, however, other names were recommended by financial institutions and

from other authoritative sources. Generally it has been the rule to include Chartered Accountants of Canada, while in the United States, out of high respect to the recognition of standing afforded by membership in the American Institute of Accountants, not a single name on the roll of the "A.I.A." has been intentionally denied a place among the sketches. If in some cases a sense of modesty has led some of the accountants (including even the most eminent), after our repeated requests for sketches, to withhold their biographical facts, let us here advance the doctrine that "in union there is strength," and express a hope that in the 1921 edition there may not again be the need of that occasionally repeated lament, "Other Information Unobtainable."

The facts, as obtained, are presented without prejudice to the publishers on account of any mis-statements. Many thanks go out to the several contributors, officers of state associations and others, who helped. Advice as to new names will be fairly considered in planning for the second edition, on the following terms:

No name of an accounting business, individual, co-partnership or corporate, in the United States or Canada, has been, or will hereafter be knowingly left out of the directory lists. If in the more or less arbitrary selection of names for biographical purposes some worthy ones have at first seemed to be discriminated against, a cordial invitation in now extended to the members of the profession to furnish us the facts on which to amplify the present data. Our aim is a publication fully and fairly representative of the standing of all American accountants who are possessed of recognized character, skill and practical experience.

THE FORTY-FIFTH STREET PRESS.

145 West 45th Street,
New York.
November 22, 1920.

DIRECTORY

DIRECTORY

NOTE: The "C. P. A." titles on this page are references to the Alabama degree. In one instance reference is made to an additionally held (North Carolina) degree. The same plan has been applied for each succeeding state and Canadian Province, in so far as "C. P. A." and "C. A." titles, respectively, could be confirmed as belonging thereunder.

ALABAMA

Birmingham.

Andrews, John F., C. P. A., General Auditor Kaul Lumber Co., Empire Bldg.

Birmingham Accounting & Stenographic Bureau.....Brown Marx Bldg.
T. R. Martin, B. F. Gladney.

Colvert, Elihu S. .....First National Bank Bldg.

Covington, C. C., of Covington, Sauer & Scarborough.....Woodward Bldg.

Covington, Sauer & Scarborough .....Woodward Bldg.
C. C. Covington, Conrad Sauer, Jr., C. P. A.; James J. Scarborough, Jr., C. P. A., N. C., Ala.

Cumming, W. M., C. P. A., Ga., Manager, E. F. Leathem & Co., Brown Marx Bldg.

Empire Audit Co. .....American Trust Bldg.
G. L. Lemon, C. P. A.

Gladney, B. F., of Birmingham Accounting & Stenographic Bureau, Brown Marx Bldg.

Godwin, J. R., C. P. A., of J. H. Lehman & Co., Jefferson County Bank Bldg.

Haralson, William W., C. P. A., of H. S. Miller & Co. Jefferson County Bank Bldg.

Harden Audit Co. .....American Trust Bldg.
James A. Harden, C. P. A., President

Leathem, E. F., & Co., Home Office, Memphis, Tenn....Brown Marx Bldg.
W. M. Cumming, C. P. A. Ga., Manager

Lehman, J. H., & Co. .....Jefferson County Bank Bldg.
J. H. Lehman, C. P. A., J. R. Godwin, C. P. A.

Lemon, G. L., & Co. .....American Trust Bldg.
G. L. Lemon, C. P. A. (See Empire Audit Co.)
Branches: Washington, D. C., Atlanta, Ga., Chattanooga, Tenn.

Loomis, Suffern & Fernald, Home Office, New York First National Bank Bldg.
F. Hopkinson Smith, Mem. A. I. A., Resident Manager

Birmingham—Continued

Martin, T. R., of Birmingham Accounting & Stenographic Bureau, Brown Marx Bldg.
McCarty, E. R. .....817 S. 19th St.
McCarty, T. B., C. P. A. .....407 S. 21st St.
Miller, H. S. & Co. .....Jefferson County Bank Bldg.
H. S. Miller, C. P. A., Ga., Ala.; W. W. Haralson, C. P. A.
Neville, T. S. .....Empire Bldg.
Pheylan, John H., C. P. A., H. S. Miller & Co., Jefferson County Bank Bldg.
Reed, William A., C. P. A., Treasurer Bessemer Coal, Iron & Land Co. American Trust Bldg.
Sauer, Conrad. Jr., C. P. A., of Covington, Sauer & Scarborough, Woodward Bldg.
Scarborough, James J., Jr., C. P. A., N. C., Ala., Stockham Pipe & Fittings Co., Birmingham
Schultz, O. H., C. P. A. .....Norwood
Screven, R. H., C. P. A. .....Brown Marx Bldg.
Smith, F. Hopkinson, Mem. A. I. A., Resident Manager Loomis, Suffern & Fernald, First National Bank Bldg.
Stradford, Albert .. ..Chamber of Commerce Bldg.
Urquhart Audit Co. .....Title Guarantee Bldg.
H. B. Urquhart, C. P. A.
Winslow, F. B., Auditor T. C. I. & R. R. Co. .....Birmingham

Dothan.

Williams, Robert C., C. P. A. .....Farmers Bldg.

Greenville.

Seale, William H., C. P. A. .....Planters Mercantile Co.

Jasper.

Cameron, S. A., C. P. A. .....Jasper

Mobile.

Alabama Audit Co. .....Van Antwerp Bldg.
Austin, William Gaines, Mem. A. I. A. .....Van Antwerp Bldg.
Duffee, Julian, of Screven & Duffee .....City Bank Bldg.
Horton, Frank C. .....Van Antwerp Bldg.
Lyons, Windham .....9 N. Conception St.
McMouy, Augustin .....106 St. Joseph St.
Pritchard, Vivian R., C. P. A., of Rosson, Smith & Pritchard Lowenstein Bldg.
Rosson, George T., C. P. A., of Rosson, Smith & Pritchard, Lowenstein Bldg.

Mobile—Continued

Rosson, Smith & Pritchard .....Lowenstein Bldg.
George T. Rosson, C. P. A.; Walter K. Smith, C. P. A.; Vivian R. Pritchard, C. P. A.

Screven, Murray L., of Screven & Duffee .....City Bank Bldg.

Screven & Duffee .....Lowenstein Bldg.
Murray L. Screven, Julian Duffee

Smith, Walter K., C. P. A., of Rosson, Smith & Pritchard, Lowenstein Bldg.

Montgomery.

Alabama Audit Co. .....Bell Bldg.

Aldridge, Mayer W., C. P. A., of Wright, Aldridge & Co. First National Bank Bldg.

Caldwell, William C., Secretary State Board of Control and Economy, State Capitol

Crane, Harold C., C. P. A., Mo., Ala., Mem. A. I. A., of Trost, Crane & Trost, First National Bank Bldg.

Dowe, James E., C. P. A., of Troy & Dowe .....Bell Bldg.

Trost, Crane & Trost .....First National Bank Bldg.
Henry A. Trost; H. C. Crane, C. P. A., Mo., Ala., Mem. A. I. A.; Charles G. Trost, Managing Partner at Columbus, Ga.

Trost, Henry A., of Trost, Crane & Trost.....First National Bank Bldg.

Troy, Robert E., C. P. A., of Troy & Dowe .....Bell Bldg.

Troy & Dowe .....Bell Bldg.
Robert E. Troy, C. P. A.; James E. Dowe, C. P. A.

Wright, Aldridge & Co. .....First National Bank Bldg.
Percy V. Wright, C. P. A.; Mayer W. Aldridge, C. P. A.

Wright, Percy V., C. P. A., of Wright, Aldridge & Co. First National Bank Bldg.

ALASKA

Austin, W. C. & Co., Home Office, Seattle, Wash.
Branches: Cordova, Fairbanks, Valdez.

ARIZONA

Douglas.

Cuthbert, H. T., & Co. .....First National Bank Bldg.
Hugh Thornton Cuthbert, C. P. A., Ohio; C. A. Edinburgh, Mem. A. I. A. Branch: Phoenix.

Lambert, F. G., ...**Douglas**

Phoenix.

Crane, A. W. .....Phoenix
Cuthbert, H. T., & Co., Home Office, Douglas, Ariz. .....Phoenix
Ferdinandsen, Albert, C. P. A. .....Nicholson Bldg.
Lee, C. P., & Associates .....National Bank of Arizona Bldg.
C. P. Lee, C. P. A.
Plunkett, W. H., C. P. A. .....Goodrich Bldg.
Rountree, H. W. .....Phoenix
Smith, Arthur John, C. P. A., Ohio, Ariz., C. A. Scotland
National Bank of Arizona Bldg.
Wagner, John W., C. P. A. .....Central Bldg.
Wolf, Walther .....121 N. First St.

Prescott.

Weidler, Charles A. & Co. .....Bashford Bldg.
Chas. A. Weidler, C. P. A.

Tucson.

Lawton Bros. & Co. .....90 N. Church St.
James M. Lawton, C. P. A.; William W. Lawton, Havana, Cuba (non-active partner)
Lawton, James M., C. P. A., of Lawton Bros. & Co.....90 N. Church St.

ARKANSAS

Camden.

Burkett, John T., C. P. A. .....Camden

El Dorado.

Kinard, Caddie H., C. P. A. .....Masonic Bldg.

Fort Smith.

Gilbertson Co. .....First National Bank Bldg.
Gilbert S. Gilbertson, C. P. A., Okla.

Hot Springs.

Buchanan, S. A., C. P. A. .....Hot Springs

Little Rock.

Clark, Geo. W., C. P. A. .....215 W. Second St.
Croft, Lyle B., C. P. A. .....Little Rock
Hennigan, H. W., C. P. A., Mem. A. I. A. .....Southern Trust Bldg.
Leathem, E. F. & Co., Home Office, Memphis, Tenn. .....Boyle Bldg.
D. E. Liston, Manager
Liston, D. E., Manager E. F. Leathem & Co. .....Boyle Bldg.
Orto, Chas. H., C. P. A., Mem. A. I. A. .....Southern Trust Bldg.
Reynolds, W. T., C. P. A., Mem. A. I. A., Comptroller Auditorial
Dept., Little Rock

Little Rock—Continued

Trawick, J. Irwin, C. P. A., Mem. A. I. A. .....Southern Trust Bldg.
Wittenberg, Frank, C. P. A., Mem. A. I. A. .....A. O. U. W. Bldg.

Marion.

Smith, Wright H., C. P. A. .....Marion

Pine Bluff.

Bloom, Simon, C. P. A. .....Pine Bluff
Eisenkramer, M., C. P. A. .....Pine Bluff
Higginbotham, H. G., C. P. A. .....Pine Bluff

CALIFORNIA

Alameda.

Evans, Paul L., F. C. A., Cal. .....1207 Grand St.
Frisius, F. A., F. C. A., Cal. .....343 Lincoln Ave.
Nankervis, W., F. C. A., Cal. .....2717 Central Ave.
Youngberg, F. C., F. C. A., Cal. .....1403 Morton St.

Bakersfield.

Hare, Charles A., F. C. A., Cal., of Hare & Whittemore.....Redlick Bldg.
Hare & Whittemore .....Redlick Bldg.
Charles A. Hare, F. C. A., Cal.; A. D. Whittemore, F. C. A., Cal.
Whittemore, A. D., F. C. A., Cal., of Hare & Whittemore...Redlick Bldg.

Berkeley.

Gibson, Herbert E., C. P. A. .....University of California
Hatfield, Henry R., Dean College of Commerce...University of California
Norman, J. R. .....2134 University St.
Rahill, John J., C. P. A., Cutter Analytical Laboratory, 6th & Grayson Sts.
Vickery, E. T., F. C. A., Cal. .....1900 Harmon St.

El Centro.

Vreeland, Everts & Co., Home Office, San Diego, Cal., R. A. Wagner, Manager, First National Bank Bldg.
Wagner, R. A., Manager Vreeland, Everts & Co., First National Bank Bldg.

Fillmore.

Sundquist, C. H., F. C. A., Cal., care of John Opsahl, Dodge Agency, Fillmore

Fresno.

Baker, A. S., F. C. A., Cal. .....Bank of Italy Bldg.
Burdick, A. W., F. C. A., Cal. .....P. O. Box 867
Frazer, R. R. .....Bank of Italy Bldg.

Fresno—Continued

Hightower-Hume-Young Co., Home Office, San Jose, Cal., L. A. Hume, Managing Partner, Mason Block
Hume, L. A., Managing Partner Hightower-Hume-Young Co., Mason Block
Thomas, L., F. C .A., Cal. .....Rowell Bldg.

Los Angeles.

Accounting Experts Co. .....Merchants National Bank Bldg.
G. R. Thompson, F. C. A., Cal.
Accounts & Systems Co. .....Central Bldg.
Audit System Co. .....Van Nuys Bldg.
W. E. Empey, Manager; E. A. Curtis, President; B. P. Hoar, Secretary
Avery, C. L. .....Garland Bldg.
Babson Statistical Organization, Home Office, Wellesley Hills, Mass., 702 Spring St.
H. C. Hall, Manager.
Ballantine, W. D. .....108 W. 6th St.
Baskerville Audit Co., Inc. .....Auditorium Bldg.
Charles A. Baskerville, C. P. A., Mem. A. I. A., President; Harry H. Baskerville, Secretary.
Baskerville, Charles A., C. P. A., Mem. A. I. A., President Baskerville Audit Co., Inc., Auditorium Bldg.
Baskerville, Harry H., Secretary, Baskerville Audit Co., Inc., Auditorium Bldg.
Bennett, M. H., C. P. A. .....Central Bldg.
Berry, C. N. .....108 W. 6th St.
Black, Clarence S., C. P. A., Mem. A. I. A., Vice-President & Manager at Los Angeles, Klink, Bean & Co., Title Insurance Bldg.
Blackman, W. R., C. P. A., Mem. A. I. A. .....Hibernian Bldg.
Blackwell, P. E., F. C. A., Cal., Manager Stephenson, Collier & Associates, Title Insurance Bldg.
Blight, Reynold E., C. P. A., Mem. A. I. A. .....Washington Bldg.
Brown, Willis H., C. P. A., Resident Associate Manager Marwick, Mitchell & Co., H. W. Hellman Bldg.
Brunning, John R. .....Bradbury Bldg.
Burt, Edward R., & Co., Home Office, New York .....Washington Bldg.
Chase, Groves & Groves .....City National Bank Bldg.
H. C. Chase, F. R. Groves, E. C. Groves
Chase, H. C., of Chase, Groves & Groves .....City National Bank Bldg.
Cole, R. W. E., C. P. A., Mem. A. I. A. .....Van Nuys Bldg.
Curtis, E. A., President Audit System Co. .....Van Nuys Bldg.
Davis, J. L., C. P. A., Mem. A. I. A. .....Los Angeles Investment Bldg.
Dechene, A. L. .....Hibernian Bldg.

Los Angeles—Continued

Dexter, Chester J. .....6404 Hollywood Blvd.
Doherty, Erle B., F. C. A., Cal., Auditor Broadway Amusement Co., 142 W. Jefferson St.
Dolge, Wm., & Co., Home Office, San Francisco .....Fay Bldg.
Downer, Francis E. .....510 S. Spring St.
Edmonds & Bouton, Inc., Home Office, New York .....Los Angeles
Edmondson, A. R., Audit Co. .....Security Bldg.
A. R. Edmondson. Branch: Santa Barbara.
Egan, D. Webster .....458 S. Spring St.
Empey, W. E., Manager Audit System Co. .....Van Nuys Bldg.
Faxon, G. B. .....130 S. Broadway
Federal Service & Audit Co., Home Office, Omaha, Neb. .....Los Angeles
Fewkes, J. B., & Co. .....Marsh Strong Bldg.
J. B. Fewkes, F. C. A., Cal.
Gebauer, E. W., of Gebauer & Hails .....Central Bldg.
Gebauer & Hails .....Central Bldg.
E. W. Gebauer, R. R. Hails
Groves, E. C., of Chase, Groves & Groves .....City National Bank Bldg.
Groves, F. R., of Chase, Groves & Groves .....City National Bank Bldg.
Gysin, James, Manager Vreeland, Everts & Co. ....Title Insurance Bldg.
Hahn, Frederick F., C. P. A., Mem. A. I. A., Pacific Coast Manager Haskins & Sells, Haas Bldg.
Hails, R. R., of Gebauer & Hails .....Central Bldg.
Hall, H. C., Manager Babson Statistical Organization .....702 Spring St.
Hamilton, A. E., C. P. A., Mem. A. I. A., Klink, Bean & Co. Title Insurance Bldg.
Hamman, W. D. .....129 W. 2nd St.
Harding, J. J. .....Citizens' National Bank Bldg.
Haskins & Sells, Home Office, New York .....Haas Bldg.
James Mainland, Resident Manager; Francis M. McDonnell, Assistant Manager; Frederick F. Hahn, C. P. A., Mem. A. I. A., Pacific Coast Manager.
Hassell Audit Co. .....Title Insurance Bldg.
J. J. Hassell, C. P. A.
Hetzel, J. J., F. C. A., Cal. .....1014 Douglas St.
Hoar, B. P., Secretary Audit System Co. .....Van Nuys Bldg.
Howard, Wilfred N., Mem. A. I. A., Price, Waterhouse & Co., Title Insurance Bldg.
Hurlburt, L. M. .....H. W. Hellman Bldg.
Kearsley, Charles Brice, of Kearsley & Knapp .....Security Bldg.
Kearsley & Knapp .....Security Bldg.
Charles Brice Kearsley, George Knapp
Kennedy, Ridgely E., C. P. A., Pa., Mem. A. I. A. .....Security Bldg.

Los Angeles—Continued

Klink, Bean & Co., Home Office, San Francisco ....Title Insurance Bldg.
Clarence S. Black, C. P. A., Mem. A. I. A., Vice-President and Manager at Los Angeles

Knapp, George, of Kearsley & Knapp .....Security Bldg.

Kotteman, William C. & Co. .....Laughlin Bldg.
William C. Kotteman, C. P. A., N. Y.

Kreig, George .....356 S. Spring St.

Lee, Mark T. .....Citizens National Bank Bldg.

Loomis, Arthur M., C. P. A., Mem. A. I. A. .....Black Bldg.

Loughborn, W. C. .....Merritt Bldg.

Macleod, A. D., & Co. .....Van Nuys Bldg.
A. D. Macleod, C. P. A.

Mainland, James, Resident Manager Haskins & Sells .....Haas Bldg.

Maitland, P. G. .....215 W. 7th St.

Marwick, Mitchell & Co., Home Office, New York...H. W. Hellman Bldg.
Walter C. Wright, C. P. A., Mem. A. I. A., Manager;
Willis H. Brown, C. P. A., Resident Associate Manager.

McDonnell, Francis M., Assistant Manager, Haskins & Sells..Hass Bldg.

McLaren, Goode & Co., Home Office, San Francisco .....Investment Bldg.

McLouth, Benjamin F. .....Investment Bldg.

Merrick, G. L.....Los Angeles Investment Bldg.

Mitchell, Walker K., C. P. A., Ga., Mem. A. I. A. ...H. W. Hellman Bldg.

Musaus, William P., C. P. A., Mem. A. I. A. .....Fay Bldg.

Mushet Audit Co.....Union League Bldg.
W. C. Mushet, C. P. A., Mem. A. I. A.

Namson, Samuel, of Namson & Young.....Higgins Bldg.

Namson & Young .....Higgins Bldg.
Samuel Namson, Frederick A. Young.

Nix, C. L.....406 S. Main St.

North, Edward .....San Fernando Bldg.

Olive, L. J. .....Ferguson Bldg.

Otto, J. C., Manager Southern California Audit Co.....116 W. 7th St.

Paeske, Julius W., of Simmers & Paeske .....Central Bldg.

Palethorpe, W. J., C. P. A., Mem. A. I. A. .....H. W. Hellman Bldg.

Pattinson, I. Graham, C. P. A., Minn., Mem. A. I. A., Resident Manager Price, Waterhouse & Co., Title Insurance Bldg.

Price, Waterhouse & Co., Home Office, London ....Title Insurance Bldg.
I. Graham Pattinson, C. P. A., Minn., Mem. A. I. A., Resident Manager.

Rohne, Charles W., of Rohne & Rohne.....Story Bldg.

Rohne, Chester S., of Rohne & Rohne.....Story Bldg.

Rohne & Rohne .....Story Bldg.
Charles W. Rohne, Chester S. Rohne

Los Angeles—Continued

Ruckstell & Land, Home Office, San Francisco .....Title Insurance Bldg.
Russell, Chas. A., F. C. A., Cal. .....Security Bldg.
Schaeffer, H. M. .....Haas Bldg.
Simmers, John A., C. P. A., Ind., C. A., Scotland, Mem. A. I. A., of Simmers & Paeske, Central Bldg.
Simmers & Paeske .....Central Bldg.
John A. Simmers, C. P. A., Ind., C. A., Scotland, Mem. A. I. A., Julius W. Paeske
Simpson, Henry R., of Simpson & Simpson .....Security Bldg.
Simpson, R. J., F. C. A., Cal., of Simpson & Simpson.....Security Bldg.
Simpson & Simpson .....Security Bldg.
R. J. Simpson, F. C. A., Cal.; Henry R. Simpson
Slinack, O. E. .....323 W. 2nd St.
Smith, Orville C. .....Broadway Central Bldg.
Southern California Audit Co. .....116 W. 7th St.
J. C. Otto, Manager
Spencer, Edmond H., C. P. A., Mem. A. I. A.....Bradbury Bldg.
Stephenson-Collier & Associates, Home Office, San Francisco Title Insurance Bldg.
P. E. Blackwell, F. C. A., Cal., Manager
Stewart, V. H., C. P. A. .....206 S. Spring St.
Teasley, Wm. H., C. P. A. .....626 S. Spring St.
Thomas, H. Ivor, C. P. A., Mem. A. I. A. .....Higgins Bldg.
Thompson, Robt. E., & Bros .....Title Insurance Bldg.
Thomson, G. R., F. C. A., Cal., of Accounting Experts Co. Merchants National Bank
Trowbridge, H. M. .....548 S. Spring St.
Vance, I. L. .....548 S. Spring St.
Van Dame, Chas. E., C. P. A., Mem. A. I. A. .....Bumiller Bldg.
Vreeland, Everts & Co., Home Office, San Diego....Title Insurance Bldg.
James Gysin, Manager
Watkins, A. C., F. C. A., Cal. .....Coulter Bldg.
Wheeler, Herbert A., C. P. A. .....Wilcox Bldg.
Wolff, Arthur & Co., Home Office, New York .....326 W. 3rd St.
Arthur Wolff, C. P. A., N. Y., Mem. A. I. A., Resident Partner
Wood, J. Henry .....Grosse Bldg.
Worthington, Harold, C. P. A., Mo., A. C. A., Eng., Mem. A. I. A., Price, Waterhouse & Co., Title Insurance Bldg.
Wright, Walter Coleman, C. P. A., Mem. A. I. A., Manager Marwick, Mitchell & Co., H. W. Hellman Bldg.
Wright, William R., C. P. A. Mem. A. I. A., Citizens National Bank Bldg.
Young, Fredk. A., of Namson & Young.....Higgins Bldg.

Menlo Park.

Douglas, Harry J., Mem. A. I. A. .....Menlo Park

Oakland.

Blanchard, W. H., C. P. A., N. Y., Ill., Manager MacHugh & Garretson, Syndicate Bldg.

Brotherton, Robert E., C. P. A., Mem. A. I. A., of Brotherton, Thomas & Co., First Savings Bank Bldg.

Brotherton, Thomas & Co. .....First Savings Bank Bldg.
Robert E. Brotherton, C. P. A., Mem. A. I. A.; Reginald Thomas, C. P. A., Colo, Cal.; Ben Morris, C. P. A., Colo., Cal., Mem. A. I. A. Branches: San Francisco,—Reginald Thomas; Denver,—Ben Morris.

Cornell, Chas. E., C. P. A., Mem. A. I. A.....Oakland Bank of Savings
Branch: San Francisco

Crist, R. F. .....Central Bank Bldg.

Klink, Bean & Co., Home Office, San Francisco.....Thompson Bldg.

MacHugh & Garretson, Home Office, San Francisco.....Syndicate Bldg.
W. H. Blanchard, C. P. A., N. Y., Ill., Manager

Taylor, S. J. .....Thompson Bldg.

Van Scheltema, H. A., F. C. A., Cal.....Flora St. cor. 68th Ave.

Pasadena.

Laws, Henry, C. P. A. .....304 Oak Lawn Ave.

White, Gertrude M. .....Chamber of Commerce Bldg.

Sacramento.

Barton, H. N. .....Capital National Bank Bldg.

Cutrell, H. D. .....706½ K St.

Dolge, William, of Lumbard & Dolge .....Capital National Bank Bldg.
(see San Francisco)

Durham, R. L. .....1020 Eighth St.

Eckhardt, R. W. .....1020 Eighth St.

Howe, Edward .....831 Eye St.

Lumbard, Charles, C. P. A., of Lumbard & Dolge, Capital National Bank Bldg.

Lumbard & Dolge .....Capital National Bank Bldg.
Charles Lumbard, C. P. A.; William Dolge (see San Francisco).

Maslin, Prentice, C. P. A., City Acountant .....City Hall

Rambo, C. J.....Ochsner Bldg.

Sargent, D. A. .....706½ K St.

Simpson, T. R. .....1404 N. St.

Weckerly, M. .....1615 M St.

San Bernardino.

Parr, R. E., & Co. .....Katz Bldg.

San Diego.

Bruce, J. W., F. C. A., Cal. .....Owl Drug Bldg.
Coddington, G. J. .....525 C St.
Doherty, Erle B., F. C. A., Cal. Auditor Broadway Amusement Co. and Bush Theatres, Superba Theatre Bldg.
(also Suite 21-142 W. Jefferson St., Los Angeles)
Everts, Leslie S., C. P. A., Wis., Mem. A. I. A., of Vreeland, Everts & Co., First National Bank Bldg.
Field, William P. & Co., Home Office, Havana, Cuba..Southern Title Bldg.
Pyper, A. C., F. C. A., Cal. .....Spreckels Bldg.
Rea, George, Mem. A. I. A. .....American National Bank Bldg.
Robb, R. J., F. C. A., Cal. .....1628 Eighth St.
Vreeland, B. H., of Vreeland, Everts & Co...First National Bank Bldg.
Vreeland, Everts & Co. .....First National Bank Bldg.
B. H. Vreeland; Leslie S. Everts, C. P. A., Wis., Mem. A. I. A. Branches: Los Angeles, El Centro, Cal.

San Francisco.

Aaron, Victor, F. C. A., Cal., of Aaron & Patterson, Humboldt Bank Bldg.
Aaron & Patterson .....Humboldt Bank Bldg.
Victor Aaron, F. C. A., Cal.; C. T. Patterson, F. C. A., Cal.
Agard, W. A. T. .....268 Market St.
Anderson, John F., C. P. A., Wash., Mem. A. I. A.....219 Concord St.
Annette, A. V. .....Flood Bldg.
Artz, Ada F., Associate C. A., Cal., Secretary and Treasurer Stephenson, Collier & Associates, Holbrook Bldg.
Atkinson, Thomas E., C. P. A. .....201 Sansome St.
Austin, D. .....625 Market St.
Bailey, Walter B., of Smith & Bailey .....Claus Spreckles Bldg.
Barnard, S. S., C. P. A., Mem. A. I. A., Greenhood & Jansen Clunie Bldg.
Barrow, Wade, Guthrie & Co., Home Office, New York...Exposition Bldg.
Frederick Johnson, C. P. A., Minn., Mem. A. I. A., Manager
Bean, Barton T., President Klink, Bean & Co. .....2 Pine St.
Becker, Walter F. .....Pacific Bldg.
Beebe, Henry W., Mem. A. I. A., Manager Haskins & Sells, Crocker Bldg.
Bennett, Alden L., Klink, Bean & Co. .....2 Pine St.
Bernasconi, Charles F. .....7 Columbus St.
Bertelsen, Emil T., F. C. A., Cal., Schmidt Lithograph Co. Second and Bryant Sts.

San Francisco—Continued

Beveridge, Frederick, C. P. A., Associate A. I. A., Bethlehem Shipbuilding Corpn., San Francisco

Bland, Thomas N., C. A., Price, Waterhouse & Co., First National Bank Bldg.

Bode, A., Manager Edward R. Burt & Co.....Balboa Bldg.

Bosserman, Mertens & Turner .....Mills Bldg.

Boston, William A. .....625 Market St.

Bours, B. W., C. P. A., Mem. A. I. A., of Robinson, Bours & Nowell, Crocker Bldg.

Brace, A. H., F. C. A., Cal., of Brace & Brace.....Phelan Bldg.

Brace, Friend B., F. C. A., Cal., of Brace & Brace.....Phelan Bldg.

Brace & Brace .....Phelan Bldg.
Friend B. Brace, F. C. A., Cal.; A. H. Brace, F. C. A., Cal.

Brotherton, Thomas & Co., Home Office, Oakland, Cal., Claus Spreckles Bldg.
Reginald Thomas, Managing Partner

Bryte, Lester N. .....Mills Bldg.

Burt, Edward R., & Co., Home Office, New York.....Balboa Bldg.
A. Bode, Manager.

Carruthers, C. P., C. P. A., Minn., Mem. A. I. A., Manager Price, Waterhouse & Co., First National Bank Bldg.

Casey Audit Co. .....Claus Spreckles Bldg.
E. J. Casey, F. C. A., Cal.

Cerf, Myrtile, C. P. A., Sole Proprietor Greenhood & Jansen Clunie Bldg.

Chamberlain, Charles P., C. P. A., Mem. A. I. A.....311 California St.

Chapman, Louis B. .....485 Sixth St.

Collier, Frederick J., F. C. A., Cal., Stephenson, Collier & Associates, Holbrook Bldg.

Collier, Frederick S., F. C. A., Cal., Vice-President Stephenson, Collier & Associates, Holbrook Bldg.

Collins, Morris, Keller & Co., Home Office, Denver.....Chronicle Bldg.
Reginald Thomas, C. P. A., Manager

Commercial Expert Co. .....Pacific Bldg.

Cooper, Harry J., C. P. A., Mem. A. I. A., Klink, Bean & Co., 2 Pine St.

Cornell, Charles E., C. P. A., Mem. A. I. A., Home Office, Oakland, 14 Montgomery St.

Cramer, Walter H., C. P. A., Mem. A. I. A. .....268 Market St.

Crook-Barry Audit Co. .....Chronicle Bldg.
W. C. Crook, Jr., F. C. A., Cal.

Crook, L. R., F. C. A., Cal.....146 Golden Gate Ave.

San Francisco—Continued

Crook, S. A., F. C. A., Cal. .....Hotel St. Francis
Crook, W. C., Jr., F. C. A., Cal., of Crook-Barry Audit Co.
Chronicle Bldg.
Curtis, Charles G., Mem. A. I. A., McLaren Goode & Co.....2 Pine St.
Cutter, J. H. .....Call Bldg.
Dauterman, William Louis .....703 Market St.
Dawson, C. M. .....Hobart Bldg.
De Clairmont, Ralph, C. P. A. .....4430 Cabrillo St.
De Haas, C. A., & Co. .....Hobart Bldg.
C. A. De Haas, President; Edward B. Jordan, Vice-President; R. E. Koehler, Secretary; Edward Mehr, Jr., Treasurer
De Mamiel, V. J., F. C. A., Cal. .....341 Clay St.
De Martini, J. W. .....Pacific Bldg.
Denham, J. Foster .....Hearst Bldg.
Denman, John F. .....Hobart Bldg.
D'Ettel, Arthur .....900 O'Farrel St.
Diehl, Geoffrey L., F. C. A., Cal. .....Pacific Bldg.
Dolge, William, & Co. .....311 California St.
William Dolge, C. P. A., Mem. A. I. A.; Associates: Benjamin Hicklin, C. P. A.; George E. H. Satchell, C. P. A.; Charles Lumbard, C. P. A.
Branches: Los Angeles, Sacramento (see Lumbard & Dolge).
Driscoll, William J. .....Mills Bldg.
Dumville, Harry, C. P. A., Mem. A. I. A.....First National Bank Bldg.
English, Floyd E., of The Ohlson Co. .....74 New Montgomery St.
Esmond, S. C. .....703 Market St.
Fairlie, Hugh O., C. P. A., Assistant Manager Haskins & Sells
Crocker Bldg.
Farquhar, Francis P., C. P. A., Mem. A. I. A., McLaren, Goode & Co., 519 California St.
Fealy, R. V., F. C. A., Cal. .....308 Eddy St.
Fellers, Hugh T. .....223 Main St.
Fieguth, A. C., ...Phelan Bldg.
Fields, James L., C. P. A., Mem. A. I. A., Bureau of Building & Loan Supervision, Claus Spreckles Bldg.
Flaherty, James G., F. C. A., Cal., Blyth, Witter & Co.
Merchants Exchange Bldg.
Floyd, Winthrop T., C. P. A., Associate A. I. A., Price, Waterhouse & Co., First National Bank Bldg.
Forbes, John F., C. P. A., Colo., Cal., Ill., Ind., La., Okla., Ohio, Mo., Mem. A. I. A., of Haskins & Sells, Crocker Bldg.

San Francisco—Continued

Foster, John F., C. P. A. .....2325 Larkin St.
Fullerton, Aubrey C., C. P. A.. Mem. A. I. A., Assistant Manager Haskins & Sells, Crocker Bldg.
Gardiner, William, C. P. A. .....948 Market St.
Garretson, John D., of MacHugh & Garretson.....277 Pine St.
Garrett, B. F. W., Klink, Bean & Co.....2 Pine St.
Goode, Percy G., C. P. A., Mem. A. I. A., of McLaren, Goode & Co., 519 California St.
Gower, T. P. .....16 California St.
Greenhood & Jansen .....Clunie Bldg.
Myrtile Cerf, Proprietor
Haskins & Sells, Home Office, New York .....Crocker Bldg.
John F. Forbes, C. P. A., Colo., Cal., Ill., Ind., La., Okla., Ohio, Mo., Mem. A. I. A., Resident Partner; Henry W. Beebe, Mem. A. I. A., Manager; Hugh O. Fairlie, C. P. A., Assistant Manager; Aubrey C. Fullerton, C. P. A., Mem. A. I. A., Assistant Manager.
Heald, C. E. .....Claus Spreckles Bldg.
Herrick, Lester, & Herrick .....Merchants Exchange Bldg.
Lester Herrick, C. P. A., Mem. A. I. A.
Hicklin, Benjamin, C. P. A., Associate, William Dolge & Co. 311 California St.
Hightower-Hume-Young Co., Home Office, San Jose, Cal...Holbrook Bldg.
R. A. Hightower, Managing Partner
Hightower, R. A., Managing Partner Hightower-Hume-Young Co., Holbrook Bldg.
Hill, C. H., F. C. A., Cal. .....Holbrook Bldg.
Hill, J. Gordon, C. P. A., Pa., Colo., Mem. A. I. A., of MacHugh & Garretson, 277 Pine St.
Honeyman, A. B. .....Phelan Bldg.
Hood, Walter, C. P. A., Mem. A. I. A., of Hood & Strong 260 California St.
Hood & Strong .....260 California St.
Walter Hood, C. P. A., Mem. A. I. A.; Addison G. Strong, C. P. A., Mem. A. I. A.
Hopkinson, Arthur C., C. P. A. .....Merchants Exchange Bldg.
Hough, E. R. .....Mills Bldg.
Hyer, Samuel C., C. P. A., N. Y. .....417 Market St.
Hyrup, Walter O. .....Merchants National Bank Bldg.
Isaacs, M. P., F. C. A., Cal. .....Hewes Bldg.
Jack, William J. .....Merchants National Bank Bldg.
Janes, Louis L. .....Call Building
Jeffrey, H. .....255 California St.

San Francisco—Continued

Johnson, Frederick, C. P. A., Minn., Mem. A. I. A., Manager Barrow, Wade, Guthrie & Co., Exposition Bldg.

Jordan, Edward B., Vice-President C. A. De Haas & Co....Hobart Bldg.

Jose, J. B., of Stevens & Jose .....Monadnock Bldg.

Kilroe, Wm. R. R., C. P. A., Cal., Mo., Ohio., C. A., England, Mem. A. I. A., Manager *Price, Waterhouse & Co.* First National Bank Bldg.

Kinghorn, F. J., F. C. A., Cal., of Kinghorn & Smith.....112 Market St.

Kinghorn & Smith .....112 Market St.
F. J. Kinghorn, F. C. A., Cal.; Owen B. Smith

Klink, Bean & Co. .....2 Pine St.
Barton T. Bean, President; George T. Klink, C. P. A., Mem. A. I. A., Secretary & Treasurer; Clarence S. Black, C. P. A., Mem. A. I. A., Vice-President. Branches: Los Angeles—Clarence S. Black; Oakland, Cal. Correspondents: New York, Chicago, Seattle.

Klink, George T., C. P. A., Mem. A. I. A., Secretary & Treasurer Klink, Bean & Co., 2 Pine St.

Knight, Van Cleve .....311 California St.

Koehler, R. E., Secretary C. A. De Haas & Co.....Hobart Bldg.

Lee, Frederick Morgan, C. P. A., Mem. A. I. A.....485 California St.

Le Noir, Chester W., F. C. A., Cal. .....Chronicle Bldg.

Lobb, Harry W., Mem. A. I. A.....438 California St.

Lomax, Walter B. .....703 Market St.

MacHugh, Frank A., of MacHugh & Garretson .....277 Pine St.

MacHugh & Garretson .....277 Pine St.
Frank A. MacHugh; J. Gordon Hill, C. P. A., Pa., Colo., Mem. A. I. A.; John D. Garretson. Branch: Oakland.

MacKenzie, Donald R., C. A., Manager Marwick, Mitchell & Co., 310 California St.

Maguire, Robert W. J. .....Mills Bldg.

Marwick, Mitchell & Co., Home Office, New York.....310 California St.
Albert J. Watson, C. P. A., Minn., Mo.; Mem. A. I. A., Resident Partner; Donald R. MacKenzie, C. A., Manager.

McFarlan, Frederick, MacHugh & Garretson .....277 Pine St.

McLaren, Goode & Co. .....519 California St.
Percy G. Goode, C. P. A., Mem. A. I. A.; Norman McLaren, C. P. A., Mem. A. I. A. Branches: Los Angeles, Cal.; Salt Lake City, Utah. Agents: Portland, Ore.

San Francisco—Continued

McLaren, Norman, C. P. A., Mem. A. I. A., of McLaren, Goode & Co., 519 California St.

Medical Accounting Association .....Hobart Bldg.

Meek, Thomas H. .....45 Montgomery St.

Mehr, Edward, Jr., Treasurer C. A. De Haas & Co.....Hobart Bldg.

Merrill, Francis H., F. C. A., Cal. .....Flood Bldg.

Merrill, R. S., F. C. A., Cal. .....Nevada Bank Bldg.

Moore Audit Co. .....Monadnock Bldg.

Mozingo, F. P., F. C. A., Cal. .....745 Market St.

Murton, George T., C. P. A., Ore. .....First National Bank Bldg.

Nowell, H. Edwin, C. P. A., C. A., Asso. A. I. A., of Robinson, Bours & Nowell, Crocker Bldg.

Nute, John, Jr., of Usinger, Nute & Co. .....310 Sansome St.

Ohlson Co., The .....74 New Montgomery St.
Lyle R. Ohlson, F. C. A., Cal.; T. O. Throndson; Elmer R. Smith; Floyd E. English.

Ohlson, Lyle R., F. C. A., Cal., of The Ohlson Co., 74 New Montgomery St.

Oliver, A. J. .....Humboldt Bank Bldg.

Page, D. C., F. C. A., Cal. .....112 Market St.

Patterson, C. T., F. C. A., Cal., of Aaron & Patterson, Humboldt Bank Bldg.

Patterson, Henry S., C. P. A., Mem. A. I. A. .....Mills Bldg.

Paulsen, Amandus J., F. C. A., Cal., Associated with C. W. Le Noir, Chronicle Bldg.

Pierce, Russell .....503 Market St.

Price, Waterhouse & Co., Home Office, London ..First National Bank Bldg.
W. R. R. Kilroe, C. P. A., Cal. Mo., Mem. A. I. A., Manager; C. P. Carruthers, C. P. A., Minn., Mem. A. I. A., Manager.

Probert, Harry, C. P. A., Mem. A. I. A. .....Mills Bldg.

Riley, Ernest L. .....Hearst Bldg.

Robb, Gordon, C. P. A., Asso. A. I. A. .....Chronicle Bldg.

Robinson, A. Porter, C. P. A., Mem. A. I. A., of Robinson, Bours & Nowell, Crocker Bldg.

Robinson, Bours & Nowell .....Crocker Bldg.
B. W. Bours, C. P. A., Mem. A. I. A.; H. Edwin Nowell, C. P. A., C. A., Asso. A. I. A.; A. Porter Robinson, C. P. A., Mem. A. I. A.

Ross, Hugh .....417 Montgomery St.

Rowe, Charles V., C. P. A., Mem. A. I. A. .....Claus Spreckles Bldg.

Rowe, Gordon, Co. .....311 California St.
Gordon Rowe.

San Francisco—Continued

Ruckstell, John R., C. P. A., Mem. A. I. A., of Ruckstell & Land, Claus Spreckles Bldg.

Ruckstell & Land .....Claus Spreckles Bldg.
John R. Ruckstell, C. P. A., Mem. A. I. A. Branch: Los Angeles.

Satchell, George E. H., C. P. A., Mem. A. I. A., Associate, William Dolge & Co., 311 California St.

Schmidt, Robert D., C. P. A., Ore. .....Claus Spreckles Bldg.

Shipley, E. M., C. P. A., Mem. A. I. A., of Wenzelburger & Shipley .....68 Post St.

Sisson, C. E. .....Balboa Bldg.

Smith, Elmer R., of The Ohlson Co. .....74 New Montgomery St.

Smith, H. B., of Smith & Bailey .....Claus Spreckles Bldg.

Smith, Owen B., F. C. A., Cal., of Kinghorn & Smith.....112 Market St.

Smith & Bailey .....Claus Spreckles Bldg.
H. B. Smith; Walter B. Bailey.

Staehling, Charles C., C. P. A., Haskins & Sells.....Crocker Bldg.

Steedman, J. A. .....Merchants National Bank Bldg.

Stephenson, Collier & Associates .....Holbrook Bldg.
Hugh Stephenson, F. C. A., Cal., President; Frederick S. Collier, F. C. A., Cal., Vice-President; Ada F. Artz, A. C. A., Cal., Secretary & Treasurer. Branch: Los Angeles.

Stephenson, Hugh, F. C. A., Cal., President Stephenson, Collier & Associates, Holbrook Bldg.

Stevens, A. N., of Stevens & Jose .....Monadnock Bldg.

Stevens & Jose .....Monadnock Bldg.
A. N. Stevens; J. B. Jose.

Strong, Addison G., C. P. A., Mem. A. I. A., of Hood & Strong, 260 California St.

Stuart, Charles D. .....1240 Filmore St.

Sully, James O., & Co. .....Merchants National Bank Bldg.
James Owen Sully, C. P. A., Mem. A. I. A.; Emil Gerhard Wunner, C. P. A.

Sutter, Alphonse, C. P. A., Mem. A. I. A. .....Nevada Bank Bldg.

Tabulating Service Co. .....369 Pine St.

Teller, Charles W. .....Humboldt Bank Bldg.

Thomas, Reginald, C. P. A., Managing Partner, Brotherton, Thomas & Co., Manager Collins, Morris, Keller & Co. Claus Spreckles Bldg.

Throndson, T. O., of The Ohlson Co. .....74 New Montgomery St.

Toomey, Joseph .....311 California St.

Tucker, George F. .....320 Market St.

San Francisco—Continued

Usinger, Charles F., of Usinger, Nute & Co. .....310 Sansome St.
Usinger, Nute & Co. .....310 Sansome St.
Charles F. Usinger; John Nute, Jr.
Walker, Joshua, C. P. A. .....114 Sansome St.
Walten, M. F. .....325 Valley St.
Warn, C. E., Mem. A. I. A. .....1000 Union St.
Watson, Albert J., C. P. A., Minn., Mo., Mem. A. I. A.,
Resident Partner Marwick, Mitchell & Co., 310 California St.
Wells, C. A. .....112 Market St.
Wenzelburger, A., C. P. A., Mem. A. I. A., of Wenzelburger,
& Shipley, 68 Post St.
Wenzelburger & Shipley .....68 Post St.
A. Wenzelburger, C. P. A., Mem. A. I. A., E. M.
Shipley, C. P. A., Mem. A. I. A.
Wiley, R. H., F. C. A., Cal.....618 Bush St.
Willit, A., F. C. A., Cal. .....Western States Life Bldg.
Wunner, Emil Gerhard, C. P. A., of James O. Sully & Co.
Merchants National Bank Bldg.

San Jose.

Burroughs, H. .....704 Delmas Ave.
Forster & Norman .....74 N. 1st St.
Helwig, L. H., of Sheehy-Helwig .....*Bank of Italy Bldg.*
Hightower Hume-Young Co. .....Ryland Bldg.
R. A. Hightower; L. A. Hume; F. R. Young. Branches:
San Francisco—R. A. Hightower; Fresno, Cal.—L. A.
Hume.
Rosenthal, E. M. .....Rea Bldg.
Sheehy-Helwig .....Bank of Italy Bldg.
P. G. Sheehy; L. H. Helwig.
Sheehy, P. G., of Sheehy-Helwig .....Bank of Italy Bldg.
Simonson, L. M. .....Twohy Bldg.
Young, F. R., of Hightower-Hume-Young Co. .....Ryland Bldg.

San Leandro.

Barton, Henry C., F. C. A., Cal. .....250 Ward St.

Santa Barbara.

Edmondson, A. R., Audit Co., Home Office, Los Angeles
Howard Canfield Bldg.

Stockton.

Eccleston, Oliver H., Assistant Secretary The Holt Mfg. Co. ....Stockton
Ehrenfeldt, P. .....Stockton

Stockton—Continued

Guthrie, G. B., F. C. A., Cal.....Commercial Savings Bank Bldg.
Post, Herbert W., Holt Mfg. Co. .....Stockton
Rea, F. E., F. C. A., Cal. .....Yosemite Bldg.
Sampson, W. B., Smith & Langs .....Stockton
Sheehy-Helwig, Home Office, San Jose Cal., H. Waite, Manager, Commercial & Savings Bank Bldg.
Tarr, Florence William, Holt Mfg. Co. .....Stockton
Waite, H., *Manager Sheehy-Helwig* ...Commercial & Savings Bank Bldg.

COLORADO

Boulder.

Hankins, G. Clinton, C. P. A. .....Earle Bldg.
Peterson, Elmore, Extension Division .....University of Colorado

Colorado Springs.

Drucker, A. P. Robins .....Colorado College
McMahon Audit Co., Home Office, Denver .....Exchange National Bank
Francis M. McMahon, President & Manager at Colorado Springs.
Mitchell, Horace H., C. P. A., Mem. A. I. A. .....Independence Bldg.

Denver.

Babson Statistical Organization, Inc., Home Office, Wellesley Hills, Mass., Century Bldg.
J. J. Vandemoer, Manager
Baker, John H., C. P. A., Mem. A. I. A.....First National Bank Bldg.
Bentley, Fred H., General Auditor Colorado Fuel & Iron Co.....Denver
Brotherton, Thomas & Co., Home Office, Oakland, Cal .....Foster Bldg.
Ben Morris, C. P. A., Colo., Cal., Mem. A. I. A., Managing Partner.
Collins, Clem W., C. P. A., Mem. A. I. A., of Collins, Morris Keller & Co., Foster Bldg.
Collins, Morris, Keller & Co. .....Foster Bldg.
Clem W. Collins, C. P. A., Mem. A. I. A.
Ben Morris, C. P. A., Colo., Cal., Mem. A. I. A.
Albert Edward Keller, C. P. A., Mem. A. I. A.
Branch: San Francisco.
Connelly, G. G., Manager Ernst & Ernst .....California Bldg.
Crane, Bowman & Co. .....Colorado Bldg.
Richard M. Crane, C. P. A.
Crane, Richard M., C. P. A., of Crane, Bowman & Co.....Colorado Bldg.
Cree, Charles Earle, C. P. A., Office Manager Otis & Co....Equitable Bldg.

Denver—Continued

Davey, Leonard S., C. P. A., Auditor Midwest Refining Co. First National Bank Bldg.

Dent, William Sherman, C. P. A., Professor of Accounting University of Denver

Ernst & Ernst .....California Bldg.
G. J. Connelly, Manager.

Fink, Elwood, C. P. A. .....Colorado Bldg.

Fishel, Ralph M., C. P. A., B. K. Sweeney Electrical Co...135 Broadway

Fowlie, Alexander E., C. P. A. .....1408 York St.

Fulton, Clarence H., C. P. A., Mem. A. I. A. .....524 17th St.

Geijsbeek, John B. & Co. .....Foster Bldg.
John B. Geijsbeek, C. P. A., Colo., Cal., Ohio, Mem. A. I. A.

Goldberg, William H., C. P. A., N. Y. .....Empire Bldg.

Hamma, Morton M., C. P. A., Mem. A. I. A., of Hamma & Pfeiffer, First National Bank Bldg.

Hamma & Pfeiffer .....First National Bank Bldg.
Morton M. Hamma, C. P. A., Mem. A. I. A.; Emil Pfeiffer, C. P. A., Mem. A. I. A.

Haskins & Sells, Home Office, New York .....Foster Bldg.
Thomas H. Lawrence, C. P. A., Mem. A. I. A., Manager
T. Raymond Young, C. P. A., Assistant Manager

Helwig, Clarence F., C. P. A., Mem. A. I. A., General Auditor Rocky Mountain Fuel Co., A. C. Foster Bldg.

Holbrook, George W., C. P. A., Neb. .....Continental Trust Bldg.

Humphreys, William E., C. P. A., Mem. A. I. A .....Colorado Bldg.

Keller, Albert Edward, C. P. A., Mem. A. I. A., of Collins, Morris, Keller & Co., Foster Bldg.

Kentor, Charles, C. P. A. .....Cooper Bldg.

Kern, Ethelbert L., C. P. A., Mem. A. I. A. .....1353 Delaware St.

Koepcke, Henry, of Stackhouse & Koepcke .....Gas & Electric Bldg.

Lawrence, Thomas H., C. P. A., Mem. A. I. A., Manager Haskins & Sells, Foster Bldg.

Linck, Louis C., C. P. A., Collins, Morris, Keller & Co.....Foster Bldg.

Lindsay, Alexander J., C. P. A., Collins, Morris, Keller & Co., Foster Bldg.

Mayo, Ralph B. & Co. .....Foster Bldg.
Ralph B. Mayo, C. P. A., Asso. A. I. A.; F. Tillman Brownne. Branches: Caspar, Wyo.,—F. Tillman Brownne; Chicago.

McMahon Audit Co. .....First National Bank Bldg.
Francis M. McMahon, C. P. A., Mem. A. I. A., President; Theodore J. Witting, C. P. A., Secretary and Manager, Denver; J. E. Ragan, Treasurer.

Denver—Continued

Branches: Colorado Springs, Colo., Francis M. McMahon; Grand Junction, Colo., J. E. Ragan.

Miller, A. A., C. P. A. .....Denham Bldg.
Moore, O. S. .....Equitable Bldg.
Morris, Ben, C. P. A., Colo., Cal., Mem. A. I. A., of Collins, Morris, Keller & Co., Managing Partner Brotherton, Thomas & Co. .....Foster Bldg.
Mulnix, Harry E., C. P. A., Mem. A. I. A., Auditor of State, Capitol Bldg.
Pedley, Timothy A., C. P. A., Mem. A. I. A., Midwest Refining Co., First National Bank Bldg.
Pfeiffer, Emil W., C. P. A., Mem. A. I. A., of Hamma & Pfeiffer, First National Bank Bldg.
Pitcaithley, Wilson L., C. P. A., Mem. A. I. A. .....Boston Bldg.
Reid, Frank B., of Stumm & Reid .....Gas & Electric Bldg.
Sauve, David B. .....Interstate Trust Bldg.
Schroeder, Charles E. .....1545-47 Welton St.
Stackhouse, Fred D., Asso. A. I. A., of Stackhouse & Koepcke, and City Auditor (City Hall), Gas & Electric Bldg.
Stackhouse & Koepcke .....Gas & Electric Bldg.
Fred D. Stackhouse, Asso. A. I. A., Henry Koepcke.
Stumm, Guy C., C. P. A., Mem. A. I. A., of Stumm & Reid, Gas & Electric Bldg.
Stumm & Reid .....Gas & Electric Bldg.
Guy C. Stumm, C. P. A., Mem. A. I. A.; Frank B. Reid.
Vandemoer, J. J., Manager Babson Statistical Organization, Inc., Century Bldg.
Wallace, R. J., C. P. A., Mem. A. I. A. .....1554 Emerson St.
Walsh, M. E., C. P. A. .....First National Bank Bldg.
Walters, Charles L. .....First National Bank Bldg.
Weston, Chester G., C. P. A., Mem. A. I. A., Gano Downs Clothing Co. .....Denver
Witting, Theodore, J., C. P. A., Secretary McMahon Audit Co., First National Bank Bldg.
Young, T. Raymond, C. P. A., Assistant Manager Haskins & Sells, Foster Bldg.

Eureka.

Leith, John, C. P. A., Ill., Mem. A. I. A. .....Eureka

Grand Junction.

McMahon Audit Co., Home Office, Denver, Colo. .....539 Main St.
J. E. Ragan, Treasurer & Manager at Grand Junction.
Ragan, J. E., Treasurer & Manager McMahon Audit Co. at Grand Junction, 539 Main St.

Pueblo.

Underwood, T. S. .....Thatcher Bldg.

Trinidad.

Wightman, Hubert J. .....Trinidad

CONNECTICUT

Ansonia.

Starkweather, John, C. P. A., Asso. A. I. A., Assistant Treasurer Farrel Foundry & Machine Co., Ansonia

Bridgeport.

Accounting Service Co. .....15 Fairfield Ave.
Max Schwartz; A. E. Godfrey.

Adams, Joseph M., & Co., Home Office, New York .....1024 Main St.
G. W. Meder, C. P. A., Representative.

Clark, Sayer & Wall, Inc., Home Office, Providence.....1089 Broad St.

Comen, Louis M., C. P. A., Ohio .....945 Main St.

Cox, Henry C., C. P. A., N. Y., Mem. A. I. A., Comptroller American Graphophone Co., Bridgeport

Godfrey, A. E., of Accounting Service Co. .....15 Fairfield Ave.

Hilditch, F. W., & Co., Home Office New York .....1188 Main St.

Keller, Frederick C., Jr., of Keller, Manning & Co., Inc. .....886 Main St.

Keller, Manning & Co., Inc. .....886 Main St
Frederick C. Keller, Jr.

Meder, G. W., C. P. A., Representative Joseph M. Adams & Co. 1024 Main St.

Schwartz, Max, of Accounting Service Co. .....15 Fairfield Ave.

Snoke, Charles R., C. P. A., N. Y., Comptroller Bullard *Machine Tool Co., Bridgeport*

Wilson, Charles C., C. P. A., Mem. A. I. A. .....Shalet Bldg. Plaza

Danielson.

Musgrave, Walter A. .....Windham County National Bank Bldg.

Greenwich.

Child, Frederick W., C. P. A., Mem. A. I. A. .....12 Lexington Ave.

Haddam.

Arnold, Nina P. Hudson, C. P. A. .....Haddam

Hartford.

Babson Statistical Organization, Inc., Home Office, Wellesley Hills, Mass., 210 N. Oxford St.

L. H. Rice, Manager.

Hartford—Continued

Brash, William D., & Co. .....252 Asylum St.
William D. Brash, C. P. A.

Butler & Derrig Co., The, Home Office, New Haven, Conn.
900 Withersfield Ave.
S. A. Lynch, Manager.

Clark, Sayer & Wall, Inc., Home Office, Providence .....36 Pearl St.

Cooper, John H., New England Representative Perine & Nichols, 36 Pearl St.

Epstein, Max M., C. P. A. .....1026 Main St.

Giles, C. D. & Co., Home Office, New York .....36 Pearl St.
Caspar J. Herbert, C. P. A., N. H., Manager.

Hadfield, Seth, C. P. A., of Hadfield & Rothwell .....36 Pearl St.

Hadfield & Rothwell ..... 36 Pearl St.
Seth Hadfield, C. P. A.; Percy Rothwell.

Herbert, Caspar J., C. P. A., N. H., Manager C. D. Giles & Co., 36 Pearl St.

Huffnagel, Henry, Manager J. Lee Nicholson & Co. .....18 Asylum St.

Hull, Robert S., C. P. A., Asso. A. I. A., The Travelers Insurance Co., Hartford

Hutchison, R. N., C. P. A., N. Y. .....36 Pearl St.
Branches: New York, Washington.

Kilduff, Henry W., Assistant Manager J. Lee Nicholson & Co., 18 Asylum St.

Landon, William P., C. P. A., Asso. A. I. A., State Capitol .....Hartford

Lynch, S. A., Manager The Butler & Derrig Co. ....900 Withersfield Ave.

Nicholson, J. Lee, & Co., Home Office, Chicago .....18 Asylum St.
Henry Huffnagel, Manager; Henry W. Kilduff, Assistant Manager.

Perine & Nichols, Home Office, New York .....36 Pearl St.
John H. Cooper, New England Representative.

Petze, Edward I., C. P. A., Conn., N. J., Mem. A. I. A., of Petze & Soule, 118 Asylum St.

Petze & Soule .....118 Asylum St.
Edward I. Petze, C. P. A., Conn., N. J., Mem. A. I. A.;
Frank E. Soule, C. P. A. Branch: New York.

Rice, L. H., Manager Babson's Statistical Organization, Inc.
210 N. Oxford St.

Rothwell, Percy, of Hadfield & Rothwell .....36 Pearl St.

Schaffman, Abraham J., C. P. A. .....1026 Main St.

Schwartz, Harry K. & Co. .....902 Main St.
Harry K. Schwartz, C. P. A.

Soule, Frank E., C. P. A., of Petze & Soule .....118 Asylum St.

Troub, Leonard M., C. P. A., of Vannais, Troub & Co. .....30 Asylum St.

Hartford—Continued

Vannais, George L., C. P. A., Mem. A. I. A., of Vannais, Troub & Co., 30 Asylum St.

Vannais, Troub & Co. .....30 Asylum St.
George L. Vannais, C. P. A., Mem. A. I. A.
Leonard M. Troub, C. P. A. Branch: New York.

New Haven.

Baker-Gooodyear Co. .....42 Church St.
Watson E. Goodyear, President; Lorenzo B. Baker, C. P. A., Mass., Treasurer & Manager; W. B. Baker, Vice-President; E. S. McClary, Secretary.

Baker, Lorenzo B., C. P. A., Mass.; Treasurer & Manager Baker-Gooodyear Co., 42 Church St.

Baker, W. B., Vice-President Baker-Goodyear Co. .....42 Church St.

Buckingham, Leroy A., C. P. A., Accountant & Office Manager, English & Mersick Co., President & Treasurer Leroy A. Buckingham & Staff .....82 Church St.

Butler, James B., of The Butler & Derrig Co..Chamber of Commerce Bldg.

Butler & Derrig Co., The .....Chamber of Commerce Bldg.
James B. Butler; Patrick J. Derrig. Branches: New York; Brooklyn, N. Y.; Hartford, Conn.; West Haven, Conn.

Derrig, Patrick J., of The Butler & Derrig Co., Chamber of Commerce Bldg.

Goodyear, Watson E., President Baker-Goodyear Co. ....42 Church St.

Hayes, George M., Secretary Weale, Kilboy & Co. .....212 York St.

Kilboy, V. R., Treasurer Weale, Kilboy & Co. .....212 York St.

May, Irville A., C. P. A., The Connecticut Co. .....129 Church St.

McClary, E. S., Secretary Baker-Gooodyear Co. .....42 Church St.

Peters, Jesse S. .....129 Church St.

Saliers, Earl A., Asst. Professor Accounting .....Yale University

Weale, Gilbert J., President Weale, Kilboy & Co. .....212 York St.

Weale, Kilboy & Co. .....212 York St.
Gilbert J. Weale, President; V. R. Kilboy, Treasurer; George M. Hayes, Secretary. Branches: New York, Washington, D. C., Oklahoma City.

Weston, Rolph A., C. P. A. .....191 Church St.

New London.

Clark, Sayer & Wall, Inc., Home Office, Providence.....New London

Rocky Hill.

Andrews, George O. .....Rocky Hill

Thompsonville.

Boothe, Roy E., Bigelow Hartford Carpet Co. .....Thompsonville

Waterbury.

Coates, Charles F., C. P. A., Manager Hadfield & Rothwell..51 W. Main St.
Hadfield & Rothwell, Home Office, Hartford, Conn. .....51 W. Main St.
Charles F. Coates, C. P A., Manager.

West Haven.

Butler & Derrig Co., The, Home Office, New Haven, Conn., White City Park
Clarence G. Willard, Manager.
Willard, Clarence G., Manager The Butler & Derrig Co..White City Park

DELAWARE

South Milford.

Townsend, Theodore, C. P. A., President Milford Chronicle
Publishing Co., 10 W. 2d St.

Wilmington.

Iszard, Clifford E., C. P. A., Mem. A. I. A. .....Ford Bldg.
Miller, Jay W., Instructor Accounting & Auditing.....Goldey College
Simmons, Charles H., C. P. A. .....1315 DuPont St.
Smith, T. Darlington, C. P. A. .....805 Washington St.
Wright, Peter T., C. P. A., Mem. A. I. A. .....Equitable Bldg.

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Arnold, Nold & Co., Home Office, Minneapolis ...Continental Trust Bldg.
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Bates, J. E., C. P. A., Mem. A. I. A. .....Washington Loan & Trust Bldg.
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Bernstein, Oscar J. .....Ouray Bldg.
Berry, Perley H. ..... 1116 Ninth St., N. W.
Bottomley, Harold, C. P. A., Mass., Income Tax Unit
Bureau Internal Revenue
Burnham, Dwight N., Vice-President & Treasurer Stoy &
Burnham, District National Bank Bldg.
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Butler, W. E., C. P. A., Wash., Mem. A. I. A. .....2807 Quarry Road
Capital Audit Co. .....815 14th St., N. W.
William L. Yaeger, Manager.
Carlin Accountants, Home Office, Buffalo .....1301 G St., N. W.
Carter, Clifford R., Senior Cost Accountant, Air Service....6th & B Sts.

Washington—Continued

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Chapman, Edmund A., C. P. A., Ala., Resident Auditor, Income Tax Unit, Internal Revenue Bureau

Chase, Stuart, C. P. A., Mass., Mem. A. I. A., Federal Trade Commission

Clabaugh, William, & Co. .....1336 New York Ave.
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Curwin, Lowell B., C. P. A., Home Office, South Bend, Ind. 1301 G. St. N. W.

Decker, J. J., Manager G. L. Lemon & Co. .....1301 G St., N. W.

Edmonds & Bouton, Inc., Home Office, New York .....Wooodward Bldg.

Ernst & Ernst, Home Office, Cleveland .....Munsey Bldg.
James Craig Peacock, Manager; B. P. Newton, Manager.

Friedman, Mitchell J. .....Union Trust Bldg.

Furse, James, C. P. A., Ga., Asso. A. I. A., Amortization Section, 14th & B Sts., N. W.

Giles, C. D. & Co., Home Office, New York .....Riggs Bldg.
Benjamin Robin, Manager.

Goodner, George E. H., C. P. A., Okla., Income Tax Unit, Internal Revenue Bureau

Harrah, B. F., (Assistant Auditor) Isthmian Canal Com. ....Washington

Harrison, E. P., Manager Turner, Johnson & Crook District National Bank Bldg.

Heartsill, Francis P. .....Washington Loan & Trust Bldg.

Hewet, C. A., Manager for Charles E. Wermuth .....Southern Bldg.

Hinderlong, J. A., C. P. A., N. C. .....1016 17th St., N. W.

Horwath & Horwath, Home Office, New York .....New Willard Hotel
Arnold Jorgensen, Manager.

Huber, Miss, A. Mayre, C. P. A., N. C., United States Bureau of Internal Revenue

Hunt, C. A., Manager Temple, Webb & Co. .....Southern Bldg.

Hunter, Alexander, & Co., Home Office,, New York .....Colorado Bldg.
T. Alexander Hunter, Resident Manager.

Hurst, Clarence Arthur .....Southern Bldg.

Hutchison, R. N., C. P. A., N. Y., Home Office, Hartford...Colorado Bldg.

Jorgensen, Arnold, Manager Horwath & Horwath .....New Willard Hotel

Washington—Continued

Juchhoff, Frederick .....1907 F St.
Branch: Richmond, Va.

Lemon, G. L., & Co., Home Office, Birmingham, Ala. ....1301 G St., N. W.
J. J. Decker, Manager.

Linz, Edwin S., C. P. A., Wash. Bureau of Internal Revenue, 14th & B Sts.

Linzel, Frank A., C. P. A., N. Y. .....31 Q St., N. W.

Lorenz, Eugene G. .....Colorado Bldg.

Lybrand, Ross Bros. & Montgomery, Home Office, Philadelphia Union Trust Bldg.

Mac Elveen, William, C. P. A., N. Y., Division of Valuation Interstate Commerce Commission

Mendenhall, Joshua, C. P. A., Wis., Minn., Ohio, Mem. A. I. A.
General Auditor United States Shipping Board, 6th & B Sts.

Mitchell, Willis H., C. P. A., Me. .....2719 11th St., N. W.

Moyer, Joseph K., C. P. A., N. C. .....Treasury Department

Muller, Jean Paul, C. P. A., N. C. .....Woodward Bldg.

National System & Audit Co. .....51 Randolph Pl., N. W.
Arthur P. Wyand, Manager. Branch: Baltimore, Md.

Neville, McIver, Barnes & Co., Home Office, Savannah.....Southern Bldg.

Newburgh, Frederick, C. P. A., N. C., Income Tax Unit Internal Revenue Bureau

Newlove, George Hillis, C. P. A., Ill., N. C., Dean Washington School of Accountancy, 1736 G St., N. W.

Newton, B. P., Manager Ernst & Ernst .....Munsey Bldg.

Nicholson J. Lee, & Co., Home Office, Chicago .....728 17th St., N. W.

Pace & Pace, Home Office, New York .....1004 F St., N. W.

Parker, Orris H., C. P. A., Vt. .....Treasury Department

Peacock, James Craig, Manager Ernst & Ernst .....Munsey Bldg.

Porter, Wade T., District Manager International Accountants' Society, Colorado Bldg.

Pratt, Lester A., C. P. A., N. C., War Work Compensation Board, Navy Bldg.

Rankin, R. G. & Co., Home Office, New York .....Hibbs Bldg.

Roberts, Harold S., Secretary Stoy & Burnham Co. District National Bank Bldg.

Robin, Benjamin, C. P. A., N. C., Manager C. D. Giles & Co...Riggs Bldg.

Robins, Barney .....National Metropolitan Bank Bldg.

Seidman & Seidman, Home Office, New York .....1301 G St., N. Y.

Smith, Robert Hamilton, C. P. A., N. C. .....Woodward Bldg.

Stetson, Ralph G., C. P. A., Me. .....1736 G St., N. W.

Stoy, Clifford M., C. P. A., N. C., President Stoy & Burnham District National Bank Bldg.

Washington—Continued

Stoy & Burnham .....District National Bank Bldg.
Clifford M. Stoy, C. P. A., N. C., President; Dwight N. Burnham, Vice-President & Treasurer; Harold S. Roberts, Secretary.

Temple, Webb & Co., Home Office, St. Paul .....Southern Bldg.
C. A. Hunt, Manager.

Tighe, Joseph M. .....921 15th St., N. W.

Turner, Johnson & Crook, Home Office, Philadelphia, District National Bank Bldg.
E. P. Harrison, Manager.

Tyler, Edward M., C. P. A., N. C., of William Clabaugh & Co., 1336 New York Ave.

Waldecker, Emanuel H. .....Woodward Bldg.

Warshow, Herman T., C. P. A., N. C. .....Bureau of Internal Revenue

Weale, Kilboy & Co., Home Office, New Haven .....Colorado Bldg

Webner, Frank E., C. P. A., Ill., Senior Assistant, Compensation Board, U. S. Navy Department, (of F. E. Webner & Co., New York), 600 F St.

Wermuth, Charles E., Home Office, New Orleans .....Southern Bldg.
C. A. Hewet, Manager.

Willcox Audit Co., Inc., Home Office, New York .....Munsey Bldg.

Wood, Clothier & Heberle, Home Office, New York .....Southern Bldg.

Wyand, Arthur P., Manager National System & Audit Co., 51 Randolph Pl., N. W.

Yeager, William L., Manager Capital Audit Co.....815 14th St., N. W.

FLORIDA

Deland.

Mickle, William Y., Professor of Business Administration, John B. Stetson University, Deland

Jacksonville.

Bennett, Russell W., C. P. A., Mem. A. I. A. .....117 W. Forsyth St.

Clark, A. S. .....Buckman Bldg.

Doig, David H., Vice-President Hutchinson Audit Co. ....St. James Bldg.

Ford, George H., C. P. A., Mem. A. I. A., of Mucklow & Ford U. S. Trust Bldg.

Hall, John A., C. P. A., Ga., Mem. A. I. A. .....Clark Bldg.

Hutchinson Audit Co. .....St. James Bldg.
Thomas G. Hutchinson, C. P. A., Mem. A. I. A., President; David H. Doig, Vice-President; M. A. Hutchinson, Secretary and Treasurer.

Jacksonville—Continued

Hutchinson, M. A., Secretary and Treasurer Hutchinson Audit Co. .....St. James Bldg.

Hutchinson, Thomas G., C. P. A., Mem. A. I. A., President Hutchinson Audit Co. (See Miami, Fla.) .....St. James Bldg.

Jacksonville Audit Co. .....Baldwin Bldg.
P. R. G. Sjostrom.

Knott, William V. .....Baldwin Bldg.

Mucklow, Walter, C. P. A., Mem. A. I. A., of Mucklow & Ford, U. S. Trust Bldg.

Mucklow & Ford .....U. S. Trust Bldg.
Walter Mucklow, C. P. A., Mem. A. I. A.; George H. Ford, C. P. A., Mem. A. I. A.

Nicholas, P. E. .....148 Hendricks Ave., South Jacksonville

Rankin, Fred E. .....1437 Myra St.

Sjostrom, P. R. G., of Jacksonville Audit Co. .....Baldwin Bldg.

Straton, C. E. .....Dyal-Upchurch Bldg.

Williams, Francis M., C. P. A., Mem. A. I. A. .....Law Exchange Bldg.

Winter, Thomas H., C. P. A., Mem. A. I. A. .....2223 Park St.

Miami.

Allen, Frank C., C. P. A., N. Y., of Southern Audit Co., Fidelity Bank Bldg.

Graham, Harry B., Vice-President Miami Audit & Investment Co., Real Estate Bldg.

Greenleaf, James Perry, President Miami Audit & Investment Co., Real Estate Bldg.

Hutchinson, Thomas G., C. P. A., Vice-President Miami Audit & Investment Co. (See Jacksonville, Fla.), Real Estate Bldg.

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Ramsey, George J., Treasurer Miami Audit & Investment Co. Real Estate Bldg.

Selden, Charles B., Secretary Miami Audit & Investment Co., Real Estate Bldg.

Southern Audit Co., Home Office, Richmond, Va. .....Fidelity Bank Bldg.
Frank C. Allen, C. P. A., N. Y.

Tallahassee.

Matthews, Edgar I., C. P. A., Mem. A. I. A. .....Tallahassee

Tampa.

Bigham, Jay E., & Co. .....Citizens Bank Bldg.
Jay E. Bigham; Lawrence W. Carlisle.

Tampa—Continued

Carlisle, Lawrence W., of Jay E. Bigham & Co. ...Citizens Bank Bldg.
Clayton, Eaton, Horton & Saussy, Home Office, Savannah, Strand Bldg.
Roy R. Harris, Resident Manager.
Foy, Herbert V., C. P. A., Asso. A. I. A. .....First National Bank Bldg.
Hansbrough, John A., C. P. A., Mem. A. I. A .....City Hall
Harris, Roy R., Resident Manager Clayton, Eaton, Horton & Saussy, Strand Bldg.

Valparaiso.

McCollom, William T., & Co. .....Valparaiso
William T. McCollom.

GEORGIA

Atlanta.

Abbott, B. F., & Co. .....P. O. Box 1072
Benjamin Abbott, Mem. A. I. A. Branch: Charleston, S. C.
Adams, George T., C. P. A., of Almand & Adams .....Healey Bldg.
Almand & Adams .....Healey Bldg.
George T. Adams, C. P. A.; Arthur W. Almand.
American Audit Co., Home Office, New York, Fourth National Bank Bldg.
C. B. Bidwell, C. P. A., Mem. A. I. A., Manager.
Atlanta Audit Co., Inc. .....Atlanta Trust Co. Bldg.
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Audit Co. of the South .....Candler Bldg.
Charles J. Metz, C. P. A., Mem. A. I. A., President; J. T. Perry, Secretary.
Bailey, E. Herbert, C. P. A., of Morton Bailey & Co. .....Hurt Bldg.
Bansley, John D., C. P. A., of Womak, Harper & Bansley .....Hurt Bldg.
Bidwell, C. B., C. P. A., Mem. A. I. A., Manager The American Audit Co., Fourth National Bank Bldg.
Black, Dameron, C. P. A., Mem. A. I. A., of Alonzo Richardson & Co., Atlanta Trust Co. Bldg.
Bourke, Ormsby P., C. P. A., S. C., Managing Partner Searson & Bourke, Grant Bldg.
Bruce, James C. .....44 Hugh St.
Burke, Charles J., C. P. A., Manager Friar Joseph Medical Co., Atlanta Trust Co. Bldg.
Burt, E. R., & Co., Home Office, New York ..Third National Bank Bldg.
Byington, John R., C. P. A., Financial Manager J. P. Allen & Co., 49 Whitehall St.
Campbell, J. O., C. P. A., Secretary J. B. McCrary Co. Third National Bank Bldg.

Atlanta—Continued

Carnes, Clinton S. .....Healy Bldg.
Chaffee, Willis L., C. P. A., N. Y., Assistant Manager Haskins & Sells, Trust Co. of Georgia Bldg.
Clayton, Eaton, Horton & Saussy, Home Office, Savannah....Hurt Bldg.
Ernest Clayton, C. P. A., Managing Partner.
Clayton, Ernest, C. P. A., Managing Partner Clayton, Eaton, Horton & Saussy, Hurt Bldg.
Copeland, J. A. .....Hurt Bldg.
Dawson, Clifford R., C. P. A., of Dawson & Eidson.Atlanta Trust Co. Bldg.
Dawson & Eidson .....Atlanta Trust Co. Bldg.
Clifford R. Dawson, C. P. A.; A. H. Eidson, C. P. A.
Drewry, J. H., C. P. A. .....Atlanta National Bank Bldg.
Edwards, J. E. .....173 Peachtree St.
Eidson, A. H., C. P. A., of Dawson & Eidson ...Atlanta Trust Co. Bldg.
Empire Audit Co. (See G. L. Lemon & Co.) .....Healey Bldg.
R. A. Ridley, Manager.
Ernst & Ernst, Home Office, Cleveland .....Chamber of Commerce Bldg.
A. N. Patton, Manager.
Fenn, Floyd C., C. P. A., Secretary and Auditor Atlantic Ice & Coal Corporation, 15 Collins St.
Fraser, W. J. .....Candler Bldg.
Gerson, Solomon .....Atlanta National Bank Bldg.
Harper, James H., C. P. A., of Womak, Harper & Bansley....Hurt Bldg.
Haskins & Sells, Home Office, New York ....Trust Co. of Georgia Bldg.
Levin C. Matthews, Manager; Willis L. Chaffee, C. P. A., N. Y., Assistant Manager.
Higgins, W. A. .....Flatiron Bldg.
Huff, Edison F., C. P. A., Haskins & Sells ...Trust Co. of Georgia Bldg.
Hunter, Joel, & Co. .....Atlanta Trust Co. Bldg.
Joel Hunter, C. P. A., Ga., Ohio; Mem. A. I. A.
Ibettson, Bertram, & Co. .....Trust Co. of Georgia Bldg.
Bertram Ibettson, A. C. A., Eng., Wales. Branch: Asheville, N. C.
James, William H., & Co. .....Atlanta National Bank Bldg.
William H. James, C. P. A.
Kell, W. S., C. P. A., Assistant Treasurer Southern Oakland Co., 270 Peachtree St.
Lemon, G. L., & Co., Home Office, Birmingham, Ala. .....Healey Bldg.
C. P. Parker, C. P. A., Ala., Manager. (See Empire Audit Co.)
Martin, W. O. .....C. & S. Bldg.
Matthews, Levin C., Manager Haskins & Sells .....Trust Co. of Ga. Bldg.

Atlanta—Continued

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Walton, Joplin, Langer & Co. .....122 S. Michigan Ave.
J. Porter Joplin, C. P. A., C. A., Man., Mem. A. I. A.; Charles H. Langer, C. P. A., Mem. A. I. A.

Walz, Bert W. .....105 W. Monroe St.

Warner Accounting Service .....14 E. Jackson Blvd.
Edward C. Warner.

Warner, Edward C., of Warner Accounting Service....14 E. Jackson Blvd.

Waters, Ford & Co. .....32 N. Dearborn St.
Horace Waters, C. P. A.; Charles F. Ford, C. P. A., Iowa.

Waters, Horace, C. P. A., of Waters, Ford & Co. .....30 N. Dearborn St.

Watson, George K., & Co., Home Office, Philadelphia ..Old Colony Bldg.
M. R. Batchler, Manager.

Wazer-Bernard .....127 N. Dearborn St.
Harry E. Wazer; John B. Bernard. Branches: Dallas, Tex.—Harry E. Wazer; Wichita Falls, Tex.—John B. Bernard.

Wazer, Harry E., of Wazer-Bernard .....127 N. Dearborn St.

Webber, L. Bacon .....29 S. La Salle St.

Webster, William D., C. A., Mem. A. I. A., Secretary and Comptroller Victor Chemical Works, 343 S. Dearborn St.

Wegg, F. J., Secretary Midwest Audit Co. .....134 S. La Salle St.

Weiss, Julius V., C. P. A., Asso. A. I. A., Price, Waterhouse & Co., 134 S. La Salle St.

Weitzenfeld, David H. .....City Hall Square Bldg.

West, C. S., C. A., Scotland, C. P. A., Wis., I. A., England and Wales, Touche, Niven & Co., 10 S. La Salle St.

Western Freight Auditing Co. .....3650 S. Rockwell St.

Westphaln, Harry G., C. P. A. .....City Hall

White, A. E., & Co. .....19 S. La Salle St.

White Audit System .....608 S. Dearborn St.

Whitehead, Herbert C. .....11 S. La Salle St.

White Service Co. .....608 S. Dearborn St.

Whitney, W. R., Vice-President Business Service Corporation of America, 29 S. La Salle St.

Whittle, Robert .....208 S. La Salle St.

Whitworth, Charles R., C. P. A., Mem. A. I. A., Managing Partner, Touche, Niven & Co., 10 S. La Salle St.

Chicago—Continued

Wieczor, Stephen J., of Wieczor & Churan .....11 S. La Salle St.
Wieczor & Churan .....11 S. La Salle St.
Stephen Wieczor, Rudolph J. Churan.
Wight, Frederick M. .....14 E. Jackson Blvd.
Wighton, George D. .....5544 Indiana Ave.
Wilkinson, John, of Charles L. Brown & Co.....343 S. Dearborn St.
Willcox Audit Co., Inc., Home Office, New York .....Monadnock Bldg.
Wilson, F. M., C. P. A., Smeeton, Wilson, Crane Co. 123 W. Madison St.
Wilson, Richard, C. P. A., Mem. A. I. A., Sinclair Refining Co.
111 W. Washington St.
Winslow, C. Morton, C. P. A., Mem. A. I. A., of Cooper,
Winslow & Davis, 11 S. La Salle St.
Wolf, George D., C. P. A., Ind., of Wolf & Co. .....Tribune Bldg.
Wolf, Harry H., C. P. A., Ind., of Wolf & Co. .....Tribune Bldg.
Wolf & Co. .....Tribune Bldg.
George D. Wolf, C. P. A., Ind.; Harry H. Wolf, C. P. A., Ind. Branches: New York, Indianapolis, Philadelphia, Des Moines, Iowa; Milwaukee, Wis.; Oklahoma City, Muskogee, Okla.; Ft. Worth, Texas; Kansas City, Mo.; Tulsa, Okla.; Atlanta, Ga.
Wood, Francis Leigh, C. P. A., Ill., Minn., Mem. A. I. A., Assistant Manager Price, Waterhouse & Co. ...134 S. La Salle St.
Woolf, Mark E. .....190 N. State St.
Young, A. Norman, C. A., Scotland, Resident Manager Scovell, Wellington & Co., 10 La Salle St.
Young, Arthur, & Co., Home Office, New York .....105 La Salle St.
William Sutherland, C. P. A., Wis., Mem. A. I. A., Manager.
Zuehlke, Walter W., C. P. A., Minn., Mem. A. I. A., Arthur Andersen & Co. .....Harris Trust Bldg.

Decatur.

Burleigh, Loren H., H. Mueller Mfg. Co. .....500 W. Cerro Gordo St.
Eshelman, G. Roy .....Standard Life Bldg.
McNabb, A. L., Comptroller City of Decatur .....Decatur

Moline.

Brissman, August N. .....Berglund Bldg.
Wharton, T. F., C. P. A., Mo., John Dure Plow Co. .....Moline

Peoria.

Business Service Corporation of America, Home Office, Chicago, Lehman Bldg.
Oscar A. Saal, Secretary, Manager at Peoria.
Geiger, Gilbert B., C. P. A., Ind. .....Lehman Bldg.

Peoria—Continued

Gray, Fred, C. P. A. .....942 N. Glen Oak Ave.
Knauss, H. W. .....Peoria
Nelson, F. W., & Co. .....Lehman Bldg.
F. W. Nelson, C. P. A.

Princeton.

Immke, Henry W., C. P. A., N. Y. .....Princeton

Quincy.

Berter, Carl B., C. P. A. .....Heintz Bldg.

Rockford.

Joyce, Charles B. .....317 W. State St.
Rastall, Ernest S. .....Trust Bldg.
Smeeton, Wilson, Crane Co., Home Office, Chicago .....Stewart Bldg.
Spurgeon E. Guinter, Managing Partner.
Stich, Paul .....Trust Bldg.

Springfield.

Bacchus, LeRoy L., C. P. A., President Bacchus & Bishop Co.
Myers Bldg.
Bacchus & Bishop Co. .....Myers Bldg.
LeRoy L. Bacchus, C. P. A., President; Emerson S. Bishop, Treasurer.
Bishop, Emerson S., Treasurer Bacchus & Bishop Co. .....Myers Bldg.
Business Service Corporation of America, Home Office, Chicago, 226½ S. 5th St.
W. R. Whitney, Vice-President and Manager.
Dehler, Roy L. .....514 W. Monroe St.
DuBois, Nicholas .....Unity Bldg.
Dwyer, Donald J. .....Dewitt Smith Bldg.
Huskinson-Wilkin Co. .....Reisch Bldg.

Urbana.

Kinley, David, Vice-President University of Illinois,
Administration Bldg., University of Ill.
Littleton, A. Charles, C. P. A. .....Commerce Bldg., University of Ill.
Morey, Lloyd, C. P. A., Comptroller .....University of Ill.
Tilbey, E. J. .....Commerce Bldg., University of Ill.
Scovill, Hiram T., C. P. A., Professor in Charge Accounting,
Commerce Bldg., University of Ill.

INDIANA

Fort Wayne.

Buist, George B., & Co. .....Shoaff Bldg.
George B. Buist, C. P. A., Ill., Ind., Asso. A. I. A.; William H. Kerman, C. P. A., Asso. A. I. A.

Kerman, William H., C. P. A., Asso. A. I. A., of George B. Buist & Co., Shoaff Bldg.

French Lick.

Roberts, Arthur Douglas, C. P. A., Wis., Mem. A. I. A. French Lick Springs Hotel

Gary.

Kirtland, F. W., C. P. A., S. D., care of A. N. Hirons .....Gary

Indianapolis.

Accounting Service Co. .....Merchants Bank Bldg.
Charles Dillon, Manager.

Allen, M. E., of Muir & Allen .....Fletcher Savings & Trust Bldg.

Audit Co. of Indiana .....Lemcke Bldg.
C. W. Richardson, E. P. Cox.

Baumgart, Alfred C. .....K. of P. Bldg.

Beaman, R. J., Home Office, Cincinnati .....Merchants Bank Bldg.
E. R. Hair, Resident Manager.

Biegler, George Q., Co., The .....K. of P. Bldg.
George Q. Biegler.

Bishop, E. C., & Co. .....Lemcke Bldg.
E. C. Bishop.

Boyle, John, & Co. .....Chamber of Commerce
John Boyle, President; W. M. Madden, Secretary-Treasurer.

Burkhardt Audit Co. .....539 N. Meridian St.
W. H. Burkhardt, C. P. A.; President and General Manager; R. M. Keeter, SecretaryTreasurer; S. A. Shesler, Vice-President.

Burkhardt, William H., C. P. A., President and General Manager Burkhardt Audit Co., 539 N. Meridian St.

Coen, Charles L., C. P. A., Manager Western Audit Co., Fletcher Savings and Trust Bldg.

Coffey, John W. .....K. of P. Bldg.

Coffield, John V., C. P. A., of Coffield & Herdrich .....Lemcke Annex

Coffield & Herdrich .....Lemcke Annex
John V. Coffield, C. P. A.; O. C. Herdrich, C. P. A.

Cox, E. P., of Audit Co. of Indiana .....Lemcke Bldg.

Dedaker, Robert N. .....Merchants Bank Bldg.

Indianapolis—Continued

Dillon, Charles, Manager Accounting Service Co., Merchants Bank Bldg.
Dilts, Edward A. .....31 W. Ohio St.
Ernst & Ernst, Home Office, Cleveland .....Lemcke Annex
M. L. Norland, Manager.
Foster, John R. .....31 W. Ohio St.
Freeman, C. E., C. P. A., Secretary-Treasurer and Manager
Simplex Account Co., State Life Bldg.
Haddath, Russell F., Manager Watson, Haddath, Foster &
Co., Hume-Mansur Bldg.
Hair, E. R., Resident Manager R. J. Beamen .....Merchants Bank Bldg.
Herdrich, O. C., C. P. A., of Coffield & Herdrich .....Lemcke Annex
Holt, Arthur P., C. P. A., Auditor Robert Hassler, Inc. ...1535 Naomi St.
Karns, G. A., of Karns & Karns .....Kahn Bldg.
Karns, Harry L., C. P. A., Asso. A. I. A., of Karns & Karns....Kahn Bldg.
Karns & Karns .....Kahn Bldg.
G. A. Karns, Harry L. Karns, C. P. A., Asso. A. I. A.
Keeter, R. M., Secretary and Treasurer Burkhardt Audit Co.
539 N. Meridian St.
Kennedy, John J., of Kennedy & Ragan...Fletcher Savings & Trust Bldg.
Kennedy & Ragan .....Fletcher Savings & Trust Bldg.
John J. Kennedy, Paul S. Ragan.
Madden, W. M., Secretary and Treasurer John Boyle & Co.
Chamber of Commerce
McDougall, Walter .....State Life Bldg.
Meek, John D., President Simplex Account Co.....State Life Bldg.
Merchants Accounting & Auditing Co. .....City Trust Bldg.
G. D. Yaeger, Manager.
Muir, P. W., of Muir & Allen .....Fletcher Savings & Trust Bldg.
Muir & Allen .....Fletcher Savings & Trust Bldg.
P. W. Muir, M. E. Allen.
Myers, George M., Manager Sherman & Associates, Inc.
Hume-Mansur Bldg.
Norland, Manning L., Manager Ernst & Ernst .....Lemcke Annex
Olive, George S., C. P. A., Mem. A. I. A. .....Hume-Mansur Bldg.
Orr, Lawrence F. .....State House
Parmelee, Edward R., C. P. A. .....Merchants Bank Bldg.
Ragan, Paul S., of Kennedy & Ragan....Fletcher Savings & Trust Bldg.
Randall, Walter S., C. P. A. .....320 N. Meridian St.
Richardson, C. W., of Audit Co. of Indiana .....Lemcke Bldg.
Roney, H. A., C. P. A. .....1535 Prospect St.
Sherman & Associates, Inc., Home Office, New York...Hume-Mansur Bldg.
George M. Myers, Manager.
Shesler, Scott A., Vice-President Burkhardt Audit Co..539 N. Meridian St.

Indianapolis—Continued

Simplex Account Co. .....State Life Bldg.
John D. Meek, President; C. E. Freeman, C. P. A., Secretary, Treasurer and Manager.

Van Der Veer, F. P. .....Pythian Bldg.

Watson, Haddath, Foster & Co. .....Hume-Mansur Bldg.
Russell F. Haddath, Manager.

Western Audit Co. .....Fletcher Savings & Trust Bldg.
Charles L. Coen, C. P. A., Manager.

Wolf & Co., Home Office, Chicago .....State Life Bldg.

Yaeger, G. D., C. P. A., Manager Merchants Accounting and Auditing Co., City Trust Bldg.

Michigan City.

Dudley, Harold M., C. P. A., Wis., Haskell & Barker Car Co., Michigan City

Peru.

Fishburne, Paul S., Pittsburgh Model Engine Co. .....Peru

South Bend.

Curwin, Lowell B., C. P. A. Branches: Chicago, Detroit, Washington, D. C., J. M. S. Bldg.

Erskine, Albert R., C. P. A., Conn., Mem. A. I. A., Studebaker Co., South Bend

Howe, Lee J. .....J. M. S. Bldg.

King, Karl G., C. P. A., Secretary and Treasurer Reed & King, Inc. J. M. S. Bldg.

Reed, Mortimer P., President Reed & King, Inc. .....J. M. S. Bldg.

Reed & King, Inc. .....J. M. S. Bldg.
Mortimer P. Reed, President; Karl G. King, C. P. A., Secretary and Treasurer.

Terre Haute.

Duncan, William H. .....612 Ohio St.

McGlone, Ira T. .....612 Ohio St.

Miller, Harry C. .....105 S. 7th St.

Smeeton, Wilson, Crane Co., Home Office, Chicago .....Opera House Block
F. M. Wilson, C. P. A., Managing Partner.

Wilson, F. M., C. P. A., Managing Partner Smeeton, Wilson, Crane Co., Opera House Block

Yansky, Emil J. .....1205 S. 8th St.

Valparaiso.

Winkler, William O., C. P. A., Dean School of Commerce, Valparaiso University, Valparaiso

IOWA

Burlington.

Sutor, Charles F., C. P. A., Wis. .....719 S. Garfield Ave.

Cedar Rapids.

Billings, Prouty & Tompkins, Home Office, Des Moines, Cedar Rapids Savings Bank Bldg.

Ricker, Rufus, C. P. A., Mem. A. I. A. .....Security Bldg.

Clinton.

Hammarstrom, Albert H., C. P. A., Mem. A. I. A. .....Weston Bldg.

Davenport.

Becker, Fritz, C. P. A. .....Putnam Bldg.

Bibbs, Thomas H., Manager Billings, Prouty & Tompkins, Putnam Bldg.

Billings, Prouty & Tompkins, Home Office, Des Moines.....Putnam Bldg.
Thomas H. Bibbs, Manager.

Mast, Charles A., C. P. A., Mem. A. I. A. .....1117 Perry St.

Spibey, John, C. P. A., Wis., Comptroller The N. N. Roberts Co. .....Davenport

Des Moines.

Abernethy & Co., Home Office, Omaha, Neb. .....Utica Bldg.
Grayson F. Dashiell (also in Omaha, Neb.)

Billings, Philip R., C. P. A., Mem. A. I. A., of Billings, Prouty & Tompkins, Hippee Bldg.

Billings, Prouty & Tompkins .....Hippee Bldg.
Charles B. Tompkins, C. P. A., Mem. A. I. A.
Philip L. Billings, C. P. A., Mem. A. I. A.
Edwin G. Prouty, C. P. A., Mem. A. I. A.
Branches: Davenport—Edwin G. Prouty; Waterloo, Cedar Rapids.

Caskey, Olaf C., General Manager Louis J. Muehle & Co. Citizens National Bank Bldg.

Dashiell, Grayson F., of Abernethy & Co. .....Utica Bldg.

Ford, Trace S., Auditor Des Moines Union Railway Co. .....Union Station

Fotheringham, Wright & Co., Home Office, Omaha, Neb. ....Hippee Bldg.
W. M. Manning, C. P. A., Manager.

Hawthorne, R., Manager Van Horn, Cluett & Co. .....Des Moines

Mahony, John & Co., Home Office, Chicago .....S. & L. Bldg.
George J. Nichol, Manager.

Manning, W. M., C. P. A., Manager Fotheringham, Wright & Co., Hippee Bldg.

McClain, Otis, of Louis J. Muehle & Co. ....Citizens National Bank Bldg.

Des Moines—Continued

Muehle, Louis J., Secretary and Treasurer Louis J. Muehle & Co., Citizens National Bank Bldg.

Muehle, Louis J., & Co. .....Citizens National Bank Bldg.
Louis J. Muehle, Secretary and Treasurer; Hymen Sosna, President; James G. Mitchell, Vice-President and General Counsel (Greene, Ia.); Olaf C. Caskey, General Manager; Otis McClain.

Nichol, George J., Manager John Mahony & Co. .....S. & L. Bldg.

Potwin, Irving A. .....Fleming Bldg.

Prouty, Edwin G., C. P. A., Mem. A. I. A., of Billings, Prouty & Tompkins, Hippee Bldg.

Sosna, Hymen, President Louis J. Muehle & Co., Citizens National Bank Bldg.

Stiver, Clayton B., Co., Inc. .....Hubbell Bldg.
Clayton B. Stiver, President.

Tompkins, Charles B., C. P. A., Mem. A. I. A., of Billings, Prouty & Tompkins .....Hippee Bldg.

Van Horn, Cluett & Co. .....S. & L. Bldg.
R. Hawthorne, Manager. Branch: Chicago.

Wolf & Co., Home Office, Chicago .....Des Moines

Worthington, Emory C., C. P. A., Mem. A. I. A. .....Clapp Block

Dubuque.

Belaky, Max B., C. P. A., Wis. .....2221 Jackson St.

Collinson, George B. .....4 Hogden Ave.

Eldora.

Peisen, Welch Co. .....First National Bank Bldg.
John W. Peisen, C. P. A., Mem. A. I. A.
Clarence E. Welch, C. P. A., Mem. A. I. A.

Fort Dodge.

Hull, William I. .....Snell Bldg.

Greene.

Mitchell, James G., Vice-President and General Counsel Louis I. Muehle & Co., Des Moines .....Buchholz Bldg.

Iowa City.

Holdsworth, Henry N., C. P. A., Mem. A. I. A., Johnson County Bank Bldg.

Sioux City.

Fitzgibbons, Maurice, C. P. A. .....603 Pearl St.

Guthrie, William, C. P. A., Wis., Ia., C. A., Scotland, Mem. A. I. A., Frances Bldg.

Sioux City—Continued
Harrison, M. L., & Co. .....Davidson Bldg.
M. L. Harrison.
Mid-West Traffic Audit Co. .....Trimble Block

Waterloo.
Billings, Prouty & Tompkins, Home Office, Des Moines,
First National Bank Bldg.
Edwards, Guy .....First National Bank Bldg.
Pierce, Charles Alfred, C. P. A. .....Blackhawk Bldg.

KANSAS

Topeka.
Caton, J. E., & Co. .....Columbia Bldg.
J. E. Caton, C. P. A., President; Henry B. Swanson,
C. P. A., Secretary and Treasurer.
Grady, Paul L., President of Utilities Engineering & Audit
Co. .....Crawford Bldg.
Kansas Audit Co. .....New England Bldg.
Maffet, Loren N., Resident Partner George C. Mortlock & Co.
Kansas Reserve State Bank Bldg.
Mortlock, George C., & Co., Home Office, New York,
Kansas Reserve State Bank Bldg.
Loren N. Maffat, Resident Partner.
Robinson, J. W. .....New England Bldg.
Sipes, Ella .....New England Bldg.
Swanson, Henry B., C. P. A., Secretary and Treasurer J. E.
Caton & Co., Columbia Bldg.
Utilities Engineering & Audit Co. .....Crawford Bldg.
John M. Kinkel, Counsel; Paul L. Grady, President and
Consulting Engineer.

Wichita.
Cochrane Independent Public Service .....613 N. Topeka St.
Kurtz, Wade, C. P. A., Mo., Mem. A. I. A., of Clinton H.
Montgomery & Co., Fourth National Bank Bldg.
MacTaggart, J. M., & Co. .....Beacon Bldg.
Miller, C. W. .....Bitting Bldg.
Montgomery, Clinton H., & Co. .....Fourth National Bank Bldg.
Clinton H. Montgomery, C. P. A.; Wade Kurtz, C. P.
A., Mo., Mem. A. I. A.; W. E. Baird, C. P. A. Branch:
Kansas City,—W. E. Baird.
Quinn Mercantile Co. .....Hoyt Bldg.

Wichita—Continued

Spurrier, Stanley, C. P. A., Clinton H. Montgomery & Co., Fourth National Bank Bldg.

Stewart, C. W., C. P. A., Mich., of Stewart & Co. (also in Kansas City, Mo.), 405 S. Lawrence Ave.

Stewart & Co., Home Office, Kansas City, Mo. .....405 S. Lawrence Ave.
C. W. Stewart, C. P. A., Mich., Manager (also in Kansas City, Mo.)

Wichita Freight Audit Co. .....125 N. Rock Island Ave.

KENTUCKY

Central City.

Wells, John A., C. P. A., Pa., Managing Partner Wells & Gerdau, P. O. Box 366

Wells & Gerdau, Home Office, Philadelphia, Pa. .....P. O. Box 366
John A. Wells, C. P. A., Pa., Managing Partner.

Lexington.

Shannon, C. Barry, Manager Smeeton, Wilson, Crane Co., 132 Limestone St.

Smeeton, Wilson, Crane Co., Home Office, Chicago .....132 Limestone St.
C. Barry Shannon, Manager.

Wiest, Edward, Professor Economics University of Kentucky...Lexington

Louisville.

American Fruit Audit Co. .....Republic Bldg.

Barnett, Luther C., Mem. A. I. A., of Escott & Barnett...Columbia Bldg.

Barton, R. W., Manager Marwick, Mitchell & Co. .....Kenyon Bldg.

Baumgarten, Harry E., Mem. A. I. A., Escott & Barnett..Columbia Bldg.

Bernstein, Benhard .....Inter-Southern Life Bldg.

Cawthon, William C. .....Inter-Southern Life Bldg.

Comingore, Dennes & Timmering .....Starks Bldg.
Leonard Comingore, Mem. A. I. A.; W. H. Dennes, H. H. Timmering.

Comingore, Leonard, Mem. A. I. A., of Comingore, Dennes & Timmering, Starks Bdg.

Crosby, Alva B. .....Inter-Southern Life Bldg.

Escott, James S., Mem. A. I. A., of Escott & Barnett.....Columbia Bldg.

Escott & Barnett .....Columbia Bldg.
Luther C. Barnett, Mem. A. I. A.; James S. Escott, Mem. A. I. A.

Hanafee, John F., of Howard-Hanafee & Co. .....Republic Bldg.

Harris, Charles G., & Co. .....321 Guthrie St.
Charles G. Harris, Mem. A. I. A.; Orville D. Harris, Mem. A. I. A.

Louisville—Continued

Harris, Homer F., Mem. A. I. A. .....Paul Jones Bldg.
Harris, Orville D., Mem. A. I. A., of Charles G. Harris & Co., 321 Guthrie St.
Heimerdinger, H. C., Manager Income Tax Department, Humphrey, Robinson & Co., Columbia Bldg.
Howard, E. Sidney, of Howard-Hanafee & Co. .....Republic Bldg.
Howard-Hanafee & Co. .....Republic Bldg.
E. Sidney Howard; John F. Hanafee.
Interstate Audit & Efficiency Co., Home Office, New York, 1018 N. Main St.
William Francis Malone, Manager (also at Baltimore, Md.).
Mahon, B. B., of J. C. Mahon & Son .....Marion E. Taylor Bldg.
Mahon, James C., & Son .....Marion E. Taylor Bldg.
James C. Mahon, Mem. A. I. A.; B. B. Mahon.
Malone, William Francis, Manager Interstate Audit & Efficiency Co., also at Baltimore, Md., 1018 N. Main St.
Marwick, Mitchell & Co., Home Office, New York .....Kenyon Bldg.
R. W. Barton, Manager.
Mayes, James R. .....Lincoln Bank Bldg.
Meldrum, George F., Mem. A. I. A., of Meldrum & Meldrum...Keller Bldg.
Meldrum, Overton S., Mem. A. I. A., of Meldrum & Meldrum..Keller Bldg.
Meldrum & Meldrum .....Keller Bldg.
George F. Meldrum, Mem. A. I. A.
Overton S. Meldrum, Mem. A. I. A.
Morris, John Ford .....Inter-Southern Bldg.
Parker, William S., Mem. A. I. A. .....Todd Bldg.
Robinson, Humphrey, & Co. .....Columbia Bldg.
Humphrey Robinson, H. C. Heimerdinger, Manager Income Tax Department.
Ryans, William J., Mem. A. I. A., of Ryans & Young, Crutcher & Starks Bldg.
Ryans & Young .....Crutcher & Starks Bldg.
William J. Ryans, Mem. A. I. A.; L. Tipton Young, Mem. A. I. A.
Truman, William H. .....209 S. 4th St.
Turner, Spencer & Co. .....321 Guthrie St.
Turner, Thomas E., Mem. A. I. A., of Turner, Spencer & Co., 321 Guthrie St.
Thomas E. Turner, Mem. A. I. A.
Arthur J. Wrege, C. P. A., Mem. A. I. A.
Ummethum, A. Howard, Cost Accountant Hirsch Bros. & Co., 112 Edenside St.
Weaver, B. Perry .....Inter-Southern Life Bldg.

Louisville—Continued

Weaver, W. L. .....539 E. Chestnut St.
Wrege, Arthur J., C. P. A., Mem. A. I. A., of Turner, Spencer & Co., 321 Guthrie St.
Young, L. Tipton, Mem. A. I. A., of Ryans & Young, Crutcher & Starks Bldg.

LOUISIANA

Harvey.

Boudreaux, Philip A., C. P. A., Cypress Lumber Co. .....Harvey

Jennings.

Block, Joseph L., C. P. A., Tex., La., of Mattison & Block, Houston, Tex., P. O. Box 910

New Orleans.

Abernethy, William Gray, C. A., Glasgow .....Title Guarantee Bldg.
American Audit Co., The, Home Office, New York...Maison Blanche Bldg.
A. J. Douglas, Manager.
Angell, L. R., C. P. A. .....Hibernia Bldg.
Baquie, George, C. P. A. .....L. L. & G. Bldg.
Bassich, J. B. .....Interstate Bank Bldg.
Bienvenu, Emile, C. P. A., Mem. A. I. A., Penick & Ford, Ltd., Whitney-Central Bldg
Burt, E. R., & Co., Home Office, New York .....Maison Blanche Annex
H. Hughes, Manager.
Byrne, Julian K., C. P. A. .....Wells Fargo Bldg.
Byrne, R. E., C. P. A. .....Wells Fargo Bldg.
Charbonnet, Edward P., C. P. A. .....115 University Place
Derbes, Albert J., C. P. A., Mem. A. I. A. .....Godchaux Bldg.
Derbes, Numa J., Asso. with R. J. Derbes .....711 Union St.
Derbes, Rudolph J., C. P. A., Mem. A. I. A. .....711 Union St.
de Verges, E. J. .....Maison Blanche Bldg.
Doiseau, C. M., Assistant Manager Haskins & Sells, Maison Blanche Bldg.
Douglas, A. J., Manager The American Audit Co. ...Maison Blanche Bldg.
Eberle, G. P., with Albert J. Derbes .....Godchaux Bldg.
Edmunds, A. J., C. P. A., Dwyer Bros., Inc. .....New Orleans
Ernst & Ernst .....Hibernia Bank Bldg.
W. B. Jones, Assistant Manager.
Federal Tax Service & Audit Bureau .....Hennen Bldg.
John A. Maught, President; L. E. Schenck, Vice-President.
Ferry, Henry L., C. P. A., with Charles E. Wermuth .....Hennen Bldg.
Goldman, Myron M., C. P. A., Mem. A. I. A. .....Whitney-Central Bldg.
Hartman, J. F. .....Canal Bldg.

New Orleans—Continued

Haskins & Sells, Home Office, New York .....Maison Blanche Bldg.
Henry J. Jumonville, C. P. A., Manager.
C. M. Doiseau, Assistant Manager.

Henderson, S. E., & Co., Home Office, New York .....Citizens Bank Bldg.
F. H. Tonsmiere, Manager.

Herrmann, Max, C. P. A., Mem. A. I. A. .....4216 Chestnut St.

Holliday, H. M., C. P. A., Mem. A. I. A. .....Whitney Bldg.

Hughes, H., Manager Edward R. Burt & Co. .....Maison Blanche Annex

Jacobs, Henry .....Hennen Bldg.

Jones, William B., Assistant Manager Ernst & Ernst, Hibernia Bank Bldg.

Jumonville, Henry J., C. P. A., Manager Haskins & Sells, Maison Blanche Bldg.

Kauff, Jacques L. .....Audubon Bldg.

Lankston, J. O., C. P. A. .....McClosky Bldg.

Leftwich, William, C. P. A., Auditor United Fruit Co...507 Carondelet St.

LeGardeur, Rene J., C. P. A. .....Hibernia Bldg.

LeMonnier, William, C. P. A. .....1224 N. Galvez St.

Lloyd, Robert C., C. P. A., Mem. A. I. A. .....Canal Bank Bldg.

Lyman, Guy V. W., C. P. A., Mem. A. I. A. .....Masonic Temple Bldg.

Marwick, Mitchell & Co., Home Office, New York...Maison Blanche Annex
G. A. Treadwell, C. P. A., Mem. A. I. A., Manager.

Maught, John A., President Federal Tax Service & Audit Bureau, Hennen Bldg.

Moffatt, A. G., C. P. A. .....Sewerage & Water Board, New Orleans

*Moses, Elkin, C. P. A., Mem. A. I. A. .....Maison Blanche Bldg.

Overbey, Edward H., C. P. A., Mem. A. I. A. .....Audubon Bldg.

Pasquier, Claude M., C. P. A. .....Whitney Bldg.

Penn, George H. .....Weis Bldg.

Rickey, Robert M., Southern Pine Association .....New Orleans

Robinson, Cecil G., C. P. A., Mem. A. I. A., of Robinson, Havener & Co., Whitney Bldg.

Rordan, R. B., C. P. A., Secretary N. O. Brewing Co. ...400 Jackson Ave.

Ruhl, George A., C. P. A., Marwick, Mitchell & Co. .....Hibernia Bldg.

St. Paul, George, C. P. A. .....Hennen Bldg.

Salaun, August, Jr., C. P. A., Mem. A. I. A. .....Canal Bank Bldg.

Sandoz, C. C., C. P. A., Mem. A. I. A. .....Audubon Bldg.

Schenck, L. E., Vice-President Federal Tax Service & Audit Bureau, Hennen Bldg.

Sheppard, Harry E., Professor College of Commerce....Tulane University

Smith, Archibald M., C. P. A., Mem. A. I. A., of Smith & Skinner, Hibernia Bank Bldg.

Smith, Harvey W., C. P. A., Treasurer American Pitch Pine Export Co., Audubon Bldg.

New Orleans—Continued

Snider, Howard M., C. P. A., Robinson & Co. .....New Orleans
Soulé, George .....603 St. Charles St.
Stouse, Pierre J., C. P. A., Secretary-Treasurer Le Bourgeois & Bush, Inc., Hibernia Bank Bldg.
Taylor, W. G., C. P. A., Mem. A. I. A., Assistant Supervisor of Public Accounts, State of Louisiana, N. O. Court Bldg.
Tonsmiere, F. H., Manager S. E. Henderson & Co., Citizens Bank Bldg.
Toups, Cleophas A., C. P. A. .....Godchaux Bldg.
Treadwell, George A., C. P. A., Mem. A. I. A., Manager Marwick, Mitchell & Co., Maison Blanche Annex
Vacher, Leo C., C. P. A., Secretary-Treasurer New Orleans Lumber Information Co., Marine Bank Bldg.
Walgren, Theodore, C. P. A., Mem. A. I. A. .....Whitney-Central Bldg.
Wermuth, Charles E. .....Canal-Commercial Bldg.
Charles E. Wermuth, C. P. A., La., Tex., Okla., Mem. A. I. A. Branch: Washington, D. C. Agencies: London, New York.

MAINE

Auburn.

Everett, Bernard G., C. P. A. .....Auburn
Jordan, Ralph E., C. P. A. .....Auburn

Bangor.

Crowell, John Ward, C. P. A., General Auditor Bangor & Aroostook R. R. Co., Bangor
Fortier, Charles C., C. P. A. .....Bangor

Calais.

Jones, Frank H., C. P. A. .....Calais

Corinna.

Redman, Charles W., C. P. A., Comptroller Corinna Manufacturing Co., Corinna

Dexter.

Spencer, William R., C. P. A., Treasurer Fay & Scott .....Dexter

Gardiner.

Holman Audit Co., Home Office, Portland, Me. .....Gardiner
F. A. Danforth, President and Manager at Gardiner.

Harrington.

Coffin, Walter S., Manager Frye, Flynn Co. .....Harrington

Houlton.

Shean, Fred A., C. P. A. .....Mansur Block

Lewiston.

Robbins, William F., Bates Manufacturing Co. .....Lewiston

Patten.

Goodrich, George W., C. P. A., Treasurer Katahdin Trust Co.....Patten

Portland.

Benner, Harold K., C. P. A. .....470 Congress St.
Bicknell, Edward, C. P. A. .....178 Middle St.
Birkenmayer, Curtis J., C. P. A. .....404 Commercial St.
Boynton, Charles Everett, Asso. A. I. A. .....556 Cumberland Ave.
Briggs, Charles W. .....29 Bates St.
Charles W. Briggs (also at Sanford, Me.).
Cunningham, Earle H., C. P. A., Me., Ind., Ohio, President Cunningham, Foss & Co. and Dean National School of Accountancy, 390 Congress St.; 179 Middle St.
Cunningham, Foss & Co. .....390 Congress St.
Earle H. Cunningham, C. P. A., Me., Ind., Ohio, President; Chester M. Foss, C. P. A., Vice-President and Treasurer.
Danforth, F. C., President and Manager at Gardiner, Holman Audit Co., Portland
Foss, Chester M., C. P. A., Vice-President and Treasurer Cunningham, Foss & Co., 390 Congress St.
Graffam, George M., C. P. A. .....Masonic Bldg.
Holman Audit Co. .....39 Exchange St.
F. A. Danforth, President and Manager at Gardiner; F. Ernest Holman, C. P. A., Me., Ohio, Ind., Tex., Wis., Vt., N. C., General Manager. Branch: Gardiner, Me.
Holman, F. Ernest, C. P. A., Me., Ohio, Ind., Tex., Wis., Vt., N. C., General Manager Holman Audit Co., 39 Exchange St.
Husband, William P., Jr., C. P. A. .....Fidelity Bldg.
Jordan, Chester A., Mem. A. I. A., of Jordan & Jordan.....*Fidelity* Bldg.
Jordan, Harold C., Asso. A. I. A., of Jordan & Jordan.....Fidelity Bldg.
Jordan & Jordan .....Fidelity Bldg.
Chester A. Jordan, Mem. A. I. A.; Harold C. Jordan, Asso. A. I. A.
Lehan, J. Harold, C. P. A. .....465 Congress St.
Libby, Ellen H., C. P. A. .....602 Congress St.
Mathes, Edward A., C. P. A., Rumford Falls Power Co.. 120 Exchange St.
Merriman, Charles F., C. P. A. .....195 Commercial St.
Rhodes, Richard, A., C. P. A. .....45 Water St.
Staples, Nathaniel W., C. P. A. .....404 Commercial St.
Thompson, Frederick W., C. P. A. .....404 Commercial St.
Babyan, Alvah H., C. P. A. .....742 Congress St.

Rockland.

Lovejoy, John, C. P. A. .....Rockland

Sanford.

Briggs, Charles W., Home Office, Portland .....Trust Co. Bldg.

Waterville.

Bridges, J. Merle, C. P. A., Assistant Cashier Ticonic National Bank, Waterville

MARYLAND

Baltimore.

American Audit Co., The, Home Office, New York .....Garrett Bldg.
R. M. Coulbourn, Manager.

Atkinson, Alfred, C. P. A. .....106 South St.

Baker, Leslie, C. P. A. .....124 Dorchester Ave.

Baltimore Audit Co. .....Calvert Bldg.
Charles L. Hehl, C. P. A., Mem. A. I. A., President; Ernest E. Woooden, C. P. A., Mem. A. I. A., Vice-President; Thomas L. Berry, C. P. A., Mem. A. I. A., Secretary and Treasurer.

Bartels, William N., C. P. A., of Bartels & Spanner.....Equitable Bldg.

Bartels & Spanner .....Equitable Bldg.
William N. Bartels, C. P. A.; Henry E. Spanner, C. P. A.

Baugh, Frederick H. .....Maryland Casualty Tower

Beck, Howard C., C. P. A., Mich., Mem. A. I. A. .....City Hall
(See Washington, D. C., and Detroit, Mich.)

Berry, Thomas L., C. P. A., Mem. A. I. A., Secretary and Treasurer Baltimore Audit Co., Calvert Bldg.

Black, Wilmer, C. P. A., Mem. A. I. A., of Black & Co. .....Garrett Bldg.

Black & Co. .....Garrett Bldg.
Wilmer Black, C. P. A., Mem. A. I. A. Branch: Hagerstown, Md.

Bryan, J. Wallace, C. P. A. .....Continental Bldg.

Buchholz & Co. .....Calvert Bldg.
Rudolph E. M. Buchholz.

Burt, Edward R., & Co., Home Office, New York .....Equitable Bldg.
H. T. Fleck, Manager.

Cassard, L., Jr., C. P. A. .....The Winona

Coulbourn, Robert M., Manager The American Audit Co....Garrett Bldg.

Croggon, Charles C., Manager Haskins & Sells .....Calvert Bldg.

Ditman, Charles R., C. P. A., Mem. A. I. A. .....Maryland Trust Bldg.

Doetche, Elsa, C. P. A., Mem. A. I. A. .....Maryland Life Bldg.

Doty, Albert M., C. P. A., Mem. A. I. A. .....229 Guilford Ave.

Baltimore—Continued

Duvall, W. E. P., C. P. A. .....Fidelity Bldg.
Eagan, James K., C. P. A. .....Equitable Bldg.
Evans, Clarence R., C. P. A., Mem. A. I. A., Cashier The American Bank, 524 S. Broadway
Fidelity Audit Co., The .....1123-25 W. Baltimore St.
Joshua Talbott Ridgeley.
Fleck, H. T., Manager Edward R. Burt & Co. .....Equitable Bldg.
Fuller, Edward, C. P. A., Md., Mo., Colo., Mem. A. I. A., Resident Partner Haskins & Sells, Calvert Bldg.
Gillespie, William A., & Co. .....Union Trust Bldg.
William A. Gillespie, C. P. A. Branch: New York.
Greenfield, Leo .....Equitable Bldg.
Greenway, Eugene, C. P. A., Mem. A. I. A. .....Munsey Bldg.
Hall, Charles O., C. P. A., Mem. A. I. A. .....Fidelity Bldg.
Harris, J. Norris .....3128 Baker St.
Haskins & Sells, Home Office, New York .....Calvert Bldg.
Edward Fuller, C. P. A., Md., Mo., Colo., Mem. A. I. A., Resident Partner; Charles C. Croggon, Manager; Raymond C. Reik, C. P. A., Mem. A. I. A., Assistant Manager.
Hatter, Elmer L., C. P. A., Mem. A. I. A. .....Munsey Bldg.
Hehl, Charles L., C. P. A., Mem. A. I. A., President Baltimore Audit Co., Calvert Bldg.
Hendrix, Ernest C., C. P. A., Mem. A. I. A. .....10 South St.
Hooper, Florence, C. P. A., Mem. A. I. A. .....Maryland Life Bldg.
Horsey, George S. .....Munsey Bldg.
Houston, G. Porter .....Calvert & Redwood
Hunter, Andrew, Jr., & Co. .....Munsey Bldg.
Andrew Hunter, Jr., C. P. A., Mem. A. I. A.
Interstate Audit & Efficiency Co., Home Office, New York, 311 S. Charles St.
William Francis Malone, Manager at Baltimore, Md., and Louisville, Ky.
Johnson, W. Albert, C. P. A. .....American Bldg.
Lilley, Raleigh T., C. P. A., Mem. A. I. A., Secretary and Treasurer Calvert Building and Construction Co., Calvert Bldg.
Malone, William Francis, Manager Interstate Audit & Efficiency Co., also at Louisville, Ky., 311 S. Charles St.
McGarrow, James, C. P. A. .....Equitable Bldg.
Meyer, Norman F., C. P. A. .....135 E. Baltimore St.
Morrow, Robert C., C. P. A., Asso. A. I. A. .....Maryland Trust Bldg.
National System & Audit Co. .....139 W. Lafayette Ave.
E. T. Wagner, C. P. A. Branch: Washington, D. C.

Baltimore—Continued

Page, Howard P., C. P. A., Mem. A. I. A. .....Calvert Bldg.
Reik, Raymond C., C. P. A., Asso. A. I. A., Assistant Manager Haskins & Sells, Calvert Bldg.
Ridgeley, Joshua Talbott, of Fidelity Audit Co. ...1123 W. Baltimore St.
Rogers, William F., & Son .....American Bldg.
Roseman, Edward .....Calvert Bldg.
Schnepfe, Charles H., Jr., C. P. A., Mem. A. I. A. .....Equitable Bldg.
Siegel, Joseph .....230 N. Kenwood Ave.
Skillman, R. Gilbert .....Union Trust Bldg.
Spanner, Henry Edward, C. P. A., of Bartels & Spanner...Equitable Bldg.
Starkloff, Carl V., C. P. A., Mem. A. I. A., Manager Credit Department, Drovers & Mechanics National Bank
Stegman, Edward J., & Co. .....Equitable Bldg.
Edward J. Stegman, C. P. A., Mem. A. I. A.
Teichmann, Max, & Co. .....Garrett Bldg.
Max Teichmann, C. P. A., Mem. A. I. A.
Timpkin Service Bureau, The .....Keyser Bldg.
F. H. Timpkin.
Tinsley, Alexander L., C. P. A., N. Y., Mem. A. I. A., Auditor Internal Revenue Bureau, Income Tax Unit, 2102 St. Paul St.
Wagner, Edgar T., C. P. A., National System & Audit Co., 139 W. Lafayette Ave.
Webster, Samuel S., Jr., C. P. A., Haskins & Sells .....Calvert Bldg.
Weed, William B., Jr. .....Munsey Bldg.
Wheeler, Clarence E. .....Union Trust Bldg.
Wilmer, E. P. .....Emerson Tower Bldg.
Wooden, Ernest E., C. P. A., Mem. A. I. A., Vice-President Baltimore Audit Co., Calvert Bldg.
Wyatt, R. L., & Co. .....Munsey Bldg.

Cumberland.

Hartley, J. W., Manager for Adolphe Rafter .....Liberty Trust Bldg.
Rafter, Adolphe, Home Office, New York .....Liberty Trust Bldg.
J. W. Hartley, Manager.

Hagerstown.

Black & Co., Home Office, Baltimore .....6 Hamilton Row

MASSACHUSETTS

Athol.

Linton, Harry R., General Manager Athol Machine Co. .....Athol

Beverly.

Cutler, Royal M., C. P. A., N. H., United Shoe Machinery Corporation, Elliott St.

Boston.

Adams, George W., Manager Babson Statistical Organization, 6 Congress St.

Albee, Amos D., Son & Co. .....53 State St.
Amos D. Albee, C. P. A., Mem. A. I. A.
Herbert H. Albee, C. P. A., Mem. A. I. A.

Albee, Herbert H., C. P. A., Mem. A. I A, of Amos D. Albee Son & Co., 53 State St.

Altshuler, Louis I., & Co. .....27 School St

American Audit Co., The, Home Office, New York, Post Office Square Bldg.
James W. Hall, C. P. A., Mem. A. I. A., Resident Manager.

American Constructive Accounting Co., Home Office, New York, 294 Washington St.
James V. Giblin, Manager.

Babcock, R. G., Manager (Boston and Worcester) New England Audit Co., 10 State St.

Babson Statistical Organization, Inc., Home Office, Wellesley Hills, Mass., 6 Congress St.
George W. Adams, Manager.

Bacon, Oliver .....Old South Bldg.

Barnes, Joel M., of Harpham, Barnes & Stevenson, Inc.....79 Milk St.

Barrow, Wade, Guthrie & Co., Home Office, New York.....Scollay Bldg.
Edgar J. Mills-Price, C. P. A., Mass., N. H., Mem. A. I. A., Manager.

Basset, Horace S., C. P. A., Mem. A. I. A. .....200 Devonshire St.

Batchelder, Arthur P., C. P. A., Mem. A. I. A., of Harvey S. Chase & Co., 84 State St.

Belknap, Roscoe H., C. P. A., N. H., of Herbert F. French & Co., 100 Summer St.

Bennett, Clinton W., C. P. A., Mass., N. H., Cooley & Marvin Co., 15 Ashburton Place

Bennett, Merrill & Richardson .....67 Milk St.
Ernest W. Merrill, Maurice H. Horblit.

Bennett, Victor W. .....525 Boylston St.

Bentley, Harry C., C. P. A., Mass., Conn., N. J., Vt. Mem. A. I. A., President Bentley School of Accounting and Finance, 125 Tremont St.

Bishop, George Lester, C. P. A., Mem. A. I. A., of Storer & Bishop, 68 Devonshire St.

Black, Walter H. .....73 Tremont St.

Blandford, George M., C. P. A., N. H. .....53 State St.

Bliss, Frederick H. .....95 Milk St.

Bollong, Elbridge A., C. P. A., Mass., N. H., Mem. A. I. A., of Stewart, Watts & Bollong, 40 State St.

Boston—Continued

Boyden, Walter L., C. P. A., Mem. A. I. A., Treasurer Boyden & Steacie, Inc., 6 Beacon St.

Boyden & Steacie, Inc. .....6 Beacon St.
Walter L. Boyden, C. P. A., Mem. A. I. A., Treasurer; Edward Steacie, C. P. A., President; W. Horace Workman, C. P. A., Mem. A. I. A., Vice-President.

Brawner, J. P. .....262 Washington St.

Briggs, Russell E., Mem. A. I. A., of Moyer & Briggs ....Old South Bldg.

Brown, Willis M., of MacDow & Brown .....77 Summer St.

Burchell, Durward E. .....Sears Bldg.

Burnham, A. S. .....131 State St.

Burnham, Roy R. .....15 Beacon St.

Burt, Edward R., & Co., Home Office, New York.....40 Court St.
C. W. E. Freeman, Manager; Stuart R. Morash, Asso. Manager.

Burton, Lucius D. .....8 Beacon St.

Butters, Carleton C. .....73 Tremont St.

Byrnes, Arthur T., Asso. A. I. A. .....53 State St.

Calvert, William A. .....200 Devonshire St.

Campbell, Robert, of Campbell & Pratt .....40 Court St.

Campbell & Pratt, Robert Campbell, Herbert K. Pratt .....40 Court St.

Canning, William C., C. P. A., Mem. A. I. A. .....Old South Bldg.

Carlin Accountants, Home Office, Buffalo .....Colonial Bldg.
James L. Gosnell, Manager.

Carney, Chester Sherman, Scovell, Wellington & Co. .....110 State St.

Carpenter, Arthur L. .....294 Washington St.

Carpenter, Winthrop L., C. P. A., Mem. A. I. A., of Herbert F. French & Co., 100 Summer St.

Carven, Rupert S., C. P. A. .....Charlestown Trust Bldg.

Chandler, Asa E., C. P. A., Mem. A. I. A. .....45 Bromfield St.

Chase, Arthur T., C. P. A., Mem. A. I. A., of Harvey S. Chase & Co., 84 State St.

Chase, Harvey S., & Co. .....84 State St.
Harvey S. Chase, C. P. A., Mass., R. I., Ohio, Mem. A. I. A.
Charles H. Tuttle, C. P. A., Mem. A. I. A.
Arthur T. Chase, C. P. A., Mem. A. I. A.
Charles C. Tuttle, C. P. A., Mem. A. I. A.
Richard D. Seamans, C. P. A.
W. J. McAvoy, C. P. A.
A. P. Batchelder, C. P. A., Mem. A. I. A.

Cherrington, Frederick Bond & Associates .....79 Milk St.
Frederick Bond Cherrington, C. P. A., Mass., N. H., Mem. A. I. A.

Boston—Continued

Christenson, Elinor N., C. P. A., Asso. A. I. A., Merchants National Bank Bldg.
Clapham, Edward G. .....30 State St.
Clapp, Philip F., C. P. A., Mass., N. H., of Robert Douglas & Co., 49 Federal St.
Clark, Albert .....184 Summer St.
Clarkson, George S., C. P. A., of Grimes, Elliott & Clarkson, 7 State St.
Cohan, Joseph B., C. P. A., Mass., N. H. (also Worcester, Mass.), Little Bldg.
Cohen, Casper, C. P. A. .....89 State St.
Cohen, Herman B., & Co. .....294 Washington St.
Herman B. Cohen, C. P. A., N. H.; Jack O. Cohen.
Cohen, Jack O., of Herman B. Cohen & Co. .....294 Washington St.
Colley, Charles B. .....18 Tremont St.
Comins, Edward P., C. P. A., Mem. A. I. A. .....200 Devonshire St.
Commonwealth Audit Co. .....79 Milk St.
R. A. Hamilton.
Conant, Ira M., C. P. A., Mass., N. H., of Griswald & Conant, Old South Bldg.
Congleton, Earle, C. P. A., Cooley & Marvin .....15 Ashburton Place
Cook, Edward H. J., C. P. A., N. H. .....564 Atlantic Ave.
Cooley, Morgan L., C. P. A., Mass., N. Y., Mem. A. I. A., President Cooley & Marvin Co., 15 Ashburton Place
Cooley, Nelson G., & Co. .....200 Devonshire St.
Cooley & Marvin Co. .....15 Ashburton Place
Morgan L. Cooley, C. P. A., Mass., N. Y., Mem. A. I. A., President; Harold A. Marvin, C. P. A., Mass., Conn., Vt., Mem. A. I. A., Treasurer. Branch: Chicago.
Cornell, Charles H., C. P. A., Asso. A. I. A., Auditor Chemical Fibre Co., 49 Federal St.
Corporation Service Co. .....6 Beacon St.
Covner, Louis R. .....18 Tremont St.
Cowan, Lillian L. .....6 Beacon St.
Craig Service .....148 State St.
W. Oliver Craig, Jr.; S. Harrie Thurber.
Crandell, J. Chester, C. P. A., Mem. A. I. A., Resident Manager Scovell, Wellington & Co., 110 State St.
Crowley, Patrick F., C. P. A., Mem. A. I. A., of Parsons, Wadleigh & Crowley, 67 Milk St.
Cullen, John A. .....131 State St.
Cummings, Arthur S., C. P. A. .....31 State St.
Danforth, Pitt W., C. P. A., Mem. A. I. A., Treasurer Packard Motor Car Co., 1089 Commonwealth Ave.

Boston—Continued

Darling, Herbert L. .....62 Franklin St.
Davis, George S. .....200 Devonshire St.
Davis, Herbert T., C. P. A., of Elliott, Davis & Co. .....673 Boylston St.
Dawes, Irving D., C. P. A., United Drug Co. .....Leon St.
Densmore, Louis E., C. P. A., Scovell, Wellington & Co. .....110 State St.
Dewey, Walter E. .....9 Park St.
Dillman, Joseph F., C. P. A., Ill., Associated with John H. Fahey, Scollay Bldg.
Dillon, William, C. P. A., Mem. A. I. A. .....67 Milk St.
Doe, Willis H., C. P. A., N. H., Howe & French .....99 Broad St.
Dolley, Charles E. .....68 Devonshire St.
Doucette, Joseph E. .....88 Broad St.
Douglas, Robert, & Co. .....49 Federal St.
Robert Douglas, C. P. A., Mem. A. I. A.
Raymond Willard, C. P. A., Asso. A. I. A.
Philip F. Clapp, C. P. A., Mass., N. H.
Dowd, Anna V. .....711 Boylston St.
Dresser, Alexander H. .....78 Devonshire St.
Drouin, George C., Manager United Service Co. .....44 Bromfield St.
Dunham, H. Gardner .....100 Summer St.
Duthie-Strachan & Co., Inc. .....190 Boylston St.
G. Duthie-Strachan, C. P. A., President.
Dyer, Walter A. .....141 Milk St.
Dysart, Hugh, C. P. A., N. H., Mem. A. I. A. .....89 State St.
Dysart, Robert, C. P. A., Mem. A. I. A. .....40 State St.
Eadie, James W., Jr. .....141 Milk St.
Eastern Audit Co. .....131 State St.
Edwards, T. Rutherford .....79 Milk St.
Edwards, Truman C., C. P. A., Mass., N. H., of Truman G. Edwards & Son, Pemberton Bldg.
Edwards, Truman G. & Son .....Pemberton Bldg.
Truman G. Edwards, C. P. A., Mass., N. H., Asso. A. I. A.; Truman C. Edwards, C. P. A., Mass., N. H.
Efficiency Systems Co. .....89 State St.
Elcock-Rutledge Co. .....24 Milk St.
Eldridge George Dyre .....755 Boylston St.
Elliott, Davis & Co. .....673 Boylston St.
James A. Elliott, C. P. A., Mass., N. H., Asso. A. I. A.; Herbert T. Davis, C. P. A. Branch: New York.
Elliott, James A., C. P. A., Mass., N. H., Asso. A. I. A., of Elliott, Davis & Co., 673 Boylston St.
Elliott, James H., C. P. A., of Grimes, Elliott & Clarkson .....7 State St.

Boston—Continued

Ellsbree, Clarence E. .....73 Tremont St.
Ephross, Israel W. .....294 Washington St.
Ernst & Ernst, Home Office, Cleveland ...Merchants National Bank Bldg.
Alvin T. Wilkinson, C. P. A., Manager.
Ewer, Alfred, of Ewer, Neal & Noble .....161 Devonshire St.
Ewer, Neal & Noble .....161 Devonshire St.
Alfred Ewer; William E. Neal; Albert P. Noble.
Fahey, John H., Asssociated with Joseph F. Dillman.....Scollay Bldg.
Federal Audit Co. .....28 School St.
Feinsilver, M. A. .....294 Washington St.
Ferngold, H. J. .....24 Milk St.
Fitch, Stanley G. H., C. P. A., Mass., N. J., Mem. A. I. A., of
Patterson, Teele & Dennis, 131 State St.
Fitzgerald, Lawrence J. .....85 Devonshire St.
Fleming, Harold J., of Fleming & Kane .....6 Beacon St.
Fleming & Kane .....6 Beacon St.
Harold J. Fleming; Martin S. Kane.
Fletcher, F. Richmond, Scovell, Wellington & Co. .....110 State St.
Flower, Albert, Inc. .....18 Tremont St.
Foster, Chandler H., C. P. A., Scovell, Wellington & Co. .....110 State St.
Fox, Hayes & O'Brien .....43 Tremont St.
James J. Fox, C. P. A., Mass., N. H., Asso. A. I. A.;
William E. Hayes, C. P. A.; Timothy F. O'Brien.
Fox, James J., C. P. A., Mass., N. H., Asso. A. I. A., of Fox,
Hayes & O'Brien, 43 Tremont St.
Francis, John J. .....65 South St.
Freedman, Samuel, C. P. A., N. H., Asso. A. I. A. ...199 Washington St.
Freeman, C. W. E., Manager Edward R. Burt & Co. .....40 Court St.
French, Herbert F., & Co. .....100 Summer St.
Herbert F. French, C. P. A., Mem. A. I. A.
Winthrop L. Carpenter, C. P. A., Mem. A. I. A.
William H. Leavitt.
Frank H. Walker.
Roscoe H. Belknap, C. P. A., N. H.
Friedman, Henry E., & Co. .....40 Court St.
Henry E. Friedman, C. P. A., Mass., N. H.
Gale, Charles, C. P. A., Mass., N. H. .....Little Bldg.
Giblin, James V., Manager American Constructive Acounting Co.
294 Washington St.
Gilbody, John H., of Livingston & Gilbody .....60 State St.
Glidden, Elmer G., Scovell, Wellington & Co. .....110 State St.
Glunts, James D., & Co. .....68 Devonshire St.
James D. Glunts, C. P. A., Mass., N. Y., Mem. A. I. A.

Boston—Continued

Goggin, Walter J., C. P. A., Mass., N. H., Asso. Professor Accounting, Boston University, 525 Boylston St.
Office .....319 Washington St.

Gordon, George K., C. P. A., N. H., Asso. A. I. A., Price, Waterhouse & Co., 60 State St.

Gordon, James D. .....31 Bedford St.

Gorsey, Samuel J., C. P. A., N. H., Asso. A. I. A.....73 Tremont St.

Gosnell, James L., Manager Carlin Accountants .....Colonial Bldg.

Gove, Archibald Chase, C. P. A. .....148 State St.

Gray, W. Chester, C. P. A., Mem. A. I. A. .....68 Devonshire St.

Greeley, Henry N., C. P. A., Mem. A. I. A. .....Exchange Bldg.

Grimes, Arthur V., C. P. A., *of* Grimes, Elliott & Clarkson.....7 State St.

Grimes, Elliott & Clarkson .....7 State St.
Arthur V. Grimes, C. P. A.; James H. Elliott, C. P. A.; George S. Clarkson, C. P. A.

Griswold, Ernest H., C. P. A., Mass., N. H., Mem. A. I. A., of Griswold & Conant, Old South Bldg.

Griswold & Conant .....Old South Bldg.
Ernest H. Griswold, C. P. A., Mass., N. H., Mem. A. I. A.; Ira M. Conant, C. P. A., Mass., N. H.

Hale, George H. .....68 Devonshire St.

Hall, James W., C. P. A., Mem. A. I. A., Resident Manager The American Audit Co., Post Office Square Bldg.

Hall, William Franklin, C. P. A., Mem. A. I. A. .....Exchange Bldg.

Hallett, George .....79 Milk St.

Ham, Robert L. .....157 Federal St.

Hamilton, George F. .....727 Atlantic Ave.

Hamilton, R. A., of Commonwealth Audit Co. .....79 Milk St.

Hanks, H. M., of Leland, Knowlton & Hanks, ...14 Kilby St.

Harpham, Barnes & Stevenson, Inc. .....79 Milk St.
Charles L. Harpham, President; Joel M. Barnes, Treasurer

Harpham, Charles L., *of* Harpham, Barnes & Stevenson, Inc., 79 Milk St.

Harrington, Russell C., & Co. .....18 Tremont St.

Harrison, John J. .....131 State St.

Harrison & Peters, Inc. .....80 Boylston St.

Hartshorn, Horace C., C. P. A., Mem. A. I. A. .....50 Congress St.

Harvey, Charles H. .....75 State St.

Haskins & Sells, Home Office, New York .....84 State St.
R. K. Hyde, C. P. A., Mem. A. I. A., Manager.

Hayden, George W. .....34 Robinson St.

Hayes, William E., C. P. A., *of* Fox, Hayes & O'Brien ...43 Tremont St.

Boston—Continued

Heller, Klein & Co., ...100 Boylston St.
Myron Heller, C. P. A.; Herman E. Klein, C. P. A.

Heller, Myron, C. P. A., of Heller, Klein & Co. .....100 Boylston St.

Hendric, Percy M., C. P. A., Asso. A. I. A.....157 Federal St.

Herson, Sanda R. .....18 Tremont St.

Hewes, Frederick L., C. P. A., N. H.....103 Bedford St.

Hewins, Walter B. .....79 South St.

Hingston, William E. .....40 State St.

Horblit, Maurice H., *of* Bennett, Merrill & Richardson .....67 Milk St.

Horwath & Horwath, Home Office, New York .....115 Court St.
William Wehlisch, Manager.

Hughes, Elliot B., C. P. A., Mem. A. I. A., Lybrand, Ross Bros. & Montgomery, 50 Congress St.

Hutchinson, Arthur W., C. P. A., N. H., Scovell, Wellington & Co. 110 State St.

Hyde, Ralph K., C. P. A., Mem. A. I. A., Manager Haskins & Sells, 84 State St.

Inston, George, Inc. .....157 Federal St.
George Inston, President and Treasurer.

Jacobs, Herbert E., C. P. A., Mem. A. I. A.....131 State St.

Jacques, Rupert W., C. P. A., Mass., N. H., Mem. A. I. A. ....53 State St.

Jarvis, William H. S., & Co. .....60 State St.
William H. S. Jarvis, C. P. A.

Johnson, Granville, of Monks & Johnson.....99 Chauncy St.

Jordan, Elmer L., of Scott & Jordan .....Hanover Trust Bldg.

Kane, Martin S., of Fleming & Kane .....6 Beacon St.

Keefe, William H., Scovell, Wellington & Co. .....110 State St.

Keller, Carl Tilden, Manager Lybrand Ross Bros. & Montgomery 50 State St.

Kellogg, Charles F., C. P. A., Asso. A. I. A.....93 Federal St.

Kenney, Henry .....220 Washington St.

Kershaw, Malcolm B. .....294 Washington St.

Kessler, Harry .....73 Tremont St.

Kimball, H. Forest, C. P. A. .....125 Tremont St.

Kimball, Herbert S.....75 State St.

Klein, Herman E., C. P. A., of Heller, Klein & Co. .....100 Boylston St.

Klein, Hinds & Fink, Home Office, New York .....11 Pemberton Square
Alfred J. Marshall, Manager.

Knight, A. S. .....Sears Bldg.

Knowlton, L. D., of Leland, Knowlton & Hanks .....14 Kilby St.

Kuhns, Arthur, Manager Safeguard Account Co. ....John Hancock Bldg.

Laird, Raymond G., C. P. A. .....22 Rockview St.

Boston—Continued

La Marchant, A. F., Treasurer Manchester Calculating Co. 100 Boylston St.

Lamb, Albert E. .....6 Beacon St.

Land, Jacob .....64 Brighton Ave.

Leavitt, William H., of Herbert F. French & Co. .....100 Summer St.

Leland, F. H., of Leland, Knowlton & Hanks .....14 Kilby St.

Leland, Knowlton & Hanks .....14 Kilby St.
F. H. Leland; L. D. Knowlton; H. M. Hanks. Branches: New York; Worcester, Mass.

Lerned, C. Henry, & Co. .....141 Milk St.
C. Henry Lerned.

Le Vine, Joseph, C. P. A. .....89 State St.

Lewis, Daniel B., C. P. A., Mem. A. I. A., of Lewis, Murphy & Co., 45 Milk St.

Lewis, Murphy & Co. .....45 Milk St.
Daniel B. Lewis, C. P. A., Mem. A. I. A.; J. D. Murphy; Ike Lanier. Branches: New York—J. D. Murphy; Cincinnati—Ike Lanier; Chicago, Pittsburgh.

Livingston, Marcus H., of Livingston & Gilbody .....60 State St.

Livingston & Gilbody .....60 State St.
Marcus H. Livingston; John H. Gilbody.

Lord, Herbert B. .....8 Marshall Terrace

Luther, J. Seymour, Jr., C. P. A., Mem. A. I. A. .....Kendall Bldg.

Lyall, George, & Co., ...79 Milk St.
George Lyall, C. P. A., Mem. A. I. A.; Abbott H. Rollins, C. P. A., Mem. A. I. A.

Lybrand, Ross Bros. & Montgomery, Home Office, Philadelphia 50 Congress St.
Homer N. Sweet, C. P. A., Mem. A. I. A.

Lyssolm, Nathaniel .....68 Devonshire St.

MacDow, G. Wilson, C. P. A., Mem. A. I. A., of MacDow & Brown 77 Summer St.

MacDow & Brown .....77 Summer St.
G. Wilson MacDow, C. P. A., Mem. A. I. A.; Willis M. Brown.

Magee, William J., C. P. A., Asso. A. I. A., Lewis, Murphy & Co. 45 Milk St.

Manchester Calculating Co. .....100 Boylston St.
Frank H. Manchester, President; A. F. La Marchant, Treasurer.

Mann, Albert W. .....95 Milk St.

Mann, Harvard L., C. P. A., of Spark, Mann & Co. .....53 State St.

Mannix, Arthur, J., C. P. A., Lewis, Murphy & Co. .....45 Milk St.

Boston—Continued

Mannix, William H., C. P. A., Mem. A. I. A. .....110 State St.
Mansfield, Gideon M., C. P. A., Mem. A. I. A. .....201 Devonshire St.
Markson, Paul, of Markson & Antoine .....40 Court St.
Markson & Antoine Co. .....40 Court St.
Paul Markson; Frederick S. Antoine, Managing Partner New York Office.
Marshall, Alfred J., Manager Klein, Hinds & Fink ....11 Pemberton St.
Marvin, Harold A., C. P. A., Mass., Conn., Vt., Mem. A. I. A., Treasurer Cooley & Marvin Co., 15 Ashburton Place
Marwick, Mitchell & Co., Home Office, New York .....148 State St.
C. Prince, Manager.
Masters, J. Edward, C. P. A., Mem. A. I. A., Resident Partner Price, Waterhouse & Co., 60 State St.
McAvoy, William J., C. P. A., Mem. A. I. A., of Harvey S. Chase, & Co., 84 State St.
McConnell, Edwin E., C. P. A., N. H., Lewis, Murphy & Co., 45 Milk St.
McDevitt, Edward J., Jr., C. P. A., Asso. A. I. A., Patterson, Teele & Dennis, 131 State St.
McGuire, Clarence W., & Co. .....89 State St.
Clarence W. McGuire, C. P. A.
Melledge, J. Harold .....60 State St.
Mendelsohn, Lena E., C. P. A., N. H., Mem. A. I. A., (See New York), 60 State St.
Merrill, Ernest W., of Bennett, Merrill & Richardson .....67 Milk St.
Merrill, Herbert C., C. P. A., Mem. A. I. A. .....60 State St.
Miller Co., The .....6 Beacon St.
M. E. Miller.
Mills-Price, Edgar J., C. P. A., Mass., N. H., Mem. A. I. A., Manager Barrow, Wade, Guthrie & Co., Scollay Bldg.
Minon, Joseph F. .....514 Atlantic Ave.
Monks, Archibald, of Monks & Johnson .....99 Chauncy St.
Monks & Johnson .....99 Chauncy St.
Archibald G. Monks; Granville Johnson.
Monroe, Francis T., C. P. A., N. H., Secretary and Accountant Hickson, Inc., Hickson Bldg.
Montgomery, John, C. P. A. .....89 State St.
Morash, Stuart R., Associate Manager Edward R. Burt & Co., 40 Court St.
Morgan, Walter S., C. P. A., of Morgan & Morgan .....73 Tremont St.
Morgan & Morgan .....73 Tremont St.
Walter S. Morgan, C. P. A.; R. Harrison Morgan, Managing Partner, Utica, N. Y. Office.
Morse, Edwin S., Co. .....Tremont Bldg.
Edwin Scott Morse.

Boston—Continued

Mosher, Ira, C. P. A., Mem. A. I. A., Treasurer Northwestern Leather Co., 14 South St.

Moyer, Orlando C., C. P. A., Mem. A. I. A., of Moyer & Briggs Old South Bldg.

Moyer & Briggs .....Old South Bldg.
Orlando C. Moyer, C. P. A., Mem. A. I. A.; Russell E. Briggs, Mem. A. I. A. Branch: New York.

National Audit Co. .....15 Court St.

Neal, William E., of Ewer, Neal & Noble .....161 Devonshire St.

Newell, William C. .....31 Bedford St.

New England Audit Co., Home Office, Springfield, Mass. ....10 State St.
R. G. Babcock, Manager.

Nickerson, Augustus, Inc. .....131 State St.
August Nickerson, C. P. A., Mem. A. I. A., President; Howard T. Nickerson, Treasurer.

Nickerson, Howard T., Treasurer Augustus Nickerson, Inc., 131 State St.

Niles & Niles, Home Office, New York .....53 State St.
Richard W. Spalding, Mem. A. I. A., Manager.

Noble, Albert P., of Ewer, Neal & Noble .....161 Devonshire St.

Norton, Raymond E., C. P. A., Me., Manager Audit Department MacDow & Brown, 77 Summer St.

O'Brien, Timothy F., of Fox, Hayes & O'Brien .....43 Tremont St.

Paine, Charles L. .....38 Kilby St.

Parker, Edward L., C. P. A., Mem. A. I. A., of Parker & Rawson 50 State St.

Parker & Rawson .....50 State St.
Edward L. Parker, C. P. A., Mem. A. I. A.; Edward C. Rawson, C. P. A.

Parks, George A., C. P. A., Mem. A. I. A. .....40 State St.

Parsons, Thomas P., C. P. A., Mem. A. I. A.....Tremont Bldg.

Paton, Andrew H., C. P. A., of White & Paton .....120 Milk St.

Patten, Robert G. .....Tremont Bldg.

Patterson, Teele & Dennis .....131 State St.
F. R. Carnegie Steele, C. P. A., Mass., Mo., R. I., Vt., Conn., Ohio, Mem. A. I. A.; F. C. A., England; James Willing, C. A., Mem. A. I. A.; Stanley G. H. Fitch, C. P. A., Mass., N. J., Mem. A. I. A., Resident Partners.

Percy, Atley L, Assistant Professor Accounting Boston University, 525 Boylston St.

Perkins, Lee, C. P. A., Asso. A. I. A., Scovell, Wellington & Co., 110 State St.

Boston—Continued

Perkins, Ralph S., C. P. A., Mem. A. I. A., Price, Waterhouse & Co., 60 State St.

Peters, Harold R., C. P. A., Comptroller Waldorf System, Inc., 169 High St.

Philbrick, Hazen P., C. P. A., Mass., N. H., Mem. A. I. A., of Waldron H. Rand & Co., 101 Milk St.

Pierce, Walter E. .....131 State St.

Potter, Maurice .....10 State St.

Pratt, Herbert K., of Campbell & Pratt .....40 Court St.

Price, Waterhouse & Co., Home Office, London .....60 State St.
J. Edward Masters, C. P. A., Mem. A. I. A., Resident Partner.

Pride, Edwin L., & Co., Inc. .....40 Central St.
Edwin L. Pride, C. P. A., Mem. A. I. A., President and Treasurer.

Prince, C., Manager Marwick, Mitchell & Co. .....148 State St.

Radler, Abraham N., C. P. A., N. H. .....80 Boylston St.

Rambonnet, H. A. .....1378 Beacon St.

Rand, Waldron H., & Co. .....101 Milk St.
Waldron H. Rand, C. P. A., Mass., N. H., Mem. A. I. A.; Hazen P. Philbrick, C. P. A., Mass., N. H., Mem. A. I. A.

Rawson, Edward C., C. P. A., of Parker & Rawson .....50 State St.

Reilley, Thomas F., C. P. A. .....18 Tremont St.

Richards, W. B., & Co., Inc., Home Office, New York .....75 State St.
Gordon Sackett, Manager.

Risley, Arthur L., C. P. A., Mem. A. I. A. .....53 State St.

Rittenhouse, Charles F., & Co. .....89 State St.
Charles F. Rittenhouse, C. P. A., Mass., N. H., Mem. A. I. A.

Robbins, Henry W., C. P. A., Hollis H. Sawyer & Co. .....79 Milk St.

Rollins, Abbot H., C. P. A., Mem. A. I. A., of George Lyall & Co. 79 Milk St.

Rollins, James F. .....113 State St.

Rosén, Clarence B. E., C. P. A., Mass., N. H., Asso. A. I. A., C. F. Rittenhouse & Co., 89 State St.

Rowsom, Francis H., C. P. A., Mem. A. I. A. .....121 Bickford St.

Russell, George W. .....120 Fulton St.

Sackett, Gordon, Manager W. B. Richards & Co., Inc. .....75 State St.

Safeguard Account Co., Home Office, Chicago .....John Hancock Bldg.
Arthur Kuhns, Manager.

Sanger, Gabriel, & Co. .....10 High St.
Gabriel Sanger, C. P. A., Mem. A. I. A.

Boston—Continued

Saunders, James A., C. P. A., of Harvey S. Chase & Co. .....84 State St.

Sawyer, Hollis H., & Co. .....79 Milk St.
Hollis H. Sawyer, C. P. A., Mem. A. I. A.; Henry W. Robbins, C. P. A.

Schick, William A., Jr., C. P. A., Mem. A. I. A., Resident Manager Scovell, Wellington & Co., 110 State St.

Scott, Frank W., C. P. A., N. H., Asso. A. I. A.....157 Federal St.

Scott, Richard H., of Scott & Jordan .....Hanover Trust Bldg.

Scott & Jordan .....Hanover Trust Bldg.
Richard H. Scott; Elmer L. Jordan.

Scovell, Clinton H., C. P. A., Mass., N. Y., Mem. A. I. A., of Scovell, Wellington & Co., 110 State St.

Scovell, Wellington & Co. .....110 State St.
Clinton H. Scovell, C. P. A., Mass., N. Y., Mem. A. I. A.
C. Oliver Wellington, C. P. A., Mass., N. Y., Mem. A. I. A.
J. Chester Crandell, C. P. A., Mem. A. I. A., Resident Manager
William A. Schick, Jr., C. P. A., Mem. A. I. A., Resident Manager
Other Offices: New York, Chicago, Cleveland, Springfield, Mass.

Seaman, T. F. .....60 State St.

Seamans, Richard D., C. P. A., of Harvey S. Chase & Co. .....84 State St.

Segur, William H., C. P. A., N. H., Manager Ward, Fisher, Carpenter & Philbrick, 8 Beacon St.

Seidenberg, Harold .....294 Washington St.

Setchell, Morton E., C. P. A., Mem. A. I. A. .....Old South Bldg.

Sewall, Edward .....50 Congress St.

Small, Nichols & Co., Inc. .....183 Essex St.

Smith, George A., & Co. .....79 Milk St.
George A. Smith, C. P. A., Mem. A. I. A.

Smith, George F. .....200 Devonshire St.

Smith, William D., C. P. A., Scovell, Wellington & Co. .....110 State St.

Snow, Frederick A. .....31 State St.

Solomon, Frank, C. P. A., Mass., N. H. .....15 State St.

Southwick, Francis B., C. P. A., N. H. .....40 Court St.

Spalding, Richard W., Mem. A. I. A., Manager Niles & Niles 53 State St.

Spark, Dale M., C. P. A., Mem. A. I. A., of Spark, Mann & Co. 53 State St.

Spark, Mann & Co. .....53 State St.
Dale M. Spark, C. P. A., Mem. A. I. A.; Harvard L. Mann, C. P. A.

Sparrow, Gustavus H., C. P. A., ...89 State St.

Spear, Russell B., C. P. A. .....53 State St.

Boston—Continued

Steacie, Edward, C. P. A., President Boyden & Steacie, Inc., 6 Beacon St.

Steele, F. R. Carnegie; C. P. A., Mass., R. I., Vt., Conn., Ohio, Mo., Mem. A. I. A., F. C. A., Eng., Resident Partner Patterson, Teele & Dennis, 131 State St.

Stetson, Charles A., C. P. A., Mem. A. I. A. .....60 State St.

Stewart, Andrew, C. P. A., Mem. A. I. A., of Stewart, Watts & Bollong, 40 State St.

Stewart, Frederick, C. P. A., Mem. A. I. A. .....148 State St.

Stewart, Watts & Bollong .....40 State St.
Andrew Stewart, C. P. A.; Albert G. Watts; Elbridge A. Bollong, C. P. A., Mass., N. H., Mem. A. I. A.

Stone, Joseph, C. P. A., N. H. .....17 Tremont St.

Stone, Samuel J. .....294 Washington St.

Storer & Bishop .....68 Devonshire St.
George L. Bishop, C. P. A.; Mem. A. I. A. Branch: New York.

Strachan, G. Duthie, President Duthie-Strachan & Co.....190 Boylston St.

Swan, James T., C. P. A. .....60 State St.

Sweet, Homer N., C. P. A., Mem. A. I. A., Resident Partner Lybrand, Ross Bros. & Montgomery, 50 Congress St.

Talbot, Charles L., C. P. A., Mass., Me., Asso. A. I. A. .....60 Federal St.

Tenney, Charles H., & Co. .....201 Devonshire St.

Thurber, S. Harrie, of Craig Service .....148 State St.

Tod, Stuart, C. P. A., Mem. A. I. A., E. Atkins & Co. .....10 Broad St.

Tracy, James E., C. P. A. .....53 State St.

Treat, Crawford A., C. P. A., Me., Instructor Accounting Burdett College, 18 Boylston St.

Tuttle, Charles C., C. P. A., Mem. A. I. A., of Harvey S. Chase & Co., 84 State St.

Tuttle, Charles H., C. P. A., Mem. A. I. A., of Harvey S. Chase & Co., 84 State St.

Union, Chester R., Mem. A. I. A., Price, Waterhouse & Co., 60 State St.

United Service Co., George C. Drouin, Manager .....44 Bromfield St.

U. S. Traffic Bureau .....43 Tremont St.

Vaughan & Co. .....7 Water St.

Wald, Belson & Co. .....262 Washington St.

Walker, Frank H., of Herbert F. French & Co. .....100 Summer St.

Walker, James, Jr. .....79 Milk St.

Ward, Fisher, Carpenter & Philbrick, Home Office, Providence 8 Beacon St.
William H. Segur, C. P. A., N. H., Manager.

Ware, Bruce R., C. P. A., N. H., Mem. A. I. A. .....6 Beacon St.

Boston—*Continued*

Warner, Charles F. .....89 State St.
Warren, George B. .....87 Milk St.
Warren, William W. .....148 State St.
Watson, Ralph W., & Co. .....101 Tremont St.
Ralph W. Watson, C. P. A., Mass., N. H.
Watts, Albert G., of Stewart, Watts & Bollong .....40 State St.
Wehlisch, William, Manager Horwath & Horwath .....115 Court St.
Wellington, C. Oliver, C. P. A., Mass., N. Y., Mem. A. I. A., of Scovell, Wellington & Co., 110 State St.
Wetherell, Charles B. .....53 State St.
Weymouth, Guy L. .....120 Tremont St.
Wheeler, Harry E., C. P. A., Massachusetts Gas Co. ...111 Devonshire St.
White, Chester W. .....52 Chauncy St.
White, Warren H., C. P. A., Asso. A. I. A. of White & Paton..120 Milk St.
White & Paton.....120 Milk St.
Warren H. White, C. P. A., Asso., A. I. A. Andrew H. Paton.
Whitley, Samuel H. .....78 Devonshire St.
Wight, Charles A., Jr., C. P. A., Scovell, Wellington & Co., 110 State St.
Wilkinson, Alvin T., C. P. A., Manager Ernst & Ernst Merchants National Bank Bldg.
Willard, Raymond D., C. P. A., Asso. A. I. A., of Robert Douglas & Co., 49 Federal St.
Willcox Audit Co., Inc., Home Office, New York .....114 State St.
Willing, James, C. A., Mem. A. I. A., of Patterson, Teele & Dennis, 131 State St.
Wilson, Rufus S. .....45 Milk St.
Wolper & Shea .....11 Pemberton Sq.
Workman, W. Horace, C. P. A., Mem. A. I. A., Vice-President Boyden & Steacie, Inc., 6 Beacon St.
Wright, Charles H., C. P. A., Mem. A. I. A. .....53 State St.
Wrye, Walter C., C. P. A. .....53 State St.
Wyman, Gerald, C. P. A., Mem. A. I. A. .....131 State St.

Cambridge.

Cole, William M., Professor of Accounting Harvard Graduate School of Business
Timayenis, Alfred Thomas, Carter's Ink Co. .....Cambridge

Dalton.

Moyer, A. J., C. P. A., Mem. A. I. A. .....P. O. Box 232

Dorchester.

Love, Henry D., C. P. A., Mem. A. I. A., Assistant Treasurer Walter Baker & Co., Pierce Square

Fitchburg.

Currier, Frederick A. .....304 Main St.
Gilson, Ernest W., Fitchburg Plating Works .....2 Main St.
Gordon, Huntlie .....Safety Fund Bank Bldg.

Framingham.

Willis, Frank L., C. P. A., Mem. A. I. A., General Manager
Angier Mills, Angier Mechanical Laboratories

Forest Hills.

Sharpe, William W. .....60 Union Terrace

Holyoke.

Bourque & Giehler .....Holyoke National Bank Bldg.
Oliver H. Bourque; Fred Giehler.
Giehler, Fred, of Bourque & Giehler .....Holyoke National Bank Bldg.

Lowell.

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Touche, Niven & Co., Home Office, New York .....McKnight Bldg.
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Tuttle, Robert Hale, of Tuttle, Whitney & Co. .....Central Bldg.
Tuttle, Whitney & Co. .....Central Bldg.
Robert Hale Tuttle; Ethan Allen Whitney, C. P. A., Colo., Mass.
Wagner, Archibald F., C. P. A., Mem. A. I. A. .....Security Bldg.
Wendell, Frederick H., C. P. A., Mem. A. I. A. ...Metropolitan Life Bldg.
Westerdahl, William P., of Anderson & Westerdahl .....Temple Court
Whitney, Ethan Allen, C. P. A., Colo., Mass., of Tuttle, Whitney & Co., Central Bldg.
Wolf & Co., Home Office, Chicago .....Minneapolis

St. Paul.

Accounting Service Bureau .....Hackney Bldg.
M. C. Schiffer.
Arnold, Nold & Co., Home Office, Minneapolis .....Pioneer Bldg.
Bishop, Brissman & Co. .....Globe Bldg.
Herman G. Brissman, C. P. A., Mem. A. I. A.
Edwin J. Bishop, C. P. A., Mem. A. I. A. Branches: St. Paul, Minn.; Fargo, N. Dak.
Bishop, Edwin J., C. P. A., Mem. A. I. A., of Bishop, Brissman & Co., Globe Bldg.
Brissman, Herman G., C. P. A., Mem. A. I. A., of Bishop, Brissman & Co., Globe Bldg.
Eastman, Daniel H., Bishop, Brissman & Co. .....Globe Bldg.
Hinckley, Nathaniel B., C. P. A., Mem. A. I. A. .....Endicott Bldg.
Lee, Earle G., Bishop, Brissman & Co. .....Globe Bldg.
McIlvaine, W. E. .....Guarantee Life Bldg.
Moore, Clarence W. .....Dispatch Bldg.

St. Paul—Continued

Quaile, David & Co. .....Commerce Bldg.
David Quaile, C. P. A., A. C. A., Eng., Wales.

Schiffer, M. C., of Accounting Service Bureau .....Hackney Bldg.

Stoffer, Maurice W. .....Endicott Bldg.

Temple, Herbert M., C. P. A., Minn., Ohio, Mem. A. I. A., of Temple, Webb & Co., Capital National Bank Bldg.

Temple, Webb & Co. .....Capital National Bank Bldg.
Herbert M. Temple, C. P. A., Minn., Ohio, Mem. A. I. A. Branches: Minneapolis, Washington, D. C.

Wilson, W. E. .....St. Paul

MISSISSIPPI

Hattiesburg.

Wooten, R. G. .....Hattiesburg

Jackson.

Sharp, W. Q., & Co. .....Capital National Bank Bldg.
Winfield Quinn Sharp, C. P. A., Miss., N. C.

Meridian.

Cleaver, H. H. .....Meridian

Vicksburg.

Marx, Henry W., C. P. A., La., Valley Dry Goods Co. Washington & South Sts.

MISSOURI

Columbia.

Scott, D. R., Professor of Economics, University of Missouri....Columbia

Watkins, Myron W., Assistant Professor of Economics, University of Missouri, Commerce Bldg.

Kansas City.

Accounting & Auditing Association .....Grand Ave. Temple
James R. Mackintosh, Manager; Thomas E. Mackintosh, Assistant Manager.

Baird, William E., C. P. A., Mem. A. I. A., Resident Partner Clinton H. Montgomery & Co., Scarritt Bldg.

Brodie, Arthur F., C. P. A., Mem. A. I. A., of Smith, Brodie & Lunsford, Lathrop Bldg.

Burt, Edward R., & Co., Home Office, New York ...New York Life Bldg.
E. F. Von Borries, Manager.

Castenholz, William, & Co., Home Office, Chicago .....Gloyd Bldg.
B. F. Shambaugh, Manager.

Crawford, Llewellyn W., C. P. A., Mem. A. I. A., of Crockett, Couchman & Crawford, Republic Bldg.

Kansas City—Continued

Crockett, Couchman & Crawford .....Republic Bldg.
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C. B. Couchman, C. P. A., Mo., Kan., Mem. A. I. A.;
Llewellyn W. Crawford, C. P. A., Mem. A. I. A.

Crockett, James D. M., C. P. A., Mo., Kan., Mem. A. I. A., of Crockett, Couchman & Crawford, Republic Bldg.

Dell, George E., C. P. A., Mem. A. I. A., Arthur Young & Co. Commerce Bldg.

Dillon, Edward J., C. P. A., Mem. A. I. A. .....Republic Bldg.

Ernst & Ernst, Home Office, Cleveland .....New York Life Bldg.
J. G. Stauffer, Manager.

Forman, Joseph F. .....Commerce Bldg.

Fraser, Edward, C. P. A., Ill., Mo., C. A., Scotland, Mem. A. I. A., Resident Partner Arthur Young & Co., Commerce Bldg.

Griffith, H. A. .....Gloyd Bldg.

Haskins & Sells, Home Office, New York .....New York Life Bldg.
Page Lawrence, C. P. A., Mo., Colo., Mem. A. I. A., Manager; M. K. Vincent, Assistant Manager.

Jackson, George P., & Co. .....Commerce Bldg.
George P. Jackson; Paul C. Nolan; Herbert Youngclause, C. C. A., Okla.

Lawrence, Page, C. P. A., Mo., Colo., Mem. A. I. A., Manager Haskins & Sells, New York Life Bldg.

Lunsford, Harry E., C. P. A., of Smith, Brodie & Lunsford Lathrop Bldg.

Mackintosh, James R., Manager Accounting & Auditing Assn., Grand Ave. Temple

Mackintosh, Thomas E., Assistant Manager Accounting & Auditing Assn., Grand Ave. Temple

Marwick, Mitchell & Co., Home Office, New York .....Commerce Bldg.
E. J. Powell, C. P. A., Ind., F. S. A. A., Manager;
A. C. Woods, C. P. A., Manager.

McShane, Joseph M., C. P. A., Mem. A. I. A. .....American Bank Bldg.

Mendenhall, William, C. P. A., Mem. A. I. A., of Wright, Mendenhall & Wright, American Bank Bldg.

Montgomery, Clinton H., & Co., Home Office, Wichita, Kan. Scaritt Bldg.
William E. Baird, C. P. A., Mem. A. I. A., Resident Partner.

Nolan, Paul C., of George P. Jackson & Co. .....Commerce Bldg.

Peake, George, & Sons .....First National Bank Bldg.

Powell, E. J., C. P. A., Ind., F. S. A. A., Manager Marwick, Mitchell & Co., Commerce Bldg.

Kansas City—Continued

Reitherman, Phillip .....Commerce Bldg.
Rollins, George L., C. P. A., U. S. Cost Accountant, Ordnance Department, 3510 Morrell Ave.
Shambaugh, B. F., Manager William Castenholz & Co. .....Gloyd Bldg.
Smith, Brodie & Lunsford .....Lathrop Bldg.
Arthur F. Brodie, C. P. A., Mem. A. I. A.;
Frederick A. Smith, C. P. A., Mem. A. I. A.;
H. E. Lunsford, C. P. A. Branch: Tulsa, Okla.
Smith, Frederick A., C. P. A., Mem. A. I. A., of Smith, Brodie & Lunsford, Lathrop Bldg.
Stauffer, J. G., Manager Ernst & Ernst .....New York Life Bldg.
Stewart & Co. .....Postal Telegraph Bldg.
C. W. Stewart, C. P. A., Mich. Branch: Wichita, Kan.
Tromhauser, N. L., C. P. A. .....Commerce Bldg.
Vincent, M. K., Assistant Manager Haskins & Sells, New York Life Bldg.
Von Borries, E. F., Manager Edward R. Burt & Co., New York Life Bldg.
Watson, John R., Managing Partner Emmet Watson & Co. Railway Exchange Bldg.
Watson, Emmet, & Co., Home Office, St. Louis ..Railway Exchange Bldg.
John R. Watson, Managing Partner.
Weaver, Frank M., C. P. A., Mem. A. I. A. .....Mutual Bldg.
Westwood & Co. .....Postal Telegraph Bldg.
George Knox Westwood, President.
Wolf & Co., Home Office, Chicago .....Kansas City
Woods, Arthur C., C. P. A., Manager Marwick, Mitchell & Co. Commerce Bldg.
Wright, Francis A., C. P. A., Mem. A. I. A., of Wright, Mendenhall & Wright, American Bank Bldg.
Wright, Mendenhall & Wright .....American Bank Bldg.
Francis A. Wright, C. P. A., Mem. A. I. A.; William Mendenhall, C. P. A., Mem. A. I. A.
Wyler, Richard S., & Co. .....Scarritt Bldg.
Richard S. Wyler, C. P. A.
Young, Arthur, & Co., Home Office, New York .....Commerce Bldg.
Edward Fraser, C. P. A., Mo., Ill., C. A., Scotland, Resident Partner.
Youngclause, Herbert, C. C. A., Okla., of George P. Jackson & Co., Commerce Bldg.

St. Joseph.

Ooyman, John, King Iron Foundry .....St. Joseph
Richards, W. H., & Co. .....Bartlett Bldg.
Walter H. Richards.

St. Louis.

Adams, Chauncey B., C. P. A., Ohio, Resident Partner Ernst & Ernst, Boatmens Bank Bldg.

Ambrose, H. C., C. P. A., Mem. A. I. A. .....Chemical Bldg.

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Babson Statistical Organization, Inc., Home Office, Wellesley Hills, Mass., Central National Bank Bldg.
L. W. Webber, Manager.

Belser, Frank C., C. P. A., Mo., N. Y., Mem. A. I. A., Resident Partner Price, Waterhouse & Co., Third National Bank Bldg.

Boisselier, Richard W., C. P. A., Mem. A. I. A., Railway Exchange Bldg.

Boyd, Ernest, C. P. A., Mo., Okla., Mem. A. I. A., Assistant Manager Haskins & Sells, Third National Bank Bldg.

Bresler, Joseph W. .....4122 Lafayette Ave.

Brown, Robert C., C. P. A., Mem. A. I. A...Third National Bank Bldg.

Buckingham, J. D., C. P. A., Mem. A. I. A., Federal Reserve Bank Bldg.

Burlingame, Harry, Manager Howard Kroehl & Co. Federal Reserve Bank Bldg.

Burt, Edward R., & Co., Home Office, New York International Life Bldg.
J. Weber, Manager.

Campbell, James B., C. P. A., Mo., Minn., C. A., Scotland, Mem. A. I. A., Resident Partner Marwick, Mitchell & Co., Federal Reserve Bank Bldg.

Cartall, O. M., C. P. A., Asso. A. I. A., of Kessler, Cartall & Co., La Salle Bldg.

Crockett-Couchman & Crawford, Home Office, Kansas City, Mo. La Salle Bldg.
George W. Rodway, Manager.

Dickson, C. E., Secretary Audit & Bond Co. of America Third National Bank Bldg.

Dunham, W. A. .....Syndicate Trust Bldg.

Erblang, Alphonse A., Secretary and Treasurer F. T. Becks Lumber Co., Wright-Arcade Bldg.

Ernst & Ernst, Home Office, Cleveland .....Boatmen's Bank Bldg.
C. B. Adams, C. P. A., Ohio, Resident Partner.

Field, George H. .....Title Guarantee Bldg.

Gilliam, H. S., C. P. A., Mem. A. I. A. .....2024 Washington Ave.

Grey, David L., C. P. A., Mem. A. I. A., Resident Manager Price, Waterhouse & Co., Third National Bank Bldg.

Groeninger, John A., C. P. A. .....3421 Pestalozzi St.

St. Louis—Continued

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Henry, Frank R., C. P. A., Asso. A. I. A. .....2014 Morgan St.

Herwig, Julius H., C. P. A., N. D., McKinley High School ....St. Louis.

Houston, A. M., C. P. A., Mem. A. I. A., Comptroller Fulton Iron Works Co., 324 Laurel Ave.

Hyatt, J. W. .....Pierce Bldg.

Johansen, James .....Arcade Bldg.

Keough, M. E., C. P. A. .....Boatmens Bank Bldg.

Kessler, Cartall & Co. .....La Salle Bldg.
E. G. H. Kessler, C. P. A., Mem. A. I. A.; O. M. Cartall, C. P. A., Asso. A. I. A.

Kessler, E. G. H., C. P. A., Mem. A. I. A., of Kessler, Cartall & Co., La Salle Bldg.

Krebs, William S. .....Washington University

Kroehl, Howard & Co. .....Federal Reserve Bank Bldg.
Harry Burlingame, Manager.

Lang, John Jacob, C. P. A., Asso. A. I. A., Price, Waterhouse & Co., Third National Bank Bldg.

Laws, Clarence R., C. P. A. .....La Salle Bldg.

Mare, John B., Vice-President Audit & Bond Co. of America Third National Bank Bldg.

Mare, W. Harry, President Audit & Bond Co. of America, Third National Bank Bldg.

Mare, William S., Treasurer Audit & Bond Co. of America Third National Bank Bldg.

Marwick, Mitchell & Co., Home Office, New York, Federal Reserve Bank Bldg.
James B. Campbell, C. P. A., Mo., Minn., C. A., Scotland, Mem. A. I .A., Resident Partner.

Mayors, W., C. P. A., Wash., Mem. A. I. A. .....320 N. 12th St.

O'Connell, J. H., C. P. A., Mo., Okla., Mem. A. I. A., Resident Partner Haskins & Sells, Third National Bank Bldg.

Oliver, J. C., C. P. A. .....Third National Bank Bldg.

Oppenheimer, Harry L., & Co. .....Federal Reserve Bank Bldg.
Harry L. Oppenheimer, C. P. A., Asso. A. I. A.

Perkins, H. C. .....Pierce Bldg

Price, Waterhouse & Co., Home Office, London, Third National Bank Bldg.
David L. Grey, C. P. A., Mem. A. I. A., Resident Manager.

Ritter, Ferdinand T., C. P. A., Kessler, Cartall & Co., La Salle Bldg.

St. Louis—Continued

Rodway, George W., Manager Crockett, Couchman & Crawford, La Salle Bldg.
Saxer, August J., C. P. A., Mem. A. I. A. .....Railway Exchange Bldg.
Siebert, William H. .....3666 Cleveland Ave.
Smith, Arthur C. .....Boatmens Bank Bldg.
Stempf, Victor H., C. P. A., Touche, Niven & Co., Syndicate Trust Bldg.
Stockman, F. W. .....Railway Exchange Bldg.
Stone, Jeff K., & Co. .....Third National Bank Bldg.
Jeff K. Stone, C. P. A., Mem. A. I. A.
Touche, Niven & Co., Home Office, New York ....Syndicate Trust Bldg.
Trader, Arthur M., C. P. A., Mem. A. I. A., of Westermann, Trader & Co., Boatmens Bank Bldg.
Wagner, Edwin H., & Co. .....Arcade Bldg.
Edwin H. Wagner, C. P. A. Branch: Dallas, Tex.
Watson, Emmet, & Co. .....Arcade Bldg.
Emmet Watson; John R. Watson. Branches: Chicago; Kansas City, Mo.,—John R. Watson.
Webber, L. W., Manager Babson's Statistical Organization, Inc., Central National Bank Bldg.
Weber, J., Manager Edward R. Burt & Co. .....International Life Bldg.
Westermann, Trader & Co. .....Boatmens Bank Bldg.
Arthur M. Trader, C. P. A., Mem. A. I. A. Branch: New York.
Wetteroth, Ernest F., C. P. A., Okla., Haskins & Sells Third National Bank Bldg.
Will, J. A., C. P. A., Mem. A. I. A., Federal Reserve Bank Examiner, La Salle Bldg.
Williams, E. S., C. P. A., Mem. A. I. A., Price, Waterhouse & Co., Third National Bank Bldg.
Youmans, Arthur H., National Assn. Dyers & Cleaners ....3723 Olive St.

MONTANA

Billings.

Badger, A. G., C. P. A., Mem. A. I. A. .....P. O. Box 315
Murray, Ernest E., C. P. A., Mem. A. I. A. .....Securities Bldg.
Branch: Lewistown, Mont.

Butte.

Andrews, Arthur J., C. P. A., Mem. A. I. A. .....W. Broadway
Hoage, W. Grant, C. P. A., ...Daly Bank Bldg.
Phillips J. C., C. P. A., Mem. A. I. A. .....Miner Bldg.
Rice, J. Lee, C. P. A., Mem. A. I. A., Butte Business College .....Butte

Butte—Continued

Rowland, Thomas, & Co. .....Hennessey Bldg.
Alfred J. Rowland, C. P. A., Managing Partner Miles City Office; Roscoe L. Thomas, C. P. A., Wash., Ia.

Thomas, Roscoe L., C. P. A., Wash., Mem. A. I. A., of Rowland, Thomas & Co., Hennessey Bldg.

Great Falls.

Clark, J. H., C. P. A., Treasurer Wilson, Clark & Co., Stanton Bank Bldg.

Finlay, William B., C. P. A., Mem. A. I. A. ....First National Bank Bldg.

Raban, George, C. P. A., Mem. A. I. A. .....11 Third St.

Wilson, Clark & Co. .....Stanton Bank Bldg.
D. N. Wilson, C. P. A., President; J. H. Clark, C. P. A., Treasurer.

Wilson, D. N., C. P. A., President Wilson, Clark & Co. Stanton Bank Bldg.

Helena.

Logan, W. A. .....Helena

Lewistown.

Murray, Ernest E., C. P. A., Mem. A. I. A. .....Montana Bldg.
Branch: Billings, Mont.

Miles City.

Rowland, Alfred J., C. P. A., Managing Partner Rowland, Thomas & Co., Masonic Temple

Rowland, Thomas & Co., Home Office, Butte .....Masonic Temple
A. J. Rowland, C. P. A., Managing Partner.

Missoula.

Fee, Ira B., C. P. A., Mont., Wyo., Superintendent of Schools South Sixth St., W.

NEBRASKA

Lincoln.

Babcock, Everett C., C. P. A., Mem. A. I. A., Secretary Wiggins-Babcock, Bankers Life Bldg.

Buckley, Lester M., C. P. A., of Martin, Cole & Buckley, Richards Block

Cole, Dana F., Professor of Accounting, College of Business Administration, University of Nebraska (also of Martin, Cole & Buckley), Richards Block

Lesh, Sam H., C. P. A., Ind. .....P. O. Box 1263

Martin, Cole & Buckley .....Richards Block
Oscar R. Martin; Dana F. Cole; Lester M. Buckley, C. P. A.

Martin, Oscar R., Professor of Accounting, University of Nebraska (also of Martin, Cole & Buckley), Richards Block State Bank Bldg.

Lincoln—Continued

Pedersen, Nels, Manager John W. Tulleys & Co., American State Bank Bldg.
Righter, E. J. ..... Terminal Bldg.
Robinson, Edward J., C. P. A. ..... 327 Dean Court
Stump & Stump ..... 1146 "O" St.
Tulleys, J. A., of John W. Tulleys & Co. .... American State Bank Bldg.
Tulleys, John W., & Co. American State Bank Bldg.
John W. Tulleys, C. P. A., Nels Pederson, Manager; Raymond H. Walker, Secretary; J. A. Tulleys.
Walker, Raymond H., Secretary John W. Tulleys & Co. American State Bank Bldg.
Wiggins, B. H. ..... Security Mutual Life Bldg.
Wiggins-Babcock Co. ..... Bankers Life Bldg.
Horace S. Wiggins, C. P. A., Mem. A. I. A., President; Everett C. Babcock, C. P. A., Mem. A. I. A., Secretary.
Wiggins, Horace S., C. P. A., Mem. A. I. A., President Wiggins-Babcock Co., Bankers Life Bldg.

Omaha.

Abernethy & Co. ..... 18th & Davenport Sts.
Grayson F. Dashiell, also at Des Moines, Iowa.
Branch: Des Moines, Iowa.
Allen, Henry B., of Federal Service & Audit Co., First National Bank Bldg.
Bell, H. G. ..... First National Bank Bldg.
Bryden, William, & Co. ..... 205 S. 19th St.
William Bryden, C. P. A., Iowa, C. A.
Dashiell, Grayson F., of Abernethy & Co. (also in Des Moines, Iowa, 18th & Davenport Sts.
Dworak Audit Co. ..... 1513 Douglas St.
E. A. Dworak, C. P. A., President; Alban M. Sommar, Vice-President.
Federal Service & Audit Co. ..... First National Bank Bldg.
Henry B. Allen. Branch: Los Angeles.
Fotheringham, Alexander K., C. P. A., Neb., Ill., Iowa, Mem. A. I. A., of Fotheringham, Wright & Co., Brandies Theatre Bldg.
Fotherington, Wright & Co. ..... Brandies Theatre Bldg.
Alexander K. Fotheringham, C. P. A., Neb., Ill., Iowa, Mem. A. I. A.; Frank P. Wright, C. A., Manitoba.
Branch: Des Moines.
Ganz, Emil, C. P. A. ..... 1417 Douglas St.
Gilchrist, John M., C. P. A. ..... Omaha National Bank Bldg.
Gregorson Bros. ..... Omaha National Bank Bldg.
Louis J. Gregorson, C. P. A.; G. Peter Gregorson; Henry M. Gregorson.

Omaha—Continued

Gregorson, G. Peter, of Gregorson Bros. ....Omaha National Bank Bldg.
Gregorson, Henry M., of Gregorson Bros. ...Omaha National Bank Bldg.
Gregorson, Louis J., C. P. A., of Gregorson Bros., Omaha National Bank Bldg.
McConnell & Moeller .....Omaha National Bank Bldg.
Henry C. Moeller, C. P. A.
Moeller, Henry C., C. P. A., of McConnell & Moeller, Omaha National Bank Bldg.
Schroeder, George .....Railway Exchange Bldg.
Sommar, Alban M., Vice-President Dworak Audit Co., 1513 Douglas St.
Wright, Frank P., C. A., Manitoba, of Fotheringham, Wright & Co., Brandies Theatre Bldg.

NEVADA

Reno.

Edler, George K., C. P. A. .....Reno
McCrea, Roscoe L., C. P. A., Cal., Mem. A. I. A., Managing Partner H. O. Harrison Co., 130 Sierra St.

NEW HAMPSHIRE

Concord.

Lyford, James O., Chairman New Hampshire State Board of Accountancy, Concord
Timm, Walter H., C. P. A., Secretary New Hampshire Public Service Commission, State House

Hanover.

Edgerton, Halsey C., Treasurer Dartmouth College .....Hanover
Gray, William R., C. P. A., Dean and Professor of Accounting Amos Tuck School, Hanover

Manchester.

Hart, J. Ben, C. P. A. .....875 Elm St.
Branch: Brattleboro, Vt.
Jackson, H. E., ...Manchester
Murphy, Clarence J. .....967 Elm St.

NEW JERSEY

Arlington.

Samuelson, Frank J., Jr., C. P. A., Mem. A. I. A.....27 N. Midland Ave.

Asbury Park.

Cox, Maxwell, A., C. P. A., Auditor Seacoast Trust Co. ....Asbury Park

Atlantic City.

Antioph, Benjamin E., Resident Manager National Tax Audit Bureau, Guarantee Title Bldg.

National Tax Audit Bureau, Home Office, Philadelphia, Guarantee Title Bldg.

Benjamin E. Antioph, Resident Manager.

Bloomfield.

Moull, John, C. P. A., N. Y., Mem. A. I. A. .....57 Orchard St.

Camden.

Mead, Frederick L., C. P. A. .....Temple Bldg.

East Orange.

Coughlan & Coughlan, Home Office, New York .....31 Walnut St.

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Elizabeth.

Campbell, Hudson, C. P. A., Mem. A. I. A. .....286 N. Broad St.

Cole, J. E., C. P. A., Mem. A. I. A. .....297 N. Broad St.

Hirsch, Reuben, of Rosencrans & Hirsch .....Schwed Bldg.

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Perry, Charles W., C. P. A., N. Y., Okla., Mem. A. I. A., Assistant Comptroller Willys Corporation, Elizabeth

Rosencrans, Alvin J., C. P. A., of Rosencrans & Hirsch, Schwed Bldg.

Rosencrans & Hirsch .....Schwed Bldg.

Alvin J. Rosencrans, C. P. A.; Reuben Hirsch.

Branch: New York.

Hackensack.

Roberts, Thomas E. C., C. P. A., Mem. A. I. A. .....Vanderbeek Place

Hoboken.

Roberts, Thomas Cullen, C. P. A., Mem. A. I. A. .....1203 Garden St.

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Jersey City—Continued

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Gallagher, Daniel A., of Barnum, Falconer, Davies & Gallagher, 81 Montgomery St.

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Beidelman, William H., C. P. A. .....790 Broad St.

Brinkerhoff, Edgar D., C. P. A., N. Y. .....81 S. 10th St.

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W. S. Galloway, Manager.

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Bell, Ernest W., N. Y. Manager The Audit Co., N. Y., 189 Madison Ave.
Bell, Herman F., C. P. A., Mem. A. I. A., Lybrand Ross Bros. and Montgomery, 55 Liberty St.
Bell, William H., C. P. A., N. Y., Ohio, Colo., La., Okla., Md. and Mo., Resident Partner Haskins & Sells, 30 Broad St.
Bender, Daniel H., C. P. A., Guaranty Trust Co. .....140 Broadway
Bender, J. .....25 West 43d St.
Benjamin, James I. .....41 Park Row
Benjamin, Michael E., C. P. A. .....Woolworth Bldg.
Bennett, Jacob, C. P. A., N. H., of Bennett & Berck.....27 William St.
Bennett & Berck .....27 William St. and 200 Fifth Ave.
Jacob Bennett, C. P. A., N. H.; Victor Berck, C. P. A., N. H.
Benson, Edward A., C. P. A., Mem. A. I. A., Comptroller, Seggerman Bros., Inc., 91 Hudson St.
Benson, Fred C., J. Yalden & Co. .....32 Liberty St.
Bentley, A., C. P. A., Mem. A. I. A. .....25 Broad St.
Bentley, Edwin L., Vice-President, Century Audit Corporation, 41 Park Row
Benton, Andrew A., C. P. A., Minn., Mo., Mem. A. I. A. .....79 Wall St.
Berck, Victor, C. P. A., N. H., of Bennett & Berck .....27 William St.
Bercu, Bernard .....993 Union Ave.
Berdon, David & Co. .....277 Broadway
David Berdon, C. P. A.; Joseph Sandler, C. P. A.
Berenson, Joseph S. .....233 Broadway
Berenson, Moses A., C. P. A., of Gottheimer, Getz & Co., 277 Broadway
Berg, Herman A., & Co. .....150 Nassau St.
Herman A. Berg.
Bergen, George L., & Co. .....55 Liberty St.
George L. Bergen, C. P. A., Mem. A. I. A.
Berger, A. H., of Berger & Baer .....277 Broadway
Berger, Elias .....1 Madison Ave.
Berger & Baer .....277 Broadway
A. H. Berger; Julius W. Baer.
Bergman, Nathaniel B., C. P. A., Asso. A. I. A. .....55 Liberty St.
Bergmann, F. A., & Co. .....154 Nassau St.
F. A. Bergmann.
Bergstein, Adolph .....900 8th Ave.
Berlin, David A. .....112 E. 19th St.

New York City—Continued

Berman, Harry .....17 W. 42d St.
Berman, Jacob H. .....200 Fifth Ave.
Berman, Samuel .....202 W. 22d St.
Berner, G. C., Perine & Nichols .....149 Broadway
Bernhard, Frank H. .....329 Fourth Ave.
Bernstein, A. .....287 Broadway
Bernstein, N. .....621 Broadway
Bernstein, William, C. P. A., of Gogolick, Levine & Bernstein, 1265 Broadway
Berran, Robert J., C. P. A. .....31 Pine St.
Bersohn, Abraham P., C. P. A. .....220 Broadway
Berson, Samuel, C. P. A., Conn., Secretary Stratford Audit Co., 29 Liberty St.
Bettman, David, of Bettman & Seidman .....37 Liberty St.
Bettman & Seidman .....37 Liberty St.
David Bettman; Henry L. Seidman.
Bickett, William P., C. P. A., Mo., Okla., Mem. A. I. A., of Haskins & Sells, 469 Fifth Ave.
Bicknell, Henry M., C. P. A., Mem. A. I. A., with New York American, 238 William St.
Biermann, Diedrick P., C. P. A., Mem. A. I. A. .....41 Park Row
Bieth, Charles E. .....105 W. 40th St.
Bigelow, C. W., of Crocker, Tompkins & Associates, Managing Partner at Scranton, Pa., 15 Park Row
Bin De Glas, David, Treasurer U. S. Audit Corporation.....335 Broadway
Bingham, William I., of Taylor & Hamlin .....66 Broadway
Birss, John H. .....347 Fifth Ave.
Blankstein, Ben L. .....1 W. 34th St.
Blau, Bela .....10 Wall St.
Blecker, Alfred M., with Louis Kadison .....160 Broadway
Blender, C. M., Associated with Taylor & Hamlin .....66 Broadway
Bloch, Aaron .....165 W. 34th St.
Block, Abraham S. .....165 Henry St.
Bloom, Samuel .....1440 Broadway
Blumenstock, Morris, C. P. A. .....350 Broadway
Bolles, Sarah I., Executive Secretary Haskins & Sells, 37 W. 39th St.
Bomer, Charles F., C. P. A., Mem. A. I. A., Price, Waterhouse & Co., 54 William St.
Bookkeeping Service Co. .....105 E. 22d St.
Bosky, I. A., & Co. .....1482 Broadway
Irving A. Bosky; Bessie Cohen.
Bosquette, James J. .....63 Fifth Ave.

New York City—Continued

Bossowick, Irving, of Rosenberg Audit Co. .....1133 Broadway
Boulger, Sylvester S., C. P. A., with J. Frederick E. Wood, 110 William St.
Bourke, Cletus W., C. P. A., N. H., of Bourke & Bourke, 21 Park Row
Bourke, Raymond W., C. P. A., of Bourke & Bourke .....21 Park Row
Bourke & Bourke .....21 Park Row
Cletus W. Bourke, C. P. A., N. H.; Raymond W. Bourke, C. P. A.
Bourne, Charles Griswold, Mem. A. I. A., of Leslie, Banks & Co., 50 Church St.
Bowers, George H., Mem. A. I. A., of Bowers & Suffern, 120 Broadway
Bowers & Suffern .....120 Broadway
George H. Bowers, Mem. A. I. A.; Philip S. Suffern, C. P. A., N. J., Mem. A. I. A.
Bowman, Archibald, C. P. A., Ohio, Minn., Wis., C. A., Glasgow, B. C., Mem. A. I. A., of Marwick, Mitchell & Co., 79 Wall St.
Bowman, John Hall, C. P. A., Conn., N. J., Mem. A. I. A., of Price, Waterhouse & Co., 54 William St.
Boyce, Hughes & Farrell .....120 Broadway
James F. Farrell, C. P. A., Mem. A. I. A.; James F. Hughes, C. P. A., N. Y., N. J., Mem. A. I. A.
Boye, C. M. .....526 W. 122d St.
Boyle, Alexander, B. M., C. A., Touche, Niven & Co., 42 Broadway
Brach, Henry .....47 W. 34th St.
Brach, Henry .....70 Fifth Ave.
Bradford Audit Co. .....1204 Broadway
Philip Katz.
Brady, Edward, C. P. A., Mem. A. I. A. .....15 Park Row
Braman, Bert Claude, C. P. A., Mem. A. I. A. .....52 Wall St.
Brand, Benjamin, C. P. A., Jacobson & Greenfield,..51 Chambers St.
Brand, H. Russell .....233 Broadway
Brandell, Kenmore & Co. .....10 Wall St.
Brandwein, David S., of Diamond & Brandwein .....299 Broadway
Brecker, William S. .....2011 Honeywell Ave.
Breger, Meyer .....10 Wall Stt.
Briggs, Alwin J. .....Times Bldg.
Brinson, J. E. .....341 Fifth Ave.
Briskin, Barnet, C. P. A., of Briskin & Feiman.....1457 Broadway
Briskin, S. Jacques, of Briskin & Feiman .....1457 Broadway

New York City—Continued

Briskin & Feiman .....1457 Broadway
Barnet Briskin, C. P. A.; M. Jerry Feiman; S. Jacques Briskin.

Briskman, Miss L. .....903 Tinten Ave.

Bristol, Albert V., American Hard Rubber Co. .....11 Mercer St.

Broaker Association of Accountants and Auditors, Inc.....63 Fifth Ave.

Broaker, Frank, C. P. A., of Broaker & Schmidt .....63 Fifth Ave.

Broaker & Schmidt .....63 Fifth Ave.
Frank Broaker, C. P. A.; J. Oliver Schmidt. Branches: Philadelphia and Warren, Pa.

Broches, Leo .....Bible House

Brockelbank, Guy H., C. P. A., F. A. A., of Nasmyth & Brockelbank, 220 Broadway

Broder, Samuel, of Broder & Weinstein .....114 E. 28th St.

Broder & Weinstein .....114 E. 28th St.
Samuel Broder; Morris Weinstein.

Broderick, Dillon F., C. P. A. .....165 Broadway

Brody, Arthur A., C. P. A. .....102 Madison Ave.

Brogan, T. .....138 Audubon Ave.

Brookmire Economic Service, Inc. .....56 Pine St.

Brooks Audit Co., The .....74 Wall St.
Henry W. Brooks, Jr.

Browar, Lucy .....21 E. 40th St.

Brown Audit Corporation .....507 Fifth Ave.
Frank Brown, President.

Brown, Ernest A., C. P. A., N. H., of Equitable Audit Co., 253 Broadway

Brown, Frank, President Brown Audit Corporation.....507 Fifth Ave.

Brown, Frank M., of McCulloh & Brown .....43 Exchange Place

Brown, Irving Swan .....45 Nassau St.

Brown, Matthews & Co. .....82 Beaver St.

Brown, Raymond C., & Co. .....290 Broadway
Raymond C. Brown, C. P. A., N. Y., Conn., Ohio, Mem. A. I. A.

Brown, Robert H., C. P. A., of Brown & Hickey.....320 Broadway

Brown, Robert R., C. P. A., Mem. A. I. A., First Vice-President American Surety Co. of N. Y., 100 Broadway

Brown, W. H., of A. H. Whan & Co. .....120 Broadway

Brown & Hickey .....320 Broadway
Robert H. Brown, C. P. A.; John F. Hickey, C. P. A.

Browndorff, Harold, of Browndorff & Goell .....320 Broadway

Browndorff & Goell .....320 Broadway
Harold Browndorff; Mark J. Goell.

New York City—Continued

Browning, Husey & Co. .....55 Liberty St.

Bruce, Charles A., C. P. A., N. J., Mem. A. I. A., Treasurer, International Time Recording Co., 50 Broad St.

Brummer, Leon, C. P. A., Mem. A. I. A. .....287 Broadway

Bruneau, Armand L., C. P. A., Mem. A. I. A. .....108 Fulton St.

Bryan, Charles T., C. P. A., Manager Pace & Pace .....30 Church St.

Buhle, Benedict F., C. P. A., of West & Flint .....50 Pine St.

Bull, A. H. .....150 Nassau St.

Bull, H. J., Asso. A. I. A. .....42 Broadway

Buncke, Henry C., C. P. A., Auditor N. Y. Board of Water Supply, Municipal Bldg.

Burgess, William E. .....30 Church St.

Burlingame, C. M., C. P. A., Mem. A. I. A., Tide Water Oil Co., 11 Broadway

Burt, Edward R., & Co. .....149 Broadway

Edward R. Burt, C. P. A., Ill., Ohio; O. Lahnstein, Manager at New York. Branches: Baltimore, Md.; Boston, Chicago, Kansas City, Mo.; Newark, N. J.; New Orleans, La.; Pittsburgh, Philadelphia, San Francisco, St. Louis, Mo. Agencies: Cleveland, Cincinnati, Buffalo, N. Y.; Atlanta, Ga.; Seattle, Wash.; Portland, Ore.; Omaha, Neb.; Minneapolis, Minn.; Memphis, Tenn.; Dallas, Tex.; Los Angeles, Cal.

Bush, Benjamin .....296 Broadway

Bush, George E., Asso. A. I. A., Comptroller Cuban-American Sugar Co., 129 Front St.

Business Audit & Service Co. .....500 Fifth Ave.

Butler & Derrig Co., The, Home Office, New Haven, Conn., 12 E. 12th St.

Irving Rosenthal, Manager.

Byrnes, Thomas W., C. P. A., Mem. A. I. A., of Byrnes & Baker, 52 Wall St.

Byrnes & Baker .....52 Wall St.

Thomas W. Byrnes, C. P. A., Mem. A. I. A.; K. Lanneau Baker, C. P. A., N. Y., N. J., Mem. A. I. A. Branches: Brooklyn and Newark.

Cabot, Sebastian, Asso. A. I. A. .....50 Broad St.

Cahen, Nathan .....81 Nassau St.

Cahill, Matthew J., Manager Carlin Accountants .....93 Nassau St.

Calculacard Co., Inc. .....50 Broad St.

Calculating Inventories Service Co. .....30 Church St.

Calculating Service Bureau, Inc. .....949 Broadway

New York City—Continued

Calvert, Joseph F., C. P. A., Mem. A. I. A., of Query & Calvert, 2 E. 23d St.

Cameron, James, C. P. A., Ky. ..... 50 E. 42d St.

Camp, Sherman P., C. P. A., N. J. ..... 117 W. 46th St.

Canter, Maurice ..... 1123 Broadway

Cantor, Herman S. ..... 299 Broadway

Capital Accounting Co. ..... 220 Fifth Ave.

Cardiff, William S., Manager Puder & Puder ..... 129 W. 30th St.

Carlin Accountants, Home Office, Buffalo ..... 93 Nassau St.
Matthew J. Cahill, Manager.

Carpenter Audit Co. ..... 489 Fifth Ave.
Gustave A. Wuerfel, Jr., C. P. A.; George J. Zeiss.

Carr, W. Henry, Audit Company ..... 101 Park Ave.

Carstens, Ernest ..... 150 Nassau St.

Carter, Arthur H., Haskins & Sells ..... 37 W. 39th St.

Carter, Clarence H., C. P. A., of Feinberg, Jacobs & Carter, 51 Chambers St.
Also of Schiffer, Carter & Co., export and import, 119 Nassau St.

Cartwright, Otho G., C. P. A., Mem. A. I. A. ..... 45 Cedar St.

Case, Willard & Co. ..... 17 Battery Place
Willard L. Case; Morgan G. Farrell.

Casey, Thomas E., Barrett Co. ..... 17 Battery Place

Castenholz, William & Co., Home Office, Chicago ..... 51 E. 42nd St.
O. Ogden Herson, Manager.

Cavanagh, James T., C. P. A., Mem. A. I. A., of Cavanagh & Iffla, 21 E. 40th St.

Cavanagh & Iffla ..... 21 E. 40th St.
James T. Cavanagh, C. P. A., Mem. A. I. A.
George H. Iffla, C. P. A., Mem, A. I. A.

Caywood, W. S. ..... 53 W. 23d St.

Central Accounting Co. ..... 10 Wall St.

Century Audit Corporation ..... 41 Park Row
Miles S. Charlock, President; Edwin L. Bentley, Vice-President.

Certified Audit Co., of America ..... 200 Fifth Ave.
Edward M. Hyans, C. P. A., Mem. A. I. A., President; Henry E. Hafer, Treasurer; Benedict S. Michaelson, Secretary, C. P. A.

Certified Audit & Tax Service Co. ..... 299 Broadway
Herman Lubin, Manager.

Certified Service Co. ..... 200 Fifth Ave.
Nathan Sandler, C. P. A., Managing Partner at Washington and Philadelphia; Julius Kolodin.

New York City—Continued

Chadbourn, Frank .....42 Broadway
Chambers, Frederick D., C. P. A., Deputy Auditor Board of Education, 500 Park Ave.
Chambers, Norman G., C. P. A., Minn., C. A., Ontario, Glasgow, Mem. A. I. A., of Marwick, Mitchell & Co., 79 Wall St.
Chapell, H. F. .....49 Wall St.
Charlock, Miles S., President Century Audit Corporation.....41 Park Row
Chason, Saul G., of Goldstein Bros. .....29 W. 111th St.
Chatham Audit Co. .....1328 Broadway
Chichester, H. H. .....261 Broadway
Child, Chester P., C. P. A., Mem. A. I. A. .....23 W. 43d St.
Childs, Sterry H., C. P. A., N. H., Scovell, Wellington & Co., 27 William St.
Chittick, James .....122 E. 25th St.
Christmas, Theodore T., C. P. A., of Sinks, McGarry & Christmas, 165 Broadway
Church, George H., C. P. A. .....55 Wall St.
Churchill, W. L. .....6 E. 39th St.
Cifventes, Pego Y. .....70 Trinity Place
Citrin, Morris, C. P. A., Mem. A. I. A., of Simonoff, Peyser & Citrin, 1 Madison Ave.
Clair, Francis R., C. P. A., Mem. A. I. A. .....55 William St.
Claphan, Arthur R., C. P. A., N. H., Asso. A. I. A., Scovell, Wellington & Co., 27 William St.
Clapp, C. M., Treasurer Sherman & Associates, Inc. .....1123 Broadway
Clapperton, H. D., C. A., Vice-President and Manager The Security Audit Co., of N. Y., 150 Nassau St.
Clark, Earl S., C. P. A., N. H. .....291 Broadway
Clark, John S. .....49 Liberty St.
Clark, Sayer & Wall, Inc., Home Office, Providence .....291 Broadway
Clarke, Allen H., C. P. A., N. J., Mem. A. I. A., of Clarke, Oakes & Clarke, 141 Broadway
Clarke, Andrew A., C. P. A., Mem. A. I. A., of Clarke, Oakes & Clarke, 141 Broadway
Clarke, James J., C. P. A., N. C., of Clarke & Huncke .....5 Beekman St.
Clarke, Oakes & Clarke .....141 Broadway
Allen H. Clarke, C. P. A., N. J., Mem. A. I. A.; Andrew A. Clarke, C. P. A., Mem. A. I. A.; W. Foster Oakes, C. P. A., N. J., Mem. A. I. A.
Clarke. Thomas H., C. P. A., Ind., Mem. A. I. A., of Arthur Young & Co., 71 Broadway
Clarke, William H., C. P. A., R. I., Neb., Asso. McCulloh & Brown, 43 Exchange Place

New York City—Continued

Clarke & Huncke .....5 Beekman St.
James J. Clarke, C. P. A., N. C.; George D. Huncke, C. P. A., N. C.

Clothier, Albert L., of Wood, Clothier & Heberle .....45 Cedar St.

Clowes, Francis J., C. P. A., N. Y., Minn., C. A., Ont., Asso. A. I. A., of Touche, Niven & Co., 42 Broadway

Coade, William Henry, Asso. A. I. A. .....66 Broadway

Cockroft, William, C. P. A., N. J., of Edwin Probert Co., 320 Broadway

Coe, William P. .....46 Cedar St.

Cohan, Emanuel .....103 Park Ave.

Cohen, Abraham B. .....296 Broadway

Cohen, Bessie, of I. A. Bosky & Co. .....1482 Broadway

Cohen, Joseph .....35 Gt. Jones St.

Cohen, Joseph D., C. P. A., N. H., Mem. A. I. A.....87 Nassau St. and 39 Cortlandt St.

Cohen, Louis .....99 Nassau St.

Cohen, Louis J. .....286 Fifth Ave.

Cohen, M. I. .....503 Fifth Ave.

Cohen, Meyer .....302 Broadway

Cohen, Solomon .....71 W. 23rd St.

Cohn, Edward Harold .....1123 Broadway

Cohn, Harry A., President Globe Audit Corporation, 200 Fifth Ave.

Cohn, Samuel D., B. V. D. Company .....350 Broadway

Cole, J. I., Son & Co. .....253 Broadway
John I. Cole; Viott M. Cole, C. P. A., N. J., Mem. A. I. A.

Cole, John E., of Federal Accounting Corporation .....43 Exchange Pl.

Cole, Viott M., C. P. A., N. J., Mem. A. I. A., of J. I. Cole, Son & Co., 253 Broadway

Colley, Frederick G., C. P. A., Mem. A. I. A., of Arthur Young & Co., 71 Broadway

Collier, Herbert G., C. P. A. .....1472 Broadway

Collins & Co., Home Office, Pittsburgh .....165 Broadway
Raymond E. Barth, C. P. A., Mem. A. I. A., Managing Partner.

Collins, George E. .....522 Fifth Ave.

Colodny, L. L. .....320 Fifth Ave.

Columbia Audit Co. .....41 Park Row

Columbia Auditors, Inc. .....235 Fifth Ave.
Adolf Hirschfeld, C. P. A.; Arnold M. Rosenbaum, C. P. A.

Commercial Audit Co. .....366 Fifth Ave.

New York City—Continued

Commercial Audit & Accounting Co., The .....20 Broad St.
John Joseph Smith, C. P. A.; David Sherman; Harry Pearlberg.

Commercial Certified Accounting Co. .....220 Fifth Ave.
Leo Rabinowitz; J. W. Olshen, C. P. A., N. J., Asso. A. I. A.

Computing Inventories Service Co. .....30 Church St.

Conant, Leonard H., & Co. .....30 Broad St.
Leonard H. Conant, C. P. A., N. Y., N. J., Mem. A. I. A.

Condell, Mark, C. P. A., of Equitable Audit Co. .....253 Broadway

Conlin, Woolsey Wells, C. P. A., Hurdman & Cranstoun, 55 Liberty St.

Conkling, W. Homer, C. P. A., Mem. A. I. A., of Loomis, Suffern & Fernald, 54 Wall St.

Connor & Connor .....71 West St.

Conroy, Thomas F., C. P. A., Mem. A. I. A., of Fedde & Pasley, 55 Liberty St.

Consolidated Audit Co. .....212 Fifth Ave.

Consolidated Barge Corporation .....17 Battery Place

Constam, J., Audit Co., Home Office, Newark, N. J. ....729 Seventh Ave.

Continental Accounting Corporation .....1476 Broadway

Cook, Henry R. M., C. P. A., Mem. A. I. A., Auditor Board of Education, 500 Park Ave.

Cook, Howard B., C. P. A., N. Y., Mo., Ohio, Okla., La., Mem. A. I. A., Resident Partner Haskins & Sells, 30 Broad St.

Cook, J. Thompson, C. P. A., Minn., C. A., Mem. A. I. A., of Harris, Kerr & Co., 347 Madison Ave.

Cooke, James E. .....500 Fifth Ave.

Co-operation Co. .....405 Lexington Ave.

Cornell, M. .....2748 Broadway

Cornwall, Arthur B., C. P. A., Mem. A. I. A., of Cornwall & Firth, also of Nassau Audit Co., 5 Beekman St.; 119 Nassau St.

Cornwall & Firth (see Nassau Audit Co.) .....5 Beekman St.
Arthur B. Cornwall, C. P. A., Mem. A. I. A.; Joseph W. Firth, C. P. A., Mem. A. I. A.

Corporation Accounting Co. .....186 Fifth Ave.

Corporation of Industrial Engineers .....233 Broadway

Correll, Albert H. .....141 Broadway

Corwin, Hamilton S., C. P. A., Mem. A. I. A., of Patterson, Teele & Dennis, 120 Broadway

Cosmopolitan Audit Co. .....299 Broadway

New York City—Continued

Cost Accounting Co. of New York, see Audit Co. of America, 1 Madison Ave.
Mitchell Leventhal, President; Benjamin Sack, Secretary and Treasurer.

Cost System & Audit Co. of New York .....126 Liberty St.

Costuma, John H. .....838 Riverside Dr.

Couchman, C. B., C. P. A., Mo., Kan., Mem. A. I. A., Managing Partner Crockett, Couchman & Crawford, 30 Church St.

Coughlan, Martin A., C. P. A., N. Y., N. J., Mem. A. I. A., of Coughlan & Coughlan, Managing Partner at East Orange, N. J., 41 Union Square

Coughlan, Martin A., Jr., of Coughlan & Coughlan, Managing Partner at Orange, N. J., 41 Union Square

Coughlan, Thomas J., C. P. A., N. Y., N. J., Mem. A. I. A., of Coughlan & Coughlan, 41 Union Square

Coughlan & Coughlan .....41 Union Square
Martin A. Coughlan, C. P. A., N. Y., N. J., Mem. A. I. A., Managing Partner at East Orange, N. J.; Thomas J. Coughlan, C. P. A., N. Y., N. J., Mem. A. I. A.; Martin A. Coughlan, Jr., Managing Partner at Orange, N. J.

Courter, H. W., of Courter & Rhyne .....34 Pine St.

Courter & Rhyne .....34 Pine St.
H. W. Courter; William C. Rhyne, C. P. A., Mem. A. I. A.

Cox, Henry L., C. P. A. .....277 Broadway

Craemer, William, C. P. A., Mem. A. I. A. .....17 Battery Place

Crane, Theodore A., C. P. A., N. J. .....296 Broadway

Cranstoun, William D., C. P. A., Mem. A. I. A., of Hurdman & Cranstoun, 55 Liberty St.

Credit & Audit Co. of America .....132 Nassau St.

Crisi, Renato .....408 W. 13th St.

Crocker, Chauncey H., C. P. A., N. H., Secretary and Treasurer Crocker, Tompkins & Associates, 15 Park Row

Crocker, Tompkins & Associates .....15 Park Row
Chauncey H. Crocker, C. P. A., N. H., Secretary and Treasurer; L. L. Tompkins, President; C. W. Bigelow; W. A. Dawson. Branches: Newark, N. J.—L. L. Tomkins; Scranton, Pa.—C. W. Bigelow.

Crockett, Couchman & Crawford .....30 Church St.
Home Office, Kansas City, Mo. C. B. Couchman, C. P. A., Mo., & Kan., Mem. A. I. A., Managing Partner.

New York City—Continued

Crockett, Horace G., C. P. A., Mass., Resident Manager Scovell, Wellington & Co., 27 William St.

Cronin, Harold R., C. P. A., of Cronin & Cronin .....200 Fifth Ave.

Cronin & Cronin .....200 Fifth Ave.
Harold R. Cronin, C. P. A.

Crowley, Michael O'Keefe, C. P. A., Wis. .....507 Fifth Ave.

Crown Audit Co. .....12 W. 17th St.

Cryan, Thomas V. .....220 Broadway

Cullinan, Paul A., of Cullinan & Helmus.....50 Church St.

Cullinan & Helmus .....50 Church St.
Paul A. Cullinan.
John J. Helmus, C. P. A.

Curnock, John, of Kingsley, Curnock & Co. .....156 Broadway

Curtis, George, of Edwin Probert Co. .....320 Broadway

Dadson, Fitzgerald & Co. .....141 Broadway
Home Office, Detroit.

Daitz, Elliot A. .....25 Broad St.

Dallas, George M., Haskins & Sells .....30 Broad St.

Daly, John M. .....61 Broadway

Dariff & Levin .....38 Park Row

Daub, Theodora, C. P. A. .....1135 Broadway

Davies, Allan, Mem. A. I. A., of Davies & Davies .....103 Park Ave.

Davies, John O. .....1834 Broadway

Davies, W. Sanders, C. P. A., N. Y., N. J., Pa., Mem. A. I. A., of Davies & Davies, 103 Park Ave.

Davies & Davies .....103 Park Ave.
W. Sanders Davies, C. P. A., N. Y., N. J., Pa., Mem. A. I. A.; Allan Davies, Mem. A. I. A.

Davis, Morton, I., C. P. A., of Homes & Davis .....949 Broadway

Davis, Samuel .....949 Broadway

Dawson, John P., C. P. A., Associate A. I. A., Price, Waterhouse & Co., 54 William St.

Dawson, W. A., of Crocker, Tompkins & Associates .....15 Park Row

Day, Clarence M., C. P. A. .....87 Nassau St.

Dean, Thomas B., C. P. A., Mem. A. I. A., Lingley, Baird & Dixon, 120 Broadway

Dean, Walter Niles, C. P. A., Mem. A. I. A., of Eckes & Dean 141 Broadway

De Berard, F. B. .....233 Broadway

Decker, Hiram E., C. P. A., N. Y., and Ill. .....38 Park Row
Other Office, Chicago.

Deike, F. William, C. P. A., Mem. A. I. A., of William J. Struss & Co., 93 Nassau St.

New York City—Continued

Delahunt, Richard, of W. G. Archer and Associates; Secretary The Merchants' Audit & Accounting Co., 320 Broadway

Deloitte, Plender, Griffiths & Co., ...49 Wall St.
Vivian Harcourt, C. P. A., Ohio, Mem. A. I. A.; Frederick P. Page, C. A., British Columbia, Mem. A. I. A.; Francis F. White, C. P. A., Ill., Mem. A. I. A. Branches: Chicago, Montreal, London, Havana, Cuba; Mexico City, Mex.; Cardiff, Wales; Truro, England; Paris, France; Buenos Aires and Tucuman, Argentina; Rio de Janeiro, Pernambuco, Sao Paulo, Brazil; Johannesburg, Bulawayo, Cape Town, Salisbury and Durban, South Africa. Agents: San Francisco, Vancouver, B. C.; Australia, India, Singapore.

Dempsey, Albert N. .....63 Fifth Ave.

Demske, Richard .....63 Fifth Ave.

Denecke, Maxwell A. .....31 Nassau St.

Dengler, John C., of Storck & Dengler, Inc. .....55 Liberty St.

Dennis, William Henry, C. P. A., Mem. A. I. A., of Dennis & Young, 87 Nassau St.

Dennis & Young .....87 Nassau St.
William Henry Dennis, C. P. A., Mem. A. I. A.
Eugene V. Young, C. P. A.

DeRidder, J. H., President Inventories Computing Co. .....2 Rector St.

DeRidder, J. H., Jr., Vice-President and Treasurer Inventories Computing Co., 2 Rector St.

Derry, Walter F., Perine & Nichols .....149 Broadway

Dewar, Douglas, C. P. A., Ohio, C. A., Glasgow and Canada, Mem. A. I. A., of Marwick, Mitchell & Co., 79 Wall St.

Diamond, Harold H., of Diamond & Brandwin, ...299 Broadway

Diamond, Morris, of Diamond & Sachs .....290 Broadway

Diamond & Brandwin .....299 Broadway
Harold H. Diamond; David S. Brandwein.

Diamond & Sachs .....290 Broadway
Morris Diamond; William S. Sachs.

Dickey, Harold R., Jr., Manager William A. Gillespie & Co., 140 Nassau St.

Dickinson, (Sir) A. Lowes, C. P. A., N. Y., Pa., R. I., Mo., (see London) of Price, Waterhouse & Co., 54 William St.

Diehm, Hedwig A., Loomis, Suffern & Fernald .....54 Wall St.

Dietz, Elliot A. .....25 Broad St.

Dillingham, Robert H., C. P. A., Mem. A. I. A., of S. E. Henderson & Co., 32 Union Sq.

Dillman, Albert F., C. P. A., Mem. A. I. A., Price, Waterhouse & Co., 54 William St.

New York City—Continued

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Dissosway, Edwin T., Haskins & Sells .....30 Broad St.
Dix, Samuel M., Mem. A. I. A., of Townsend, Dix & Pogson 55 Liberty St.
Dixon, Frank E., C. P. A., Ind., A. C. A., F. C. A., England, Mem. A. I. A., of Lingley, Baird & Dixon, 120 Broadway
Djorup, Christian, C. P. A., Mem. A. I. A., of McArdle, Djorup & McArdle, 42 Broadway
Doherty, John, Mem. A. I. A., of Waud & Doherty .....25 W. 43rd St.
Dohme, John L. .....973 Whitlock Ave.
Dohr, James L., C. P. A., Wis., Mich., Asso. A. I. A. Thompson & Worley, 14 Wall St.
Dolowitz, Alexander, C. P. A., ...66 Broadway
Donaldson, Frank E., of Donaldson & Spencer .....74 Broadway
Donaldson & Spencer .....74 Broadway
Frank E. Donaldson; Richard A. Spencer.
Donohue, John J., C. P. A. .....320 Broadway
Dooley, F. M. .....81 New St.
Dorer, A. B. .....1 Madison Ave.
Dorfman Audit Co. .....1690 Broadway
Dorfman, Demax .....392 Fifth Ave.
Dorfman, George J., of Leiner & Dorfman .....1402 Broadway
Douglas, Robert S., C. P. A., Tiffany & Co. .....Fifth Ave. & 37th St.
Drake, Charles B., Vice-President Sherman & Associates, Inc. 1123 Broadway
Drysdale, Alfred T. .....165 Broadway
Dubins, Barnett .....440 Broadway
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Dunderdale, Forbes, C. P. A., N. J., Mem. A. I. A. .....150 Nassau St.
Dunn, Homer A., C. P. A., N. Y., Mo., Ohio, Okla., Tex., La., Mem. A. I. A., of Haskins & Sells, 37 W. 39th St.
Dunning, Alden W., C. P. A., N. Y., Ill., President The Audit Co. of New York, 189 Madison Ave.
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George R. Martin, President; W. Stockton Higgins, Secretary and Treasurer.
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Eckes, Peter A., C. P. A., N. Y., N. J., Mem. A. I. A., of Eckes & Dean, 141 Broadway

New York City—Continued

Eckes & Dean .....141 Broadway
Peter A. Eckes, C. P. A., N. Y., N. J., Mem. A. I. A.; Walter Niles Dean, C. P. A., Mem. A. I. A.

Eckhoff, Henry .....41 Park Row

Economist Audit & System Co. .....285 W. 4th St.

Economy Audit Co. .....302 Broadway

Edelson, Emanuel M. .....1010 Rogers Pl.

Edelson, Harry E. .....17 Battery Pl.

Edmonds, David J., C. P. A., Mem. A. I. A., President Edmonds & Bouton, Inc., 56 Pine St.

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Efficient Audit Co., Inc. .....5 Columbus Circle
Harry Rieders, President; Joseph Rieders, Treasurer; Dorothy Siegal, Secretary.

Effinger, Robert C. .....547 Fifth Ave.

Eggleston, D. C., C. P. A., Conn., Mem. A. I. A., of Klein, Hinds & Finke, 1182 Broadway

Ehrlich, Sol .....129 W. 29th St.

Ehrsam, Arno, C. P. A. .....55 Liberty St.

Eichenbaum, Joseph G., C. P. A., President Prudential Accountancy Corporation, 1328 Broadway

Eigen, Sam B. .....707 Madison Ave.

Eigen & Holzman .....10 E. 43rd St.

Eiger, Joseph .....296 Broadway

Eisenberg, Martin F., of Eisenberg, Schultz & Associates, 303 Fifth Ave.

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Martin F. Eisenberg; Nathan Schultz.

Eisenkoff, Irving M., C. P. A., of Mayer & Eisenkoff .....59 Fourth Ave.

Elder, David, & Co. .....26 Exchange Pl.
David Elder, C. P. A., Ohio, C. A. Scotland, Mem. A. I. A.; C. D. Fairweather, C. P. A., Minn., C. A., Scotland, Mem. A. I. A.; William Pate, C. P. A., Ohio, C. A., Scotland, Mem. A. I. A.

Eldridge, L. H. .....38 Park Row

Electric Consumers Audit Co. .....24 E. 23rd St.

Eliscu, Charles H. .....519 W. 178th St

Elkan, Herman M. .....948 Tiffany St.

Elliott, Davis & Co., Home Office, Boston .....2 Rector St.

New York City—Continued

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Emerson Co. .....30 Church St.
Harrington Emerson.
Enfer, Emile P., C. P. A., with Todd Shipyards Corporation
15 Whitehall St.
Engel, Emanuel, C. P. A., of American Constructive Accounting Co., Woolworth Bldg.
Enklewitz & Enklewitz .....225 Fifth Ave.
Enthoven, Edward J., C. P. A. .....30 Church St.
Eolis, Alex A. .....949 Broadway
Epstein, Meyer, C. P. A. .....1123 Broadway
Equitable Audit Co. .....253 Broadway
J. Alsofrom, C. P. A.; Mark Condell, C. P. A.; E. A. Brown, C. P. A., N. H.; Herman Lubetkin, Counsel.
Ernst & Ernst, Home Office, Cleveland .....27 Cedar St.
Fenton L. Gilbert, C. P. A., Mo., Ohio, Ind., Ark., Resident Partner; Forrest H. Figsby, C. P. A., Ohio, Mo., Ind., Ia., Ark., General System Manager.
Escoett, Jay B. .....63 Fifth Ave.
Eskay, I. Henry .....43 Exchange Pl.
Esquerré, Paul Joseph, C. P. A., Mem. A. I. A. .....20 Vesey St.
Evans, Samuel Lloyd, F. C. R. A., J. Yalden & Co. .....32 Liberty St.
Everett Audit Co. .....120 Broadway
Eric J. Everett, C. P. A., Ill., President.
Eversfield, Chauncey D. .....64 Wall St.
Exclusive Audit Co. .....277 Broadway
Executive Statistical Record Co. .....303 Fifth Ave.
Expert Audit Co. .....277 Broadway
Expert Audit & Tax Service Co. .....1170 Broadway
Abraham Meltzer, C. P. A., N. H.
Factory Methods Co. .....396 Broadway
Fahr, John W., Jr., C. P. A., of C. D. Giles & Co. .....140 Nassau St.
Fairbanks, Kenneth, C. P. A. .....68 Broad St.
Fairweather, C. D., C. P. A., Minn., C. A., Scotland, Mem. A. I. A., of David Elder & Co., 26 Exchange Place
Falk, Johnson & Co. .....43 Cedar St.
William B. Johnson, C. P. A.
Falk & Teadore .....225 Fifth Ave.
Farber, Jack, of Farber, Kestin & Farber, also Secretary Merchants & Traders Accounting Corporation, 1133 Broadway
Farber, Kestin & Farber .....1133 Broadway
Philip Farber; Murray B. Kestin; Jack Farber.

New York City—Continued

Farber, Philip, of Farber, Kestin & Farber, also Treasurer Merchants & Traders Accounting Corporation, 1133 Broadway

Farrell, James F., C. P. A., Mem. A. I. A., of Boyce, Hughes & Farrell, 120 Broadway

Farrell, Morgan G., of Willard Case & Co. .....17 Battery Place

Fass & Levine .....405 Lexington Ave.

Fassler, Louis B., of Fassler & Roberts .....63 Park Row

Fassler & Roberts .....63 Park Row
Louis B. Fassler; Charles H. Roberts.

Fath & Roche .....51 Liberty St.

Fawcett, George E., C. P. A., Ill. .....45 E. 17th St.

Fedde, Adolph S., C. P. A., Mem. A. I. A., of Fedde & Pasley, 55 Liberty St.

Fedde & Pasley .....55 Liberty St.
Adolph S. Fedde, C. P. A., Mem. A. I. A.; Robert S. Pasley, C. P. A., Mem. A. I. A.; Thomas F. Conroy, C. P. A., Mem. A. I. A.

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Federal Accounting Corporation .....30 Pine St.

Federal Accounting Corporation .....43 Exchange Place
Philip N. Miller, C. P. A.; John E. Cole. Branches: Chicago, Philadelphia.

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Feigenbaum, Maurice B. .....200 Fifth Ave.

Feigenbaum, S. F. .....17 Post St.

Feiman, M. Jerry, of Briskin & Feiman .....1457 Broadway

Feinberg, Edward, C. P. A., of Feinberg, Jacobs & Carter, 51 Chambers St.

Feinberg, Jacobs & Carter .....51 Chambers St.
Edward Feinberg, C. P. A.; William Jacobs, C. P. A.; Clarence H. Carter, C. P. A.

Feinberg, Joseph H. .....71 Warren St.

Feinstein, Aaron .....75 Spring St.

Feldman, L. .....1604 Madison Ave.

Fenton, Martin .....277 Broadway

Ferguson, Irving B., C. P. A., Mem. A. I. A. .....511 Fifth Ave.

Fernald, Dana .....203 W. 13th St.

Fernald, Henry B., C. P. A., Mem. A. I. A., of Loomis, Suffern & Fernald, 54 Wall St.

Fernsler, John P. .....140 Nassau St.

Fero, De Roy Smith, C. P. A., N. Y., Mo., Mem. A. I. A., 280 Madison Ave.

Ferris, W. H., C. P. A., of Mitchell & Ferris .....30 Broad St.

Fertig, Arthur .....200 Fifth Ave.

Fidelity Audit Co. .....421 Sixth Ave.

New York City—Continued

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Filfus, Nathaniel .....280 Broadway
Financial Audit Co. of N. Y. .....1328 Broadway
Finch, L. J. .....329 Broome St.
Fingerhood, Charles H. .....2356 Third Ave.
Fink, Max .....41 Park Row
Fink, Nathaniel & Co. .....1133 Broadway
Nathaniel Fink.
Finke, Myron A., C. P. A., of Klein, Hinds & Finke .....1182 Broadway
Firth, Joseph W., C. P. A., Mem. A. I. A., of Cornwall & Firth, also Nassau Audit Co., 5 Beekman St., 119 Nassau St.
Fischer, August, C. P. A., Mem. A. I. A. .....1011 Avenue A.
Fischer, Charles F. .....5 Beekman St.
Fischer, Frederick, Jr., C. P. A., Conn., Mem. A. I. A., of Perine & Nichols, 149 Broadway
Fischman, Harry .....299 Broadway
Fischman, Samuel, C. P. A. .....276 Fifth Ave.
Fish, George D. .....366 Fifth Ave.
Fishbach, Oscar .....1123 Broadway
Fisher, Leon Orr, C. P. A., Mem. A. I. A., Second Vice-President Equitable Life Assurance Society, 120 Broadway
Flack, Adelbert W. J., Manager Taylor, Smith & Hard .....49 Wall St.
Fleischer, A. Alvin .....12 E. 44th St.
Fleischer, M. I. .....1662 Madison Ave.
Fleming, D. Earl, of R. G. Rankin & Co. .....30 Broad St.
Fleming, W. A., & Co. .....452 Fifth Ave.
Fleschner & Willbach .....550 W. 20th St.
Flint, John, C. P. A., N. J., Mem. A. I. A., of West & Flint, 50 Pine St.
Flood, G. S., Treasurer William Waddell & Wood .....165 Broadway
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Ford, George H., Secretary and Treasurer Metropolitan Audit Co., 2 Rector St.
Forster, George F., C. P. A., Cero de Pasco Copper Corporation, 15 Broad St.
Fosburgh, Pratt & Osborn .....27 Pine St.
Fowler, Robert S. .....319 W. 30th St.
Fox, Adolph, C. P. A., Mem. A. I. A., Bureau of Internal Revenue, Custom House
Fox, Maurice .....147 Fourth Ave.
Fox & Linschutz .....261 Broadway

New York City—Continued

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Frank, Jacob .....206 Broadway
Frank, Joseph, C. P. A., of Interstate Audit & Efficiency Co.
309 Broadway
Frank & Goldenberg, See Interstate Audit & Efficiency Co.
309 Broadway
Frankel, Justus .....725 Broadway
Franklin Audit Co., William Franzblau, C. P. A., President
1328 Broadway
Franzblau, William, C. P. A., President Franklin Audit Co.
1328 Broadway
Fraser, John, C. P. A., Mem. A. I. A., S. D. Leidesdorf & Co.,
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Fraser & Torbet, Home Office, Chicago .....50 Broad St.
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Freeman, Herbert C., C. P. A., N. Y., Mo., Mem. A. I. A., of
Touche, Niven & Co., 42 Broadway
Freeman, Horace, Treasurer Joseph Frogatt & Co., Inc. ....25 Church St.
Freeman, Martin .....Flatiron Bldg.
Freeman, William E., C. P. A., Mem. A. I. A. .....80 Broadway
French, Bernard M., Mem. A. I. A., Davies & Davies .....103 Park Ave.
Frendel, Max W., C. P. A., N. H. .....940 Kelly St.
Frendel & Brown .....200 Fifth Ave.
Freund, Kurt W. .....154 Nassau St.
Freybourg, H. F. .....874 Broadway
Friday, David .....14 Wall St.
Friedlander, George .....154 Nassau St.
Friedman, Charles, C. P. A., ...100 Fifth Ave.
Friedman, D., Secretary Prudential Accountancy Corporation
1328 Broadway
Friedman, Hyman .....59 Fourth Ave.
Friedman, Jacob P., C. P. A., Touche, Niven & Co. .....42 Broadway
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Friendlich, E. .....3 W. 29th St.
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Frost, H. T. .....198 Broadway

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Fuller, L. E. .....154 Nassau St.
Fuller, Lewis Cox, C. P. A., Mem. A. I. A., of Sparrow, Harvey & Co., 38 Park Row
Furman, Max .....101 W. 47th St.
Gabrielson, Guy George .....141 Broadway
Gale, Charles J., C. P. A., Mass. .....50 E. 42nd St.
Galenson, Louis P., C. P. A. .....15 Park Row
Galenson & Schlessinger .....15 Park Row
Max Schlessinger, C. P. A., Asso. A. I. A.
Gallaher, Ernest Y., C. P. A., Vice-President & Comptroller Western Union Telegraph Co., 195 Broadway
Galloway, Lee .....13 Astor Place
Garfunkel, S. G. .....293 Broadway
Garretson, Malcom C. .....1328 Broadway
Garrett, John, Mem. A. I. A., Price, Waterhouse & Co., 54 William St.
Gaynor, Philip B., & Co. .....165 Broadway
Philip B. Gaynor, C. P. A., Mem. A. I. A.
Gee, Walter S., C. P. A., Pa., Mem. A. I. A., of Lybrand, Ross Bros. & Montgomery, 55 Liberty St.
Geller, Bernard M., C. P. A., of Geller & Akabas .....21 Park Row
Geller & Akabas .....21 Park Row
Bernard M. Geller, C. P. A.; Max Harold Akabas, C. P. A.
Gellin, Samuel .....296 Broadway
General Accounting Co. .....949 Broadway
Samuel Kaplan.
General Accounting Service Co. .....36 W. 24th St.
General Audit Co. .....209 Sullivan St.
General Engineering & Management Corporation .....141 Broadway
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Gewitz, Edward, C. P. A., Schapiro & Schapiro .....41 Park Row
Gibson & McElroy .....29 Broadway
Gilbert, Fenton L., C. P. A., Mo., Ohio, Ind., Ark., Resident Partner Ernst & Ernst, 27 Cedar St.
Giles, C. D., & Co. .....140 Nassau St.
Cecil D. Giles; John W. Fahr, Jr., C. P. A.; Richard E. Niederwiesen. Branches: Hartford, Conn.; Washington, D. C.; Chicago.
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Harold R. Dickey, Jr., Manager.

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Gillingham, Victor G., C. P. A., N. H., Arthur Young & Co. 71 Broadway
Gilman, Bernard .....200 Fifth Ave.
Gimson, Lawrence K., C. P. A., Mem. A. I. A., of John H. Koch & Co., 55 Liberty St.
Ginsberg, Edward D. .....63 Park Row
Ginsberg, Isidor, Mem. A. I. A. .....41 Union Square
Ginsberg, Joseph H. .....110 W. 40th St.
Ginzler, Edward .....38 Park Row
Gitter, William, of Wilton Accounting Co. .....320 Fifth Ave.
Glassberg, Philip .....317 E. 18th St.
Glassman, Nathan S. .....182 Lexington Ave.
Gleeson, John F. .....501 Fifth Ave.
Glick, Harry .....43 W. 24th St.
Glickman Audit Co. .....5 Beekman St.
Globe Audit Corporation .....200 Fifth Ave.
Harry A. Cohn.
Glover, Patrick W. R., C. P. A., Mem. A. I. A., of Barrow, Wade, Guthrie & Co., 25 Broad St.
Goell, Mark J., of Browndorff & Goell .....320 Broadway
Goettling, Louis B. .....303 Fifth Ave.
Gogolick, Levine & Bernstein .....1265 Broadway
Morris Gogolick; Morris Levine; William Bernstein, C. P. A.
Gogolick, Morris, of Gogolick, Levine & Bernstein .....1265 Broadway
Gold, I. J. .....110 W. 34th St.
Goldberg, C. K. .....765 Jennings St.
Goldberg, Louis .....525 W. 150th St.
Goldberg, Maurice, C. P. A., Mem. A. I. A. .....277 Broadway
Goldberg, Max A., of Utility Certified Audit Co. .....305 Broadway
Goldberg, Morris W., C. P. A., ...171 Madison Ave.
Goldblatt, Harry M., Secretary and Treasurer, Metropolis Audit Co., Tribune Bldg.
Goldenburg, Irving, of Interstate Audit and Efficiency Co., 309 Broadway
Goldin, Herman .....116 Nassau St.
Golding, Max .....51 Chambers St.
Goldman, A. Robert, C. P. A. .....299 Broadway
Goldman, Harry H. .....253 Broadway
Goldman, M. H. .....1348 Clinton Ave.
Goldman, Morris .....118 Fulton St.
Goldman, Morris I., of Goldman, Rogoff & Co. .....229 W. 42nd St.
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Morris I. Goldman; Samuel Rogoff.

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Goldsborough, Charles Carroll; C. P. A., Mem. A. I. A., 12 W. 56th St.
Goldschmidt, Hermann E. .....1265 Broadway
Goldsmith, Bertram, C. P. A. .....200 Fifth Ave.
Goldsmith, H. Ely, C. P. A., President Accurate Audit Co.
1265 Broadway
Goldstein, A. I., President Metropolis Audit Co. .....Tribune Bldg.
Goldstein, Albert S. .....31 Union Square
Goldstein Bros. .....29 W. 111th St.
Saul G. Chason; Louis Goldstein.
Goldstein, Louis, of Goldstein Bros. .....29 W. 111th St.
Goldstein, Louis H. .....299 Broadway
Goldstein, Louis H. .....209 Sullivan St.
Goldstone, William .....350 Broadway
Goldwater, M. & Co. .....299 Broadway
Morris Goldwater; Bernard H. Rosenblatt.
Golinko, Jerome I., of Zabelle & Golinko .....47 W. 34th St.
Gompers, Lewis, Jr., C. P. A., of Suffrin & Gompers .....1123 Broadway
Goodloe, J. S. M., C. P. A., N. Y., Colo., Ohio, Mem.
A. I. A., of Loomis, Suffern & Fernald, 54 Wall St.
Goodman, Edward S. .....12 W. 17th St.
Goodman, H. .....63 Park Row
Goodman, Sol .....1133 Broadway
Goodman & Goodman .....1140 Broadway
Goodwin, J. H. .....1547 Broadway
Goodwin, J. Pryse, C. P. A., Ill., Mem. A. I. A. .....25 Church St.
Gordon, John, C. P. A., Mem. A. I. A. .....1123 Broadway
Goree, Orville K. .....63 Fifth Ave.
Gosford, E. J. .....60 Bible House
Gotham Audit Co. .....303 Fifth Ave.
Gottheimer, Abel, C. P. A., of Gottheimer, Getz & Co. ....277 Broadway
Gottheimer, Getz & Co. .....277 Broadway
Abel Gottheimer, C. P. A.; Joseph Getz, C. P. A.;
Moses A. Berenson, C. P. A.
Gotthilf, Morris H. .....293 Broadway
Gough, Edward C., C. P. A., Mem. A. I. A. .....101 W. 42nd St.
Gower, William B., C. P. A., Mont., N. H., Mem. A. I. A.
20 Exchange Place
Graef, C. F. W. .....107 Chambers St.
Graef, J. E., & Co. .....31 Nassau St.
Joseph E. Graef, C. P. A., Mem. A. I. A.
Graf, S. .....502 W. 179th St.
Graham, Richard H. .....30 E. 42nd St.

New York City—Continued

Gray, James C., C. A., Ont., Glasgow, of Mackay Irons & Co., 29 Broadway
Greacen, Albert, Asso. A. I. A. .....30 Broad St.
Greater New York Auditing Co., The .....2856 Third Ave.
T. Gerald Stearns; Morris Phillips.
Greeley, Harold Dudley, C. P. A., Mem. A. I. A., Resident Manager, Walton School of Commerce, 25 W. 43rd St.
Green, Harold L., Asso. A. I. A. .....11 Pine St.
Greenbaum, E. .....3505 Broadway
Greenberg, J. .....56 E. 108th St.
Greendlinger, Leo, C. P. A., Mem. A. I. A., Secretary and Treasurer Alexander Hamilton Institute, 13 Astor Place
Greene, Michael M., of A-1 Accounting Co. .....50 Church St.
Greene, William R. .....154 Nassau St.
Greenfield, Frederick W., C. P. A., Mem. A. I. A. .....507 Fifth Ave.
Greenfield, Henry G., C. P. A., of Jacobson & Greenfield, 51 Chambers St.
Greenhaus, J. H. .....30 W. 13th St.
Greenman, Howard, C. P. A., Mem. A. I. A. .....20 Vesey St.
Greenspan, Aaron, C. P. A., Asso. A. I. A. .....299 Broadway
Greenwood, Herbert S., C. P. A., N. J., Mem. A. I. A. ....68 William St.
Greenwood, William J., Mem. A. I. A. .....49 Wall St.
Gregory & Co. .....30 Church St.
Grief, Nat. C., of Majestic Audit Co. .....1261 Broadway
Griffin, L. A., of Marvyn Scudder & Co. .....177 Broadway
Griffiths, Claude F., C. P. A., Mem. A. I. A. .....55 Liberty St.
Griner, Henry M. ....World Bldg.
Gropper, Nathaniel W., C. P. A., N. H., of Holde, Gropper & Co., 299 Broadway
Gross, Abraham .....302 Broadway
Gross Accounting Co. .....141 Broadway
Louis Gross, C. P. A., Mem. A. I. A.
Gross, M. R., C. P. A., N. J., Mem. A. I. A., Assistant Treasurer Sinclair Consolidated Oil Co., 120 Broadway
Grossman, Daniel, C. P. A., Wilton Accounting Co. .....320 Fifth Ave.
Grossman, H. H. .....218 Henry St.
Grouse, Harold B., C. P. A., Mass., U. S. Rubber Co. .....1790 Broadway
Grover, Ralph F., C. P. A., Ark., Mem. A. I. A., Lybrand, Ross Bros. & Montgomery, 240 W. 15th St.
Grundman, Otto A., C. P. A., Mem. A. I. A. .....225 Fifth Ave.
Guarantee Audit Co. .....1123 Broadway
Gunn, J. Newton, C. P. A., Conn., Mem. A. I. A. .....1790 Broadway
Gunn, Roberts & Co., Home Office, Toronto .....123 Liberty St.
Gunnell, Edward, C. P. A. .....165 Broadway

New York City—Continued

Gurien, Samuel, of National Audit & Accounting Co. ....128 E. 23rd St.
Gurien & Paroly .....1170 Broadway
Gussow, Max L. .....125 E. 112th St.
Haag, Joseph, C. P. A., Mem. A. I. A., Secretary City of New York Board of Estimate and Apportionment, Municipal Bldg.
Haas, F. C. & R. H. .....341 Fifth Ave.
Haberstroh, Fred, C. P. A., Mem. A. I. A. .....63 Park Row
Hafer, Henry E., Treasurer Certified Audit Co. of America, 200 Fifth Ave.
Haig, George H., of Banks, Haig & Lindars .....150 Nassau St.
Hall, A. F. .....287 Broadway
Hall, G. F., Co. .....206 Centre St.
G. F. Hall.
Halpern, I. .....170 Broadway
Halpert, Leo J. .....1178 Broadway
Halter, Edwin Charles, C. P. A., Conn., Mem. A. I. A., Lybrand, Ross Bros., & Montgomery, 55 Liberty St.
Hamilton, Macnee, Horley & Co. .....501 Fifth Ave.
Thomas R. Horley, C. P. A.
Hamlin, Bryan, of Taylor & Hamlin .....66 Broadway
Hammond, Arthur D., C. P. A., N. C. .....49 Liberty St.
Hancock, William H. .....111 Broadway
Hand, Albert W., of Trade Audit Co. .....320 Broadway
Hand, John M., of Trade Audit Co. .....320 Broadway
Hand, Oliver K., C. P. A., with City of New York Dept., of Finance, Municipal Bldg.
Hanecke, G. .....347 Madison Ave.
Hannoch, R., of Hannoch & Hirsch .....200 Fifth Ave.
Hannoch & Hirsch .....200 Fifth Ave.
R. Hannoch; Sidney Hirsch.
Hannon, Frank M., Mem. A. I. A. .....33 W. 42d St.
Hanover Audit Co .....1476 Broadway
Harcourt, Vivian, C. P. A., Ohio, Mem. A. I. A., of Deloitte, Plender, Griffiths & Co., 49 Wall St.
Harding, George C., & Co. .....165 Broadway
Harding & McHeffey .....165 Broadway
Hardy, James & Son, Home Office, Toronto .....253 Broadway
Otis L. Williams, Manager.
Harr, L. L., Corporation .....170 Broadway
L. L. Harr.
Harrington, Charles, Manager Barnum, Falconer, Davies & Gallagher, 1 Broadway
Harris, David William, C. A., Glasgow, of Harris, Latter & Co., 61 Broadway

New York City—Continued

Harris, Frank .....55 Broadway

Harris, Kerr & Co. .....347 Madison Ave.
William Harris, C. A.; Errol Kerr, C. A., Mem. A. I. A.; J. Thompson Cook, C. P. A., Minn., C. A., Mem. A. I. A.

Harris, Latter & Co. .....61 Broadway
David William Harris, C. A., Glasgow; Edward D. Latter; William E. Wingrove.

Harris, William, C. A., of Harris, Kerr & Co. .....347 Madison Ave.

Harris & Krebs .....103 Park Ave.
George R. Krebs.

Harrison, Jacob .....116 Nassau St.

Hart Bros., Ellis Co. .....11 Broadway

Hart Bros., Tibbetts, Heiron & Co. .....11 Broadway

Hart, Charles H., of Hart & Robinson .....18 E. 125th St.

Hart, Harold B., C. P. A., Mem. A. I. A., Patterson, Teele & Dennis, 120 Broadway

Hart, Mary G., Treasurer International Audit Co., Inc.....2 Rector St.

Hart, Patrick Henry, Asso. A. I. A. .....184 Broadway

Hart & Robinson .....18 E. 125th St.
Charles H. Hart; Edward C. Robinson, C. P. A.

Harvey, Edwin, Jr., C. P. A., Mem. A. I. A., of Sparrow, Harvey & Co., 38 Park Row

Harvey, Lewis B. .....192 Broadway

Haskins & Sells .....37 W. 39th St. (Executive Offices)
30 Broad St. (New York Office)

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Homer A. Dunn, C. P. A., N. Y., Mo., Ohio, Okla., Texas, La., Mem. A. I. A.

William P. Bickett, C. P. A., Mo., Okla., Mem. A. I. A.

John R. Wildman, C. P. A., Mem. A. I. A.

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New York City—Continued

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New York Office (30 Broad St.):
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Professional Training, John R. Wildman
Reports, Arthur S. Vaughan
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Branches: Chicago, Philadelphia, Detroit, Cleveland, Boston, St. Louis, Baltimore, Pittsburgh, San Francisco, Los Angeles, Buffalo, Cincinnati, New Orleans, Seattle, Kansas City, Mo., Denver, Atlanta, Dallas, Tulsa, Okla.; Watertown, N. Y.; London, Paris, Shanghai, Havana.

Hastings, James J., & Co. .....51 E. 42d St.
Hauser, Andrew Matthew, C. P. A., Mem. A. I. A., Lybrand, Ross Bros. & Montgomery, 55 Liberty St.
Hawkins, Herbert B., C. P. A. .....Woolworth Bldg.
Hay, S. George, C. P. A., Mont., Mo., Okla., Mem. A. I. A., Assistant Manager Haskins & Sells, 30 Broad St.
Hayward, Maxwell .....2 Rector St.
Head, George R. N., C. P. A. .....1123 Broadway
Heberle, John J., of Wood, Clothier & Heberle .....45 Cedar St.
Heberle, John J., & Associates .....45 Cedar St.
Hecht, Charles, C. P. A., Mem. A. I. A. .....35 Wall St.
Hecht, Leo .....19 Cedar St.
Helbig, Otto W., O. C. Stone & Co. .....33 W. 42d St.
Hellenberg, Lawrence H., C. P. A., Wis. .....611 W. 114th St.

New York City—Continued

Heller, Morris .....19 Cedar St.
Heller, Samuel & Co. .....366 Fifth Ave.
Samuel Heller, C. P. A.
Hellerson, Charles E. W., C. P. A., Mem. A. I. A., of Alex Aderer & Co., 225 Fifth Ave.
Helmus, John, C. P. A., of Cullinan & Helmus .....50 Church St.
Helwig, W. O. .....277 Broadway
Hemphill Audit Co., Inc. .....154 Nassau St.
Henderson, S. E., & Co. .....32 Union Square
Stuart E. Henderson, C. P. A., Ind.; Robert H. Dillingham, C. P. A., Mem. A. I. A.; Homer B. Ragan.
Branches: New Orleans, Columbia, S. C., Spartanburg, S. C.
Henderson, W. J. .....61 Broadway
Hendrick, A. C. .....2210 Aqueduct Ave.
Herbert, Casper J., C. D. Giles & Co. .....140 Nassau St.
Herington, Percy Reginald, C. P. A., Mem. A. I. A., of Jasper & Herington, Inc., 1472 Broadway
Herman Accounting Co. .....777 Broadway
Hersh, Max M., C. P. A. .....51 Chambers St.
Herson, O. Ogden, Manager William Castenholz & Co. .....51 E. 42d St.
Hertle, John C., C. P. A. .....World Bldg.
Herz, Simon, of Shreier & Herz .....31 Nassau St.
Hess, Julius .....110 W. 90th St.
Heyman, Martin .....51 E. 42d St.
Heywood, Myrtle C., C. P. A., Mem. A. I. A. .....860 Riverside Drive
Hickey, John F., C. P. A., of Brown & Hickey.....320 Broadway
Higgins, W. Stockton, Secretary and Treasurer Eastern Audit Co., Inc., 41 Union Square
Higham, J. Stephen .....49 Wall St.
Hilcken, Ralph E. .....72 Trinity Place
Hilditch, F. W., & Co. .....141 Broadway
Frederick W. Hilditch, C. P. A., Conn., Iowa, Mem. A. I. A. Branch: Bridgeport, Conn.
Hill, Herbert W. .....105 W. 40th St.
Hillman, Frederick J., C. P. A., Mass., Mem. A. I. A., President, General Manager and Manager at New York, New England Audit Co., 120 Broadway
Hilton, E. Denison, C. P. A., Minn., of Barrow, Wade, Guthrie & Co., 25 Broad St.
Hinds, George K., C. P. A., of Klein, Hinds & Finke, 1182 Broadway 17 Battery Place
Hirsch, David M. .....404 Broadway; 1170 Broadway

New York City—Continued

Hirsch, John .....500 W. 173d St.
Hirsch, Sidney, of Hannoch & Hirsch .....200 Fifth Ave.
Hirschfeld, Adolf, C. P. A., of The Columbia Auditors, Inc., 235 Fifth Ave.
Hirshfield, Alex .....347 Fifth Ave. and 1170 Broadway
Hochberg, A. S. .....200 Fifth Ave.
Hoefman, J. J., System Manager Edmonds & Bouton, Inc., 56 Pine St.
Hoffman, Daniel .....Times Bldg.
Hoffman, W. John .....126 Liberty St.
Hogan, Thomas J., C. P. A., Eckes & Dean .....141 Broadway
Hogg, Alfred W. D., Mem. A. I. A. .....53 Hamilton Terrace
Holde, Gropper Co. .....299 Broadway
Rudolph Holde, C. P. A.; Nathaniel W. Gropper, C. P. A., N. H.
Holde, Rudolph, C. P. A., of Holde, Gropper Co. .....299 Broadway
Hollander, Louis J. .....225 Fifth Ave.
Hollander, S. .....709 E. 5th St.
Hollander, Samson .....105 Hudson St.
Hollis, Anthony G., C. P. A., N. H. .....257 E. 86th St.
Holzer, A. M. .....200 Fifth Ave.
Homer, Eugene M., President Actual Appraisal Co., Inc., 233 Broadway
Homes, Henry, C. P. A., Mem. A. I. A., of Homes & Davis, 949 Broadway
Homes & Davis .....949 Broadway
Henry Homes, C. P. A., Mem. A. I. A.; Louis Weinstein, C. P. A.; Morton I. Davis, C. P. A.
Hopson, Howard C., C. P. A., Wis., Mem. A. I. A. .....61 Broadway
Hopstein, Olney & Co., Inc., Home Office, Syracuse, N. Y., 47 W. 42d St.
A. F. Hopstein, President-Manager at New York.
Horley, Thomas R., C. P. A., of Hamilton, Macnee, Horley & Co., 501 Fifth Ave.
Horn, George Frederick, C. P. A., Mem. A. I. A., John H. Koch & Co., 55 Liberty St.
Horndrup, N. A. .....59 Fourth Ave.
Horne, Henry Abbott, C. P. A., Mem. A. I. A., of Niles & Niles, 111 Broadway
Horowitz, Benjamin, C. P. A. .....1 Wall St.
Horowitz, Edward, of Modern Audit Co. .....116 Nassau St.
Horstmann, H. .....431 E. 138th St.
Horton, Harold M. .....302 Broadway
Horwath, Edmund J., of Horwath & Horwath .....105 W. 40th St.
Horwath, Ernest B., of Horwath & Horwath .....105 W. 40th St.
Horwath, John N., of Horwath & Horwath .....105 W. 40th St.

New York City—Continued

Horwath & Horwath .....105 W. 40th St.
Ernest B. Horwath; Edmund J. Horwath; John N. Horwath. Branches: Philadelphia, Boston, Washington, D. C., and Chicago.

Horwitt, S. S. .....200 Fifth Ave.

Hotel Audit Co., John W. Abrahams, C. P. A. .....154 Nassau St.

Houstoun, Andrew M. .....82 Beaver St.

Hovey, Robert LeC. .....160 Broadway

Hubay, Charles .....132 Nassau St.

Hubbard, Louis Sheffield, C. P. A., Mem. A. I. A. .....160 Broadway

Hudders, Eugene R., C. P. A., N. H., Mem. A. I. A. .....41 Union Square

Hudson, Paul H., C. P. A., Mem. A. I. A., Assistant Secretary Empire Trust Co., 120 Broadway

Hughes, James F., C. P. A., N. Y. and N. J., Mem. A. I. A., of Boyce, Hughes & Farrell, 120 Broadway

Hughes, Rupert S., C. P. A., Ill., Mem. A. I. A., of Barrow, Wade, Guthrie & Co., 25 Broad St.

Hume, John Chandler .....15 Broad St.

Humphreys, A. C. .....15 Park Row

Humphries, Arthur G. .....50 Broadway

Humphries, David & Co. .....25 Broad St.
David Humphries, C. P. A.

Huncke, George D., C. P. A., N. C., of Clarke & Huncke, 5 Beekman St.

Hunt, George I., & Co. .....27 William St.

Hunter, Alexander, & Co. .....47 W. 34th St.
Alexander Hunter, C. P. A., Mem. A. I. A.; John Hunter. Branch: Washington, D. C.

Hunter, Guthrie & Co. .....59 Wall St

Hunter, John, of Alexander Hunter & Co. .....47 W. 34th St.

Hurdman, Frederick H., C. P. A., Mem. A. I. A., of Hurdman & Cranstoun, 55 Liberty St

Hurdman & Cranstoun .....55 Liberty St.
Frederick H. Hurdman, C. P. A., Mem. A. I. A.
William D. Cranstoun, C. P. A., Mem. A. I. A.
Branch, Syracuse, N. Y.

Hustis, G. E. .....90 West St.

Hutchinson, H. G., C. P. A. .....31 Nassau St.

Hutchison, R. N., C. P. A., Home Office, Hartford, Conn., 30 Church St.

Hyans, Edward M., C. P. A., Mem. A. I. A., President Certified Audit Co. of America, 200 Fifth Ave.

Hyslop, George K., Mem. A. I. A., of Leslie, Banks & Co., 50 Church St.

Ide, Joseph H., of Ide & Lobenthal .....1400 Broadway

New York City—Continued

Ide & Lobenthal .....1400 Broadway
Joseph H. Ide; Michael Lobenthal.

Iffla, George H., C. P. A., Mem. A. I. A., of Cavanagh & Iffla, 21 E. 40th St.

Illmensee, George .....74 Broadway

Imperial Audit Corporation .....350 Broadway
Philip E. Basson, C. P. A., President; Nat E. Kryske, Treasurer.

Income Tax Audit Co. .....25 Broad St.

Income Tax Returns, Inc. (See E. A. Ashdown & Co.) .....55 Liberty St.
Edward A. Ashdown, C. P. A., Mem. A. I. A., President; Arthur B. Sinclair, C. P. A., Treasurer.

Income Tax Review & Audit Service .....302 Broadway

Independent Audit Co. .....350 Broadway

Industrial Management Corporation .....74 Wall St.

Industrial Supervision Co. .....1877 Broadway

Industrial & Financial Audit Co. .....59 Fourth Ave.

Ingham, Howard M. .....140 Nassau St.

Ingram, C. M. .....Carnegie Hall

International Audit Co., Inc. (See Eric Pusinelli & Co.), 2 Rector St.
Eric Pusinelli, President; Henry J. Weller, Vice-President; Mary G. Hart, Treasurer; Alfred E. Kremp, Secretary.

Interstate Audit & Accounting Co. .....30 Church St.

Interstate Audit & Efficiency Co. (See Frank & Goldenberg), 309 Broadway
Irving Goldenberg; Joseph Frank, C. P. A.

Inventories Computing Co. .....2 Rector St.
J. H. DeRidder, President; J. H. DeRidder, Jr., Vice-President and Treasurer; R. O. Ariessohn, Secretary.

Inventories & Payrolls Service Co. .....30 Church St.

Investor's Agency, Inc. .....177 Broadway

Iverson, Charles W. .....33 W. 42d St.

Ives, Raymond, C. P. A.; Mem. A. I. A., of Lovejoy, Mather, Hough & Stagg, 123 Liberty St.

Jablow, Abraham, C. P. A. .....280 Broadway

Jackson, Pixley, Browning, Husey & Co. .....55 Liberty St.

Jacob, William .....Times Bldg.

Jacobs, Benjamin, C. P. A., Asso. A. I. A., Auditor Metropolitan Tobacco Co., 22 4th Ave.

Jacobs, David B., C. P. A. .....160 Broadway

Jacobs, William, C. P. A., of Feinberg, Jacobs & Carter, 51 Chambers St.

Jacobson, Alex S., Vice-President Accurate Audit Co., 1265 Broadway

New York City—Continued

Jacobson, Charles, C. P. A., Mem. A. I. A. .....366 Fifth Ave.
Jacobson, Hyman I., C. P. A. .....15 Park Row
Jacobson, Samuel J., C. P. A., of Jacobson & Greenfield, 51 Chambers St.
Jacobson & Greenfield .....51 Chambers St.
Samuel J. Jacobson, C. P. A.; Henry G. Greenfield, C. P. A.
Jaffe, Louis .....19 E. 32d St.
James, A. J. .....74 Broadway
James, Elvin C. .....63 Fifth Ave.
Janis, George N., of System Account Co. .....1133 Broadway
Jansen, Otto F. .....15 Broadway
Jardine, Charles A., C. A. Ont., Barrow, Wade, Guthrie & Co., 25 Broad St.
Jarow, Charles D. .....40 E. 12th St.
Jasper & Herington, Inc. .....1472 Broadway
Percy Reginald Herington, C. P. A., Mem. A. I. A.
Jewett, Alfred S., Treasurer Knickerbocker Portland Cement Co., 30 E. 42d St.
Joffe, Bernard M. .....186 Fifth Ave.
Joffe, Charles .....697 Broadway
Johnson, H. F. .....744 Madison Ave.
Johnson, Harry S., of Wilcox, Peck & Hughes .....3 S. William St.
Johnson, Joseph F., Dean School of Commerce, New York University, 32 Waverly Place
Johnson, William B., C. P. A., President Accountants Investigation Bureau (see Falk, Johnson & Co.), 43 Cedar St.
Josephson, I. Z. .....2132 Daly Ave.
Judd, Orrin R., C. P. A., Mem. A. I. A., Trust Officer Columbia Trust Co., 60 Broadway
Judson, Charles, C. A., Mem. A. I. A., of Arthur Young & Co., 71 Broadway
Julius, Maurice .....200 Fifth Ave.
Kadison, Louis, C. P. A., Mem. A. I. A. .....160 Broadway
Kahn, M. .....131 W. 28th St.
Kalmenoff, I. .....51 E. 42d St.
Kamerman, David, C. P. A., of Kamerman, Michaelson & Co., 1133 Broadway
Kamerman, Michaelson & Co. .....1133 Broadway
David Kamerman, C. P. A.; Jules Michaelson.
Kamrass, Philip .....296 Broadway
Kane, Louis L. .....392 Fifth Ave.
Kane, Peter J., C. P. A., Mem. A. I. A. .....81 Fulton St.
Kanin, Charles A., C. P. A. .....276 Fifth Ave.

New York City—Continued

Kanner, Murray, Vice-President of W. G. Archer and Associates; Merchants' Audit & Accounting Co., 320 Broadway
Kanter, Martin M. .....47 W. 42d St.
Kaplan, Samuel, of General Accounting Co. .....949 Broadway
Kaplan, Sidney, C. P. A. .....18 W. 34th St.
Kaplowe, A. J., of Kaplowe & Kaplowe .....277 Fifth Ave.
Kaplowe, Herbert H., of Kaplowe & Kaplowe, Managing Partner at Brooklyn, 277 Fifth Ave.
Kaplowe, I. L., of Kaplowe & Kaplowe, Managing Partner at Newark, 277 Fifth Ave.
Kaplowe & Kaplowe .....277 Fifth Ave.
A. J. Kaplowe; I. L. Kaplowe, Managing Partner at Newark, N. J.; Herbert H. Kaplowe, Managing Partner at Brooklyn.
Kapp, S. W., Secretary William Waddell & Wood .....165 Broadway
Karl, John M., of Karl & Berger and Lautenbacher & Karl, 150 Nassau St.
Karl & Berger .....150 Nassau St.
John M. Karl.
Karmel, Abraham, C. P. A., Mem. A. I. A. .....261 Broadway
Karr, Edward B., of Searle, Nicholson, Oakey & Lill, 295 Broadway
Kasswan, Louis .....116 Nassau St.
Kath & Baughman, Home Office, Cleveland, Ohio .....346 Broadway
Erich W. Kath, Managing Partner.
Katz, Charles .....17 W. 42d St.
Katz, Henry .....153 Delancey St. and 17 W. 42d St.
Katz, Henry .....51 Chambers St.
Katz, Philip, of Bradford Audit Co. .....1204 Broadway
Kaufman, A. L. .....104 Fifth Ave.
Kayem Audit Co. .....1133 Broadway
Frank Kohout; Morris Moses.
Keary, Joseph P. .....63 Fifth Ave.
Keenan, James F. .....31 Nassau St.
Keller, H. W., of Keller, Winans & Zeller .....949 Broadway
Keller, Winans & Zeller .....949 Broadway
H. W. Keller, De Kay Winans, C. P. A., Mem. A. I. A.
Kelly, Daniel F., C. P. A., Resident Partner, Kelly, Gray & Co., Woolworth Bldg.
Kelly, Gray & Co. .....Woolworth Bldg.
Daniel F. Kelly, C. P. A., Resident Partner. Other Office, Chicago.
Kenmore, Brandell & Co. .....10 Wall St.; 26 Water St.
Kenworthy, Arthur W., C. A., Mem. A. I. A., of Kenworthy Pierce, 120 Broadway

New York City—Continued

Kenworthy & Pierce .....120 Broadway
Arthur W. Kenworthy, C. A., Mem. A. I. A.
Frederick E. Pierce.

Kera, Jacob W., C. P. A. .....63 Park Row

Kerr, Errol, C. A., Mem. A. I. A., of Harris, Kerr & Co., 347 Madison Ave.

Keshishian, Agazar .....377 Fourth Ave.

Kesselman, Robert D., & Co. .....1 Madison Ave.
Robert D. Kesselman, C. P. A.

Kessler, Israel H., of Baum & Kessler .....233 Broadway

Kester, Roy B., C. P. A., Colo., Mem. A. I. A., Associate Professor Accounting Columbia University. Also associated with Boyce, Hughes & Farrell and Ronald Press, 20 Vesey St.

Kestin, Murray B., of Farber, Kestin & Farber, also President Merchants & Traders Accounting Corporation, 1133 Broadway.

Ketchum, Nelson V., C. P. A., Mem. A. I. A., of Ketchum & Pease, 45 Nassau St.

Ketchum & Pease .....45 Nassau St.
Nelson V. Ketchum, C. P. A., Mem. A. I. A.; John C. Pease.

Kiebel, Louis .....611 E. 182d St.

Kingsley, Curnock & Co. .....156 Broadway
George H. Kingsley; John Curnock.

Kingsley, George H., of Kingsley, Curnock & Co. .....156 Broadway

Kirk, K. P. .....44 Whitehall St.

Kissler, Morris .....192 Broadway; 273 Columbus Ave.

Klausner, Max .....41 Park Row

Klein, Charles A., C. P. A., Mem. A. I. A. .....1 Wall St.

Klein, Hinds & Finke .....1182 Broadway
Joseph J. Klein, C. P. A., Mem. A. I. A.
George K. Hinds, C. P. A.
Myron A. Finke, C. P. A.
James E. Tallent, C. P. A.
D. C. Eggleston, C. P. A., Conn., Mem A. I. A.
William Steinberg, C. P. A.
Branch: Boston.

Klein, Joseph J., C. P. A., Mem. A. I. A., of Klein, Hinds & Finke, 1182 Broadway

Klein, Sydney .....305 Pearl St.

Kleinmann, Jacob N. .....37 W. 26th St.

Klotz, M. .....63 Park Row

Knauer, Bernard S. .....63 Park Row

Knickerbocker Accounting Co. .....404 Fourth Ave.

New York City—Continued

Knickerbocker Audit Co. .....41 Park Row
Knoop, Lewis A. .....63 Fifth Ave.
Knopping, Edward E. .....276 Fifth Ave.
Kobin, Isidor, C. P. A. .....45 John St.
Kobre, Irving J. .....1529 Minford Place
Koch, John H., & Co. .....55 Liberty St.
John H. Koch, C. P. A., Mem. A. I. A.; Lawrence K. Gimson, C. P. A., Mem. A. I. A.
Koehler, Augustin James .....620 Riverside Drive
Koehler, Theodore, C. P. A. .....1135 Broadway
Koerner, Martin J., Secretary Cost Accounting Co. of New York, 1 Madison Ave.
Kohler, Fred. S. .....32 Union Square
Kohout, Frank, of Kayem Audit Co. .....1133 Broadway
Kolin Audit Co. .....277 Broadway
Kolodin, Julius, of Certified Service Co. .....200 Fifth Ave.
Konheim, Sydney .....10 W. 20th St.
Kortjohn, Martin, C. P. A. .....15 Park Row
Koses, M. Jay, of Herman Miller & Co. .....1133 Broadway
Koslan, Joseph .....949 Broadway
Kraft, Samuel, C. P. A. .....200 Fifth Ave.; 1123 Broadway
Kramer, Louis, C. P. A. .....277 Broadway
Kraus, James E., of Moreinis & Kraus .....63 Park Row
Krebs, George Rudolph, of Harris & Krebs .....103 Park Ave.
Krellen, Arthur L. .....59 Fourth Ave.
Kremp, Alfred E., Secretary International Audit Co., Inc., 2 Rector St.
Kress, Astor J. B. .....63 Fifth Ave.
Kress, William B. .....63 Fifth Ave.
Kriftcher, Morris W., of The United Audit Co. .....1 Union Square
Kroehl, Howard & Co., Home Office, Chicago .....25 Broad St.
Krohn, Theodore, C. P. A., N. J., Mem. A. I. A., of Deloitte, Plender, Griffiths & Co., 49 Wall St.
Kromberg, Jacob, of Kromberg & Lustgarten .....220 Fifth Ave.
Kromberg & Lustgarten .....220 Fifth Ave.
Jacob Kromberg; Emil J. Lustgarten.
Kron, William H. .....2509 Broadway
Kryske, Nat. E., Treasurer Imperial Audit Corporation, 350 Broadway
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Kumpf, George F. .....90 W. Broadway
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J. Sherman Mitchell, Asso. A. I. A.; W. H. Ferris, C. P. A.
Mock, Adolph L. .....220 Broadway

New York City—Continued

Modern Audit Co. .....116 Nassau St.
Edward Horowitz.

Modra, Roman L. .....286 Fifth Ave.

Moeran, Edward H., Mem. A. I. A., of Patterson, Teele & Dennis, 120 Broadway

Moldenhauer, F. W., C. P. A., Patterson & Ridgway .....120 Broadway

Monk, Arthur P., & Co. .....30 Broad St.
Arthur P. Monk, C. P. A.; Jacob P. Tabb, C. P. A.

Montague, C. D. .....43 Exchange Place

Montgomery, Robert H., C. P. A., N. Y., Pa., Mo., Mem. A. I. A. of Lybrand, Ross Brothers & Montgomery, Professor Columbia University, 55 Liberty St.

Moody, L. O. .....2 Rector St.

Moore, Charles H. .....346 W. 122nd St.

Moreinis, Meyer, C. P. A., of Moreinis & Kraus .....63 Park Row

Moreinis & Kraus .....63 Park Row
Meyer Moreinis, C. P. A.; James E. Kraus.

Moroknek, William M. .....154 W. 27th St.

Morris, Charles E., C. P. A., Ill., Pa., N. Y., Mem. A. I. A., Resident Partner Haskins & Sells, 30 Broad St.

Morris, D. C., C. P. A., O., Mem. A. I. A., Secretary Finance Committee United Railways, 25 Broad St.

Morris, John J., Jr. .....265 W. 25th St.

Morris, Lowenberg & Co. .....118 Fulton St.
Moe Morris, C. P. A.; S. W. Lowenberg.

Morris, Moe, C. P. A., of Morris, Lowenberg & Co., ...118 Fulton St.

Morrison, Francis A., Asso. A. I. A., Harris, Kerr & Co., 347 Madison Ave.

Morse, Harold S., C. P. A., Mass., Mem. A. I. A., Resident Manager Scovell, Wellington & Co., 27 William St.

Morse, Perley, & Co. .....110 William St.
Perley Morse, C. P. A., Mass., Mem. A. I. A.; Frederick G. Wright, C. P. A.

Mortlock, George C., & Co. .....74 Broadway
George C. Mortlock, C. P. A., Mich.; Loren N. Maffet, Managing Partner Topeka, Kan. Office.

Morton, Arthur S. .....6 Church St.

Morton, D. Walter, C. P. A., Wis., J. C. Penny, Inc. (see Eugene, Ore.), 354 Fourth Ave.

Moses, I. .....302 Broadway

Moses, Morris, of Kayem Audit Co. .....1133 Broadway

Mottershead, James O., of W. G. Archer & Associates, Treasurer The Merchants Audit & Accounting Co., 320 Broadway

Mount, Charles B., C. P. A., Haskins & Sells .....37 W. 39th St.

New York City—Continued

Moyer, Melbourne, S., C. P. A., N. Y., Conn., Mem. A. I. A. 287 Broadway

Moyer & Briggs, Home Office, Boston .....1737 Broadway
George M. Anderson, Manager.

Muller, Frank B. .....92 Haven St.

Muller, Marcus A., C. P. A., Mem. A. I. A. .....154 Nassau St.

Murphy, J. D., Resident Partner Lewis Murphy & Co.....522 Fifth Ave.

Murphy, Mrs. Claudia Q. .....41 Union Square

Murphy, Frank J., of Lohman & Murphy .....150 Nassau St.

Mutual Audit Co. .....17 W. 42nd St.

Myer, George W., Mem. A. I. A. .....60 Wall St.

Myer, George W., Jr., C. P. A. .....31 Nassau St.

Myers, Walter P., C. P. A., Mem. A. I. A. .....852 Broadway

Naboshek, Samuel, of National Audit & Accounting Co., 128 E. 23rd St.

Nachbar, Daniel .....1133 Broadway

Nadel, Harry H., of Nadel & Leuchter .....1170 Broadway

Nadel & Leuchter .....1170 Broadway
Harry H. Nadel; A. Leuchter.

Nairn, John Lennox, C. P. A., C. A., Man. .....56 Pine St.

Napier, Jones Co. (See Portland, Ore.) .....123 Liberty St.

Nash, William A., Vice-President The Audit Company of New York, 189 Madison Ave.

Nasmyth, Charles J., C. P. A., Mem. A. I. A., of Nasmyth & Brockelbank, 220 Broadway

Nasmyth & Brockelbank .....220 Broadway
Charles J. Nasmyth, C. P. A., Mem. A. I. A.; Guy H. Brockelbank, C. P. A., F. A. A.

Nasoff, Irving M. .....1133 Broadway

Nassau Audit Co. See Cornwall & Firth.....119 Nassau St.

Natanson, B. S. .....33 W. 42nd St.

National Accounting Co. .....2 Albany St.
Joel Rathbone, President; Howard Abrahams, Vice-President; H. J. Lofgren, Secretary and Treasurer.

National Audit & Accounting Co. .....128 E. 23rd St.
Samuel Naboshek; Samuel Gurien.

National Tax Service Bureau, Inc. .....277 Broadway

Nau, Rusk & Swearingen, Home Office, Cleveland .....280 Broadway
Stephen G. Rusk, C. P. A., Ohio, Mem. A. I. A., Resident Partner.

Naylor, Edwin J., Secretary Edmonds & Bouton, Inc. ..... 56 Pine St.

Neidish, Otto .....51 Liberty St.

Nelson, Godfrey N., C. P. A. .....52 Broadway

New York City—Continued

Nelson, Hoyt & Co. .....381 Fourth Ave.
Neubauer, Charles M., C. P. A., N. H., Asso. A. I. A., Manager Accounting Division, Irving National Bank, 233 Broadway
Neuburger & Co. .....130 W. 42nd St.
Neville, Francis D., C. P. A., Deloitte, Plender, Griffiths & Co., 49 Wall St.
Neville, McIver, Barnes & Co., Home Office, Savannah .....10 E. 42d St.
New England Audit Co., Home Office, Springfield, Mass., 120 Broadway
Frederick J. Hillman, C. P. A., Mass., Mem. A. I. A., President, General Manager and Manager at New York.
Newman, Frank .....63 Park Row and 261 Broadway
Newman, I. H. .....235 Fifth Ave.
Newman, James J., C. P. A., Mem. A. I. A., Comptroller Loft & Co., 400 Broome St.
Newman, Norman C., C. P. A. .....320 Broadway
Newmark, Morris .....80 Maiden Lane
New York, Audit Co. of, (see Audit Co. of New York), 189 Madison Ave.
New York Auditing Co. .....949 Broadway
New York Economic Service Bureau .....35 W. 39th St.
New York State Audit Co. .....503 Fifth Ave.
New York & Buffalo Audit Co., Home Office, Buffalo ....1 Madison Ave.
Nichols, F. R., & Co. .....1133 Broadway
Nichols, Ira C., C. P. A., N. J., Mem. A. I. A. .....24 Stone St.
Nichols, Sheldon R., C. P. A. .....149 Broadway
Nichols, Walter J., C. P. A., N. J., Mem. A. I. A., of Perine & Nichols, 149 Broadway
Nicholson, Frederick T., C. P. A., Mem. A. I. A., of Searle, Nicholson, Oakey & Lill, 295 Broadway
Nicholson, J. Lee, & Co., Home Office, Chicago .....233 Broadway
John F. D. Rohrbach, C. P. A., Mem. A. I. A., Managing Partner.
Nichtberger, Samuel, C. P. A., with Internal Revenue Department, Custom House
Nicklas, C. Aubrey, C. P. A., Mem. A. I. A. .....6 Church St.
Niederwiesen, Richard E., of C. D. Giles & Co. .....140 Nassau St.
Nield, Charles F., C. P. A., N. J., Pa., N. Y., Mem. A. I. A., 103 Park Ave.
Niles, Henry A., C. P. A., of Niles & Niles, Mem. A. I. A., 111 Broadway
Niles & Niles .....111 Broadway
Henry A. Niles, C. P. A., Mem. A. I. A.; Henry A. Horne, C. P. A., Mem. A. I. A., Norman E. Webster, C. P. A., N. Y., Mich., Mem. A. I. A. Branch: Boston.

New York City—Continued

Niven, John B., C. P. A., N. Y., N. J., C. A., Edinburgh, Ontario, Mem. A. I. A., of Touche, Niven & Co., 42 Broadway

Nodell & Co. .....41 Union Square
N. L. Nodell; E. Goldberg (Associate).

Nolan, Luke J., C. P. A., Conn., Mem. A. I. A., of Arthur Young & Co., 71 Broadway

Noone, John, C. P. A., Mem. A. I. A. .....257 W. 11th St.

Norris, Grubb & Coughlan, Home Office, Philadelphia .....15 Broad St.

North American Audit Co., The .....256 Broadway
D. C. Lyons.

Nungesser, Louis, Jr. .....141 Broadway

Nykerk, Edward, of Audit Co. of Manhattan .....1849 Broadway

Oakes W. Foster, C. P. A., N. J., Mem. A. I. A., of Clarke, Oakes & Clarke, 141 Broadway

Oakey, Francis, C. P. A., Mass., Mem. A. I. A., of Searle, Nicholson, Oakey & Lill, also General Auditor Federal Reserve Bank of New York, 295 Broadway

Oberndorfer, Nathaniel .....22 E. 17th St.

O'Brien, Thomas F. .....438 Canal St.

Oestreich, Michael J. .....271 Broadway

Olshen, J., William, C. P. A., N. J., Asso. A. I. A., of Commercial Certified Accounting Co., 220 Fifth Ave.

Orr, Thomas A. .....1328 Broadway

Osann, Charlotte .....245 Seventh Ave.

Ostrow, Meyer J., C. P. A., of Utility Certified Audit Co., 305 Broadway

Pabst, Henry C., C. P. A., Standard Oil Co. .....26 Broadway

Pace, Homer St. Clair, C. P. A., Mem. A. I. A., of Pace & Pace, 30 Church St.

Pace & Pace .....30 Church St.
Homer St. Clair Pace, C. P. A., Mem. A. I. A.; Charles A. Pace; Frederick M. Schaeberle, C. P. A., Ohio; Horatio Drury; Charles T. Bryan, C. P. A., Manager. Branches: New York; Washington, D. C.; Cleveland, Boston.

Page, Frederick P., C. A., British Columbia, Mem. A. I. A., of Deloitte, Plender, Griffiths & Co., 49 Wall St.

Paley, Harold .....109 W. 26th St.

Palmer, Haines & Co. 120 Broadway

Palmer, Leslie E., C. P. A., N. Y., Mich., Mem. A. I. A., Assistant Manager, Haskins & Sells, 30 Broad St.

Paneth, Gilbert .....141 W. 17th St.

Pangborn, L. M., C. P. A., of Pangborn & Pangborn .....30 Broad St.

New York City—Continued

Pangborn, Warrel S., C. P. A., Mem. A. I. A., of Pangborn & Pangborn, 30 Broad St.

Pangborn & Pangborn .....30 Broad St.
Warrel S. Pangborn, C. P. A., Mem. A. I. A.; L. M. Pangborn, C. P. A.

Paperno, Leon A., C. P. A., Mem. A. I. A., of Livingston, Paperno & Wachtell, also of Paperno & Levison, 28 W. 44th St.

Paperno & Levison .....28 W. 44th St.
Jay J. Levison; Leon A. Paperno, C. P. A., Mem. A. I. A.

Park, James, C. P. A., Mem. A. I. A., of Park, Potter & Co., 149 Broadway

Park, Potter & Co. .....149 Broadway
James Park, C. P. A., Mem. A. I. A.

Park, Stanley W., C. P. A., Ill., C. A., Eng., Mem. A. I. A., Lybrand, Ross Brothers & Montgomery, 55 Liberty St.

Parker, A. L., Secretary, Whitney Duplicating Check Co. 250 W. 54th St.

Parker, Charles G., President Whitney Duplicating Check Co. 250 W. 54th St.

Parshall, Ernest V., John G. White Management Corporation, 43 Exchange Place

Pasley, Robert S., C. P. A., Mem. A. I. A., of Fedde & Pasley, 55 Liberty St.

Pate, William, C. P. A., Ohio, C. A., Scotland, Mem. A. I. A., of David Elder & Co., 26 Exchange Pl.

Patterson, Edward C., C. P. A., Mem. A. I. A., of Patterson & Ridgway, 120 Broadway

Patterson, Samuel D., C. P. A., Mem. A. I. A. .....141 Broadway

Patterson, Stuart H., C. P. A., Comptroller Guaranty Trust Co., 140 Broadway

Patterson, Teele & Dennis .....120 Broadway
Arthur W. Teele, C. P. A., Mem. A. I. A.
John Whitmore, Mem. A. I. A.
Hamilton S. Corwin, C. P. A., Mem. A. I. A.
Harold F. Leeming, C. A., Mem. A. I. A.
F. R. Carnegie Steele, C. A., C. P. A., Mass., Mo., Mem. A. I. A.
James Willing, C. A., Mem. A. I. A.
W. H. Stumpfel, Mem. A. I. A..
Stanley G. H. Fitch, C. P. A., N. J., Mass., Mem. A. I. A.
David L. Milne, C. A.
Edward H. Moeran, Mem. A. I. A.
Other Office:
Boston—Stanley G. H. Fitch, James Willing, F. R. Carnegie Steele.

New York City—Continued

Patterson & Ridgway .....120 Broadway
Edward C. Patterson, C. P. A., Mem. A. I. A.; James L. Ridgway, C. P. A., Mem. A. I. A.; Robert N. Phinney, C. P. A., Mem. A. I. A.; Herbert Schubert.

Pazdena, Richard J., C. P. A., Cornelius Loder & Associates, 30 Church St.

Pearce, Charles L., of W. G. Archer & Associates .....320 Broadway

Pearl, Max L. .....116 Nassau St.

Pearlberg, Harry, of Commercial Audit & Acounting Co. ...20 Broad St.

Pease, John C., of Ketchum & Pease .....45 Nassau St.

Peck, Cola S., C. P. A. .....425 W. 160th St.

Peirce Audit Co. .....192 Broadway

Peirce, Charles A. .....230 W. 107th St.

Peloubet, Louis G., C. P. A., Ill., Mo., Mem. A. I. A., of Pogson, Peloubet & Co., 42 Broadway

Penn Audit Co. .....Times Bldg.
Morris Rachmil. Branch: Philadelphia.

Penn, Benjamin, of Rosenberg & Penn .....1 Madison Ave.

Pentlarge, Theodore, C. P. A. .....280 Broadway

Perfect Audit Co. .....215 Fourth Ave.

Perine, Edward T., C. P. A., of Perine & Nichols .....149 Broadway

Perine & Nichols .....149 Broadway
Edward T. Perine, C. P. A.; Walter J. Nichols, C. P. A., N. J., Mem. A. I. A.; Frederick Fisher Jr., C. P. A., Conn., Mem. A. I. A.

Perkins, Albert M., C. P. A., N. Y., Ohio, Okla., Mem. A. I. A., Branch: Pittsburgh, 489 Fifth Ave.

Perrine, Leroy L., C. P. A., Assistant Treasurer American International Corporation, 120 Broadway

Peterson, Walter A., Ernst & Ernst .....27 Cedar St.

Petze, Henry H., Manager Petze & Soule .....80 Broad St.

Petze & Soule, Home Office, Hartford, Conn. .....80 Broad St.
Henry H. Petze, Manager.

Peyser, Michael, C. P. A., of Simonoff, Peyser & Citrin, 1 Madison Ave.

Phelps, Charles D., C. P. A., Mem. A. I. A. .....143 Liberty St.

Phillips, George .....500 Fifth Ave.

Phillips, Harold W. .....3671 Broadway

Phillips, Harry .....66 E. 8th St.

Phillips, Morris, of The Greater New York Auditing Co. 2856 Third Ave.

Phinney, Robert N., C. P. A., Mem. A. I. A., of Patterson & Ridgway, 120 Broadway

Phoenix Audit Co. .....44 E. 23rd St.

Phoenix Audit Co. .....299 Broadway

New York City—Continued

Pierce, Frederick E., of Kenworthy & Pierce .....120 Broadway
Pintel, Charles J., C. P. A., N. H., of Pintel, Schlanger & Co. 299 Broadway
Pintel, Schlanger & Co. .....299 Broadway
Charles J. Pintel, C. P. A., N. H.; Isidore Schlanger
Pioneer Accounting Co., Inc. .....38 Park Row
Samuel L. Spritzer, C. P. A., President.
Pirman, Ernest J., & Co., ...27 E. 22nd St.
Ernest J. Pirman, C. P. A.
Pittluck, Charles H., C. P. A., Asso. A. I. A. .....200 Fifth Ave.
Plager, Maurice M., of Plager & Lipkint .....200 Fifth Ave.
Plager & Lipkint .....200 Fifth Ave.
Maurice M. Plager; Arthur M. Lipkint, C. P. A., N. H.
Plamour, C. J. G. .....29 Broadway
Platt, Samuel Adams .....1368 Broadway
Pogson Brothers & Co., (see Townsend, Dix & Pogson) ....45 Nassau St.
Pogson, Arthur H., C. P. A., Ill., Mo., Mem. A. I. A., of Townsend, Dix & Pogson, 45 Nassau St.
Pogson, Peloubet & Co. .....42 Broadway
Louis G. Peloubet, C. P. A., Ill., Mo., Mem. A. I. A.
Pohley, John N., C. P. A., Branch, Elmhurst, L. I. .....24 State St.
Pollard, Frederick .....63 Fifth Ave.
Pomerance, Nathaniel, C. P. A., ...350 Broadway
Porter, W. D., Manager Babson Statistical Organization, Inc. 165 Broadway
Porter, W. Ellis .....522 Fifth Ave.
Porterfield, A. Roy, Manager Haskins & Sells .....30 Broad St.
Powers, Stern, Porter & Kaplan .....149 Broadway
Practical Audit Co. .....81 Nassau St.
Prager & Fenton .....277 Broadway
Pratt, Spencer D. .....220 Broadway
Prawd, F. H. .....27 Warren St.
Price, Waterhouse & Co., Home Office, London, 54 William St., and 6 W. 48th St.
Resident Partners: John Hall Bowman, C. P. A., Conn., N. J., Mem. A. I. A.; George Oliver May, C. P. A., Ill., Mo., C. A., Ont., B. C., Mem. A. I. A.; J. C. Scobie, C. P. A., Pa., Ill., Mem. A. I. A.; Joseph E. Sterrett, C. P. A., Pa., N. Y., Mo., Ill., Mem. A. I. A., George R. Webster, C. P. A., Pa., Ill., C. A., B. C., Mem. A. I. A
Probert, Edwin Co. .....320 Broadway
George Curtis; William Cockroft, C. P. A., N. J.
Proctor & Co. .....489 Fifth Ave.

New York City—Continued

Production Engineering Co. ....212 Centre St.
Protective Audit Co., Inc. ....350 Broadway
Prudential Accountancy Corp. ....1328 Broadway
Joseph G. Eichenbaum, C. P. A., President; D. Friedman, Secretary.
Public Certified Audit Co. ....63 Park Row
Public Service Accounting Co. (see Pintel, Schlanger & Co.), 299 Broadway
Puder & Puder, Home Office, Newark, N. J. ....129 W. 30th St.
William S. Cardiff, Manager.
Pusinelli, Eric, of Eric Pusinelli & Co., also President International Audit Co., Inc., 2 Rector St.
Pusinelli, Eric, & Co. ....2 Rector St.
Eric Pusinelli. (See International Audit Co., Inc.).
Query, Charles R., C. P A., Mem. A. I. A., of Query & Calvert 2 E. 23rd St.
Query & Calvert ....2 E. 23rd St.
Charles R. Query, C. P. A., Mem. A. I. A.; Joseph F. Calvert, C. P. A., Mem. A. I. A.
Quigley, John J., C. P. A., Mass. ....2 Rector St.
Quinn, Berran & Co. ....26 Liberty St.
Quinn, Patrick H. ....272 W. 11th St.
Rabinowitz, Leo, of Commercial Certified Accounting Co., 220 Fifth Ave.
Rachmil, F. S. ....Times Bldg.
Rachmil, Morris, of Penn Audit Co. ....Times Bldg.
Radcliff, N. E., Perine & Nichols ....149 Broadway
Rafter, Adolphe, C. P. A., Branches: Chicago, Philadelphia, Cumberland, Md., 1 Broadway
Ragan, Homer B., of S. E. Henderson & Co. ....32 Union Square
Raines, Leslie H. ....966 St. Nicholas Ave.
Rainsford, Ralph S., Vice-President W. B. Richards & Co., Inc., 71 Broadway
Rankin, R. G., & Co. ....30 Broad St.
Russell G. Rankin, C. P. A., N. C., Mem. A. I. A.; D. Earl Fleming. Branch, Washington.
Ransom, F. Muriel ....30 Church St.
Raphael, William M. ....15 E. 26th St.
Rapp Audit Co. ....38 Park Row
Rathbone, Joel, President National Accounting Co. ....2 Albany St.
Raul, Benjamin ....200 Fifth Ave.
Reading, Edward J., C. P. A. ....354 Fourth Ave.
Reass, Nathan, of Madden & Reass ....150 Nassau St.
Reconstruction Engineering Corporation ....63 Park Row

New York City—Continued

Reed, Beryl, of Morton Reed & Associates .....12 E. 44th St.
Reed, Morton, & Associates .....12 E. 44th St.
Morton Reed; Beryl T. Reed; A. M. Turner.
Reeve, Frederic E., C. P. A., Mem. A. I. A. .....1328 Broadway
Reich, Henry C., C. P. A. .....200 Fifth Ave.
Reinfeld, Alex, C. P. A., Mem. A. I. A. ...52 Wall St. and 110 W. 34th St.
Reis, Bernard J. .....141 Broadway
Reisman, M. B. .....299 Broadway
Reisner, Harry, C. P. A., N. H. .....160 Fifth Ave.
Repetto, S. A. .....452 Fifth Ave.
Requa, S. Erwin, C. P. A., Price, Waterhouse & Co. .....6 W. 48th St.
Reserve Audit Co. .....1328 Broadway
Resnick, Barnett, Treasurer Accurate Audit Co. .....1265 Broadway
Reuck, George Moore, C. P. A., Mem. A. I. A., also of Reuck, & Stillman, Newark, N. J., 43 Cedar St.
Rhyne, William C., C. P. A., Mem. A. I. A., of Courter & Rhyne, 34 Pine St.
Rice, Harry M., C. P. A., Ga., Vice-President American Audit Co., 100 Broadway
Richards Audit Co., Home Office, Detroit .....50 E. 42d St.
Harvey D. Ward, Resident Manager.
Richards, W. B., & Co., Inc. .....71 Broadway
Willis B. Richards, C. P. A., Conn., Mem. A. I. A., President: Ralph S. Rainsford, Vice-President.
Branches: Boston, Montreal.
Richardson, A. P., Secretary American Institute of Accountants, 1 Liberty St.
Richardson, F. W., C. P. A. .....33 Warren St.
Richardson, Frank C., C. P. A., Ill., Knauth, Nachod, & Kuhne, 120 Broadway
Richner, George R., C. P. A., N. H., Mills & Co. .....42 Broadway
Riddle, Ebbels & Co. .....31 Nassau St.
Clarence L. Ebbels, C. P. A.
Ridgway, James L., C. P. A., Mem. A. I. A., of Patterson & Ridgway, 120 Broadway
Riedell, Charles M., of Riedell & Sulzer .....51 Chambers St.
Riedell & Sulzer .....51 Chambers St.
Charles M. Riedell; John R. Sulzer, C. P. A.
Rieders, Harry, President Efficient Audit Co., Inc. ....5 Columbus Circle
Rieders, Joseph, Treasurer Efficient Audit Co., Inc. ....5 Columbus Circle
Rigby, Percy B., C. P. A. .....117 W. 28th St.
Riley, Morgan T. .....604 W. 112th St.

New York City—Continued

Ritchie, Alfred A., C. P. A., Ohio, Mem. A. I. A., of Barrow, Wade, Guthrie & Co., 25 Broad St.
Ritchie, Thomas, of Marwick, Mitchell & Co. .....79 Wall St.
Roberts, Charles H., of Fassler & Roberts .....63 Park Row
Roberts, John W., C. P. A., N. C., Mem. A. I. A. .....165 Broadway
Robertson, Furman & Murphy, Inc. .....149 Broadway
Robinson, C. G., & Co. .....256 Broadway
Robinson, Edward C., C. P. A., of Hart & Robinson .....18 E. 125th St.
Robinson, Nathaniel .....128 Broadway
Roche, Frank A. .....51 Liberty St.
Roedelsperger, Carl .....125 Fifth Ave.
Roedelsperger, Mary .....63 Fifth Ave.
Rogers, Chester N. .....275 Madison Ave.
Rogin, Morris .....1 W. 34th St.
Rogoff, Samuel, of Goldman, Rogoff & Co. .....229 W. 42d St.
Rohrbach, John F. D., C. P. A., Mem. A. I. A., Managing Partner J. Lee Nicholson & Co., 233 Broadway
Rose, Alfred & Co. .....160 Broadway
Alfred Rose, C. P. A., Mem. A. I. A.
Rose, Charles Allen .....115 Broadway
Rosen, Philip W. .....299 Broadway
Rosenbaum, Arnold M., C. P. A., of The Columbia Auditors, Inc., 235 Fifth Ave.
Rosenbaum, Jesse .....51 Chambers St.
Rosenberg Audit Co. .....1133 Broadway
Samuel Rosenberg; Irving Bossowick.
Rosenberg, Louis, of Rosenberg & Penn .....1 Madison Ave.
Rosenberg, Samuel, of Rosenberg Audit Co. .....1133 Broadway
Rosenberg & Penn .....1 Madison Ave.
Louis Rosenberg; Benjamin Penn.
Rosenblatt, Bernard H., of M. Goldwater & Co. .....299 Broadway
Rosenblum, Henry & Co. .....141 Broadway
Henry Rosenblum, C. P. A.; J. A. Alsofrom, C. P. A.
Rosenblum, I. .....1226 South Blvd.
Rosenblum, M. .....51 Liberty St.
Rosenerans, Alvin J., C. P. A., Managing Partner Rosenerans & Hirsch, 299 Broadway
Rosenerans & Hirsch, Home Office, Elizabeth, N. J. .....299 Broadway
Alvin J. Rosenerans, C. P. A., Managing Partner.
Rosenfeld, N. .....50 W. 29th St.
Rosenstein, Edward .....12 W. 17th St.
Rosenthal, Irving, Manager The Butler & Derrig Co., 12 E. 12th St.

New York City—Continued

Rosenthal, L. A. .....467 Broadway
Rosentower, Otto, President, Stratford Audit Co. .....29 Liberty St.
Rosenzweig, S. .....37 Liberty St.
Ross, William M., C. P. A., Hurdman & Cranstoun .....55 Liberty St.
Rossin, J. .....42 Broadway
Rossmoore, Emerson E., C. P. A., of Rossmoore & Abbott, 217 Broadway
Rossmoore & Abbott .....217 Broadway
Emerson E. Rossmoore, C. P. A.; Leslie Abbott.
Roth, Gabor, C. P. A., N. J., Livingston, Paperno & Wachtell, 28 W. 44th St.
Roth, Jonas .....878 E. 176th St.
Roth, Louis .....302 Broadway
Rothberg, Jacob B. .....28 W. 119th St.
Rothfield Audit Co. .....32 Union Square
Rothman, M. H., & Co. .....302 Broadway
M. H. Rothman.
Royal Body Co., Inc. .....211 W. 19th St.
Ruark, J. Fletcher, C. P. A., N. J., Mem. A. I. A., Comptroller Sugar Products Co., 56 Pine St.
Rubeck, Arthur .....293 Church St.
Ruben, Ira H., of Sandusky & Ruben .....1162 Broadway
Rubin, Lewis H. .....150 Nassau St.
Rucker, Robert Hamilton, C. P. A., Mem. A. I. A. .....156 Broadway
Ruden, Louis H. .....100 Fifth Ave.
Ruggaber, Martin C., C. P. A., N. J., Asso. A. I. A., Arthur Young & Co., 71 Broadway
Ruprecht, Otto .....24 Stone St.
Rusk, Stephen G., C. P. A., Ohio, Mem. A. I. A., Resident Partner Nau, Rusk & Swearingen, 280 Broadway
Russell, Frederick C., Auditor Alexander Hamilton Institute, 13 Astor Place
Russell, William F., Asso. A. I. A., Isaac G. Johnson & Co., Spuyten Duyvil
Russell & Co. .....15 William St.
George Russell, F. A. A.. Branch: Havana, Cuba.
Russman, Albin, C. A., Marwick, Mitchell & Co. .....79 Wall St.
Ryan, Patrick L., C. P. A., R. H. Macy & Co. .....Herald Square
Ryan, W. A. ....65 Broadway
Saal, Meyer .....725 Broadway
Sachs, George M., of Accountancy Corporation of America, 1182 Broadway
Sachs, Louis A. .....63 Fifth Ave.
Sachs, Sidney S. .....154 Nassau St.
Sachs, William S., of Diamond & Sachs .....290 Broadway

New York City—Continued

Sack, Benjamin, of The Audit Co. of America, and Secretary and Treasurer Cost Accounting Co. of New York, 1 Madison Ave.
Safeguard Account Co., Home Office, Chicago .....110 W. 42d St.
Charles F. Scott, Manager.
Salomen, J. E., Manager for Herman S. Friend .....56 Pine St.
Salvesen, Edgar C., C. P. A., Minn., C. A., Glasgow, Mem. A. I. A., Lingley, Baird & Dixon, 120 Broadway
Salway, William S., C. P. A. .....154 Nassau St.
Samit, Samuel C. .....200 Broadway
Samuelson, A. L. .....1807 Clinton Ave.
Sanboro, John, of Madison Square Audit Co. .....110 E. 23d St.
Sand, Ole .....63 Fifth Ave.
Sanders, Arthur H., C. P .A., N. H., Mem. A. I. A. .....50 Broad St.
Sanders, S. J. .....52 Broadway
Sandler, Joseph, C. P. A., of David Berdon & Co. .....277 Broadway
Sandler, Nathan, C. P. A., of Certified Service Co. .....200 Fifth Ave.
Sands, Herbert R., C. P. A., John Leitch Co. .....512 Fifth Ave.
Sandusky, Jacob, of Sandusky & Ruben .....1162 Broadway
Sandusky & Ruben .....1162 Broadway
Jacob Sandusky; Ira H. Ruben.
Sanford, David R., C. P. A., American Surety Co. .....100 Broadway
Sanford, Frederic H., C. P. A., Haskins & Sells .....30 Broad St.
Sangster, Matthews & Botz, Home Office, Chicago .....101 Park Ave.
Sapol, Julian H. .....59 Wall St.
Sargent, Sidney E., C. P. A., Mem. A. I. A. .....201 W. 79th St.
Saroni, Henry .....235 Fifth Ave.
Schaeberle, Frederick M., C. P. A., Ohio, of Pace & Pace, 30 Church St.
Schaefer, F. P., & Co. .....50 E. 42d St.
Frederick P. Schaefer, C. P. A.
Schalit, Leopold C. .....200 Fifth Ave.
Schaller, Maxwell .....156 W. 45th St.
Schapiro, Jacob, C. P. A., of Schapiro & Schapiro .....41 Park Row
Schapiro, Louis, C. P. A., of Schapiro & Schapiro .....41 Park Row
Schapiro & Schapiro .....41 Park Row
Jacob Schapiro, C. P. A.; Louis Schapiro, C. P. A.; Meyer Kurz, C. P. A.
Schattman, Beverly .....141 W. 17th St.
Schaus, George, Jr. .....50 E. 58th St.
Schenck, Henry C. .....46 Cedar St.
Schiff, Louis F. .....251 W. 112th St.
Schimmel & Buchner .....320 Broadway
Schindler, S. D., Manager Schindler & Naren .....49 W. 28th St.

New York City—Continued

Schindler & Naren, Home Office, Philadelphia .....49 W. 28th St.
S. D. Schindler, Manager.
Schlanger, Isidore, of Pintel, Schlanger & Co., of Public Service Accounting Co., 299 Broadway
Schlefer, L. .....37 E. 28th St.
Schlessinger, Max, C. P. A., Asso. A. I. A., of Galenson & Schlessinger, 15 Park Row
Schlussel, Simon M. .....320 Broadway
Schmid, A. .....93 Nassau St.
Schmidt, J. Oliver, of Broaker & Schmidt .....63 Fifth Ave.
Schnackenberg, John H., C. P. A., Mem. A. I. A. .....32 Broadway
Schneider, E. J. .....691 Broadway
Schneider, Frank Loeb, Co. .....220 Fifth Ave.
Frank L. Schneider; Theodore I. Schneider, C. P. A., N. H., Mem. A. I. A.
Schneider, Solomon .....395 Broadway
Schneider, Theodore I., C. P. A., N. H., Mem. A. I. A., of Frank Loeb Schneider Co., 220 Fifth Ave.
Schoenberg, Nathan, C. P. A., of Universal Accounting Co., 47 W. 34th St.
Schonwit, Saul, of W. G. Archer & Associates .....320 Broadway
Schoolman, D., of Waldman, Schoolman & Co. .....507 Fifth Ave.
Schottland, Max, of Service Accounting Co. .....63 Fifth Ave.
Schreier, Harry, of Schreier & Herz .....31 Nassau St.
Schreier & Herz .....31 Nassau St.
Harry Schreier; Simon Herz.
Schubert, Herbert, of Patterson & Ridgway .....120 Broadway
Schubert, William A. .....162 E. 90th St.
Schultheis, Mathew H., C. P. A. .....55 Liberty St.
Schultz, Ernest F., C. P. A., of Schultz, Killner & Co., 320 Broadway
Schultz, Killner & Co. .....320 Broadway
Schultz, Nathan, of Eisenberg, Schultz & Associates.....303 Fifth Ave.
Schulze, J. William & Co. .....33 W. 42d St.
John William Schulze, C. P. A.
Schwach, E. Emanuel .....510 Sixth Ave.
Schwartz, Charles .....960 Fox St.
Schwartz, D. D. .....253 Centre St.
Schweitzer, A. Irving .....522 Fifth Ave.
Schweitzer, Samuel B., C. P. A. .....55 Liberty St.
Scobie, J. C., C. P. A., Ill., Pa.; Mem. A. I. A., of Price, Waterhouse & Co., 54 William St.
Scott, Charles F., Manager Safeguard Account Co.....110 W. 42d St.

New York City—Continued

Scovell, Wellington & Co. .....27 William St.
Harold S. Morse, C. P. A., Mass., Mem. A. I. A., Resident Manager; Horace G. Crockett, C. P. A., Mass., Resident Manager. Other Offices: Boston, Chicago, Cleveland, Springfield, Mass.

Scudder, Lawrence, & Co. .....10 E. 44th St.
Lawrence W. Scudder, C. P. A., Mem. A. I. A. Branches: Chicago, Detroit.

Scudder, Marvyn, & Co. .....177 Broadway
Marvyn Scudder, C. P. A., W. Va.; L. A. Griffin.

Searle, Harry F., C. P. A., Mem. A. I. A., of Searle, Nicholson, Oakey & Lill, 295 Broadway

Searle, Nicholson, Oakey & Lill .....295 Broadway
Harry F. Searle, C. P. A., Mem. A. I. A.; Frederick T. Nicholson, C. P. A., Mem. A. I. A.; Francis Oakey, C. P. A., Mass., Mem. A. I. A.; Thomas R. Lill, C. P. A., N. J.; Edward B. Karr.

Security Audit Co. of New York, The .....150 Nassau St.
F. Ralph Fisher, C. P. A., Wis., President; H. D. Clapperton, C. A., Can., Vice-President and Manager; J. A. Smith, Secretary. Branch: Chicago—F. R. Fisher.

Seidman, Henry L., of Bettman & Seidman .....37 Liberty St.

Seidman, Maximilian L., C. P. A., of Seidman & Seidman, 41 Park Row

Seidman & Seidman .....41 Park Row
Maximilian L. Seidman, C. P. A.; F. E. Seidman, C. P. A., Mich., N. Y. Branches: Newark, N. J.; Grand Rapids, Mich.—F. E. Seidman.

Seigel, S. S. .....56 W. 115th St.

Self, Edward, C. P. A., N. Y., N. J. .....30 Broad St.

Sells, Elijah W., C. P. A., N. Y., Ill., Mo., Md., Ohio, Pa., Okla., Colo. La., Conn., Tex., Mem. A. I. A., of Haskins & Sells, 37 W. 39th St.

Semple, Allan, C. P. A. .....40 Wall St.

Sengstacke, John F., Scovell, Wellington & Co. .....27 William St.

Service Accounting Co. .....63 Fifth Ave.
Louis Lanz; Max Schottland, Managing Partner at Newark, N. J.

Seward, Herbert F., C. P. A., Conn., Mem. A. I. A., of Seward, Stone & Monde, 43 Cedar St.

Seward, Stone & Monde .....43 Cedar St.

Shapiro, Albert J. .....71 W. 23d St.

Shapiro, Joseph L. .....2141 Prospect Ave.

New York City—Continued

Sharp, Milne & Co., Home Office, Montreal .....149 Broadway
Shavit, Samuel .....11 E. 22d St.
Shearman, Weston J., C. P. A., Mem. A. I. A., Eastern Advertising Co., 8 W. 40th St.
Sheinberg, Wolf .....423 Broadway
Shenton, William Arthur, C. P. A., N. H. .....141 Broadway
Sheridan, R. J. .....25 Broad St.
Sherman, David, of The Commercial Audit & Acounting Co., 20 Broad St.
Sherman & Associates, Inc. .....1123 Broadway
P. C. Sherman, President; Charles B. Drake, Vice-President; C. M. Clapp, Treasurer; William M. Skinner, Secretary. Branches: Indianapolis, Detroit, Cleveland, Rochester, N. Y.
Shevitt, Frank H. .....11 E. 22d St.
Shipman, O. E. .....271 Broadway and 250 W. Broadway
Shmerler, Maxwell, C. P. A., of Shmerler & Wolfe .....15 Park Row
Shmerler & Wolfe .....15 Park Row
Maxwell Shmerler, C. P. A.; Morley S. Wolfe, C. P. A., N. H.
Shoemaker, Edward W., C. P. A. .....30 Broad St.
Shonbirk, Nathan, C. P. A. .....47 W. 34th St.
Shulman, Maurice .....38 Park Row
Siegal, Dorothy, Secretary Efficient Audit Co., Inc., 5 Columbus Circle
Siegel, Lee .....350 Broadway
Silverman, Jesse .....50 Church St.
Silverman, Nathaniel .....141 Broadway
Silverstein, George, C. P. A. .....621 Broadway
Silverstein, Martin .....522 Fifth Ave.
Simonoff, Louis, C. P. A., of Simonoff, Peyser & Citrin, 1 Madison Ave.
Simonoff, Peyser & Citrin .....1 Madison Ave.
Louis Simonoff, C. P. A.; Michael Peyser, C. P. A.; Morris Citrin, C. P. A., Mem. A. I. A.
Simonson, T. C. H. .....170 Broadway
Simplex Account System Co., Inc. .....110 W. 34th St.
Simpson, Samuel J., Vice-President Edmonds & Bouton, Inc., 56 Pine St.
Simpson, William M. .....50 Broad St.
Simpson, William T., Mem. A. I. A. .....Mills Bldg.
Simson, Leslie N., C. P. A., N. Y., Mo., Mem. A. I. A., of Haskins & Sells, 37 W. 39th St.
Sinclair, Alexander, Jr., C. P. A., Mass., John H. Myer & Co., Inc., 50 Union Square
Sinclair, Arthur B., C. P. A., Mem. A. I. A., of E. A. Ashdown & Co., Treasurer Income Tax Returns, Inc., 55 Liberty St.

New York City—Continued

Sinclair, George, C. P. A., of Stoppelbein, Sinclair Audit Co., Inc., 1400 Broadway
Singer, Albert .....1161 Broadway
Singer, B. M. J. .....32 Union Square
Singer, Leo .....200 Fifth Ave.
Sinks, J. A., of Sinks, McGarry & Christmas .....165 Broadway
Sinks, McGarry & Christmas .....165 Broadway
J. A. Sinks; William H. McGarry; T. T. Christmas, C. P. A.
Sinnott, George H. .....43 Exchange Place
Skinner, William M., Secretary Sherman & Associates, Inc., 1123 Broadway
Skotz, Nathan, of Majestic Audit Co. .....1261 Broadway
Smethurst, Richard, Home Office, Cincinnati .....Broad Exchange Bldg.
Smith, A. T. .....30 Pine St.
Smith, A. W., & Co. .....25 Broad St.
Arthur W. Smith, C. P. A., Mem. A. I. A., President and Treasurer.
Smith, Arthur C. .....50 E. 42nd St.
Smith, Charles B., C. P. A., Mem. A. I. A. .....72 Trinity Place
Smith, Edward Clifton, C. P. A. .....30 Broad St.
Smith, F. Harold, C. P. A. .....30 Church St.
Smith, Gershom, C. P. A., N. H. .....40 Wall St.
Smith, Harlan Gregory, of J. J., & H. G. Smith .....140 Nassau St.
Smith, Harry M., C. P. A., Mem. A. I. A., of A. H. Whan & Co., 120 Broadway
Smith, J. A., Secretary The Security Audit Co. of New York, 20 Broad St.
Smith, J. J., & H. G. .....140 Nassau St.
James Jasper Smith, C. P. A., N. J., Mem. A. I. A.; Harlan Gregory Smith, Managing Partner at Jersey City.
Smith, John Joseph, C. P. A., of The Commercial Audit & Accounting Co., 20 Broad St.
Smith, Lloyd H., Jr. .....10 E. 47th St.
Smith, Olin H., Perine & Nichols .....149 Broadway
Smith, Sherman & Pearlberg .....20 Broad St.
Smith, William, of James Barr & Co. .....Woolworth Bldg.
Smith, William H. .....Woolworth Bldg.
Sohn, Maurice I., C. P. A., Arthur Young & Co. .....71 Broadway
Sol, Henry M. .....200 Fifth Ave.
Solomon, B. W. .....39 E. 31st St.
Solomon, Michael .....164 W. 25th St.
Solomon, Samuel H., C. P. A., N. H. .....1133 Broadway
Somers, Howard A. .....170 Gordonhurst Ave.

New York City—Continued

Sommer, Charles R. .....63 Fifth Ave.
Sonderling, Samuel J., C. P. A., Mem. A. I. A., Lehman Brothers, 16 William St.
Sophrin, Harry L. .....200 Fifth Ave.
Souther, Chester A., C. P. A., Ohio, Mem. A. I. A. .....1764 Broadway
Sparrow, Harvey & Co. .....38 Park Row
John R. Sparrow, C. P. A., Mem. A. I. A.
Edwin Harvey, Jr., C. P. A., Mem. A. I. A.
Lewis Cox Fuller, C. P. A., Mem. A. I. A.
Sparrow, John R., C. P. A., Mem. A. I. A., of Sparrow, Harvey & Co., 38 Park Row
Spence, A. Pyott, C. P. A., Ill., Mem. A. I. A., of Barrow, Wade, Guthrie & Co., 25 Broad St.
Spencer, Richard A., of Donaldson & Spencer .....80 Broadway
Spiegel, Julius, President United States Audit Corporation, 335 Broadway
Spiegel, M., Secretary United States Audit Corporation, 335 Broadway
Spritzer, Samuel L., C. P. A., President Pioneer Accounting Co., 38 Park Row
Squires & Co. .....25 Broad St.
Frederick W. Squires, C. P. A., Mem. A. I. A.
Stagg, James H., C. P. A., Minn., Mem. A. I. A., of Lovejoy, Mather, Hough & Stagg, 123 Liberty St.
Stamm, S. H. .....64 Grand St.
Standard Accounting Co. .....182 Lexington Ave.
Standard Audit Co. .....61 Broadway
Stander, Louis E., C. P. A., of Stander & Lieberson .....200 Fifth Ave.
Stander & Lieberson .....200 Fifth Ave.
Louis E. Stander, C. P. A.; Joseph S. Lieberson.
Star Audit Co. .....76 Seventh Ave.
Startt, A. J., & Co. .....303 Fifth Ave.
A. J. Startt.
State Audit & Accounting Co. .....225 Fifth Ave.
State Audit & Collection Co. .....277 Broadway
Staub, Walter A., C. P. A., N. Y., N. J., Pa., Mem. A. I. A., of Lybrand, Ross Brothers & Montgomery, 55 Liberty St.
Stearns, T. Gerald, of The Greater New York Auditing Co., 2856 Third Ave.
Steckler, Isidor .....53 W. 28th St.
Steckler, Max L. .....41 Park Row
Steele, J. Gordon & Co. .....123 Liberty St.
Steigleder, George A. .....World Bldg.
Stein, Henry .....1476 Broadway

New York City—Continued

Stein, Leon .....225 Fourth Ave.
Steinberg, William, C. P. A., of Klein, Hinds & Finke, ...1182 Broadway
Steiner, Lewis W. .....200 Fifth Ave.
Stell, John C., C. P. A., Ford, Bacon & Davis .....115 Broadway
Stelle, Lewis R., C. P. A. Branches: Syracuse, Scranton, 1547 Broadway
Sterling Accounting & Audit Co. .....366 Fifth Ave.
Sterling, Theodore H. .....42 Broadway
Stern, Alfred J., C. P. A., Mem. A. I. A. .....522 Fifth Ave.
Stern, Louis M. .....Times Bldg.
Stern, Samuel .....1269 2d Ave.
Stern, Saul D. .....38 Park Row
Sterrett, Joseph E., C. P. A., Pa., N. Y., Mo., Ill., Mem. A. I. A., of Price, Waterhouse & Co., 54 William St.
Stewart, Andrew, C. P. A., C. A., Scotland, Mem. A. I. A., of Marwick, Mitchell & Co., 79 Wall St.
Stires, Manning, Assistant Treasurer Metropolitan Audit Co., 2 Rector St.
Stone, Edmund N., C. P. A. .....238 W. 19th St.
Stoopack & Wilner .....320 Broadway
Stoppelbein, J. Villeneuve, of Stoppelbein-Sinclair Audit Co., Inc., 1400 Broadway
Stoppelbein-Sinclair Audit Co., Inc. .....1400 Broadway
George Sinclair, C. P. A.; J. Villeneuve Stoppelbein.
Storck, George W., C. P. A., N. J., of Storck & Dengler, Inc., 55 Liberty St.
Storck & Dengler, Inc. .....55 Liberty St.
George W. Storck, C. P. A., N. J.; John C. Dengler.
Storer & Bishop, Home Office, Boston .....128 Broadway
Stover, Arthur W., Hurdman & Cranstoun, C. P. A., ...55 Liberty St.
Strandberg, Albin D., C. P. A., N. H., Asso. A. I. A., Arthur Young & Co., 71 Broadway
Strange, H. S. .....8 W. 98th St.
Stratford Audit Co. .....29 Liberty St.
Samuel Berson, C. P. A., Conn., Secretary; Otto Rosentower, President.
Strong, George J., C. P. A., Arthur Young & Co. .....71 Broadway
Strouse, Joseph .....1451 Broadway
Struss, William J., & Co. .....93 Nassau St.
William J. Struss, C. P. A., Mem. A. I. A.; F. William Deike, C. P. A., Mem. A. I. A.
Stumpfel, W. H., Mem. A. I. A., of Patterson, Teele & Dennis, 120 Broadway

New York City—Continued

Sturz, Louis & Co. .....303 Fifth Ave.
Louis Sturz; David L. Mark, C. P. A., N. J., Managing Partner at Jersey City.

Sudman Audit Co. .....1133 Broadway

Suerth, J. H. .....341 Fifth Ave.

Suffern, Edward L., C. P. A., N. Y., N. J., Mem. A. I. A. of Loomis, Suffern & Fernald, 54 Wall St.

Suffern, Philip S., C. P. A., N. J., Mem. A. I. A., of Bowers & Suffern, 120 Broadway

Sufrin, Oscar J., C. P. A., of Sufrin & Gompers .....1123 Broadway

Sufrin & Gompers .....1123 Broadway
Oscar J. Sufrin, C. P. A.; Lewis Gompers, Jr., C. P. A.

Sugarman, Max, C. P. A., Touche, Niven & Co. .....42 Broadway

Sulzer, John R., C. P. A., of Riedell & Sulzer .....51 Chambers St.

Sundel, David J. .....87 Nassau St.

Sundel, Samuel, of Sundel & Lieberman .....51 Chambers St.

Sundel & Lieberman .....51 Chambers St.
Samuel Sundel; Bernard Lieberman.

Superior Accounting Co. .....47 W. 34th St.

Superior Audit Co. .....684 Broadway

Susnow, David I., of Susnow & Warshaw .....225 Fifth Ave.

Susnow & Warshaw .....225 Fifth Ave.
David I. Susnow; Israel Warshaw, C. P. A.

Suter, Fred. A., C. P. A., Mich., Mem. A. I. A., of New York Tribune Co., 154 Nassau St.

Swasey & Co. .....170 Broadway
Herbert H. Swasey.

Syer, Sidney J., C. P. A., Haskins & Sells .....30 Broad St.

System Account Co. .....1133 Broadway
George N. Janis.

System Accounting Co. .....1133 Broadway

Tabb, Jacob P., C. P. A., of Arthur P. Monk & Co. .....30 Broad St.

Tait, William W., & Co. .....111 Broadway
William W. Tait.

Taliaferro, A. Pendleton, C. P. A., Mo., Mem. A. I. A., William P. Bonbright & Co., 25 Nassau St.

Tallent, James E., C. P. A., of Klein, Hinds & Finke, 1182 Broadway

Tannenbaum, Julius S. .....World Bldg.

Tansley, Charles W., of Leslie, Banks & Co. .....50 Church St.

Tarter, Samuel & Co. .....277 Broadway
Samuel Tarter, C. P. A., N. H.

Tasch, Ulysses S., C. P. A. .....1270 Broadway

New York City—Continued

Taussig, Fred .....160 Fifth Ave.
Tax Accounting Corp. .....12 E. 44th St.
Taylor, A. C. .....103 Park Ave.
Taylor, Ellsworth M. .....149 Broadway
Taylor, Frank B., of Madison Square Audit Co. .....110 E. 23d St.
Taylor, Otto F., C. P. A., Mem. A. I. A., Thompson & Worley, 14 Wall St.
Taylor, P. Miles, & Co. .....59 Wall St.
P. Miles Taylor.
Taylor & Hamlin .....66 Broadway
Samuel R. Taylor (Lawyer); William I. Bingham; Bryan Hamlin; C. M. Blender (Associate).
Teadore, Herman .....977 Kelly St.
Technique of Accountics .....63 Fifth Ave.
Tecklin, Max E. .....19 Cedar St.
Teele, Arthur W., C. P. A., Mem. A. I. A., of Patterson, Teele & Dennis, 120 Broadway
Thayer, Horace H. .....160 Broadway
Thompson, Charles, C. P. A., N. Y., N. H., Mem. A. I. A., 25 Broad St.
Thompson, Melville W., C. P. A., Mich., Mem. A. I. A., of Thompson & Worley, 14 Wall St.
Thompson & Worley .....14 Wall St.
Melville W. Thompson, C. P. A., Mich., Mem. A. I. A.; John S. Worley (Consulting Engineer).
Thornton, Frank W., C. P. A., Mem. A. I. A., Price, Waterhouse & Co., 54 William St.
Thun, V. H. ..... 8 Bridge St.
Tinsley, Richard P., C. P. A., Mem. A. I. A., Vice-President American International Corporation, 120 Broadway
Tobin, Peter J. .....63 Fifth Ave.
Todman, Frederick S., C. P. A., Hirsch, Lilienthal & Co., 165 Broadway
Toll, Louis .....27 Warren St.
Tomlins, Royden B., C. P. A., Lybrand, Ross Brothers & Montgomery, 55 Liberty St.
Tompkins, George W. .....233 W. 23d St.
Tompkins, L. L., President and Manager at Newark, N. J., Crocker, Tompkins & Associates, 15 Park Row
Toomey, Eugene B. .....10 E. 43d St.
Topper, William, Audit Co. .....80 Beaver St.
William Topper, C. P. A., Mem. A. I. A.

New York City—Continued

Touche, Niven & Co. .....42 Broadway
Sir George A. Touche, C. A.
John B. Niven, C. P. A., N. J., N. Y., C. A., Ontario, Edinburgh, Mem. A. I. A.
Andrew W. Tait, C. A.
Francis J. Clowes, C. P. A., N. Y., Minn., C. A., Ont., Asso. A. I. A.
Herbert C. Freeman, C. P. A., N. Y., Mo., Mem. A. I. A.
Henry E. Mendes, C. P. A., N. Y., Mo., Ohio, Mem. A. I. A.
C. R. Whitworth, C. P. A., Mem. A. I. A.
Branches:
Chicago—C. R. Whitworth; Minneapolis, St. Louis, Cleveland—Henry E. Mendes. (George A. Touche & Co.—Canada.)

Tourin, Fred .....15 Park Row

Townsend, David E., Associate A. I. A. .....32 Liberty St.

Townsend, Dix & Pogson .....45 Nassau St.
Ferdinand C. Townsend, C. P. A., Mem. A. I. A.; Samuel M. Dix, Mem. A. I. A.; Arthur H. Pogson, C. P. A., Ill., Mo., Mem. A. I. A.

Townsend, Ferdinand C., C. P. A., Mem. A. I. A., of Townsend, Dix & Pogson .....45 Nassau St.

Trade Audit Co. .....320 Broadway
John M. Hand.
Albert W. Hand.

Trilling, Leo .....1506 First Ave.

Trobridge, Charles R., Asso., A. I. A., Manager Tax Department, Arthur Young & Co. 71 Broadway

Troper, Morris C., of Loeb & Troper, 114 Fifth Ave. and 303 Fifth Ave.

Tropp, Joseph N., of Laskey & Tropp .....World Bldg.

Tuchschmid, D. A. .....63 Fifth Ave.

Tucker, W. C., & Co. .....52 Broadway
William C. Tuckeer, C. P. A., Ga.

Tulloch, William M. .....280 Broadway

Turchin, Jacob .....2 Rector St.

Turner, A. M., of Morton Reed & Associates .....12 E. 44th St.

Ullmann, Felix, C. P. A. .....392 Fifth Ave.

Unger, Julius I., of Utility Certified Audit Co. .....305 Broadway

Unger, Maurice M. .....51 E. 42d St.

United Accounting Co. .....150 Nassau St.

United Audit Co., The .....1 Union Square
Samuel Mandelbaum; Morris W. Kriftcher.

United Constructive Accounts, Inc. .....487 Broadway

New York City—Continued

United States Audit Corporation .....335 Broadway
Julius Spiegel, President; David Bin De Glas, Treasurer; M. Spiegel, Secretary.

United States Freight Audit Co. .....6 Church St.

Universal Accounting Co. .....47 W. 34th St.

Universal Audit Co. .....149 Broadway

Upleger & Falk, Home Office, Waco, Tex. .....43 Cedar St.

Urquhart, Charles R., C. A., Lybrand, Ross Brothers & Montgomery, 55 Liberty St.

Utility Certified Audit Co. .....305 Broadway
Meyer J. Ostrow, C. P. A.; Max A. Goldberg; Julius I. Unger.

Utility Service Corporation .....149 Broadway

Vance, Ray .....56 Pine St.

Vannais, Troub & Co. .....150 Nassau St.
John E. Martin, Manager.

Van Oss, A., C. P. A., Mich., Cal., Mem. A. I. A., Price, Waterhouse & Co., 54 William St.

Van Sinderen, Adrian .....2 Stone St.

Varay, Henry, C. P. A., Mem. A. I. A. .....20 Broad St.

Vaughan, Arthur S., C. P. A., Mem. A. I. A., of Haskins & Sells, 37 W. 39th St.

Veysey, Walter H. P., C. P. A., Mem. A. I. A., Mutual Life Insurance Co., 32 Nassau St.

Vickers, Arthur E. .....206 Broadway
Arthur E. Vickers, A. S. A. A. Branches: Madison, N. J.; Newark, N. J.

Vogel, Nathan .....503 Fifth Ave

Volar, Abraham .....63 Fifth Ave.

Wachtel, H. L. .....303 Fifth Ave.

Wachtell, Theodore, C. P. A., Mem. A. I. A., of Livington, Paperno & Wachtell, 28 W. 44th St.

Waddell, William, & Wood, Inc. .....165 Broadway
G. W. Wood, President; G. S. Flood, Treasurer; S. W. Kapp, Secretary.

Waddington, Croft .....149 Broadway

Wagner Audit Co. .....World Bldg.
Irving H. Wagner; Peter H. Wagner, C. P. A.

Wagner, Peter H., C. P. A., of Wagner Audit Co. .....63 Park Row

Wagner, Willett L. .....120 Broadway

Waite, James P., C. P. A., Utah, Niles & Niles .....111 Broadway

Wake, Morgan G., C. P. A., Ill., Vice-President and General Manager Metropolitan Audit Co., 2 Rector St.

Wald, Nathan .....1162 Broadway

New York City—Continued

Waldman, Louis, of Waldman, Schoolman & Co. .....507 Fifth Ave.
Waldman, Schoolman & Co. .....507 Fifth Ave.
Louis Waldman, D. Schoolman, Joseph F. Loewi.
Walters, John .....30 E. 42d St.
Walters, William G. .....233 Broadway
Ward, Burt C., C. P. A., Assistant Treasurer Great Northern Paper Co., 30 E. 42d St.
Ward, Harvey D., Resident Manager Richards Audit Co., 50 E. 42d St.
Warmflash, Joseph .....94 Fulton St.
Warner, Paul B., & Co. .....41 Park Row
Paul B. Warner.
Warner, Philip J., C. P. A. .....20 Vesey St.
Warner & McGrath .....41 Park Row
Warshaw, Israel, C. P. A., of Susnow & Warshaw .....225 Fifth Ave.
Wasserman, Charles W. .....32 E. 20th St.
Wasserman, Leon M., of Wasserman & Wasserman .....1170 Broadway
Wasserman, Morton L., of Wasserman & Wasserman .....1170 Broadway
Wasserman & Wasserman .....1170 Broadway
Leon M. Wasserman; Morton L. Wasserman.
Waters & Wilson .....1755 Broadway
Watson, Charles A. .....21 Park Row
Watson, John E., C. P. A., with State of New York Insurance Department, 165 Broadway
Watson, John N. .....511 Fifth Ave.
Watson, William S., W. B. Richards & Co. .....71 Broadway
Watterston, R. J. .....511 Fifth Ave.
Waud, S. P., C. A., of Waud & Doherty .....25 W. 43d St.
Waud & Doherty .....25 W. 43d St.
S. P. Waud, C. A.; John Doherty, Mem. A. I. A.
Weale, Kilboy & Co., Home Office, New Haven .....Palace Theatre Bldg.
Wears, Leslie E. .....60 Wall St.
Weber, George H., C. P. A. .....55 Liberty St.
Weber, Jay A. .....222 W. 39th St.
Weber, William R. .....203 E. 15th St.
Webster, George R., C. P. A., Pa., Ill., C. A., British Columbia, Mem. A. I. A., Price, Waterhouse & Co., 54 William St.
Webster, H. M., & Co. .....23 W. 43d St.
Henry M. Webster, C. P. A., Mem. A. I. A.
Webster, Norman E., C. P. A., N. Y., Mich., Mem. A. I. A., of Niles & Niles, 111 Broadway
Wecht, Henry .....200 Broadway
Weill, Meyer .....1328 Broadway
Weinberg, Harry .....413 W 41st St.

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Weinberg, Harry .....Times Bldg.
Weinberger, David E., C. P. A. .....31 Union Square
Weinstein, Louis, C. P. A., of Homes & Davis .....949 Broadway
Weinstein, Morris, of Broder & Weinstein .....114 E. 28th St.
Weinstein, R. .....38 E. 29th St.
Weintraub, Martin, Secretary Accurate Audit Co. .....1265 Broadway
Weiss, Clemens, Resident Manager The American Audit Co., Waldorf Astoria Hotel
Weiss, W. F., & Co. .....170 Broadway
William F. Weiss, C. P. A., Mem. A. I. A.
Weissman, Irwin .....150 Nassau St.
Weller, Henry J., Vice-President International Audit Co., Inc., 2 Rector St.
Wells, William A. .....31 Bank St.
Wermuth, Charles E., Home Office, New Orleans .....165 Broadway
West, William H., C. P. A., C. A., Ont., Mem. A. I. A., of West & Flint, 50 Pine St.
West & Flint .....50 Pine St.
William H. West, C. P. A., C. A., Ont., Mem. A. I. A.; John Flint, C. P. A., N. J., Mem. A. I. A.; Benedict F. Buhle, C. P. A.
Westermann, H. T., C. P. A., Mo., Ohio, Mem. A. I. A., of Westermann, Trader & Co., 42 Broadway
Westermann, Trader & Co. .....42 Broadway
H. T. Westermann, C. P. A., Mo., Ohio, Mem. A. I. A.
Westervelt, B. E., C. P. A., Arthur Young & Co. .....71 Broadway
Wexler, Maxwell, C. P. A., N. H. .....996 Tiffany St.
Whan, A. H., & Co. .....120 Broadway
A. H. Whan; Harry M. Smith; W. H. Brown. Branch: Philadelphia.
Wheeler, Arthur M. .....1328 Broadway
Whinney, Smith & Whinney, Home Office, London .....29 Broadway
White, Francis F., C. P. A., Ill., Mem. A. I. A., of Deloitte, Plender, Griffiths & Co., 49 Wall St.
White, Frank, Mem. A. I. A. .....25 W. 43d St.
White, James F., C. P. A., N. Y., Mem. A. I. A., Associated with J. William Schulze, 33 W. 42d St.
White, Lee Heyer, C. P. A., Mass., Mem. A. I. A., F. W. Hilditch & Co., 141 Broadway
White, William P., Treasurer Edmonds & Bouton, Inc. .....56 Pine St.
Whitmore, John, Mem. A. I. A., of Patterson, Teele & Dennis, 120 Broadway

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Whitney, Paul L., Vice-President Whitney Duplicating Check Co., 250 W. 54th St.

Whittemore, R. D., Manager Babson Statistical Organization, 165 Broadway

Whittemore, Sim Co., Inc. .....246 W. 65th St.

Whittlesey, Willis S., C. P. A., Mem. A. I. A., of Whittlesey, Wythes & Wilson, 30 Church St.

Whittlesey, Wythes & Wilson .....30 Church St.
Willis S. Whittlesey, C. P. A., Mem. A. I. A.; Harold A. Wythes, C. P. A., Mem. A. I. A.; Frederick J. Wilson, C. P. A.

Wieder, Joseph .....752 Broadway

Wiegand, Peter C., C. P. A., Mem. A. I. A. .....223 Spring St.

Wiemer, Karl J. .....61 Broadway

Wiener, Louis J. .....874 Broadway

Wiesenthal, H. .....693 Broadway

Wilcox, Norris .....620 Fifth Ave.

Wildman, John R., C. P. A., Mem. A. I. A., of Haskins & Sells, (also Professor of Accountancy New York University School of Commerce), 37 W. 39th St.

Wildner, H. C., Federal Accounting Corporation ....43 Exchange Place

Wilkinson, Fred L., C. P. A., Haskins & Sells .....30 Broad St.

Willbach, Samuel .....200 Fifth Ave.

Willcox Audit Co. .....281 Fifth Ave.

Willcox Audit Co., Inc. .....1604 Broadway
Edmund Willcox, President and Treasurer; E. M. Willcox, Secretary. Branches: Boston, Chicago, Washington, D. C., Montreal.

Willcox, E. M., Secretary Willcox Audit Co., Inc. .....1604 Broadway

Willcox, Edmund, President and Treasurer Willcox Audit Co., Inc., 1604 Broadway

Williams, Cyrus, C. P. A., Mem. A. I. A. .....31 Union Square

Williams, Herbert D., C. P. A., Pa., Mem. A. I. A. .....7 Wall St.

Williams, Otis L., Manager James Hardy & Son .....253 Broadway

Williams, William M., of Maxtone, Graham & Williams, 149 Broadway

Willins, Thomas N., C. P. A., Mo., N. H., Asso. A. I. A., Resident Partner Haskins & Sells, 30 Broad St.

Willison Audit & System Co., Home Office, Pittsburgh, Pa., Woolworth Bldg.

New York City—Continued

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Wilmot, Henry W., C. A., C. P. A., Ill., Pa., Mem. A. I. A. The Cuban American Sugar Co., 129 Front St.

Wilson, Edwin, C. A., Barrow, Wade, Guthrie & Co. .....25 Broad St.

Wilson, Frederick J., C. P. A., of Whittlesey, Wythes & Wilson, 30 Church St.

Wilson, Frederick J. .....1755 Broadway

Wilson, George, C. A. .....Produce Exchange

Wilson & Heye, Home Office, Rochester, N. Y. .....3 E. 44th St.

Wilton Accounting Co. .....320 Fifth Ave.
Daniel Grossman, C. P. A.; William Gitter.

Winans, DeKay, C. P. A., Mem. A. I. A., of Keller, Winans & Zeller, 949 Broadway

Wincig, Jacob J., of Zorn & Wincig .....299 Broadway

Wingrove, William E., of Harris, Latter & Co. .....61 Broadway

Winick, H. .....87 Nassau St.

Winkler, Oscar, C. P. A., of Accountancy Corporation of America, 1182 Broadway

Winter & Reiter .....116 Nassau St.

Wishengrad, L. (see Brooklyn) .....309 Broadway

Wohl, Samuel .....999 Simpson St.

Wohnsiedler, John, C. P. A., Mem. A. I. A., Assistant Treasurer Union Bag & Paper Corp., 233 Broadway

Wolf, David & Co. .....225 Fourth Ave.
David Wolf.

Wolf, F. Nathan .....31 Union Square

Wolf, Harry W. .....1183 Woodycrest Ave.

Wolf & Company, Home Office, Chicago .....350 Broadway

Wolfe, David .....1 Madison Ave.

Wolfe, Frank B., C. P. A., Mass., Asso. A. I. A., United Motors Corporation, 29 W. 42d St.

Wolfe, Harry, of Meltsner & Wolfe .....44 E. 23d St.

Wolfe, Lucius, of Audit Co. of Manhattan .....1849 Broadway

Wolfe, Morley S., C. P. A., N. H., of Shmerler & Wolfe, 15 Park Row

Wolff, Arthur, & Co. .....522 Fifth Ave.
Arthur Wolff, C. P. A.; Paul L. Loewenwarter, C. P. A.
Branch: Los Angeles—Arthur Wolff.

Wolff, George F., C. P. A., New Jersey Zinc Co. .....160 Front St.

Wolff, Mark, C. P. A. .....949 Broadway

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Herbert S. Wood; Albert L. Clothier; John J. Heberle.
Branch: Washington, D. C.

Wood, David W. Audit Co. .....286 Fifth Ave.
David W. Wood; G. I. Wood.

Wood, Ernest N., C. P. A., Mem. A. I. A., Niles & Niles, 111 Broadway

Wood, G. I., of David W. Wood Audit Co. .....286 Fifth Ave.

Wood, G. W., President William Waddell & Wood .....165 Broadway

Wood, Herbert S., of Wood, Clothier & Heberle .....45 Cedar St.

Wood, J. Frederick E., C. P. A., Mem. A. I. A.....110 William St.

Wood, Theodore S., C. P. A., of Ludewig & Wood, Inc., 52 Vanderbilt Ave.

Woodling, Edwin G., C. P. A., N. J., Mem. A. I. A., Blair Securities Corporation, 24 Broad St.

Woodruff, Frank H., C. P. A., N. J., Mem. A. I. A. .....302 Broadway

Woolhouse, Thomas L., C. P. A. .....Columbia University

Wooster, Melville C., A. C. A., England, Wales, Mem. A. I. A., of Marwick, Mitchell & Co., 79 Wall St.

Worfolk, Frederick, C. P. A., Mem. A. I. A., Lybrand, Ross Bros. & Montgomery, 55 Liberty St.

World Audit Co. .....305 Fifth Ave.

Worley, John S., of Thompson & Worley .....14 Wall St.

Wright, Allan W., C. P. A. .....140 Nassau St.

Wright, Frederick G., C. P. A., of Perley Morse & Co., 110 William St.

Wright, James, C. A., Scotland, C. P. A., Mem. A. I. A., of Mackay, Irons & Co., 29 Broadway

Wright, P. A., & Co. .....148 W. 14th St.

Wrigley, E. .....1 W. 34th St.

Wuerfel, Gustav A., Jr., C. P. A., 38 Park Row and of Carpenter Audit Co., 489 Fifth Ave.

Wulfing, Frederick W., C. P. A., of Wulfing & Kuesel, 150 Nassau St.

Wulfing & Kuesel .....150 Nassau St.
John H. Kuesel, C. P. A., N. J., Asso. A. I. A.; Frederick W. Wulfing, C. P. A.

Wunderlich, Edward O., C. P. A., Pa., Hires Construction Co., 134 William St.

Wurtz, Charles S. .....31 Union Square

Wylie, Caroline D. .....74 Cortland St.

Wyman, Joseph G., C. P. A., Mem. A. I. A. .....60 Wall St.

Wythes, Harold A., C. P. A., Mem. A. I. A., of Whittlesey, Wythes & Wilson, 30 Church St.

Yalden, J., & Co. .....32 Liberty St.
Percy A. Yalden.

Yalden, Percy A., of J. Yalden & Co. .....32 Liberty St.

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Youdelman, Martin J. .....47 W. 42d St.
Young, Albert F., Jr., C. P. A., Mem. A. I. A., Auditor
Nestle's Food Co., 130 William St.
Young, Arthur, & Co. .....71 Broadway
Arthur Young, C. P. A., Ill., Mem. A. I. A.
William Sutherland, C. P. A., Wis.
Alexander J. Baxter, F. C. A., C. P. A., Mem. A. I. A.
Luke J. Nolan, C. P. A., Conn., Mem. A. I. A.
Frederick C. Colley, C. P. A., Mem. A. I. A.
Charles Judson, C. A., Mem. A. I. A.
W. D. McGregor, C. A., Mem. A. I. A.
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Young, Eugene V., C. P. A., of Dennis & Young .....87 Nassau St.
Zabelle, Maxwell, C. P. A., of Zabelle & Golinko .....47 W. 34th St.
Zabelle & Golinko .....47 W. 34th St.
Maxwell Zabelle, C. P. A.; Jerome I. Golinko.
Zabronsky, Jacob O. .....320 Broadway
Zeiss, George J., of Carpenter Audit Co. .....489 Fifth Ave.
Zenker, Louis, C. P. A. .....225 Fifth Ave.
Zevie, Charles .....71 Fifth Ave.
Zicht, Robert .....320 Broadway
Zimmerman, Charles S. .....131 Spring St.
Zorn, Harry H., of Zorn & Wincig .....299 Broadway
Zorn & Wincig .....299 Broadway
Harry H. Zorn; Jacob J. Wincig.
Zuckerman, Benjamin .....141 Broadway
Zuckerman, Henry, C. P. A. .....87 Nassau St.

Brooklyn

Acer, P. F. .....16 Court St.
Aitkin, Henry, Jr., C. P. A., Mem. A. I. A. .....533 9th St.
Ashbaugh Corporation .....87 35th St.
Becker, Anthony .....367 Fulton St.
Benson, Philip A., C. P. A., Dime Savings Bank of Brooklyn, DeKalb Ave. & Fulton St.
Berkoff, Samuel L. .....518 Willoughby Ave.
Brown, M. H. .....690 Broadway
Bull, A. H. .....1224 83rd St.

Brooklyn—Continued

Butler & Derrig Co., The, Home Office, New Haven, Conn.
Golden City Park
Jack Rosenthal, Manager.

Byrnes & Baker, Home Office, New York .....36 Willoughby Ave.
Cooper, John E., C. P. A., Mem. A. I. A. .....290 Adelphi St.
Dawson, James H., C. P. A., Mem. A. I. A. .....189 Montague St.
Della Valle, Saverno .....508 Henry St.
Driscoll, James J., C. P. A. .....19 Sherman St.
Eisenhardt, William .....552 Carlton Ave.
Flower, Albert, Inc.....1223 Avenue "L"
Freedman, H. H. .....345 Flushing Ave.
Freedman, Max .....142 Keap St.
Friedmann, H. Benjamin .....1552 President St.
Gerwig, Harry K., C. P. A., Ill., Treasurer Austin Nichols & Co., Brooklyn
Golieb, Bernard L. .....32 Court St.
Grube, Harry A., C. P. A., Pa., Asso. A. I. A. .....50 Court St.
Harned, Franklin M., C. P. A., Mem. A. I. A. .....266 Lincoln Road
Hopkins, Robert C. .....5205 44th St.
Kaplowe & Kaplowe, Home Office, New York .....1250 Bedford Ave.
H. H. Kaplowe, Managing Partner.
Klein, Charles .....234 Dahill Road
Laskey & Tropp .....1402 Sterling Place
L. G. Tropp, Manager.
Manes, Alexander H., C. P. A., N. H. .....Eagle Bldg., 1022 Gates Ave.
Mattis, Rudolph, C. P. A., N. H. .....184 Weirfield St.
May, Robert W., C. P. A., Attorney .....44 Court St.
McAllister, Edward A., C. P. A., Mem. A. I. A. .....518 17th St.
McDonough, F. X. .....110 Halleck Ave.
Metropolis Audit Co. .....6001 20th Ave.
Meyer, H. W. .....552 Carlton Ave.
National Audit Co. .....44 Court St.
National Auditing & Accounting Co. .....35 Graham Ave.
Newberger, Samuel, & Co. .....44 Court St.
Samuel Newberger, C. P. A., N. H., Asso. A. I. A.
O'Sullivan Expert Audit Co. .....308 89th St.
Racker, T. Somers .....790 Manhattan St.
Ridout, George, C. P. A., Mem. A. I. A. .....629 E. 15th St.
Rosenberg, Louis M. .....135 Stockton St.
Rosenthal, Jack, Manager The Butler & Derrig Co. ....Golden City Park
Sachs, Daniel, C. P. A., Mem. A. I. A. .....502 Washington Ave.
Schweitzer, Samuel B., C. P. A. .....1672 Union St.
Taylor, Herbert D., C. P. A., Mem. A. I. A. .....1203 Dean St.

Brooklyn—Continued

Tropp, L. G., Manager Laskey & Tropp .....1402 Sterling Place
Watson, William A., C. P. A., Mem. A. I. A. .....9 Richards St.
Wilmott, Arthur, C. P. A., N. Y., Ohio, Mem. A. I. A. ...1138 E. 37th St.
Wishengrad, L. (See New York City) .....801 Flushing Ave.
Wolff, Arthur, & Co. .....415 E. 7th St.
Paul E. Loewenwarter, C. P. A., Mem. A. I. A. (See New York.)
Young, Daniel A., Asso. A. I. A. .....1078 Carroll St.
Zabronsky, S., & Sons .....4722 12th Ave.
S. Zabronsky; J. D. Zabronsky; M. H. Zabronsky.
Zinberg, George .....259 Keap St.

Niagara Falls.

Farmer, Noyes D., Auditor Carborundum Co. .....Niagara Falls
Little, William Paxton, C. P. A., Mem. A. I. A., Treasurer Niagara Falls Power Co., Niagara Falls
National Audit Co., Home Office, Buffalo .....Gluck Bldg.

North Tonawanda.

Brown, Samuel W., C. P. A., Pa., Pierce-Brown Inc., Main & Wheatfield Sts.

Pelham Manor.

Walker, A. P., C. P. A. .....Pelham Manor

Port Chester.

Dusenbury, Bradley A. .....Port Chester

Richmond Hill.

Schoenlank, Sidney C., C. P. A. .....1129 Lefferts Ave.

Rochester.

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Brown, H. H., Manager Sherman & Associates, Inc. ....Hotel Rochester
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Verne E. Johns, Manager.
Heye, K. Werner, of Wilson & Heye .....Chamber of Commerce Bldg.
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Johns, Verne E., Manager Certified Audit Co. of America, 31 Exchange St

Rochester—Continued

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Wilbert A. Naramore; Oscar L. Niles.
Niles, Oscar L., of Naramore & Niles .....84 Exchange St.
Rahtgen, G. L., Audit Co. .....64 Chandler St.
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Smith, Ralph W., C. P. A., Treasurer Rochester Certified Audit Corporation, E. & B. Bldg.
Sophie, A. H. .....Arlington Bldg.
Taylor, W. Salvin, & Co. .....Central Bldg.
W. Salvin Taylor.
Wilson, Louis W., of Wilson & Heye .....Chamber of Commerce Bldg.
Wilson & Heye .....Chamber of Commerce Bldg.
Louis W. Wilson; K. Werner Heye. Branch: Syracuse N. Y.
Zanenglein, Paul C., Secretary Rochester Certified Audit Corporation, E. & B. Bldg.

Syracuse.

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Balsley, Daniel Edwin .....433 S. Salina St.
Bennett, George E., C. P. A., Director Department of Accounting, Syracuse University
Beugger, Charles W., Manager Hurdman & Cranstoun First National Bank Bldg.
Davis, L. E. .....City Bank Bldg.
Farrell, James J., President Farrell, Sehl, Quintal Co., Inc. Onondaga County Savings Bank Bldg.
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Fyler, S. Howard .....2338 S. Salina St.
Guthmann, Harry G., Department of Accounting, School of Business Administration, Syracuse University
Hopstein, Albert F., President and Managing Partner New York, Hopstein, Olney & Co., Inc., Keith's Theatre Bldg.

Syracuse—Continued

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Le Clear, Walter M., C. P. A., Ill., Mem. A. I. A., Resident Partner Ernest Reckitt & Co., S. A. & K. Bldg.

Lefaivre, J. George, Manager Wilson & Heye .....Keith Bldg.

Olney, E. C., Treasurer Hopstein, Olney & Co., Inc., Managing Partner Rochester and Utica, N. Y., Keith's Theatre Bldg.

Phillipps, Henry G., C. P. A., Ill., Mem. A. I. A., Solvay Process Co., Syracuse

Quintal, Edward J., Vice-President Farrell, Sehl, Quintal Co., Inc., Onondaga County Savings Bank Bldg.

Ranney, Edna L. .....University Bldg.

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Shanahan, James P. .....University Bldg.

Stelle, L. R., C. P. A., (See New York and Scranton, Pa.) Onondaga County Savings Bank Bldg.

Wharton, J. Herman, Director School of Business Administration, Syracuse University

Wilson & Heye, Home Office, Rochester .....Keith Bldg.
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Troy.

Clark, Warren G. .....409 Fulton St.

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Ballard, George T., C. P. A. .....Kempf Bldg.

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Barrow, Wade, Guthrie & Co., Home Office, New York, Clarendon Bldg.
Harry Brick, Asso. A. I. A., Manager.

Bergerin, George P. .....406 Eagle St.

Brick, Harry, Asso. A. I. A., Manager Barrow, Wade, Guthrie & Co., Clarendon Bldg.

Central N. Y. Tax & Accounting Co. .....City National Bank Bldg.

Utica—Continued

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J. J. Fullem.

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City National Bank Bldg.

Harvey, Ella M. .....1203 Park Ave.

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E. C. Olney, Treasurer and Manager at Utica and Rochester.

Morgan, R. Harrison, Managing Partner Morgan & Morgan,
Utica City National Bank Bldg.

Morgan & Morgan, Home Office, Boston, Utica City National Bank Bldg.
R. Harrison Morgan, Managing Partner.

O'Reilley, Thomas F., Co. .....City National Bank Bldg.
Thomas F. O'Reilley; Charles M. Ganey.

Prescott, Charles H. .....1204 State St.

Wheeler, Francis O. .....Arcade Bldg.

Watertown.

Farrington, Howard F., Manager Haskins & Sells
Northern N. Y. Trust Co. Bldg.

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Peters, Ralph W., C. P. A., Mass., Haskins & Sells
Northern N. Y. Trust Co. Bldg.

Scoville, Clifford E., C. P. A., Mem. A. I. A., Resident Partner
Haskins & Sells, Northern N. Y. Trust Co. Bldg.

Thompson, William R., C. P. A., Wis., Haskins & Sells
Northern N. Y. Trust Co. Bldg.

Yonkers.

Tackman, Julius, C. P. A. .....25 Morsemere Ave.

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Charlotte.

Adams, George H., C. P. A., Scott, Charnley & Co.
American Trust Co. Bldg.

Charnley, Walter, C. P. A., of Scott, Charnley & Co.,
American Trust Co. Bldg.

Charlotte—Continued

Scott, Charnley & Co. .....American Trust Co. Bldg.
George G. Scott, C. P. A.; Walter Charnley, C. P. A.

Scott, George G., C. P. A., of Scott, Charnley & Co., American Trust Co. Bldg.

Wood, George E., C. P. A., Scott, Charnley & Co. American Trust Co. Bldg.

Concord.

Hendrix, Joe M. .....Concord

Davidson.

Jackson, Frank L., C. P. A. .....Davidson College

Greensboro.

Hightower, J. D., C. P. A., Mem. A. I. A. ....Southern Life & Trust Bldg.

Raleigh.

Bowen, Arthur F., C. P. A., Purchasing Agent North Carolina State College, Box 449

Gardner, Sherwood, C. P. A., Resident Manager, Pullen, Henderson, McKinney & Co., Citizens National Bank Bldg.

Goodno, Charles N., C. P. A. .....Raleigh

Gottheimer, Getz & Co., Home Office, New York .....Tucker Bldg.
Joseph Getz, C. P. A., N. Y., Managing Partner.

McKinney, B. A., C. P. A., Va., Mem. A. I. A., of Pullen, Henderson, McKinney & Co., Citizens National Bank Bldg.

Pullen, Henderson, McKinney & Co., Home Office, Richmond, Va., Citizens National Bank Bldg.
B. A. McKinney, C. P. A., Va., Mem. A. I. A., Managing Partner; Sherwood Gardner, C. P. A., Resident Manager.

Spartanburg.

Cecil, Levi M., C. P. A., S. C., President and Treasurer Spartan Bedding Co., Spartanburg

Wilmington.

Craft, Edward C., C. P. A. .....Box 522

McCabe, J. B., & Co. .....Murchison Bank Bldg.
John B. McCabe, C. P. A.

NORTH DAKOTA

Fargo.

Bishop, Brissman & Co., Home Office, St. Paul, Minn. Fargo National Bank Bldg.
J. A. Cull, C. P. A., Manager.

Fargo—Continued

Cull, John A., C. P. A., Manager Bishop, Brissman & Co. Fargo National Bank Bldg.
Thomson, Walter, C. P. A. .....1120 Third Ave., S.

Grand Forks.

Burchard, Floyd F., C. P. A. .....City Hall
Towne, Ezra T., Department of Economics .....University of N. D.

Jamestown.

Alm, Clarence J., C. P. A. .....Jamestown

Minot.

Luehe, Frederick E. E., C. P. A. .....600 Third St., S. E.

OHIO

Akron.

Baruch, Jacob S., President, The Financial Audit Co. of Ohio, Permanent Title Bldg.
Bloor, W. F., Economist, Goodyear Tire & Rubber Co. .....Akron
Financial Audit Co. of Ohio, The .....Permanent Title Bldg.
Jacob S. Baruch, President.
Harman, Frank S., C. P. A., Ohio, N. Y., Wellman, Seaver, Morgan Co., Akron
Olin, Charles R., Jr., C. P. A., of Olin & Smith .....Metropolitan Bldg.
Olin & Smith .....Metropolitan Bldg.
Charles R. Olin, Jr., C. P. A.; Joseph E. Smith.
Saunders, Marguerite I., & Ellen O., Home Office, Cleveland Medford Bldg.
Smith, Joseph E., of Olin & Smith .....Metropolitan Bldg.
Stanley, Charles R., Asso. A. I. A. .....Metropolitan Bldg.

Athens.

Fenzel, William H., Ohio University .....Athens

Canton.

Black, W. I. .....1654 Woodland Ave., N. W.
Feller, John E. O., C. P. A., Ohio, Ind., of Feller & Spilker, New Vicary Bldg.
Feller & Spilker .....New Vicary Bldg.
John E. O. Feller, C. P. A., Ohio, Ind; Simon A. Spilker. Branch: Cleveland.
Montgomery, J. M. .....104 Market Ave. S.
Spilker, Simon A., of Feller & Spilker .....New Vicary Bldg.
Tudor, G. L. .....517 Daily News Bldg.

Cincinnati.

American Audit Co. .....Union Central Bldg.
Walter G. Gustetter, Vice-President; A. J. Benz, Treasurer.

Babson Statistical Organization, Inc., Home Office, Wellesley Hills, Mass., Hippodrome Bldg.
R. M. Plympton, Manager.

Beaman, R. J., C. P. A., Mem. A. I. A. .....Union Central Bldg.
Branch: Indianapolis, Ind.

Benz, A. J., Treasurer The American Audit Co. .....Union Central Bldg.

Biggs, Edgar & Co. .....Palace Theatre Bldg.
Edgar Biggs, C. P. A., Ky.

Bowen, Charles R., Associate Manager Haskins & Sells, First National Bank Bldg.

Boyd, William D. S., Contract Manager J. W. R. Bradford & Co., Mercantile Library Bldg.

Bradford, J. W. R. & Co., ...Mercantile Library Bldg.
J. W. R. Bradford, Managing Partner, Chicago Office; William D. S. Boyd, Contract Manager.

Brandewie, L. H., Vice-President Goldman Audit Co. ....Johnson Bldg.

Brendel, Alfred H., C. P. A., Mem. A. I. A., J. D. Cloud & Co. Traction Bldg.

Buse, Herman J. .....First National Bank Bldg.

Capelle, Albert .....Traction Bldg.

Cherrington, John D., C. P. A., Mem. A. I. A., of Gano & Cherrington, Mercantile Library Bldg.

Cincinnati Audit Co. .....Johnson Bldg.
R. H. Goldman, Manager.

Cloud, J. D., & Co. .....Traction Bldg.
J. D. Cloud, C. P. A., Mem. A. I. A.; A. H. Brendel, C. P. A., Mem. A. I. A.

Coyle, L. W., Manager Ernst & Ernst .....Union Trust Bldg.

Crane, Frank J., C. P. A. .....First National Bank Bldg.

Crawford, E. L., Manager R. G. B. F. Co. .....Union Trust Bldg.

Deckebach, Frank C., C. P. A., Ky. .....Traction Bldg.

Duncan, John C., W. E. Hutton & Co. .....First National Bank Bldg.

Ernst & Ernst, Home Office, Cleveland .....Union Trust Bldg.
L. W. Coyle, Manager.

Gano, C. A., C. P. A., Mem. A. I. A., of Gano & Cherrington Mercantile Library Bldg.

Gano & Cherrington .....Mercantile Library Bldg.
C. A. Gano, C. P. A., Mem. A. I. A.; John D. Cherrington, C. P. A., Mem. A. I. A.

Cincinnati—Continued

Goldman Audit Co., Inc., The .....Johnson Bldg.
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Branches: Columbus, Ohio; Burlington, Vt.

Goldman, B. R., Secretary Goldman Audit Co. .....Johnson Bldg.

Goldman, R. H., President and Treasurer Goldman Audit Co., Manager Cincinnati Audit Co., Johnson Bldg.

Gustetter, Walter G., Vice-President The American Audit Co., Union Central Bldg.

Hall, Cecil L. .....Provident Bank Bldg.

Hamilton, F. A., C. P. A., Asso. A. I. A. .....Union Central Bldg.

Hart, Fred W., C. P. A., Mem. A. I. A., of Roden & Hart *Mercantile Library* Bldg.

Haskins & Sells, Home Office, New York ....First National Bank Bldg.
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Hidden, Harry S., Vice-President Western Appraisal Co. Atlas Bank Bldg.

Hoffner, C. D., of Reichardt-Hoffner Audit Co., Mercantile Library Bldg.

Kahler, J. W. .....123 E. Third St.

Kennedy, Guy H., C. P. A. .....Traction Bldg.

Kinderman, F. M., Associated with L. G. Rice ....Union Central Bldg.

King, Edward C. .....Provident Bank Bldg.

Krekeler, Joseph W. .....528 Walnut St.

Lamb, George R., C. P. A., Manager Haskins & Sells First National Bank Bldg.

Lanier, Ike, Resident Partner Lewis, Murphy & Co. ....Traction Bldg.

Lewis, Murphy & Co., Home Office, Boston .....Traction Bldg.
Ike Lanier, Resident Partner.

Mansell, G. F., & Co. .....First National Bank Bldg.
George F. Mansell, C. P. A.

Miller, James Albert, & Co. .....Union Central Bldg.
Harry M. Moore; James Albert Miller, C. P. A., Mem. A. I. A. Branch: Dayton, O.

Moore, Harry M., James Albert Miller & Co. .....Union Central Bldg.

O'Connor, John J., Secretary The Shott Manufacturing Co. 314 W. Pearl St.

O'Keefe, Arthur J. .....3472 Whitefield Ave.

Pettis, N. F. .....First National Bank Bldg.

Plympton, R. M., Manager Babson Statistical *Organization*, Inc., Hippodrome Bldg.

Reichardt-Hoffner Audit Co. .....Mercantile Library Bldg.
C. D. Hoffner.

Cincinnati—Continued

R. G. B. F. Co., Home Office, Cleveland .....Union Trust Bldg.
E. L. Crawford, Manager.
Rice, L. G., C. P. A. (See F. M. Kinderman) .....Union Central Bldg.
Roden, Ernest A., C. P. A., Mem. A. I. A., Roden & Hart
Mercantile Library Bldg.
Roden & Hart .....Mercantile Library Bldg.
Fred W. Hart, C. P. A., Mem. A. I. A.; Ernest A. Roden, C. P. A., Mem. A. I. A.
Smethurst, Richard .....Atlas Bank Bldg.
Branches: New York, Pittsburgh.
Smith, Homer Clay .....Mercantile Library Bldg.
Stevenson, Russell A. .....University of Cincinnati
Watson, Fred .....Union Trust Bldg.
Weiss, H. W., C. P. A., Mem. A. I. A. .....414 Walnut St.
Wright, John E., C. P. A. .....Union Central Bldg.

Cleveland.

Alten & Newton .....10524 Wilbur Ave.
Audit Service Co., The .....The Arcade
Bates, Elijah, Manager Haskins & Sells .....Williamson Bldg.
Baughman, Willard E., of Kath & Baughman .....Schofield Bldg.
Belt, Robert E., C. P. A. .....Euclid Bldg.
Black, F. L., Manager Sherman & Associates, Inc.....Hotel Cleveland
Blyth, Lester Wilbert, C. P. A., Ohio, Mo., Ia., Ark., Ind., Asso. A. I. A., Resident Partner Ernst & Ernst....Schofield Bldg.
Boehm & Boehm .....Society for Savings Bldg.
Breyer Edwin W., C. P. A., Ohio, N. Y., Mem. A. I. A., Secretary The R. G. B. F. Co., Leader News Bldg.
Brubaker, Frank C., C. P. A., Mem. A. I. A., of Kohr, Brubaker & Fisher, Marshall Bldg.
Bunning, R. H., Mem. A. I. A., of Nau, Rusk & Swearingen
American Trust Bldg.
Cleland, Paul .....Guardian Bldg.
Cleveland Audit Co. .....Citizens Bldg.
Cochran, Fisher & Co. .....Engineers Bldg.
Costley, Ervin E., of Costley-Evans Co. .....Society for Savings Bldg.
Costley-Evans Co. .....Society for Savings Bldg.
Ervin E. Costley.
Cotter, Tankard & Co. .....American Trust Bldg.
Coy, Walter A., C. P. A., Mem. A. I. A. .....Electric Bldg.
Crawford Audit Co., The .....Hippodrome Bldg.
Denham Costfinding Co., The .....Sloane Bldg.
Robert S. Denham. Branch: Chicago.

Cleveland—Continued

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Ernst, Alwin C., C. P. A., Ohio, Pa., Mo., Me., Ark., Mem. A. I. A., Managing Partner Ernst & Ernst, Schofield Bldg.

Ernst & Ernst .....Schofield Bldg.
Alwin C. Ernst, C. P. A., Ohio, Pa., Mo., Me., Ark., Mem. A. I. A., Managing Partner.
Lester Wilbert Blyth, C. P. A., Ohio, Mo., Ia., Ark., Ind., Asso. A. I. A., Resident Partner.
H. C. Royal, C. P. A., Manager.
Fred A. Linden, Jr., Assistant Manager.
Offices: New York, Philadelphia, Boston, Providence, R. I.; Washington, D. C.; Richmond, Va.; Buffalo, N. Y.; Pittsburgh; Cincinnati, Toledo, Ohio; Detroit, Mich.; Chicago; Minneapolis, St. Paul, Minn.; Indianapolis, Denver, St. Louis, Kansas City, Mo.; New Orleans, La.; Atlanta, Ga.; Dallas, Fort Worth, and Houston, Tex.

Feller & Spilker, Home Office, Canton, Ohio .....Park Bldg.
John P. Kuhn, Manager.

Fisher, Raye Maynard, C. P. A., of Kohr, Brubaker & Fisher Marshall Bldg.

Fowler, R. E., Vice-President R. G. B. F. Co. Leader News Bldg.

Gobel, Raymond W., C. P. A., Nau, Rusk & Swearingen ....Ulmer Bldg.

Gunther, Samuel L., Treasurer and Manager at Chicago, R. G. B. F. Co., Leader News Bldg.

Haskins & Sells, Home Office, New York .....Williamson Bldg.
John N. Patton, C. P. A., Mem. A. I. A., Resident Partner; Elijah Bates, Manager.

Hommel, F. S. .....Citizens Bldg.

Hubbell, Charles H., C. P. A., Ind., Ill., Me., Wis., Okla., Tex., Mo., Asso. A. I. A., of Hubbell & Meaden, Hickox Bldg.

Hubbell & Meaden .....Hickox Bldg.
Charles H. Hubbell, C. P. A., Ill., Ind., Mo., Wis., Okla., Tex., Me., Asso. A. I. A.; Douglas S. Meaden, C. P. A., Ohio, Ill. Branch: Chicago.

Kath & Baughman .....Schofield Bldg.
Erich W. Kath, Managing Partner New York; Willard E. Baughman.

Keystone Merchant Service Co., The .....Guardian Bldg.

Kirrkamm, G. E., & Co. .....Rockefeller Bldg.
G. E. Kirrkamm.

Klaus, Bernard, of The Service Bureau .....Bangor Bldg.

Cleveland—Continued

Kohr, Brubaker & Fisher .....Marshall Bldg.
Walter P. Kohr, C. P. A., W. Va., Mem. A. I. A.;
Frank C. Brubaker, C. P. A., Mem. A. I. A.;
Raye Maynard Fisher, C. P. A.

Kohr, Walter P., C. P. A., W. Va., Mem. A. I. A., of Kohr, Brubaker & Fisher, Marshall Bldg.

Kuhn, John P., Manager Feller & Spilker .....Park Bldg.

Lamberson, R. V., & Co. Branch: Buffalo, N. Y. .....Schofield Bldg.

Leet, Leslie Norman, Cost Accountant and Production Manager Bailey Meter Co., 2015 E. 46th St.

Leibold, G. Charles, of Wright, Leibold & Co. .....Leader News Bldg.

Linden, Fred A., Jr., Assistant Manager Ernst & Ernst, Schofield Bldg.

Longtin, Ignatius, Jr. .....12509 Detroit Ave.

Lothman, F. W. .....Garfield Bldg.

Loventhal, V. S., of The Service Bureau .....Bangor Bldg.

Marble, Horace C., C. P. A., Mem. A. I. A., Comptroller Standard Welding Plant of The Standard Parts Co., 1270 W. 73d St.

Meaden, Douglas S., C. P. A., Ohio, Ill., of Hubbell & Meaden, Hickox Bldg.

Meil, G. M. .....Illuminating Bldg.

Mendes, Henry E., C. P. A., Ohio, Mo., N. Y., Mem. A. I. A., Resident Partner Touche, Niven & Co., Society for Savings Bldg.

Meredith, Ernest K., Auditor Wellman, Seaver, Morgan Co., Cleveland

Miller, John J., C. P. A., Assistant Manager Ernst & Ernst, Schofield Bldg.

Moonan, William J. P., C. P. A., Asso. A. I. A., Resident Manager Scovell, Wellington & Co., Illuminating Bldg.

Nau, Carl H., C. P. A., Mem. A. I. A., of Nau, Rusk & Swearingen, American Trust Bldg.

Nau, Rusk & Swearingen .....American Trust Bldg.
Carl H. Nau, C. P. A., Mem. A. I. A.; Stephen G. Rusk, C. P. A., Mem. A. I. A.; Charles L. Swearingen, C. P. A.; Mem. A. I. A.; Charles B. Williams, C. P. A., Mem. A. I. A.; William J. Taylor, C. P. A., Mem. A. I. A.; R. H. Bunning, Mem. A. I. A. Branch: New York—Stephen G. Rusk.

Patton, John N., C. P. A., Mem. A. I. A., Resident Partner Haskins & Sells, Williamson Bldg.

Potter, Arthur G., C. P. A., N. Y., Mem. A. I. A., American Shipbuilding Co., West 54th St., N. W.

Price, Waterhouse & Co., Home Office, London .....Williamson Bldg.

Rahn, Charles F. .....Engineers Bldg.

Cleveland—Continued

R. G. B. F. Co., The .....Leader News Bldg.
A. M. Rosenberry, President; R. E. Fowler, Vice-President; S. L. Gunther, Treasurer; Edwin W. Breyer, C. P. A., Ohio, N. Y., Mem. A. I. A., Secretary.
Branches: Cincinnati, Chicago—S. L. Gunther.

Roberts, Charles Cullen, Mem. A. I. A., Price, Waterhouse & Co., Williamson Bldg.

Ronk, Henry K., & Co. .....Swetland Bldg.

Rosenberry, A. M., President, R. G. B. F. Co. .....Leader News Bldg.

Royal, H. C., C. P. A., Manager Ernst & Ernst .....Schofield Bldg.

Saunders, Ellen O., of M. I. & E. O. Saunders .....Guardian Bldg.

Saunders, M. I., & E. O. .....Guardian Bldg.
Marguerite I. Saunders; Ellen O. Saunders. Branch: Akron, Ohio.

Scovell Wellington & Co. .....Illuminating Bldg.
Reginald P. Dryer, W. J. P. Moonan, C. P. A., Asso. A. I. A., Resident Managers. Other Offices: Boston, New York, Chicago, Springfield, Mass.

Service Bureau, The .....Bangor Bldg.
V. S. Loventhal; Bernard Klaus.

Sherman & Associates, Inc., Home Office, New York, Hotel Cleveland
F. L. Black, Manager.

Sibbison, James H. .....Guardian Bldg.

Standart, Henry N., & Co. .....Society for Savings Bldg.

Swearingen, Charles L., C. P. A., Mem. A. I. A., of Nau, Rusk & Swearingen, American Trust Bldg.

Swearingen, Howard A., C. P. A., Mem. A. I. A., Nau, Rusk & Swearingen, American Trust Bldg.

Sweeney, Joseph T., & Co. .....Citizens Bldg.

Taylor, H. E. .....Schofield Bldg.

Taylor, William J., C. P. A., Mem. A. I. A., of Nau, Rusk & Swearingen, American Trust Bldg.

Tewkesbury, Carl L., C. P. A. Ohio, Asso. A. I. A., Auditing Department, Citizens Savings & Trust Co.

Throssell, Frederick W., C. P. A., Mem. A. I. A., Treasurer Cleveland Steel Co., Citizens Bldg.

Touche, Niven & Co., Home Office, New York ..Society for Savings Bldg.
Henry E. Mendes, C. P. A., N. Y., Mo., Ohio, Mem. A. I. A., Resident Partner.

Vieh, Walter F., C. P. A., Mo., Ark., Touche, Niven & Co., Society for Savings Bldg.

Von Rosen, Urban F., C. P. A., Scovell, Wellington & Co., Illuminating Bldg.

Cleveland—Continued

Watson, Sylvan Orlando, C. P. A., Mem. A. I. A., Nau, Rusk & Swearingen, American Trust Bldg.
Williams, Charles Byron, C. P. A., Mem. A. I. A., of Nau, Rusk & Swearingen, American Trust Bldg.
Wintermute, Lewis H., C. P. A., Asso. A. I. A. .....Guardian Bldg.
Wright, Leibold & Co. .....Leader News Bldg.
Walter C. Wright; G. Charles Leibold.
Wright, Walter C., of Wright, Leibold & Co. .....Leader News Bldg.

Columbus.

Bowman, John A., Mem. A. I. A., John W. Brown Manufacturing Co., Columbus
Covert, Charles A., C. P. A., Mem. A. I. A. .....Hayden Bldg.
Deaver, William, C. P. A., Ark., Mem. A. I. A. .....27 N. Monroe Ave.
Eckelberry, George W., Assistant Professor College of Commerce, Page Hall, Ohio State University
Fuller, J. T. .....Columbus Savings & Trust Bldg.
Goldman Audit Co., The, Home Office, Cinicinnati .....Dashler Hotel
Huntington, Charles C., College of Commerce & Journalism, Ohio State University
Kauffman, J. H., C. P. A., Mem. A. I. A. .....Capitol Bldg.
Keller, H. A., C. P. A., Mem. A. I. A. .....Hayden Bldg.
Langdon, W. E., C. P. A., Mem. A. I. A. .....Huntington Bank Bldg.
Leahy, T. R. .....Chamber of Commerce Bldg.
McKnight, J. J., C. P. A., Mem. A. I. A. .....Hartman Bldg.
Osborn, Frank A. .....New First National Bank Bldg.
Peters, A. L., C. P. A., Mem. A. I. A. .....135 E. Gay St.
Shaffer, Frank J., C. P. A., Mem. A. I. A., Secretary-Treasurer Hocking Valley Products Co., 175 S. High St.
Thomas, Beman, & Co. .....193 E. Broad St.
Beman Thomas.
Wall, Walter D., C. P. A. .....44 W. Gay St.

Dayton.

Battelle, Louis G., C. P. A., Mem. A. I. A. .....Dayton
Dessoir, Julius, Manager James A. Miller & Co. .....Lindsey Bldg.
Hardman, Charles L., of Wall, Hardman & Lane .....Riebold Bldg.
Lane, H. Sherman, of Wall, Hardman & Lane .....Riebold Bldg.
Miller, James Albert, & Co., Home Office, Cincinnati .....Lindsey Bldg.
Julius Dessoir, Manager.
Tanner, Gilman & Ellis, Home Office, Chicago, Dayton Savings & Trust Co. Bldg.
Ullrich, William A. .....Mutual Home Bldg.

Dayton—Continued

Wall, Hardman & Lane .....Riebold Bldg.
Wall, Hugh E., of Wall, Hardman & Lane .....Riebold Bldg.
Hugh E. Wall; H. Sherman Lane; Charles L. Hardman.

Hudson.

Hough, Harry, C. P. A., Mem. A. I. A. .....P. O. Box 9

Lakewood.

Austin, Joseph S., C. P. A., Asso. A. I. A. .....14621 Detroit Ave.
O'Bryan, William I., Asso. A. I. A. .....1416 Ridgewood Ave.

Massillon.

Leister, Benjamin P., C. P. A., Mem. A. I. A., Secretary-Treasurer American Stamping & Enameling Co., Box 571

Middletown.

MacNeille, Walter C., C. P. A., Mem. A. I. A. .....Middletown

New Lexington.

Johnston, Clarence W., Auditor and Secretary Murray Pump & Valve Mfg. Co., New Lexington

Oxford.

Roudebush, Wallace P., Secretary to President Miami University, Oxford

Springfield.

Grim, W. G. .....Fairbanks Bldg.

Toledo.

Baker & Schuttler .....Spitzer Bldg.
Carl H. Schuttler.
Beach, Hiram G. .....Ohio Bldg.
Bowers, Henry T. .....315 Superior St.
Clarke, William A. .....National Bank of Commerce Bldg.
Dalton, H. Leo, C. P. A., Indiana, of Konapak, Hurst & Dalton, Second National Bank Bldg.
Davies, S. G., & Co. .....Spitzer Bldg.
S. G. Davies.
Dittenhaver, W. E. .....Nicholas Bldg.
Ernst & Ernst, Home Office, Cleveland .....Second National Bank Bldg.
Clarence J. Mason, Manager.
Frantz, E. E. .....Nicholas Bldg.
Hardman, James E., C. P. A., Mich., Manager Schuller Ice & Coal Co., 712 Superior St.
Hurst, Robert A., C. P. A., Ind., of Konapak, Hurst & Dalton, Second National Bank Bldg.

Toledo—Continued

Konapak, Hurst & Dalton .....Second National Bank Bldg.
Konapak, Lothar T., C. P. A., Ind., of Konapak, Hurst & Dalton, Second National Bank Bldg.
Lothar T. Konapak, C. P. A., Indiana; Robert A. Hurst, C. P. A., Indiana; H. Leo Dalton, C. P. A., Indiana.
Lynch, David A. .....Spitzer Bldg.
Mason, Clarence J., Manager Ernst & Ernst, Second National Bank Bldg.
McIntosh, R. J., C. P. A., Mem. A. I. A. .....410 Victoria Place
Nichols, W. G., Auditing Co. .....Nicholas Bldg.
W. G. Nichols.
Stewart, Frank H., & Co. .....Second National Bank Bldg.
Frank H. Stewart.
Tannenbaum, Adolph .....Spitzer Bldg.
Thompson, Latimer .....Bank of Commerce Bldg.

Youngstown.

Ainge, W. Ely, Accounting Co. .....Stambaugh Bldg.
(See Jamestown, N. Y.)
Durivage, Arthur A., of Lawson & Durivage .....Hippodrome Arcade
Jones, Arthur L., C. P. A., Ill., of Simonton, Jones & Co., Dollar Bank Bldg.
Kryzan, Joseph M., & Co. .....Home Savings & Loan Bldg.
Joseph M. Kryzan.
Lawson, Alexander E., of Lawson & Durivage .....Hippodrome Arcade
Lawson & Durivage .....Hippodrome Arcade
Alexander E. Lawson; Arthur A. Durivage.
Rogers, S. C., & Co. .....Dollar Bank Bldg.
Simonton, Jones & Co. .....Dollar Bank Bldg.
Samuel C. Simonton; Arthur L. Jones.
Simonton, Samuel C., of Simonton, Jones & Co. .....Dollar Bank Bldg.
Weinberger, Henry .....708 Wick Ave.

OKLAHOMA

McAlester.

Struble, Howard G., C. P. A. .....519 E. Adams Ave.

Muskogee.

Downie, Fay J., C. P. A., District Manager Wolf & Company, Surety Bldg.
Hunt, Glen W. .....Barnes Bldg.
Wolf & Company, Home Office, Chicago .....Surety Bldg.
F. J. Downie, District Manager.

Oklahoma City.

Balfour, George P., C. P. A., Deputy State Examiner .....State Capitol.
Benedict, Quilty & Van Meter .....Insurance Bldg.
Robert B. Benedict, C. P. A.; J. W. Quilty; E. W. Van Meter, C. P. A.
Benedict, Robert B., C. P. A., of Benedict, Quilty & Van Meter, Insurance Bldg.
Cornell, H. Nelson, C. P. A. .....110 E. 13th St.
Garnett, Robert E., C. P. A., Managing Partner Zumwalt, Willson & Garnett, Patterson Bldg.
Hammonds, H. C., C. P. A., of Hammonds, Nash & Parkinson, Herskowitz Bldg.
Hammonds, Nash & Parkinson .....Herskowitz Bldg.
H. C. Hammonds, C. P. A.; Evans A. Nash, C. P. A.; Fred Parkinson, C. P. A. Branch: Tulsa, Okla.
Hill, Perry D., C. P. A. .....Grain Exchange Bldg.
Hinman, Lawrence D., C. P. A. .....American National Bank Bldg.
Jones, Arthur, C. P. A. .....State Capitol
Kehoe, Joseph F., C. P. A. .....American National Bank Bldg.
Miller, Charles F., C. P. A. .....American National Bank Bldg.
Nash, Evans A., C. P. A., of Hammonds, Nash & Parkinson, Herskowitz Bldg.
Parkinson, Fred, C. P. A., of Hammonds, Nash & Parkinson, Herskowitz Bldg.
Also State Examiner and Inspector, State Capitol
Patterson, D. C. Audit Co. .....Grain Exchange Bldg.
Quilty, J. W., of Benedict, Quilty & Van Meter .....Insurance Bldg.
Stewart, Mack E., C. P. A., Southwestern Manager Wolf & Co., American National Bank Bldg.
Stewart, Montgomery B., C. P. A., District Manager Wolf & Co., American National Bank Bldg.
Van Meter, E. W., C. P. A., of Benedict, Quilty & Van Meter, Insurance Bldg.
Weale, Kilboy & Co., Home Office, New Haven, Conn., Terminal Bldg.
Wolf & Company, Home Office, Chicago...American National Bank Bldg.
Montgomery B. Stewart, C. P. A., District Manager; Mack E. Stewart, C. P. A., Mem. A. I. A., Southwestern Manager.
Zumwalt, Willson & Garnett, Home Office, Tulsa, Okla, Patterson Bldg.
Robert E. Garnett, C. P. A., Managing Partner.

Orlando.

Mulherr, Herman, C. P. A. .....Orlando

Ponca City.

Norton, Charles E., C. P. A. .....500 E. Grand St.
Prentice, Thomas W., C. P. A. .....Ponca City

Tulsa.

Boydston, Tom D., C. P. A., Gilliland Oil Co. .....Tulsa
Cahill, Larry E., C. P. A., of W. O. Ligon Co. .....Kennedy Bldg.
Callahan, Frank Chester, C. P. A. .....Kennedy Bldg.
Castenholz, William, & Co., Home Office, Chicago .....Tulsa
S. J. Hunt, Manager.
Cottrell, William K., C. P. A., Iron Mountain Oil Co. .....Box 811
Crockett, Couchman & Crawford, Home Office, Kansas City, Mo., Daniels Bldg.
George F. Winters, C. P. A., Manager.
Davis, William Henson, C. P. A. .....532 North Main St.
Haitch, W. G., Manager Marwick, Mitchell & Co. .....Kennedy Bldg.
Hammonds, Nash & Parkinson, Home Office, Oklahoma City .....Tulsa
Haskins & Sells .....Atco Bldg.
J. A. Padon, Manager.
Hunt, S. J., Manager William Castenholz & Co. .....Tulsa
Kepple, Francis E., C. P. A., Secretary-Treasurer Graham Oil & Gas Co., Exchange National Bank Bldg.
Ligon, W. O., Co. .....Kennedy Bldg.
William O. Ligon, Jr., C. P. A.; Larry E. Cahill, C. P. A. Branch: Ft. Worth, Texas.
Mainwearing, W. H., & Co. .....Pan American Bldg.
W. H. Mainwearing.
Marwick, Mitchell & Co., Home Office, New York .....Kennedy Bldg.
W. G. Haitch, Manager.
Mattison & Dowling .....Tulsa
M. W. Mattison, C. P. A., Texas (see New York).
McCarty, Marvin, C. P. A. .....Kennedy Bldg.
Padon, J. A., Manager Haskins & Sells .....Atco Bldg.
Peck, W. Hamilton, Treasurer Field Stationery Co..... 508 S. Main St.
Raffels, James, Manager Richards Audit Co. .....Bliss Bldg.
Rice, Carl L., C. P. A. .....Kennedy Bldg.
Richards Audit Co., Home Office, Detroit .....Bliss Bldg.
J. Raffels, Manager.
Rogers, Chilton L., C. P. A. .....Tulsa
Rush, Hugh M., C. P. A. .....Kennedy Bldg.
Smith, Brodie & Lunsford, Home Office, Kansas City, Mo., Mayo Bldg.
Frederick L. Thornton, C. P. A., Manager.
Smith, John W., C. P. A. .....Iowa Bldg.
Thornton, Frederick L., C. P. A., Manager Smith, Brodie & Lunsford, Mayo Bldg.

Tulsa—Continued

Willson, Earl R., C. P. A., of Zumwalt, Willson & Garnett, Kennedy Bldg.
Winters, George F., C. P. A., Manager Crockett, Couchman & Crawford, Daniels Bldg.
Witchell, Barton E., C. P. A., W. O. Ligon Co. .....Kennedy Bldg.
Wolf & Company, Home Office, Chicago .....Tulsa
Wright, Charles Albert, C. P. A. .....Kennedy Bldg.
Zumwalt, Edward F., C. P. A., of Zumwalt, Willson & Garnett, Kennedy Bldg.
Zumwalt, Willson & Garnett .....Kennedy Bldg.
Edward F. Zumwalt, C. P. A.; Earl R. Willson, C. P. A.; Robert E. Garnett, C. P. A. Branches: Oklahoma City, Okla.—Robert F. Garnett; Wichita Falls, Texas.

Weatherford.

Schaub, Paul E., C. P. A. .....Weatherford

OREGON

Baker.

Miles, Roland G., C. P. A. .....Baker Loan & Trust Bldg.
Nelson, D. W. C., & Co. .....Citizens Bank Bldg.
De Witte C. Nelson.
Soule, J. L. .....Baker

Burns.

Stirling, William, C. P. A., Mem. A. I. A. .....Burns

North Portland—(see Portland)

Portland.

Akin, W. F., Treasurer Beaver Motor Products Co., 254 Hawthorne Ave.
Andrus, A. Lester, C. P. A., Mem. A. I. A., Manager Marwick, Mitchell & Co., Northwestern Bank Bldg.
Barker, Sidney S., C. P. A., Mem. A. I. A. .....Pittock Block
Berridge, Arthur, & Co. .....Worcester Bldg.
Arthur Berridge, C. P. A., Attorney.
Black, George, C. P. A., Mem. A. I. A. .....Worcester Bldg.
Black, Julius R. .....Pittock Block
Carrington, H. V. .....Corbett Bldg.
Clark, George P., C. P. A., Mem. A. I. A. .....Wilcox Bldg.
Collis, Edwin H., C. P. A., Mem. A. I. A., Auditor Pacific Marine Iron Works, E. Water & Main Sts.
Conner, G. E., of Robertson & Conner .....Northwestern Bank Bldg.

Portland—Continued

Crandall, Max, C. P. A., Mem. A. I. A., of Crandall & Roberts, Northwestern Bank Bldg.

Crandall & Roberts .....Northwestern Bank Bldg.
Max Crandall, C. P. A., Mem. A. I. A., Seth L. Roberts, C. P. A., Mem. A. I. A.

Crawford, John, C. P. A., *Mem.* A. I. A. .....Box 746

Douglas, A. W., President-Manager North Portland Audit Co., N. Portland

Duthie-Strachan & Co., Inc. (see Boston.) .....Journal Bldg.
S. G. Myrin, Manager.

Faulkner, Alfred .....Railway Exchange Bldg.

Ferguson, J. W., C. P. A., Mem. A. I. A. .....Stevens Bldg.

Fleming, S. P., C. P. A., Wash. .....Northwestern Bank Bldg.

Fulton, R. E. .....Concord Bldg.

Gemmell, William .....Chamber of Commerce Bldg.

Gillespie, W. H., Metropolitan Audit Co. .....Platt Bldg.

Gillingham, Joseph G., C. P. A., Mem. A. I. A. .....Lewis Bldg.

Hoff, Edwin N., C. P. A., Asso. A. I. A., Internal Revenue Agent, Custom House Bldg.

Keith, David .....Panama Bldg.

Kemp, Flora M. .....Chamber of Commerce

Income Tax Advisory Corporation .....Corbett Bldg.
Alex C. Rae, C. P. A., Mem. A. I. A., President; Arthur F. Jones, C. P. A., Minn., Wis., A. C. A., Eng., Mem. A. I. A., Secretary-Treasurer.

Jones, Arthur F., C. P. A., Minn., Wis., A. C. A., Eng., Mem. A. I. A., of Alex C. Rae & Co., Secretary-Treasurer Income Tax Advisory Corporation, Corbett Bldg.

Koon, Lemuel M., C. P. A., of Rutherford & Koon, Railway Exchange Bldg.

Mackenzie, Charles A., C. P. A., Ore., N. Y., Mem. A. I. A., of W. R. Mackenzie & Son, Wilcox Bldg.
(Also American Foreign Banking Corporation, N. Y.)

Mackenzie, W. R., & Son .....Wilcox Bldg.
William R. Mackenzie, C. P. A., Ore., Ohio, Mem. A. I. A.
Charles A. Mackenzie, C. P. A., Ore., N. Y., Mem. A. I. A.

Marwick, Mitchell & Co., Home Office, New York, Northwestern Bank Bldg.
A. Lester Andrus, C. P. A., Mem. A. I. A., Manager; Robert E. Riseling, C. P. A., Manager.

Metropolitan Audit Co. .....Platt Bldg.
R. J. Steinhaus; W. H. Gillespie.

Miall, C. M. .....Lewis Bldg.

Portland—Continued

Miller, Olivia .....Yeon Bldg.
Moser, H. A., C. P. A., Mem. A. I. A. .....Wilcox Bldg.
Myrin, S. G., Manager Duthie-Strachan & Co., Inc. .....Journal Bldg.
North Portland Audit Co. .....North Portland
A. W. Douglas, President and Manager; G. B. Vandewater, Vice-President; F. G. White, Secretary; C. C. Clarkson, Treasurer.
Pacific Commercial & Industrial Engineering Corporation .....Yeon Bldg.
Phillips, Wilford .....Gerlinger Bldg.
Piepenbrink, William J., C. P. A., Wis., of Whitfield, Whitcomb & Co., Oregon Bldg.
Rae, Alex C., C. P. A., Mem. A. I. A., of Alex C. Rae & Co., President Income Tax Advisory Corporation, Corbett Bldg.
Richardson, John Y., & Co. .....Concord Bldg.
John Y. Richardson, C. P. A., Mem. A. I. A.
Riseling, Robert F., C. P. A., Manager Marwick, Mitchell & Co., Northwestern Bank Bldg.
Roberts, Seth L., C. P. A., Mem. A. I. A., of Crandall & Roberts, Northwestern Bank Bldg.
Robertson, Kenneth, C. P. A., Mem. A. I. A., of Robertson & Connor, Northwestern Bank Bldg.
Robertson & Conner .....Northwestern Bank Bldg.
Kenneth Robertson, C. P. A., Mem. A. I. A.; G. E. Conner.
Rutherford, Thomas A., C. P. A., of Rutherford & Koon, Railway Exchange Bldg.
Rutherford & Koon .....Railway Exchange Bldg.
T. A. Rutherford, C. P. A.; L. M. Koon, C. P. A.
Steinhaus, R. J., Metropolitan Audit Co. .....Platt Bldg.
Strahl, Esa C. .....Pittock Block
Thompson, Lester E., C. P. A., Mem. A. I. A. .....Worcester Bldg.
Tourtellotte, A. J., C. P. A. .....Title & Trust Bldg.
Tromley, S. E. .....Chamber of Commerce
Whitcomb, Walter D., C. P. A., Mem. A. I. A., of Whitfield, Whitcomb & Co., Oregon Bldg.
Whitfield, Whitcomb & Co. .....Oregon Bldg.
William Whitfield, C. P. A., C. A. Eng., Mem. A. I. A.; Walter D. Whitcomb, C. P. A., Mem. A. I. A.; William J. Piepenbrink, C. P. A., Wis.
Branch: Seattle, Wash. Agents: San Francisco, Los Angeles.
Whitfield, William, C. P. A., C. A., Eng., of Whitfield, Whitcomb & Co., Oregon Bldg.

Portland—Continued

Young, Alexander, & Co. .....Henry Bldg.
Alexander Young, C. P. A.

Salem.

Ross, G. Ed. (See Yakima, Wash.) .....1453 Court St.

PENNSYLVANIA

Allentown.

Baker, George B., Laufer Automobile Co. .....12th & Hamilton Sts.
Buchiet, William F. .....24 N. West St.
Dorney, Oliver C., C. P. A., President American Commercial School, Inc., Y. M. C. A. Bldg.
Gordin, George, & Co. .....832 Hamilton St.
George Gordin; Leon Gordin.
Gordin, Leon, of George Gordin & Co. .....832 Hamilton St.
McKeever, Kern Co. .....Commonwealth Bldg.
Moyer, Herbert I. .....231 N. 14th St.
Turner, Johnson & Crook, Home Office, Philadelphia, Hunsicker Bldg.
C. L. Turner, C. P. A., Managing Partner.

Altoona.

Hunter, Thomas, Manager Main & Co. .....Central Trust Bldg.
Main & Co., Home Office, Pittsburgh .....Central Trust Bldg.
Thomas Hunter, Manager.

Ardmore.

Schuit, Henry P., Asso. A. I. A., Comptroller The Auto Car Co., Ardmore

Erie.

Brown, J. J., Audit Co. .....Commerce Bldg.
Cameron, John S., of Moffatt & Cameron .....Commerce Bldg.
Erie Audit Co. .....Marine Bank Bldg.
Hickey & Knobloch .....Marine Bank Bldg.
Johnson, Raymond A., McCoy, Johnson & Smith, Marine Bank Bldg.
McCoy, Johnson & Smith .....Marine Bank Bldg.
W. M. McCoy, C. P. A.; Raymond A. Johnson; R. C. Smith, C. P. A., Ind., Mem. A. I. A.
McCoy, W. M., C. P. A., of McCoy, Johnson & Smith, Marine Bank Bldg.
Moffatt, W. G., of Moffatt & Cameron .....Commerce Bldg.
Moffatt & Cameron .....Commerce Bldg.
W. G. Moffatt; John S. Cameron.
Owen, John .....Scott Bldg.
Perkins, Charles L., of Perkins & Warner .....Penn Bldg.
Perkins & Warner .....Penn Bldg.
Charles L. Perkins; Charles M. Warner.

Erie—Continued

Skinner, Joseph J., C. P. A., Mem. A. I. A., Erie Forge & Steel Co., Erie

Smith, Ralph C., C. P. A., Ind., Mem. A. I. A., of McCoy, Johnson & Smith, Marine Bank Bldg.

Warner, Charles M., of Perkins & Warner .....Penn Bldg.

Wolford, H. C., Co. .....Commerce Bldg.
H. Carr Wolford.

Franklin.

Clark, Richard J., C. P. A., N. C., Galena Signal Oil Co. .....Franklin

Harrisburg.

Austin, E. L., of Warner, Austin & Warner .....Kunkel Bldg.

Callihan-Bliss & Co. .....Bergner Bldg.
William J. Callihan; Burnett F. Bliss, Managing Partner Chicago Office.

Callihan, William J., of Callihan-Bliss & Co. .....Bergner Bldg.

Main, William R., C. P. A., Mem. A. I. A., Manager Main & Co., Kunkel Bldg.

Main & Co., Home Office, Pittsburgh .....Kunkel Bldg.
William R. Main, C. P. A., Mem. A. I. A., Manager.

Schmunk, John F., C. P. A. .....4 N. 3d St.

Schriver, Harry E. .....Union Trust Bldg.

Warner, Austin & Warner .....Kunkel Bldg.
Roy A. Warner; E. L. Austin; E. E. Warner.

Warner, E. E., of Warner, Austin & Warner .....Kunkel Bldg.

Warner, Roy A., of Warner, Austin & Warner .....Kunkel Bldg.

Hershey.

McHeffey, T. Leonard, C. P. A., Mem. A. I. A. .....Hershey

Johnstown.

Callingham, Howard, & Co., Home Office, Philadelphia, Jones-Morton Bldg.
Gilbert C. Tatman, Manager.

Correll, Harry T. .....Johnstown Trust Bldg.

Tatman, Gilbert C., Manager Howard Callingham & Co., Jones-Morton Bldg.

Lancaster.

Biemesderfer, George K. .....322 S. Queen St.

Reed, Harry G. .....34½ N. Queen St.

Upp, Harry .....Woolworth Bldg.

Lebanon.

Raudenbush, J. K., Mem. A. I. A. .....239 Cumberland St.

McKeesport.

Herwich, George .....McKeesport

Newcastle.

Malloy, Thomas V. A., Standard Steel Car Co. .....133 Mahoning Ave.
Montgomery, W. H. .....Greer Bldg.
Thompson, E. L. .....National Bank of Lawrence County

Philadelphia.

Abrams, Meyer A. .....Real Estate Trust Bldg.
Accounting & Engineering Co. .....26 S. 15th St.
Adams, Joseph M., & Co., Home Office, New York .....1418 Walnut St.
W. H. Anzer, C. P. A., Representative.
Adelphia System & Audit Co. .....1211 Chestnut St.
Aitken, J. N., Jr. .....Drexel Bldg.
American Audit Co., The, Home Office, New York, Bellevue Court Bldg.
Frank W. Rood, Manager Philadelphia and Scranton.
Anzer, W. H., C. P. A., Representative Joseph M. Adams & Co., 1418 Walnut St.
Apple, Harry B., Audit Co. .....525 Arch St.
Harry B. Apple.
Babson Statistical Organization, Inc., Home Office, Wellesley Hills, Mass., Stock Exchange Bldg.
A. G. Coffin, Manager.
Badger, Daniel, Jr., Manager Ernst & Ernst .....Land Title Bldg.
Bailey, Joseph L., C. P. A. .....206 W. Washington Square
Ballingall, John B., Asso. A. I. A., Price, Waterhouse & Co., Commercial Trust Bldg.
Ballingall, William, of U. S. Audit Co. .....Drexel Bldg.
Barakat, Anees Brayton, Asso. A. I. A. .....1710 Market St.
Barrow, Wade, Guthrie & Co., Home Office, New York .....Finance Bldg.
John Shaw, Mem. A. I. A., Manager; Francis Small, C. P. A., N. Y., Mem. A. I. A., Manager.
Barton, Peter S., C. P. A., Ind., A. C. A., Eng., Wales, Mem. A. I. A., Manager Marwick, Mitchell & Co., 1421 Chestnut St.
Bates, Frederick H., of Stockton, Bates & Sons .....Land Title Bldg.
Bates, Heston, of Stockton, Bates & Sons .....Land Title Bldg.
Bates, Stockton, & Sons .....Land Title Bldg.
Frederick H. Bates; Heston Bates.
Benamy, Leon J., of National Tax Audit Bureau, Real Estate Trust Bldg.
Bender, Daniel H., C. P. A., of Bender & McKeon .....136 S. 16th St.
Bender & McKeon .....136 S. 16th St.
Daniel H. Bender, C. P. A.; Winfield McKeon, C. P. A.

Philadelphia—Continued

Bennett, Robert J., C. P. A., Pa., C. A., Ont., Mich., Mem. A. I. A., Land Title Bldg.

Bertolette, John S., C. P. A., Mem. A. I. A., of Horace P. G. Griffith & Co., Bourse Bldg.

Bitting, Clarence R., C. P. A. .....611 Chestnut St.

Blair, William J., C. P. A., Mem. A. I. A., of John Heins & Co., Real Estate Trust Bldg.

Blair, John, Manager Broaker & Schmidt .....124 W. 13th St.

Borden, George W., C. P. A., Mem. A. I. A. .....6041 Columbia Ave.

Boyd, Henry T., C. P. A., Mem. A. I. A., Price, Waterhouse & Co., Commercial Trust Bldg.

Braemer, William G. R. .....Girard Bldg.

Braitman, Louis J., of Medoff, Kahn & Braitman .....Lincoln Bldg.

Brawner, J. D., Assistant Manager Haskins & Sells, Franklin Bank Bldg.

Brennian, William H. .....Land Title Bldg.

Broaker & Schmidt, Home Office, New York .....124 N. 13th St.
John Blair, Manager.

Brooke, Maurice .....Liberty Bldg.

Brown, Addison R., C. P. A., of Lawrence E. Brown & Co., Real Estate Trust Bldg.

Brown, Lawrence E., & Co. .....Real Estate Trust Bldg.
Lawrence E. Brown, C. P. A., Mem. A. I. A.; J. D. Stinger; D. Vincent Johnston, C. P. A., Mem. A. I. A.; Addison R. Brown, C. P. A.

Brown, W. H., C. P. A., Managing Partner A. H. Whan & Co., Commercial Trust Bldg.

Bruce, John F., F. A. A., Eng., Treasurer Penna. Audit Co., Pennsylvania Bldg.

Budd, Thomas A., Instructor Accounting Wharton School, University of Pennsylvania

Burns, James J., C. P. A., Mem. A. I. A., Burns & Speakman, Bourse Bldg.

Burns, William J., Co. .....Liberty Bldg.
William J. Burns.

Burns & Speakman .....Bourse Bldg.
James J. Burns, C. P. A., Mem. A. I. A.; Frank M. Speakman, C. P. A., Mem. A. I. A.

Burt, Edward R., & Co. Home Office, New York, Pennsylvania Bldg.
L. W. Maslow, Manager.

Bush, I. Russell, C. P. A., Mem. A. I. A., of John Heins & Co., Real Estate Trust Bldg.

Butler, Frank L., C. P. A., President Fidelity Audit Co., Land Title Bldg.

Philadelphia—Continued

Buxton, G. E. .....Widener Bldg
Callingham, Howard, & Co. .....Pennsylvania Bldg.
Howard Callingham, President; George A. Miller, Vice-President; William Callingham, Secretary-Treasurer.
Callingham, William, Secretary and Treasurer Howard Callingham & Co., Pennsylvania Bldg.
Cameron, Arthur T., C. P. A., Mem. A. I. A., of Edward P. Moxey & Co., (Instructor Accounting Wharton School, University of Pennsylvania), Real Estate Trust Bldg.
Cannon, P. W., C. P. A., Mem. A. I. A., American Gas Co., 712 Locust St.
Carlson, John L., C. P. A., Mem. A. I. A., Advance Letter *Sales Corporation, 514 N. Broad St.*
Carr, R. B. .....Pennsylvania Bldg.
Carson, Charles C., C. P. A., Mem. A. I. A. .....232 S. Front St.
Case, Charles H., C. P. A., Pa., Ohio, Marwick, Mitchell & Co., Morris Bldg.
Casey, Frank H. .....110 S. 17th St.
Certified Service Co., Home Office, New York .....Widener Bldg.
Nathan Sandler, C. P. A., N. Y., Managing Partner.
Clader, Will A., C. P. A., Del., Mem. A. I. A. .....Land Title Bldg.
Coffin, A. G., Manager Babson Statistical Organization, Inc., Stock Exchange Bldg.
Cohn, Samuel .....Penn Square Bldg.
Colbeck, Davies & Crompton .....Broad & Arch Sts.
Cooley, Henry C., Jr. .....Parkway Bldg.
Corliss, William Mills, C. P. A., Mem. A. I. A. .....4408 Sansom St.
Corporation Tax Service Co. .....Real Estate Trust Bldg.
Coughlan, Edward A., C. P. A., of Norris, Grubb & Coughlan, Bulletin Bldg.
Cranch, Raymond G., C. P. A., Mem. A. I. A. .....Land Title Bldg.
Crook, R. H., of Turner, Johnson & Crook .....Bulletin Bldg.
Dale, Ernest H., C. P. A., Mem. A. I. A. .....Bailey Bldg.
Deitch, D. J. .....Real Estate Trust Bldg.
De Luca, Alex L. .....706 W. Cumberland St.
Diamond, A. L., & Co. .....900 Chestnut St.
A. L. Diamond.
Driscoll, John J., Jr., of Gross, Driscoll & Co., Real Estate Trust Bldg.
Duban, A. A. .....Pennsylvania Bldg.
Dubois, L. A., & Co. .....Witherspoon Bldg.
Leon A. Du Bois.
Eastwick, Russell, of John Heins & Co. .....Real Estate Trust Bldg.

Philadelphia—Continued

Eastwood, A. L., & Co. .....Bailey Bldg.
Alonzo L. Eastwood; C. Sidney Smyth, C. P. A.
Emerson, Frederick B. .....North American Bldg.
Ennis, Richard F., Moyer & Scheetman .....Lafayette Bldg.
Ernst & Ernst, Home Office, Cleveland .....Land Title Bldg.
Daniel Badger, Jr., Manager.
Evans, Isaac R. .....Penfield Bldg.
Evers, Thomas W., Wiegner, Rockey & Co. .....Drexel Bldg.
Federal Accounting Corporation .....Franklin Bank Bldg.
F. X. Murray, Manager.
Federal Audit Co. .....Land Title Bldg.
Morris M. Malis, Manager.
Fernley, James Whitaker, C. P. A., Mem. A. I. A., of Vollum, Fernley & Vollum, Lincoln Bldg.
Fielden, H. W., C. A., Ont., Barrow, Wade, Guthrie & Co., Finance Bldg.
Fidelity Audit Co. .....Land Title Bldg.
Frank L. Butler, C. P. A., President.
Fischer, A. Karl, C. P. A., Mem. A. I. A., Lybrand, Ross Bros. & Montgomery, Morris Bldg.
Flint, William, Jr., C. P. A., Mem. A. I. A., of Flint & McGrath, Colonial Trust Bldg.
Flint & McGrath .....Colonial Trust Bldg.
William Flint, Jr., C. P. A., Mem. A. I. A.; Edward J. McGrath, C. P. A., Mem. A. I. A.
Ford, J. M. .....Real Estate Trust Bldg.
Frend, Leopold .....2644 S. Marshall St.
Garling, Harold S., C. P. A., with J. P. Herr .....Land Title Bldg.
Gerdau, Herman, C. P. A., Mem. A. I. A., of Wells & Gerdau, 1619 Arch St.
Gerhold, C. M., & Co. .....Bulletin Bldg.
Gilbert, Bernard E. .....Penfield Bldg.
Goldbacher, Arthur .....839 Market St.
Goldblum, Jacob .....Weightman Bldg.
Goldenberg, Benjamin, C. P. A., Mem. A. I. A., of Goldenberg, Rosenthal Co., Widener Bldg.
Goldenberg, Rosenthal Co. .....Widener Bldg.
Benjamin Goldenberg, C. P. A., Mem. A. I. A.
S. Henry Rosenthal, C. P. A.
Goldsmith's Accountants .....1328 Chestnut St.
Philip N. Goldsmith, C. P. A.
Griffith, Horace P., & Co. .....Bourse Bldg.
Horace P. Griffith, C. P. A., Mem. A. I. A.; John S. Bertolette, C. P. A., Mem. A. I. A.
Gross, Alfred M. .....Mutual Life Bldg.

Philadelphia—Continued

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Henry Gross; John J. Driscoll, Jr.
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J. C. M. White, Manager.
Ray, Weller & Co. .....Jenkins Bldg.
Richardson, Wilber T., C. P. A. .....421 Wood St.
Richter & Co. .....Farmers Bank Bldg.
Otto G. Richter, C. P. A.
Rogers, Alfred Joseph .....Standard Life Bldg.
Salzmann, George G., Secretary Henry A. Depp & Co. ....Century Bldg.
Sanderbeck, Adrian F., C. P. A. .....44 Ruth St.
Sawhill, A. F.....First National Bank Bldg.
Schaller, Norman K., C. P. A., Haskins & Sells ....Farmers Bank Bldg.
Scott, Boschert & Co. .....Oliver Bldg.
Harry B. Scott, C. P. A., W. Va., President and Treasurer; H. A. Boschert, C. P. A., W. Va., Vice-President & Secretary.
Scott, Harry B., C. P. A., W. Va., President and Treasurer Scott, Boschert & Co., Oliver Bldg.
Sheppard & Co. .....Chamber of Commerce Bldg.
Charles C. Sheppard, C. P. A., Mem. A. I. A.
Sisterson, Douglas G., C. P. A., Crowther & Co., First National Bank Bldg.
Sloan, Clarence T., C. P. A., The McLain Fire Brick Co., Fulton Bldg.
Sloan, J. I., Manager Edward R. Burt & Co. .....Conestoga Bldg.
Sloan, J. J. .....Fitzsimons Bldg.
Smethurst, Richard, Home Office, Cincinnati, ...*Farmers Bank Bldg.*
Smith, S. Edward, Mem. A. I. A., of Union Audit Co. .....Park Bldg.
Snyder & Co. .....Park Bldg.
Irwin C. Snyder, C. P. A.
Speer, J. Rowland, C. P. A., N. C., Secretary Erk, Speer & Co. Oliver Bldg.
Stratman, Herman, Audit Co. .....326 Fourth Ave.
Sutton, William Stanborough, & Co. .....Union National Bank Bldg.
William Stanborough Sutton, C. P. A., Mem. A. I. A.
Treplitz, Bernard .....Commonwealth Bldg.
True, Joseph M., Mem. A. I. A., Vice-President and Secretary, William C. Lynne, Son & Co., Union Arcade Bldg.
Union Audit Co. .....Park Bldg.
S. Edward Smith, Mem. A. I. A., President.
Walker, J. L. ....Union Bank Bldg.
Watkins, Harry W., C. P. A., Pa., Ohio, Mem. A. I. A., of Collins & Co., Oliver Bldg.
Watt, John, Mem. A. I. A., Marwick, Mitchell & Co. ....248 Fourth Ave.
White, J. C. M., Manager Price, Waterhouse & Co., Peoples Bank Bldg.

Pittsburgh—Continued

Williams, Harry A., Mem. A. I. A., of William C. Lynne, Son & Co., Union Arcade Bldg.

Willison Audit & System Co. .....Arrott Bldg.
Frank A. Willison, C. P. A., Okla., Me., N. C., Ky., Ind., W. Va., President. Branches: New York; Clarksburg W. Va.

Wilson, J. E., C. P. A.....First National Bank Bldg.

Wolfe, J. N., & Co. .....Columbia Bank Bldg.
John N. Wolfe, C. P. A., Mem. A. I. A.

Wood, G. W. .....Standard Life Bldg.

Wood, William A., C. P. A., Richter & Co... .....Farmers Bank Bldg.

Pottsdam.

Buxton, George E. .....322 King St.

Pottstown.

Co-operative Audit Co. .....Pottstown
Richard E. Roesler, President; Ira Hoxworth, Vice-President; Frederick Herbsleb, Secretary-Treasurer.

Herbsleb, Frederick, Secretary-Treasurer Co-operative Audit Co., Pottstown

Hoxworth, Ira, Vice-President Co-operative Audit Co.....Pottstown

Roesler, Richard E., President Co-operative Audit Co.....Pottstown

Reading.

Fries, G. H. .....433 Spring St.

McKever, Kern & Co. .....Reading

Wray, W. S. .....1050 Penn St.

Scottsdale.

Keister, Donald C., C. P. A., Wis.....First National Bank Bldg.

Scranton.

American Audit Co., The, Home Office, New York ....County Bank Bldg.
Frank W. Rood, Manager Scranton and Philadelphia.

Bell, Grant L. .....Traders Bank Bldg.

Bigelow, C. W., Managing Partner Crocker, Tompkins & Associates, Scranton Life Bldg.

Bradbury, Charles E. .....Connell Bldg.

Crocker, Tompkins & Associates, Home Office, New York Scranton Life Bldg.
C. W. Bigelow, Managing Partner.

Moat, Albert E., Treasurer State Audit Co. .....Connell Bldg.

Prouty, N. H. .....909 Mulberry St.

Sherwood, John G., C. P. A., Mem. A. I. A. .....Scranton Life Bldg.

Scranton—Continued

State Audit Co. .....Connell Bldg.
A. E. Moat, Treasurer.

Stelle, L. R., C. P. A., N. Y. See New York & Syracuse, N. Y.
Board of Trade Bldg.

Watson, George K., & Co., Home Office, Philadelphia, Scranton Life Bldg.
Harold J. Watson, Manager.

Watson, Harold J., Manager George K. Watson & Co.,
Scranton Life Bldg.

White, G. S. .....Prendergast Bldg.

Warren.

Broaker & Schmidt, Home Office, New York .....Warren
Harry Schmidt, Manager.

Schmidt, Harry, Manager Broaker & Schmidt .....Warren

Wayne.

Lawton, Willard H., C. P. A., Mem. A. I. A. .....230 Windermere Ave.

Wilkensburg.

Kelso, Park H., C. P. A., Mem. A. I. A. .....Wilkensburg

Wilkes-Barre.

Becker, William A. .....Laning Bldg.
Internal Revenue Adjusting Association.....Miners Bank Bldg.
Lloyd, John S. .....Miners Bank Bldg.
Wakeman, Walter, F. A. A., Eng. .....Meyer Bldg.

Williamsport.

Millar, Edward B., C. P. A., N. Y., Mem. A. I. A., Controller
Lycoming Foundry & Machine Co., Williamsport

York.

Ness, Harry .....Rosenmiller Bldg.

Turner, Johnson & Crook, Home Office, Philadelphia, 47 E. Market St.
John H. Zebley, Jr., District Manager.

Zebley, John H., Jr., District Manager Turner, Johnson &
Crook, 47 E. Market St.

RHODE ISLAND

Edgewood.

Bugbee, George W., C. P. A. (See Providence, R. I.), 53 Edgewood Ave.

Pawtucket.

Hubbard, E. E. .....25 Maple St.
Peckham, John J. .....28 Sherman St.

Providence.

Baker, Walter C. .....127 Sumter St.
Balch Audit Co., The .....Turks Head Bldg.
Joseph Balch, Jr.
Barber, Jeremiah C. .....123 Westminster St.
Blaisdell, Carroll H. .....281 Ohio Ave.
Bowman, Frederic .....87 Weybosset St.
Bugbee, George W., C. P. A. (See Edgewood, R. I.)
Grosvenor Bldg., and Industrial Trust Bldg.
Carpenter, Hamilton L., C. P. A., Mem. A. I. A., of Ward,
Fisher, Carpenter & Philbrick, Union Trust Bldg.
Clark, Earl S., C. P. A., N. H., President Clark, Sayer &
Wall, Inc., Turks Head Bldg.
Clark, Sayer & Wall, Inc. .....Turks Head Bldg.
Earl S. Clark, C. P. A., N. H., President; Herbert G.
Sayer, Secretary; John J. Wall, Treasurer.
Clegg, George B. .....49 Westminster St.
Comery, George Edward, C. P. A., Instructor Accounting
Bryant and Stratton Commercial School, Butler Exchange
Cooke, William T. .....167 Power St.
Eddy, Charles H. .....Industrial Trust Bldg.
Ernst & Ernst, Home Office, Cleveland .....Hospital Trust Bldg.
John W. Root, Manager.
Fales, Harry L. .....125 Canal St.
Felch, Lynn W. .....57 Eddy St.
Fisher, Lewis G., C. P. A., Mem. A. I. A., of Ward, Fisher,
Carpenter & Philbrick, Union Trust Bldg.
Gerry, Louis C., C. P. A., N. Y., Mem. A. I. A., Bodell & Co., Providence
Goodman, Ernest L., C. P. A., N. H., Mem. A. I. A., of Ward,
Fisher, Carpenter & Philbrick, Union Trust Bldg.
Grossman, Charles, C. P. A., Mem. A. I. A. .....Grosvenor Bldg.
Hubbard, Adin S., C. P. A., Mem. A. I. A. .....Grosvenor Bldg.
Industrial Engineering Co. .....Grosvenor Bldg.
Ben I. Robinson, President & Treasurer.
Jenckes, Charles S., C. P. A. .....87 Weybosset St.
Knuschke, Ferdinand A. .....31 Elmdale Ave.
Lane, Warren C., C. P. A., N. H., Director Accounting
Department, Bryant & Stratton Commercial School
Butler Exchange Bldg.
Moulton, Edward S. .....Union Trust Bldg.
Mulvey, Thomas A. .....263 Althea St.
Over, Spencer H., C. A., Ont., General Manager and Secretary
The James Hanley Brewing Co., 35 Jackson St.

Providence—Continued

Perkins, William G. .....201 Eddy St.
Philbrick, Arthur L., C. P. A., Mo., Mem. A. I. A., of Ward, Fisher, Carpenter & Philbrick, Union Trust Bldg.
Redman, Orrin A., C. P. A., Ia., Mem. A. I. A., The Balch Audit Co., Turks Head Bldg.
Rex, George M., C. P. A. .....Hospital Trust Bldg.
Rhodes, Waldo P. .....260 Morris Ave.
Robinson, Ben I., President and Treasurer Industrial Engineering Co., Grosvenor Bldg.
Root, John W., Manager Ernst & Ernst .....Hospital Trust Bldg.
Sayer, Herbert G., Secretary Clark, Sayer & Wall, Inc. Turks Head Bldg.
Scott, Clarence Watson, C. P. A., R. I., Vt., N. H., of Ward, Fisher, Carpenter & Philbrick, Union Trust Bldg.
Scott, William H., C. P. A., Mem. A. I. A., Vice-President Bryant & Stratton Commercial School, Butler Exchange Bldg.
Segur, William H., C. P. A., N. H., of Ward, Fisher, Carpenter & Philbrick, Union Trust Bldg.
Service Audit Co. .....Hospital Trust Bldg.
Sherman, Edward C. .....171 Westminster St.
Sherman, William B., C. P. A., Mem. A. I. A. .....171 Westminster St.
Wakefield, F. W. .....57 Eddy St.
Wall, John J., Treasurer Clark, Sayer & Wall, Inc., Turks Head Bldg.
Ward, Alfred P., Mem. A. I. A., of Ward, Fisher, Carpenter & Philbrick, Union Trust Bldg.
Ward, Fisher, Carpenter & Philbrick .....Union Trust Bldg.
Alfred P. Ward, Mem. A. I. A.
Lewis G. Fisher, C. P. A., Mem. A. I. A.
Hamilton L. Carpenter, C. P. A., Mem. A. I. A.
Arthur L. Philbrick, C. P. A., Mo., Mem. A. I. A.
Ernest L. Goodman, C. P. A., N. H., Mem. A. I. A.
William H. Segur, C. P. A., N. H.
Clarence W. Scott, C. P. A., R. I., Vt., N. H.

Tiverton.

Lawton, George R., C. P. A., Mem. A. I. A. .....Tiverton

Woonsocket.

Menard, Oscar .....128 Greene St.
Wylde, James J. .....344 Providence St.

SOUTH CAROLINA

Allendale.

Searson, Louis A., & Co. .....Drawer H.
Louis A. Searson, C. P. A. (Also see Searson & Bourke.)

Searson & Bourke .....Allendale
Louis A. Searson, C. P. A.; Ormsby P. Bourke; Edward T. Campbell, C. P. A. Branches: Georgetown, S. C.—E. T. Campbell; Atlanta, Ga.; Greenville, S. C. (See Louis A. Searson & Co.)

Charleston.

Abbott, B. F., & Co. .....P. O. Box 437
B. F. Abbott, Mem. A. I. A.

Jones, Samuel B., C. P. A. .....35B. Broad St.

Schleeter, O. W., & Co. .....41 Broad St.

Vann, C. L., C. P. A. .....35 Broad St.

White, H. W. .....Peoples Bank Bldg.

Columbia.

Clarkson, A. C., C. P. A., of Clarkson & Moorman, Loan & Exchange Bldg.

Clarkson & Moorman .....Loan & Exchange Bldg.
A. C. Clarkson, C. P. A.; Joseph J. Moorman, C. P. A., S. C., La.

Derrick, Noah E., C. P. A. .....1246 Main St.

Fishburne, Charles C., C. P. A., Assistant District Manager Southern Cotton Oil Co., National Loan & Exchange Bank Bldg.

Gooding Audit Co. .....Palmetto Bldg.
Henry E. Gooding, C. P. A.

Graham, Claude M., C. P. A. .....1425 Main St.

Henderson, S. E., & Co., Home Office, New York .....Manson Bldg.
Julian L. Welling, Manager.

McLeod, William B., C. P. A., S. E. Henderson & Co. .....Manson Bldg.

Moorman, Joseph J., C. P. A., S. C., La., of Clarkson & Moorman, Loan & Exchange Bldg.

O'Brien, John S., C. P. A., Auditor Lorick & Lawrence, Inc., Columbia

Walton, G. B., C. P. A. .....Columbia

Welling, Julian L., Manager S. E. Henderson & Co. .....Manson Bldg.

Georgetown.

Campbell, Edward T., C. P. A., Managing Partner Searson & Bourke, Bank of Georgetown Bldg.

Overton, L. M., C. P. A. .....Georgetown

Georgetown—Continued

Searson & Bourke, Home Office, Allendale ....Bank of Georgetown Bldg.
Ormsby P. Bourke, Managing Partner; Edward T. Campbell, C. P. A.

Greenville.

Mills, Bonner S., C. P. A., N. C., Secretary Judson Mills .....Box 1009
Morton, Bailey & Co., Home Office, Atlanta, Ga. .....Ottoray Hotel
E. Herbert Bailey, C. P. A., Ga., Managing Partner.
Palm, John M., C. P. A. .....Masonic Temple
Searson & Bourke, Home Office, Allendale .....Greenville
Ormsby P. Bourke, Managing Partner.

North Augusta.

Benson, B. G., C. P. A. .....306 Georgia Ave.

Orangeburg.

Andrews, H. P., Managing Clayton, Eaton, Horton & Saussy Scoville Bldg.
Clayton, Eaton, Horton & Saussy, Home Office, Savannah, Ga., Scoville Bldg.
H. P. Andrews, Manager.

Spartanburg.

Aiken, James B., C. P. A., Secretary Spartanburg County Warehouse Co., Spartanburg
Henderson, S. E., & Co., Home Office, New York .....Cleveland Hotel
F. C. Miller, Manager.
Miller, F. C., Manager S. E. Henderson & Co. .....Cleveland Hotel

SOUTH DAKOTA

Aberdeen.

Anderson, George A., C. P. A., Dakota Central Telephone Co., Aberdeen
Eckert, F. B. .....Aberdeen

Huron.

Gardner, Henry W., Auditor Beadle County .....Huron

Pierre.

Hinning, John .....Pierre
Truran, J. E. .....Pierre

Sioux Falls.

Coogan, Michael T., of Coogan & Schultz .....Western Surety Bldg.
Coogan & Shultz .....Western Surety Bldg.
Michael T. Coogan; John C. Schultz

Sioux Falls—Continued

Crandall, Chauncey T., C. P. A., Secretary and Manager Northwestern Audit Co., Boyce-Greely Bldg.

Northwestern Audit Co. .....Boyce-Greely Bldg.
Chauncey T. Crandall, C. P. A., Secretary and Manager.

Shultz, John C., of Coogan & Shultz .....Western Surety Bldg.

Vermilion.

Tiffany, Burton E., Assistant Professor Economics, University of S. Dak.

Watertown.

Houlihan, James F. .....Watertown

Pollard, Frank L., C. P. A., Associated with James F. Houlihan, Watertown

TENNESSEE

Chattanooga.

Battle, Lee H., Audit Co. .....First National Bank Bldg.
Lee H. Battle.

Buck, C. H. .....Hamilton National Bank Bldg.

Clark, George M., C. P. A., Mem. A. I. A. .....James Bldg.

Fain, Charles M., Manager G. L. Lemon & Co. Hamilton National Bank Bldg.

Lemon, G. L., & Co., Home Office, Birmingham, Ala. Hamilton National Bank Bldg.
Charles M. Fain, Manager.

Peterson, C. S. .....Times Bldg.

Rains, N. J., Manager Shannon, Reynolds & Bone Volunteer State Life Bldg.

Schofield, Wilfred, C. P. A., of Whitman, Thompson & Schofield, Hamilton National Bank Bldg.

Shannon, Reynolds & Bone, Home Office, Memphis Volunteer State Life Bldg.
N. J. Rains, Manager.

Thompson, Elgin R., C. P. A., of Whitman, Thompson & Schofield, Hamilton National Bank Bldg.

Whitman, Claude O., of Whitman, Thompson & Schofield Hamilton National Bank Bldg.

Whitman, Thompson & Schofield .....Hamilton National Bank Bldg.
Claude O. Whitman; Elgin R. Thompson, C. P. A.; Wilfred Schofield, C. P. A.

Jackson.

Andrews, Thomas A., C. P. A., Mem. A. I. A. .....450 E. Lafayette St.

Knoxville.

Black, Walter M., C. P. A. .....Burwell Bldg.
Bright, Robert L., C. P. A., Manager Homer K. Jones & Co.
Empire Bldg.
Carey, Hobart .....Knoxville
Case, Charles, of Case & Smith .....East Tennessee Bank
Case & Smith .....East Tennessee Bank
Charles Case; Albert L. Smith.
Henderson, S. M., ...Knoxville
Jones, Homer K., & Co., Home Office, Memphis, Tenn. .....Empire Bldg.
Robert L. Bright, C. P. A., Manager.
Knoxville Audit Co. .....Knoxville
Moore, Charles .....Knoxville
Rose, Frank C., & Co. .....Knoxville
Smith, Albert L., of Case & Smith .....East Tennessee Bank

Memphis.

Bone, George A., of Shannon, Reynolds & Bone
Union & Planters Bank Bldg.
Burel-Cameron Audit Co. .....Central Bank Bldg.
Carter, Marvin O., C. P. A., Mem. A. I. A., of William A.
Smith & Co., Fisher Bldg.
Cobb, Oliver P., C. P. A., Mem. A. I. A., of Cobb & Jackson
Co., Bank of Commerce Bldg.
Cobb & Jackson Co. .....Bank of Commerce Bldg.
Oliver P. Cobb, C. P. A., Mem. A. I. A.; William H.
Jackson, C. P. A., Mem. A. I. A.
Cress, Taylor E., C. P. A., Mem. A. I. A., Bank of Commerce & Trust Bldg.
Curry, William A., C. P. A., Tenn., Ala. .....1881 Cowden Ave.
Curtis, J. Roy, C. P. A., Mem. A. I. A., Treasurer S. C. Toof
& Co., 195 Madison Ave.
Elliott, Edward S., & Co., ...Bank of Commerce & Trust Bldg.
Edward S. Elliott, C. P. A., Mem. A. I. A.
Ewing, O. R., & Co. .....Union & Planters Bank Bldg.
Otis R. Ewing, C. P. A., Mem. A. I. A.
Hampton, John S., C. P. A., Mem. A. I. A., Auditor and
Treasurer Brown & Hackney, Inc., Bank of Commerce Bldg.
Harsh, Harry Lee, C. P. A., Mem. A. I. A. .....P. O. Box 80
Hull, Andrew S. .....Union & Planters Bank Bldg.
Ivy, Fred E., C. P. A., Mem. A. I. A., Bank of Commerce & Trust Bldg.
Jackson, William H., C. P. A., Mem. A. I. A., of Cobb &
Jackson Co., Bank of Commerce Bldg.
Jay, Harry Moore H., C. P. A., Mem. A. I. A., Bank of Commerce Bldg.

Memphis—Continued

Jones, Homer K., & Co. .....Falls Bldg.
Homer K. Jones, C. P. A., Ark., Mem. A. I. A.
Robert Hale Jones, C. P. A., Mem. A. I. A.
Henry E. U. F. Mason, C. P. A., Mem. A. I. A.
John G. Parks, C. P. A., Mem. A. I. A.
Branch: Knoxville, Tenn.

Jones, Robert Hale, C. P. A., Mem. A. I. A., of Homer K. Jones & Co., Falls Bldg.

Leathem, E. F., & Co. .....Goodwyn Inst.
Ernest F. Leathem, C. P. A., Tenn., Ark., Mem. A. I. A. Branches: Birmingham, Ala.; Little Rock, Ark.

Mason, Henry E. U. F., C. P. A., Mem. A. I. A., of Homer K. Jones & Co., Falls Bldg.

Metz, J. George, C. P. A., Mem. A. I. A., Secretary and Treasurer John Wade & Sons, Inc., Memphis

Parkes, J. A. .....Bank of Commerce Bldg.

Parks, John G., C. P. A., Mem. A. I. A., of Homer K. Jones & Co., Falls Bldg.

Reynolds, Eugene C., of Shannon, Reynolds & Bone Union & Planters Bank Bldg.

Shannon, Charles R., C. P. A., Mem. A. I. A., of Shannon, Reynolds & Bone, Union & Planters Bank Bldg.

Shannon, Reynolds & Bone .....Union & Planters Bank Bldg.
Charles R. Shannon, C. P. A., Mem. A. I. A.; Eugene C. Reynolds; George A. Bone. Branch: Chattanooga, Tenn.

Smith, William A., & Co. .....Fisher Bldg.
William A., Smith, C. P. A., Mem. A. I. A.; Marvin O. Carter, C. P. A., Mem. A. I. A.

Nashville.

Beerman, Frank O., C. P. A. .....Stahlman Bldg.

Dahlberg, Bernard I., C. P. A., Field Auditor Bureau of Internal Revenue, Nashville

Johnston, C. E., & Co. .....Fourth and First National Bank Bldg.
Clarence Edward Johnston, C. P. A.

Jones, Ira P., C. P. A. .....Stahlman Bldg.

TEXAS

Amarillo.

Robertson, H. V., C. P. A., Mem. A. I. A.
Amarillo National Bank Bldg.

Austin.

Bell, Spurgeon, Chairman School of Business Administration
University of Texas
Jaynes, William H., Home Office, Dallas, Tex. .....Littlefield Bldg.
Julius R., Phillips, Manager.
Morris, Milton, C. P. A., Mem. A. I. A. .....605 W. 19th St.
Phillips, Julius R., Manager for William H. Jaynes ....Littlefield Bldg.
Williams, Paul, C. P. A. .....Austin National Bank Bldg.

Beaumont.

Mattison & Gunoung .....Beaumont
M. W. Mattison, C. P. A. (See New York.) Branch:
Orange, Tex.

Dallas.

Adams, W. D. .....First State Bank Bldg.
Audit Co. of the Southwest .....Sumpter Bldg.
Bird, George H., of Schoolar, Bird & Co. .....Western Indemnity Bldg.
Bland, Grover C., Manager Haskins & Sells .....Slaughter Bldg.
Brundage, Alfred H. .....Great Southern Life Bldg.
Byers, Charles, C. P. A., Mem. A. I. A. .....Sumpter Bldg.
Cole, Austin H., C. P. A. .....Praetorian Bldg.
Corporation Audit Co. .....Commonwealth Bldg.
Crockett, Couchman & Crawford, Home Office, Kansas City,
Insurance Bldg.
F. H. Magruder, Manager.
Ernst & Ernst, Home Office, Cleveland, American Exchange
National Bank Bldg.
J. O. Spring, Southwestern Manager.
General Reference & Adjusting of Accounts .....1007½ Main St.
Gordon, H. E., & Co. .....Sumpter Bldg.
H. E. Gordon, C. P. A., Asso. A. I. A.
Harris, Ira S., C. P. A., Mem. A. I. A, of Hutchinson & Smith,
Praetorian Bldg.
Haskins & Sells, Home Office, New York .....Slaughter Bldg.
Grover C. Bland, Manager; John B. Stitler, Jr.,
C. P. A., Cal., Assistant Manager.
Hofford, George M., C. P. A., Mem. A. I. A., Texas Manager
Marwick, Mitchell & Co., American Exchange National Bank Bldg.
Hurst, Sidney C., C. A., of Rankin, McAlpine & Hurst,
Dallas County State Bank Bldg.
Hutchinson, Joseph E., C. P. A., Mem. A. I. A., of Hutchinson
& Smith, Praetorian Bldg.
Hutchinson, Joseph E., Jr., C. P. A., Mem. A. I. A., of
Hutchinson & Smith, Praetorian Bldg.

Dallas—Continued

Hutchinson & Smith .....Praetorian Bldg.
Joseph E. Hutchinson, C. P. A., Mem. A. I. A.
Loyd Smith, C. P. A., Mem. A. I. A.
Joseph E. Hutchinson, Jr., C. P. A., Mem. A. I. A.
Ira S. Harris, C. P. A., Mem. A. I. A.

Jaynes, William H. Branches: New York, Waco, Tex.; Austin, Tex., Slaughter Bldg.

Kinney, John P., of Kinney & Fowler ..... Slaughter Bldg.

Kinney & Fowler .....Slaughter Bldg.

Magruder, F. H., Manager Crockett, Couchman & Crawford, Insurance Bldg.

Marwick, Mitchell & Co., Home Office, New York, American Exchange National Bank Bldg.
G. M. Hofford, C. P. A., Asso. A. I. A., Texas Manager.

McAlpine, Dugald P., of Rankin, McAlpine & Hurst, Dallas County State Bank Bldg.

McCaskey Register Co. .....Sumpter Bldg.

Moss, Albert G., C. P. A., Mem. A. I. A., of Peter & Moss, Praetorian Bldg.

Nelson, Jesse R., C. P. A., Mem. A. I. A., of Nelson & Snyder, American Exchange Bank Bldg.

Nelson & Snyder .....American Exchange Bank Bldg.
Jesse R. Nelson, C. P. A., Mem. A. I. A.; Charles S. Snyder, C. P. A., Mem. A. I. A.

Northrup, E. .....Great Southern Life Bldg.

Peter, William P., C. P. A., Mem. A. I. A., of Peter & Moss, Praetorian Bldg.

Peter & Moss .....Praetorian Bldg.
William P. Peter, C. P. A., Mem. A. I. A.; Albert G. Moss, C. P. A., Mem. A. I. A.

Rankin, W. W., C. P. A., Mo., of Rankin, McAlpine & Hurst, Dallas County State Bank Bldg.

Rankin, McAlpine & Hurst .....Dallas County State Bank Bldg.
W. W. Rankin, C. P. A., Mem. A. I. A.; Dugald P. McAlpine; Sidney C. Hurst, C. A.

Schoolar, Bird & Co. .....Western Indemnity Bldg.
Charles H. Schoolar, C. P. A.; George H. Bird.

Schoolar, Charles H., C. P. A., of Schoolar, Bird & Co. Western Indemnity Bldg.

Smith, Loyd B., C. P. A., Mem. A. I. A., of Hutchinson & Smith, Praetorian Bldg.

Dallas—Continued

Snyder, Charles S., C. P. A., Mem. A. I. A., of Nelson & Snyder, American Exchange Bank Bldg.

Spring, J. O., Southwestern Manager Ernst & Ernst, American Exchange National Bank

Stitler, John B., Jr., C. P. A., Cal., Assistant Manager Haskins & Sells, Slaughter Bldg.

Wagner, Edwin H., & Co., Home Office, St. Louis, Mo., Great Southern Life Bldg.

Wazer-Bernard, Home Office, Chicago .....Interurban Bldg.
Harry E. Wazer, Managing Partner.

Williams, L. A., C. P. A., Mem. A. I. A. .....Great Southern Life Bldg.

El Paso.

Border Audit Co. .....Roberts-Banner Bldg.

El Paso Audit Co. .....Mills Bldg.
W. H. Payne.

Grider, Charles M., C. P. A., Mem. A. I. A., of Thurston & Grider, Two Republics Life Insurance Co. Bldg.

Hendrick, H. H., & Co. .....First National Bank Bldg.
H. H. Hendrick.

Jones, Charles S., C. P. A. .....Trust Bldg.

Lanning, Rudolph .....1510 Upson Ave.

Longnecker, Clarence .....First National Bank Bldg.

Mandell, K. S., Manager F. G. Masquelette & Co., First National Bank Bldg.

Masquelette, F. G., & Co., Home Office, Houston, Tex. First National Bank Bldg.
K. S. Mandell, Manager.

Pateman, Harry .....Herald Bldg.

Payne, W. H., of El Paso Audit Co. .....Mills Bldg.

Thurston, Thomas A., C. P. A., Mem. A. I. A., of Thurston & Grider, Two Republics Life Insurance Co. Bldg.

Thurston & Grider .....Two Republics Life Insurance Co. Bldg.
Thomas A. Thurston, C. P. A., Mem. A. I. A.
Charles M. Grider, C. P. A., Mem. A. I. A.

Ft. Worth.

Archinard, Edward J., C. P. A., Mem. A. I. A. .....Archor Bldg.

Carlson, George O., Assistant Manager Ernst & Ernst.....Burton Bldg.

Davis & Colyar .....Dan Waggoner Bldg.

Dillon, Edward J., & Co. .....Petroleum Bldg.

Ernst & Ernst, Home Office, Cleveland .....Burton Bldg.
George O. Carlson, Assistant Manager.

Hall, Peter D., of Hall & O'Gara .....207½ W. 11th St.

Ft. Worth—Continued

Hall & O'Gara .....207½ W. 11th St.
Peter D. Hall, Managing Partner Wichita Falls Office;
Thomas P. O'Gara.
Harrison, Earl S., of Read Audit Co. .....Reynolds Bldg.
Kernaghan, D. H., C. P. A., Mem. A. I. A. .....Touraine Bldg.
Leeco Audit Co. .....503 Main St.
Ligon, W. O., Co., Home Office, Tulsa .....W. T. Waggoner Bldg.
William I. Nicholson, Jr., C. P. A., Okla., Manager.
Maceo, J. R. .....W. T. Waggoner Bldg.
Nicholson, William I., Jr., C. P. A., Okla., Manager W. O.
Ligon Co., W. T. Waggoner Bldg.
O'Gara, T. P., of Hall & O'Gara .....207½ W. 11th St.
Phinney & Co. .....Burton Bldg.
Pitner, R. M., & Co. .....Texas State Bank Bldg.
Purvis, Robert F., & Co. .....W. T. Waggoner Bldg.
Robert F. Purvis.
Read Audit Co. .....Reynolds Bldg.
Clark P. Read; Earl S. Harrison.
Scales, C. E., C. P. A., Mem. A. I. A. .....1000 Lipscomb St.
Wolf & Co., Home Office, Chicago .....Wheat Bldg.

Galveston.

DeLoach, Adolph F., C. P. A. .....2424 Avenue D.
Douglas, Marion, C. P. A., Mem. A. I. A. .....Security Bldg.
Villeneuve, Rolland .....2117 Avenue H.

Houston.

Armistead, George .....Carter Bldg.
Armstrong, C. L. .....Carter Bldg.
Bailey, W. E., The Provident Audit Co. .....Binz Bldg.
Belden, Teresa, Mrs. .....Beatty Bldg.
Block, Joseph L., C. P. A., Tex., La., of Mattison & Block.
(See Jennings, La.), Binz Bldg.
Cannon, V. .....Gulf Bldg.
Castenholz, William, & Co., Home Office, Chicago.....Beatty Bldg.
William V. Lauraine, Manager.
De Vere, W. N. .....910½ Preston Ave.
Doubed, O. J., of Kiley, Doubed & Co. .....Union National Bank Bldg.
Dupuy, J. E. .....Kiam Bldg.
Ernst & Ernst, Home Office, Cleveland .....Union National Bank Bldg.
Carl A. Sprecher, Manager.
Grondona, A. D. .....Cress Bldg.
Hill, C. J. .....805 Clay Ave.

Houston—Continued

Houston Audit Co. .....Chronicle Bldg.
S. H. Williams, C. P. A.

Huey, Frank J., C. P. A., Tex., La. .....Carter Bldg.

Hughes, Charles L., C. P. A., N. Y., Mem. A. I. A. .....Carter Bldg.

Kiley, Doubed & Co. .....Union National Bank Bldg.
O. J. Doubed.

Lauraine, William V., Manager William Castenholz & Co., Beatty Bldg.

Masquelette, F. G., & Co. .....Union National Bank Bldg.
F. G. Masquelette. Branch: El Paso, Tex.

Mattison & Block .....Binz Bldg.
Joseph L. Block, C. P. A., Tex., La. (Also at Jennings, La.); M. W. Mattison, C. P. A. (See New York.)

McNaughton, John P., C. A., Scotland, Manager J. Austin Smith & Co., Prince Theatre Bldg.

Morgan, C. E., of The Provident Audit Co. .....Binz Bldg.

Osborne, David .....Googan Bldg.

Provident Audit Co., The .....Binz Bldg.
C. E. Tabor; W. E. Bailey; C. E. Morgan.

Roose, Victor H. .....Mason Bldg.

Smith, J. Austin, & Co. .....Prince Theatre Bldg.
J. Austin Smith; J. P. McNaughton, C. A., Scotland, Manager. Branch: San Antonio, Tex.

Sprecher, Carl A., Manager Ernst & Ernst ...Union National Bank Bldg.

Tabor, C. E., of The Provident Audit Co. .....Binz Bldg.

Whitney, H. G., & Co. .....206 Roberts St.

Williams, S. H., C. P. A., of Houston Audit Co. .....Chronicle Bldg.

Willrich, L. O. .....1810 Tuam Ave.

Orange.

Mattison & Gunoung .....Orange
M. W. Mattison, C. P. A. (See New York.) Branch: Beaumont, Tex.

San Antonio.

Aikman, W. M., & Co. .....Moore Bldg.
W. M. Aikman, C. P. A.

Creager, R. W. .....Gibbs Bldg.

Kidd, George, Jr. .....Gibbs Bldg.

Moore, A. G. .....Frost Bldg.

Sanford, George C. .....Moore Bldg.

Smith, J. Austin, & Co., Home Office, Houston, Tex. .....Moore Bldg.
C. R. While, A. C. A., Manager.

While, C. R., A. C. A., Manager J. Austin Smith & Co., Moore Bldg.

San Antonio—Continued

Wright Audit Co. .....Central Trust Co.
A. S. Wright, President; W. M. Yates, Secretary and Treasurer.

Yates, W. M., Secretary and Treasurer Wright Audit Co., Central Trust Bldg.

Texarkana.

Buron, Victor E., C. P. A., Tex., Ark., Mem. A. I. A. .....412 Spruce St.

Ferguson, E. S. .....State National Bank Bldg.

Gaines, Collins .....Texarkana National Bank Bldg.

Waco.

Gay, Sidney, C. P. A. .....Clark Bldg.

Jaynes, William H., Home Office, Dallas .....Praetorian Bldg.
A. C. Upleger, Manager.

Upleger, Arthur C., C. P. A., of Upleger & Falk, Manager for William H. Jaynes, Praetorian Bldg.

Upleger & Falk .....Praetorian Bldg.
Arthur C. Uplegeer, C. P. A., Branch: New York.

Weatherford.

Tuffin, Arthur S., F. C. A., Cal., Auditor Rex Oil & Gas Co., South Side Square

Wichita Falls.

Allday, Crawford & Ronaldson .....City National Bank Bldg.
T. Elbert Allday, C. P. A.

Allday, T. Elbert, C. P. A., of Allday, Crawford & Ronaldson, City National Bank Bldg.

Hall & O'Gara, Home Office, Ft. Worth, Tex. .....623 Ohio Ave.
Peter D. Hall, Managing Partner.

Porter, Mack, C. P. A., Okla., Manager Zumwalt, Willson & Garnett, Wichita Falls

Wazer-Bernard, Home Office, Chicago .....811 Indiana Ave.
John B. Bernard, Managing Partner.

Zumwalt, Willson & Garnett, Home Office, Tulsa, Okla., Wichita Falls
Mack Porter, C. P. A., Okla., Manager.

UTAH

Logan.

Peterson, Parley E., C. P. A. .....College Hill

Shain, Wilbur E., C. P. A. .....Logan

Provo.

Clark, Herald R., Assistant Professor of Commerce, Brigham Young University

Provo—Continued

Jones, Thatcher C., of Rolyat Distributing Co., Farmers & Merchants Bank Bldg.

Salt Lake City.

Abbey, R. G., C. P. A., of Goddard-Abbey Co. .....McIntyre Bldg.
Bateman, William J., C. P. A. .....14 East S. Temple St.
Beesley-Reeves & Co. .....Ness Bldg.
Wilford A. Beesley, C. P. A.; B. F. Reeves, C. P. A.
Beesley, Wilford A., C. P. A., of Beesley-Reeves & Co. .....Ness Bldg.
Deighton, Robert J., C. P. A. .....848 East S. Temple St.
Edmunds, J. W., C. P. A. .....Walker Bank Bldg.
Forman, Frank S., C. P. A., of Swan, Worsley & Forman, Clift Bldg.
Goddard-Abbey Co. .....McIntyre Bldg.
J. Percy Goddard, C. P. A.; R. G. Abbey, C. P. A.
Goddard, J. Percy, C. P. A., of Goddard-Abbey Co. .....McIntyre Bldg.
James, H. L., C. P. A. .....Continental National Bank Bldg.
Kelly, Lincoln G., & Co. .....Walker Bank Bldg.
Lincoln G. Kelly, C. P. A., Mem. A. I. A.
Kiene, A., Manager McLaren, Goode & Co., Continental National Bank Bldg.
Marwick, Mitchell & Co., Home Office, New York, Walker Bank Bldg.
D. C. Maturin, Manager.
Maturin, D. C., Manager Marwick, Mitchell & Co., Walker Bank Bldg.
McLaren, Goode & Co., Home Office, San Francisco, Continental National Bank Bldg.
A. Kiene, Manager.
Reeves, Bertram F., C. P. A., of Beesley-Reeves & Co. .....Ness Bldg.
Swan, Douglas A., C. P. A., of Swan, Worsley & Forman, Clift Bldg.
Swan, Worsley & Forman .....Clift Bldg.
Douglas A. Swan, C. P. A.; Ross G. Worsley, C. P. A.; Frank S. Forman, C. P. A.
Thatcher, Ashby S., C. P. A. .....Walker Bank Bldg.
Wells, Seymour, C. P. A. .....357 11th East St.
Worsley, Ross G., C. P. A., of Swan, Worsley & Forman .....Clift Bldg.

VERMONT

Brattleboro.

Hart, J. Ben, C. P. A., N. H., Home Office, Manchester, N. H., Vermont National Bank Bldg.

Burlington.

Derby, Francis C., Co. .....135 College St.
Francis C. Derby; Frank C. Weeks.
Goldman Audit Co., The, Home Office, Cincinnati .....Hotel Vermont

Burlington—Continued

Holmes, Adrian E., C. P. A. .....Burlington H. S.
Weeks, Frank C., of Francis C. Derby Co. .....135 College St.

Montpelier.

Gates, Benjamin, C. P. A. .....Montpelier

VIRGINIA

Alexandria.

Strong, George J., C. P. A., N. Y., Virginia Shipbuilding Corporation, Alexandria

Big Stone Gap.

Wren, James H., C. P. A., Mem. A. I. A. .....Big Stone Gap

Clarksburg.

Willison Audit & System Co., Home Office, Pittsburgh .....Clarksburg

Lynchburg.

Durham, George T., C. P. A., Pullen, Henderson & McKinney, Peoples National Bank Bldg.
Henderson, A. T., C. P. A., Mem. A. I. A., Managing Partner Pullen, Henderson, McKinney & Co., Peoples National Bank Bldg.
Pullen, Henderson, McKinney & Co., Home Office, Richmond, Va. Peoples National Bank Bldg.
A. T. Henderson, C. P. A., Mem. A. I. A., Managing Partner.
Wells, Elkins, Adams & Miller, Inc., Home Office, Richmond, Krise Bldg.
Herbert A. Wells, President and Manager, Lynchburg.
Wells, Herbert A., President and Manager at Lynchburg, Wells, Elkins, Adams & Miller, Inc., Krise Bldg.

Norfolk.

Bateman, R. M., & Co. .....Arcade Bldg.
Richard M. Bateman, C. P. A., Mem. A. I. A.
Braverman, Harry, C. P. A., Mem. A. I. A. .....P. O. Box 1061
Hill, Frederick B., C. P. A., Mem. A. I. A. .....Haddington Bldg.
Hilton, William P., C. P. A., Mem. A. I. A., National Bank of Commerce Bldg.
Parrish, J. A. D., C. P. A., Mem. A. I. A. .....Customs House
Rawlings, A. Lee, & Co. .....Law Bldg.
A. Lee Rawlings, C. P. A., Mem. A. I. A.
Smith, Walter I., C. P. A., Mass., Mem. A. I. A. .....603 Union St.
Taylor, William S., Jr., with W. P. Hilton, National Bank of Commerce Bldg.

Norfolk—Continued

Tolleth, William R., C. P. A., Mem. A. I. A., National Bank of Commerce Bldg.

Walker, Robert J., C. P. A., Mem. A. I. A. .....Dickson Bldg.

Whitehurst, George L., C. P. A., Mem. A. I. A. .....112 W. Freemason St.

Petersburg.

Culbreth, Wemple & Cole, Inc., Home Office, Richmond, Mechanics Bldg. O. D. Wemple, Secretary, Treasurer and Manager at Petersburg.

Wemple, O. D., Secretary, Treasurer and Manager at Petersburg Culbreth, Wemple & Cole, Inc., Mechanics Bldg.

Richmond.

Accountants' Co. .....Times Dispatch Bldg. Henry K. Fox, Manager.

Accounting Service, The .....1001 E. Main St. P. Harper Gay, Manager.

Adams, Samuel M., Vice-President Wells, Elkins, Adams & Miller, Inc., Allison Bldg.

American Audit Co., The, Home Office, New York, American National Bank Bldg. Allan Talbott, Resident Manager.

Bagby, T. Jack, C. P. A., Pullen, Henderson, McKinney & Co., Travelers Bldg.

Boudar, Henry B., C. P. A., Mem. A. I. A. .....1806 Park Ave.

Boudar, Thomas, C. P. A., Mem. A. I. A. .....1710 Grove Ave.

Buchanan, William, C. P. A. .....305 E. Grace St.

Cole, F. H., Vice-President Culbreth, Wemple & Cole, Inc., 1001 E. Main St.

Culbreth, James M., C. P. A., N. C., President and Manager at Richmond, Culbreth, Wemple & Cole, Inc., 1001 E. Main St.

Culbreth, Wemple & Cole, Inc. .....1001 E. Main St. James M. Culbreth, C. P. A., N. C., President; F. H. Cole, Vice-President; O. D. Wemple, Secretary and Treasurer. Branch: Petersburg, Va.—O. D. Wemple.

Dean, G. O., Manager Ernst & Ernst .....Chamber of Commerce Bldg.

Dew, B. F., C. P. A., Assistant Cashier National State and City Bank of Richmond, 1111 E. Main St.

Elkins, W. L., C. P. A., Asso. A. I. A., Treasurer Wells, Elkins, Adams & Miller, Inc., Allison Bldg.

Ernst & Ernst, Home Office, Cleveland .....Chamber of Commerce Bldg. G. O. Dean, Manager.

Evans, Clare O., of William McK. Evans & Co. .....6 S. 10th St.

Richmond—Continued

Evans, William McK., & Co. .....6 S. 10th St.
William McK. Evans, C. P. A., Mem. A. I. A.; Clare O. Evans.

Fox, Henry K., Manager Accountants' Co. .....Times Dispatch Bldg.

Gay, P. Harper, Manager The Accounting Service, 1001 E. Main St.

Goldston, C. S., of Pullen, Henderson, McKinney & Co., Travelers Bldg.

Green, W. C., Assistant Manager Southern Traffic Assn., 1001 E. Main St.

Howard, Thomas P., C. P. A., N. Y., The American Audit Co., American National Bank Bldg.

Jennings, F. H., Manager Southern Traffic Asssociation, 1001 E. Main St.

Juchhoff, Frederick .....1228 E. Broad St.
Branch: Washington, D. C.

Kinsey, W. F. .....1001 E. Main St.

Leitch, E. A., & Co. .....Mutual Bldg.
E. Austin Leitch, C. P. A., Mem. A. I. A.

Marvin, J. Arthur, C. P. A., The American Audit Co., American National Bank Bldg.

Miller, Kenneth G., Secretary Wells, Ekins, Adams & Miller, Inc., Allison Bldg.

Pullen, Alfred M., C. P. A., Mem. A. I. A., of Pullen, Henderson, McKinney & Co., Travelers Bdg.

Pullen, Henderson, McKinney & Co. .....Travelers Bldg.
Alfred M. Pullen, C. P. A., Mem. A. I. A.
A. T. Henderson, C. P. A., Mem. A. I. A.
B. A. McKinney, C. P. A., Mem. A. I. A.
Branches:
Lynchburg, Va.—A. T. Henderson; Raleigh, N. C.—B. A. McKinney.

Southern Traffic Association .....1001 E. Main St
F. N. Jennings, Manager; W. C. Green, Assistant Manager.

Talbott, Allan, Resident Manager The American Audit Co., American National Bank Bldg.

Wells, Elkins, Adams & Miller, Inc. .....Allison Bldg.
Herbert A. Wells, President; W. L. Elkins, C. P. A., Asso. A. I. A., Treasurer; Samuel M. Adams, Vice-President; Kenneth G. Miller, Secretary. Branch: Lynchburg, Va.,—Herbert A. Wells.

Worcester, F. L., & Co. .....909 E. Main St.
F. L. Worcester.

Roanoke.

Jacobs, E. B., C. P. A., Asso. A. I. A. .....First National Bank Bldg.

WASHINGTON

Aberdeen.

Farrington & Barnum, Inc., Home Office, Tacoma .....Finch Bldg.
Franklin F. Summers, Secretary and Manager at Aberdeen.
Martin, W. J., Manager Smith, Robertson & Co. .....Hotel Lafayette
Smith, Robertson & Co., Home Office, Seattle .....Hotel Lafayette
W. J. Martin, Manager.
Summers, Franklin F., Secretary and Manager at Aberdeen, Farrington & Barnum, Inc., Finch Bldg.

Everett.

Conn, A. C. .....1415 Broadway
Tuttle, Joseph E. .....American Bank Bldg.
Wood, Richard P. .....3116 Norton Ave.

Seattle.

Amick, James H., C. P. A. .....Seattle
August, Solomon G. .....2842 W. 62d St.
Austin, W. C., & Co. .....American Bank & Empire Bldg.
W. C. Austin. Branches: Fairbanks, Valdez and Cordova, Alaska.
Benson, J. H., C. P. A., Cashier Hallidie Machine Co., L. C. Smith Bldg.
Berdoe, Arnold Leslie, C. A., B. C. .....Coleman Bldg.
Booth, Charles J., C. P. A., of Moore & Booth.....New York Bldg.
Cairns, William, C. P. A., Mem. A. I. A. .....Haight Bldg.
Carroll, H. W., C. P. A., Mem. A. I. A. .....City Hall
Chaney, Paul R., C. P. A., Asso. A. I. A. .....Arctic Bldg.
Chester, Oliver A. .....3641 Bagley Ave.
Christman, Ferdinand .....3609 E. Union St.
Clark, Will G., C. P. A. .....Y. M. C. A.
Clauson, Clarence, of Clauson & Sexton .....Collins Block
Clauson & Sexton .....Collins Block
Clarence Clauson; Neil Sexton.
Coleman, Henry E., Mem. A. I. A., Todd Dry Docks, Inc., Harbor Island
Cook, Frank J., C. P. A., Treasurer Eldredge, Berick Co., 802 E. Pike St.
Cowan, Charles S., C. P. A., Tex., La., of John G. McIntosh & Co., White Bldg.
Cramer, William L., C. P. A., Treasurer Alaska Tank Co., 1120 First Ave., N.
Culp, Charles M., C. P. A., J. Bornstein & Sons, Inc. ...562 First Ave., S.
Currie, J. D., C. P. A., Mem. A. I. A., Price, Waterhouse & Co., Henry Bldg.

Seattle—Continued

Daniels, Emery C., C. P. A., Price, Waterhouse & Co. .....Henry Bldg.
Davis, Pearce C., C. P. A., Cal., Mem. A. I. A., Manager
Haskins & Sells, L. C. Smith Bldg.
Dirimple, D. H., C. P. A., Garford Motor Truck Co., Inc.,
Broadway, Cor. Olive St.
Dutton, George W. .....New York Bldg.
Farrington & Barnum, Inc., Home Office, Tacoma .....L. C. Smith Bldg.
William N. May, A. C. A., England and Wales, Manager.
Forsythe, Charles A., E. G. Shorrock & Co. .....Central Bldg.
Foster, Frederick, C. P. A. .....R. D. No. 4
Fuller, F. S., & Co. .....Melhorn Bldg.
F. Skubitzke Fuller, C. P. A., Asso. A. I. A.
Gibson, James E., C. P. A. .....Central Bldg.
Giles, Robert W., C. A., Manager Smith, Robertson & Co. ...Henry Bldg.
Gray, A. A., Richmond Paper Co. .....807 Western Ave.
Hansen, A. S., & Co. .....Leary Bldg.
Arne S. Hansen, C. P. A., Ia., Mem. A. I. A. Branch: Tacoma.
Haskins & Sells, Home Office, New York .....L. C. Smith Bldg.
Pearce C. Davis, C. P. A., Mem. A. I. A., Manager.
Herrick, Lester, & Herrick .....Henry Bldg.
Irvine, W. H., C. P. A., Auditor F. F. Mills Co. .....Seattle
Jarvis, Emil P., C. P. A., Resident Auditor U. S. Shipping Board, Emergency Fleet Corporation, Securities Bldg.
Johannsen, Anna .....Empire Bldg.
Johnston, Charles A., Mem. A. I. A., of Washington Audit Co., L. C. Smith Bldg.
Kerzie, Francis L., C. P. A. .....Maynard Bldg.
Lochow, H. J., of Lochow-Shelton Co. .....L. C. Smith Bldg.
Lochow-Shelton Co. .....L. C. Smith Bldg.
H. J. Lochow; C. W. Shelton.
May, William N., A. C. A., England and Wales, Manager Farrington & Barnum, Inc., L. C. Smith Bldg.
McAdam, William, C. P. A., Mem. A. I. A., of Shedden & McAdam, Empire Bldg.
McConahey, James M., C. P. A., Holland-North American Mortgage Co., Central Bldg.
McIntosh, John G., & Co. .....White Bldg.
John G. McIntosh, C. P. A., Mem. A. I. A.; Charles S. Cowan, C. P. A., Tex., La.
McKean, William .....Arctic Bldg.

Seattle—Continued

McLean, William T. .....4754 Second Ave., N. E.
Meissner, Charles L. .....Hoge Bldg.
Metropolitan Audit Co. .....Hoge Bldg.
R. J. Steinhaus.
Miller, Olivia B. .....Henry Bldg.
Miner, E. J., C. P. A., Mem. A. I. A., E. G. Shorrock & Co., Central Bldg.
Moore, Henry F., C. P. A., Asso. A. I. A., of Moore & Booth, New York Bldg.
Moore & Booth .....New York Bldg.
Henry F. Moore, C. P. A., Asso. A. I. A.; Charles J. Booth, C. P. A.
Moorehouse, Eli, & Co. .....L. C. Smith Bldg.
Eli Moorehouse, C. P. A., C. A., B. C., Mem. A. I. A.
Monow, Henry A., C. P. A. .....Alaska Bldg.
Mounsey, Richard C., C. P. A., E. G. Shorrock & Co. .....Central Bldg.
Price, Waterhouse & Co., Home Office, London .....Henry Bldg.
R. D. White, C. P. A., Mem. A. I. A., Resident Manager.
Purse, John, C. A. .....Alaska Bldg.
Racine, Samuel F., & Co. .....Leary Bldg.
Samuel F. Racine, C. P. A., Mem. A. I. A. Affiliated Organizations: Western Institute of Accountancy, Commerce and Finance—S. F. Racine, President; Western Incorporating & Financing Co.—C. L. Stone, C. P. A., Manager.
Robertson, James P., C. P. A., Mem. A. I. A., of Smith, Robertson & Co. .....Henry Bldg.
Rowland, Thomas & Co. .....L. C. Smith Bldg.
Sexton, Neil, of Clauson & Sexton .....Collins Block
Shedden & McAdam .....Empire Bldg.
William McAdam, C. P. A., Mem. A. I. A., Managing Partner. Offices: Seattle and Tacoma.
Shelton, C. W., of Lochow, Shelton Co. .....L. C. Smith Bldg.
Shorrock, E. G., & Co. .....Central Bldg.
E. G. Shorrock, C. P. A., Mem. A. I. A.
Smith, Harry E., Associate Professor Business Administration, University of Washington
Smith, Herbert E., C. P. A., Mem. A. I. A., of Smith, Robertson & Co., Henry Bldg.
Smith, Kenneth B. .....L. C. Smith Bldg.
Smith, Louis E., C. P. A. .....American Bank Bldg.

Seattle—Continued

Smith, Robertson & Co. .....Henry Bldg.
Herbert E. Smith, C. P. A., Mem. A. I. A.; James P. Robertson, C. P. A., Mem. A. I. A.; Edward Thompson, C. P. A., Asso. A. I. A. Branch: Aberdeen.

Sparling, John W., C. P. A., Asso. A. I. A. .....Central Bldg.

Steinhaus, R. J., Metropolitan Audit Co. .....Hoge Bldg.

Stone, Clarence L., C. P. A., Manager Western Incorporating & Financing Co., Leary Bldg.

Straight, F. O., C. P. A., of Washington Audit Co., L. C. Smith Bldg.

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Samuel F. Racine, President; Affiliated with Samuel F. Racine & Co. Branch: Spokane, Wash.

White, R. D., C. P. A., Mem. A. I. A., Resident Manager Price, Waterhouse & Co., Henry Bldg.

Whitfield, Whitcomb & Co., Home Office, Portland, Ore., Alaska Bldg.

Whittle, George V., C. P. A., Smith, Robertson & Co. .....Henry Bldg.

Wickstrom, Wilbur J., C. P. A., John G. McIntosh & Co., White Bldg.

Williams, C. M., & Co. .....Arctic Bldg.
Cassius M. Williams, C. P. A., Mem. A. I. A., Manager.

Wintemute, George M. .....Hinckley Bldg.

Spokane.

Allen, F. C., of Porter & Allen .....Symons Bldg.

American Audit Co., Inc., The .....Paulsen Bldg.
George E. Mosser, President; C. J. Sinnett, Vice-President; E. D. King, Secretary, Treasurer and Manager.

Bankers Audit Co. .....Exchange Bldg.
Charles A. Gaylord; G. M. Gaylord, Managing Partner Tacoma, Wash., Office.

Beaton, William J., C. P. A., Auditor Greenough Investment Co., Old National Bank Bldg.

Spokane—Continued

Cannon, Thomas C., C. P. A., Neb., Mem. A. I. A., of Le Master-Cannon & Co., Symons Bldg.

Commercial Accounting Co., Inc. .....Spokane & Eastern Trust Co. Bldg.
G. A. Kjosness, C. P. A., President.

Crabtree, S. W., Manager Samuel F. Racine & Co. .....Peyton Bldg.

Fraser, Harold E., C. P. A., Secretary Union Trust Co. .....Spokane

Gaylord, Charles A., of Bankers Audit Co. .....Exchange Bldg.

Greene, Frederick P., C. P. A., Secretary and Treasurer Western Empire Investment Co., Realty Bldg.

Harris, T. R. L. .....Hyde Bldg.

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Porter & Allen .....Symons Bldg.
Robert Porter; F. C. Allen.

Racine, Samuel F., & Co., Home Office, Seattle .....Peyton Bldg.
S. W. Crabtree, Manager.

Reinhard, L. F., & Co. .....Hutton Bldg.
Louis F. Reinhard, C. P. A.

Richards, Josiah, C. P. A., Ida., of Richards & Wilson, Spokane & Eastern Trust Co. Bldg.

Richards & Wilson .....Spokane & Eastern Trust Co. Bldg.
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Spokane—Continued

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Barnum, William E., Vice-President Farrington & Barnum, Inc., Fidelity Bldg.

Busch, George J., C. P. A., Asso. A. I. A., Busch & Webb, National Realty Bldg.

Busch & Webb .....National Realty Bldg.
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Derrickson, Daniel K., C. P. A., Secretary-Treasurer Pacific Brewing & Malting Co., S. 25th St.

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Farrington & Barnum, Inc. .....Fidelity Bldg.
Francis W. Farrington, President and Treasurer; William E. Barnum, Vice-President; F. F. Summers, Secretary. Branches: Seattle, Aberdeen, Wash.—F. F. Summers.

Flynn, Arthur M., & Co. .....Tacoma Bldg.
Flynn, Arthur M., C. P. A.

Gaylord, G. M., Managing Partner Bankers Audit Co., National Realty Bldg.

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Herbert E. Post, C. P. A.
Racine, Samuel F., & Co., Home Office, Seattle .....Tacoma Bldg.
Sheddon & McAdam .....Provident Bldg.
A. I. A., Managing Partner Seattle Office.
Webb, Edward H., of Busch & Webb .....National Realty Bldg.

Union Mills.

Rosamond, C. M. .....Union Mills

Walla Walla.

Lake, C. J. .....Walla-Walla
Leonard, W. L. .....Walla-Walla

Yakima.

Ross, G. Edward. (See Salem, Ore.) .....Clogg Bldg.

WEST VIRGINIA

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Jayne & MacCutcheon .....Masonic Temple Bldg.
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Clarksburg.

Fullerton, James G. .....Goff Bldg.
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Fairmount.

Steele, S. Charles, C. P. A., Mem. A. I. A. .....Professional Bldg.

Huntington.

Charles, Olen G. .....Ritter Bldg.
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Conley, Ellis C., C. P. A., W. Va., Ky., Ind., President Federal Audit Co., First National Bank Bldg.
Crites, V. H. .....Huntington
Crawford & Le Masters, Home Office, Chicago, First National Bank Bldg.
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William O. Dickey, C. P. A.
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Ellis C. Conley, C. P. A., W. Va., Ky., Ind., *President*.
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Le Masters, Claude G., Managing Partner Crawford & Le Masters, First National Bank Bldg.
Morris, Moses P., C. P. A. .....Western Union Bldg.
Parr, F. Leslie .....Robson-Pritchard Bldg.

Martinsburg.

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WISCONSIN

Appleton.

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Smith & Scheuring Audit Co. .....Minabau Bldg.
Clifford I. Smith, C. P. A., Mem. A. I. A.; Louis W. Scheuring.

La Crosse.

Hanks, J. W., Audit Co. .....Batavian Bank Bldg.
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Elwell, Kiekhofer, Reichert & Ray .....Bank of Wisconsin Bldg.
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E. J. Smith, Manager.

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Wisconsin Audit Co. .....Vroman Block
Edwin C. Mason, C. P. A., President; W. D. Tenney, C. P. A., Vice-President; Carl J. Marsh, Secretary and Treasurer.

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American Audit Co., The, Home Office, New York, Loan & Trust Bldg.
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Andersen, Arthur, & Co., Home Office, Chicago .....Majestic Bldg.
Frank C. White, C. P. A., Asso. A. I. A., Resident Manager

Milwaukee—Continued

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Barry, Shepard E., C. P. A., Mem. A. I. A., Northwestern Mutual Life Insurance Co., 210 Wisconsin St.
Beckman, E. J., Secretary George B. Smith Audit Co. .....Mark Block
Benton, Clarence H., C. P. A., of Reilly, Penner & Benton, Wells Bldg.
Brauer, Joseph C., Secretary Adolph Hafner & Co. .....Caswell Block
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De Grasse, George .....417 18th St.
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Einbecker, George A., C. P. A., Price, Waterhouse & Co., First National Bank Bldg.
Hade, E. P. Kirby, Vice-President and Manager Hiller, Hade & Hartel, University Bldg.
Haeuser, Alfred J. .....Colby & Abbot Bldg.
Hafner, Adolph, & Co. .....Caswell Block
Adolph Hafner, President and Manager; Walter Windfelder, Vice-President; Joseph C. Brauer, Secretary; William Kutik, Treasurer.
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Mau, H. F., Vice-President George B. Smith Audit Co. .....Mark Block

Milwaukee—Continued

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Reilley, Penner & Benton .....Wells Bldg.
John E. Reilley, C. P. A., Mem. A. I. A.; Carl Penner, C. P. A., Mem. A. I. A.; Clarence H. Benton, C. P. A.
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Smith, George B., Audit Co. .....Mark Block
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Staples, F. S., Manager Marwick, Mitchell & Co. ...Trust Company Bldg.
Wamsen, William L., Treasurer George B. Smith Audit Co., Mark Block
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Western Audit Co., The .....Loan & Trust Bldg.
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Milwaukee—Continued

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Windfelder, Walter, Vice-President Adolph Hafner Co., Caswell Block
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Yapp, Miss N. A. .....First National Bank Bldg.
Young, Arthur, & Co. .....First National Bank Bldg.
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Oshkosh.

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WYOMING

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F. Tillman Brownne, C. P. A., Col., Managing Partner.

Cheyenne.

Batchellor, Walter D., C. P. A. .....State Capitol Bldg.
Morgan, Charles B. .....Cheyenne

CANADA

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Stevens, Andrew L., C. A. .....Lancaster Bldg.
Stuart, G. A., C. A. .....Calgary

Calgary—Continued

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Nash & Nash .....Tegler Block
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Lethbridge.

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Robert J. Ritchie-Paterson, C. A., Glasgow, Scotland, Alta. Branch: Medicine Hat, Alta.

Medicine Hat.

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Godfrey, A. J., & Co., Home Office, Indian Head, Sask. ....Becker Block
F. Martyn Oliver, C. A., Sask., Alta., Managing Partner.

Oliver, F. Martyn, C. A., Sask., Alta., Managing Partner O. J. Godfrey & Co., Becker Block

Ritchie-Paterson & Co., Home Office, Lethbridge, Dominion Bank Bldg.

Stettler.

Nash & Nash, Home Office, Edmonton .....Stettler
S. P. Williams, Manager.

Williams, S. P., Manager Nash & Nash .....Stettler

BRITISH COLUMBIA

Kamloops.

Claxton, Arthur C., C. A. .....Sussex Chambers

Godby, Hilton W., A. C. A. .....Kamloops

Kelowna.

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Nakusp.

Wood, James W. .....Nakusp

Nanaimo.

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Hinton, H. G., A. C. A. .....Merchants Bank Bldg.

Kidd, Francis H., C. A., Ont., B. C., Managing Partner Bawden, Kidd & Co., Merchants Bank Bldg.

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Lawrence, J. H. .....Nelson

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Barron, S. B., of L. W. Taylor & Co. .....Board of Trade Bldg.
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Bland, T. N., C. A. .....London Bldg.
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Brooks, James .....509 Richards St.
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Buttar & Chiene .....London Bldg.
William S. Buttar, C. A.; Hall C. Chiene, C. A. N. S.
Caldicott, J. P., C. A. .....525 Seymour St.
Carmichael, W. R., A. C. A., Eng., C. A., B. C., Manager
Marwick, Mitchell & Co., Standard Bank Bldg.
Carter, Frederick J., of Carter & Bird .....626 Pender St., W.
Carter & Bird .....626 Pender St., W.
Frederick J. Carter; Edwin P. Baker.
Chalk, Alfred L. C., C. A., Helliwell, Maclachlan & Co., Yorkshire Bldg.
Chaplin, Edward V., C. A., Man., Marwick, Mitchell & Co.
Standard Bank Bldg.
Chiene, Hall C., C. A., N. S., of Buttar & Chiene .....London Bldg.
Christie, Harold D., C. A., A. C. A., Eng., Wales .....Yorkshire Bldg.
Corble, J. A., C. A., Sask. .....1987 Beach Ave.
Craig, J. A., C. A. .....525 Seymour St.
Crehan, Matthew J., C. A., of Crehan, Mouat & Co., Board of Trade Bldg.
Crehan, Mouat & Co. ..... Board of Trade Bldg.
Matthew J. Crehan, C. A.
Devlin, E. E. .....837 Hastings St. W.

Vancouver—Continued

Dunlap, William R. .....837 Hastings St. W.
Edwards, Arthur H., C. A., B. C., Ont., Alta., Resident Partner Edwards, Morgan & Co., London Bldg.
Edwards, Morgan & Co., Home Office, Toronto .....London Bldg.
Arthur Edwards, C. A., B. C., Ont., Alta., Resident Partner.
Fairnie, A. A., C. A. .....Yorkshire Bldg.
Field, Fred, C. A., Resident Manager Albert F. Griffiths & Co., 510 Hastings St. W.
Forsyth, John D., C. A. .....525 Seymour St.
Foster, Albert P., C. A., of Foster & Barrett-Lennard .....London Bldg.
Foster & Barrett-Lennard .....London Bldg.
Albert P. Foster, C. A.; Walter J. Barrett-Lennard, C. A.
Fulton I. Blair .....744 Hastings St. W.
Giske, Erling H. .....207 Hastings St., W.
Graham, A. M. .....207 Hastings St., W.
Griffiths, Albert F., & Co. .....510 Hastings St., W.
Albert F. Griffiths, C. A.; Fred Field, C. A., Resident Manager.
Griffiths, W. .....Standard Bank Bldg.
Gyles, George F., C. A., Resident Manager Price, Waterhouse & Co., Bank of Nova Scotia Bldg.
Harvey, John, C. A., Alta. .....739 Hastings St., W.
Helliwell, Machlachlan & Co. .....525 Seymour St.
John F. Helliwell, C. A. (present address London); W. M. Maclachlan, C. A.
Herbert, William .....698 Hastings St., W.
Hine, Alfred E. .....543 Granville St., W.
Hirst, George H. .....510 Hastings St., W.
Hodges, Walter E., C. A., Resident Partner Riddell, Stead, Graham & Hutchison, Bank of Nova Scotia Bldg.
Humphries, T., C. A. .....Bank of Nova Scotia Bldg.
Hunter, Robert W., C. A. .....Vancouver Bldg.
Inman, C. V., of Harry J. Perrin & Co. .....Metropolitan Bldg.
Jones, F. D. C. A. .....525 Seymour St.
Kendall, Barr & Co. .....207 Hastings St., W.
John F. Kendall, C. A.; Robert B. Barr.
Kendall, John F., C. A., of Kendall, Barr & Co. ....207 Hastings St., W.
Kestin, F. R., C. A. .....207 Hastings St., W.
Lamberton, William C. .....104 Esplanade W.
Lennard, Walter J. Barrett-, C. A., of Foster & Barrett-Lennard, London Bldg.

Vancouver—Continued

Lockwood, H. .....739 Hastings St., W.
Low, D. T. .....617 Robson St.
Lye, Henry .....615 Pender St.
Maclachlan, W. M., C. A., of Helliwell, Machlachlan & Co.
525 Seymour St.
Martin, William S., C. A. .....Rogers Bldg.
Marwick, Mitchell & Co., Home Office, Montreal ....Standard Bank Bldg.
W. R. Carmichael, C. A., A. C. A., Eng., Manager;
William G. Rowe, C. A., Assistant Manager.
Matthews, L. A., C. A. .....837 Hastings St., W.
McDermid, Edward B., C. A., Ont. .....Rogers Bldg.
McRobbie, A. H. .....698 Hastings St., W.
Milne, Bruce W., C. A., Scotland, B. C. .....London Bldg.
Munro, J. Campbell .....151 Hastings St., W.
Perrin, Harry J., & Co. .....Metropolitan Bldg.
Harry J. Perrin; C. V. Inman.
Pirie, Richard B. W., C. A. .....Credit Foncier Bldg.
Porter, Frank .....510 Hastings St., W.
Price, Waterhouse & Co., Home Office, London,
Bank of Nova Scotia Bldg.
George F. Gyles, C. A., Resident Manager.
Rathie, Andrew H., & Co. .....470 Granville St.
Andrew H. Rathie, C. A.
Rhodes, Harry .....744 Hastings St., W.
Richardson, Frank, C. A. .....Bank of Nova Scotia Bldg.
Riddell, Stead, Graham & Hutchison, Home Office, Montreal,
Bank of Nova Scotia Bldg.
George E. Winter, C. A., Resident Partner; Walter
E. Hodges, C. A., Resident Partner.
Rorie, George, C. A., Edinburgh, A. C. A., B. C., of Rorie &
Small, 626 Pender St., W.
Rorie & Small .....626 Pender St., W.
George Rorie, C. A., Edinburgh, A. C. A., B. C.
Rowe, William G., C. A., Assistant Manager Marwick,
Mitchell & Co., Standard Bank Bldg.
Rudolph, A. W. .....739 Hastings St., W.
Salter, J. S. .....833 Hastings St., W.
Salter, Percy J., F. A. A., Eng., of Webster, Salter & Co.,
198 Hastings St., W.
Sewell, F. C., C. A. .....2294 5th Ave., W.
Shaw, Alfred, C. A., of Shaw, Tolmie & Co. .....850 Hastings St., W.
Shaw, Tolmie & Co. .....850 Hastings St., W.
Alfred Shaw, C. A.; William A. Tolmie, C. A.

Vancouver—Continued

Small, James D., C. A. .....318 Homer St.
Steine, William T., C. A., Scot., B. C., of Abbott, Steine & Co., Rogers Bldg.
Stoddart, Charles T., C. A. .....London Bldg.
Swinford, H., C. A., Man. .....Northern Pacific Railway
Taylor, L. W., & Co. .....Board of Trade Bldg.
L. W. Taylor, C. A., B. C., Sask.; S. B. Barron; G. M. Brown.
Tolmie, William Alfred, C. A., of Shaw, Tolmie & Co. 850 Hastings St., W.
Touche, George A., & Co., Home Office, London .....837 Hastings St., W.
Webster, Robert B., F. A. A., England, of Webster, Salter & Co., 198 Hastings St., W.
Webster, Salter & Co. .....198 Hastings St., W.
Robert B. Webster, F. A. A., Eng.; Percy J. Salter, F. A. A., Eng.
Wilson, Sydney, of Wilson & Wilson .....Dominion Bldg.
Wilson, Walter A., of Wilson & Wilson .....Dominion Bldg.
Wilson & Wilson .....Dominion Bldg.
Walter A. Wilson; Sydney Wilson.
Winter, George E., C. A., B. C., Resident Partner Riddell, Stead, Graham & Hutchison, Bank of Nova Scotia Bldg.
Woodthorpe, Bevan & Co., Home Office, London, Eng. .....Winch Bldg.
John B. Woodthorpe, C. A., F. C. A., Eng., Managing Partner.
Woodthorpe, John B., C. A., F. C. A., Eng., Managing Partner Woodthorpe, Bevan & Co., Winch Bldg.
Wright, R. H. .....510 Hastings St., W.
Young, J. Hayden, C. A. .....Metropolitan Bldg.

Vernon.

Mutrie, James T., C. A., Ont. .....Vernon
Woollett, John, O'Kanagan United Growers, Ltd. .....Vernon

Victoria.

Anderson, W. Benvie, C. A. ....British Columbia Permanent Loan Bldg.
Bawden, Kidd & Co. .....Central Bldg.
William A. Bawden, F. C. A., Eng., Wales, C. A., Dom. of Can., B. C.; Francis H. Kidd, C. A., Dom. of Can., Ont., B. C., Managing Partner Nanaimo, B. C. Office
Bawden, William A., F. C., Eng., Wales, C. A., Dom. of Can., B. C., of Bawden, Kidd & Co., Central Bldg.

Victoria—Continued

Campbell Bros. .....1007 Government St.
C. F. Campbell; D. Campbell.
Campbell C. F., of Campbell Bros. .....1007 Government St.
Campbell, D., of Campbell Bros. .....1007 Government St.
Ella, H. R. .....Sayward Bldg.
Errington, J. F. .....Central Bldg.
Goodlake, T. J. .....640 Fort St.
Griffiths, Albert F. .....Law Chambers
Hastings, H. .....Sayward Bldg.
Hearn, E. J. .....Moody Block
Hughes, G. R., & Co. .....Times Bldg.
Griffith R. Hughes, C. A.
Lloyd-Young, H. .....1012 Broad St.
Monteith, W. B., C. A. .....Times Bldg.
Mouat, A. N., C. A., Comptroller General of B. C. .....Victoria
Sampson, W. Curtis .....1219 Langley St.
Wicks, H. J., C. A. .....Box 1064
Williams, E. Graham .....Sayward Bldg.

MANITOBA

Brandon.

Macdonnell, R. C., C. A. .....Clement Block

Norwood.

Loos, G., C. A. .....Marion Ave.

Winnipeg.

Anderson, Joseph S., C. A. .....McArthur Bldg.
Anderson, Thomas, C. A. .....141 Sherbrook St.
Armstrong, Adam, C. A., of Armstrong, Ashley & Palmason
Confederation Life Bldg.
Armstrong, Ashley & Palmason .....Confederation Life Bldg.
Adam Armstrong, C. A.; Aubrey V. Ashley, C. A.;
H. J. Palmason, C. A.
Ashley, Aubrey V., C. A., of Armstrong, Ashley & Palmason
Confederation Life Bldg.
Bell, Joseph, C. A., Man., Edinburgh .....Merchants Bank Bldg.
Brown, S. George, C. A., Resident Partner Marwick, Mitchell
& Co., Northern Crown Bldg.
Campbell, Roy W., C. A. .....Confederation Life Bldg.
Chidwick, Charles R., C. A. .....Electric Railway Chambers
Cooper, David, C. A., of Cooper, Reid & Co. .....Enderton Bldg.

Winnipeg—Continued

Cooper, Reid & Co. .....Enderton Bldg.
John D. Reid, C. A.; David Cooper, C. A.

Cordner, John J., C. A., of W. A. Henderson & Co.
Electric Railway Chambers

Courbould, Charles D., C. A. .....Somerset Block

Craggs, G. Somerville, C. P. A., Minn., C. A., Mem. American Institute Accountants, Union Trust Bldg.

Crossin, Albert L., C. A., Ont., Man., Oldfield, Kirby & Gardner, 234 Portage Ave.

Diamond, E., C. A., Alta. .....933 Banning St.

Donovan, Maurice S., C. A. .....138 Evanson St.

Drennan, Keith W., C. A., John Scott & Co. .....Belgica Block

Dunwoody, James M., C. A. .....Merchants Bank Bldg.

Edwards, Morgan & Co., Home Office, Toronto, Electric Railway Chambers
Charles E. White, C. A., Ont., Man., Resident Partner.

Fanshaw, Alex. J., C. A. .....McArthur Bldg.

Gabriel, Charles F., C. A. .....196 Dromore Ave.

Galbraith, Bertram C., C. A., John Scott & Co. .....Belgica Block

Gibb, A. Wiseman, C. A., Dominion Taxation Office, Trust & Loan Bldg.

Gilbert, Fred C., C. A., Ont., Man., of Gilbert & Laird
Electric Railway Chambers

Gilbert & Laird .....Electric Railway Chambers.
Fred C. Gilbert, C. A., Ont., Man.; William C. Laird, C. A.

Glendinning, William D., C. A., Resident Partner Riddell, Stead, Graham & Hutchison, Merchants Bank Bldg.

Grant, James, C. A., of F. C. S. Turner & Co. .....Trust & Loan Bldg.

Grant, William Ross, C. A. .....Merchants Bank Bldg.

Gray, William, C. A., of F. C. S. Turner & Co. .....Trust & Loan Bldg.

Griggs, Benjamin F., C. A., of Ronald, Griggs & Co. .....Lindsay Bldg.

Hanson, H. S., Manager Macintosh, Cole & Robertson ....Enderton Block

Hayward, Robert H., C. A. .....Monadnock Bldg.

Hegan, Charles R. .....McArthur Bldg.

Henderson, W. A., & Co. .....Electric Railway Chambers
William A. Henderson, C. A.; J. J. Cordner, C. A.

Hollands, William W., C. A. .....338 Redwood Ave.

Hopkinson, Joseph, C. A., Merchants Consolidated, Ltd., 110 Princess St.

Horne Alex., C. A., John Scott & Co. .....Belgica Block

Howat Hugh, C. A., Arctic Ice Co. .....Bell Ave. & Bricker St.

Hudson, Oscar & Co. .....Curry Bldg.
Harold J. Morden, C. A., Resident Partner. See Toronto.

Hughes, John, C. A., England, Wales, Ontario, Auditor-in-Chief Hudson Bay Co., Winnipeg

Winnipeg—*Continued*

Hurley W. H., C. A. .....Winnipeg
Hutton, David R., C. A. .....Northern Crown Bldg.
Jex, William R., C. A. .....Sterling Bank Bldg.
Laing, George S., C. A. .....Grain Exchange Bldg.
Laird, William C., C. A., of Gilbert & Laird, Electric Railway Chambers
Lampman, Ralph W., C. A., Chief Accountant National Trust Co., 323 Main St.
Lidster, C. F., C. A. .....Alhambra Apts.
Ligertwood, John C. M., C. A. .....212 Lipton St.
Lofthouse, David S., C. A., George A Touche & Co. .....McArthur Bldg.
Love, William D., C. A., of F. C. S. Turner & Co., Trust & Loan Bldg.
Macdonald, Walter J., C. A. .....Lindsay Bldg.
Macintosh, Cole & Robertson, Home Office, Montreal ....Enderton Block
H. S. Hanson, Manager.
Macintosh, Colin P., C. A. .....McArthur Bldg.
Marwick, Mitchell & Co., Home Office, Montreal, Northern Crown Bank Bldg.
S. George Brown, C. A., Resident Partner.
McClure, James, C. A. .....Merchants Bank Bldg.
Menzies, J. H., C. A. .....P. O. Box 1361
Millar, James Culross, C. A., Canada Wheat Board, Great West Life Bldg.
Morden, Harold J., C. A., Resident Partner Oscar Hudson & Co., Curry Bldg.
Mundell, W. J., C. A. .....27 Alloway St.
Murray, David A. B., Jr., C. A., George A. Touche & Co., McArthur Bldg.
Nairn, Kenneth G., C. A., John Scott & Co. .....Belgica Block
Paisley, H. J., C. A., B. C., Western Grocers, Ltd. .....Winnipeg
Palmason, H. J., C. A., of Armstrong, Ashley, Palmason & Co. Confederation Life Bldg.
Parker, Arthur E., C. A., Editor Canadian Finance .....Aikins Bldg.
Parton, John C. A., Managing Partner George A. Touche & Co., McArthur Bldg.
Pender, D. A., C. A. .....Confederation Life Bldg.
Phillips, Arthur E., C. A., of Phillips, Roberts & Co. Electric Railway Chambers
Phillips, Roberts & Co. .....Electric Railway Chambers
Arthur E. Phillips, C. A.; Richard A. Roberts, C. A.
Price, Waterhouse & Co., Home Office, London .....Union Trust Bldg.
Ptolemy, William J., C. A., Deputy Provincial Treasurer, Winnipeg, Parliament Bldg.
Rankin, Ewen, C. A., of Stirling, Rankin & Saul .....Grain Exchange
Rathjen, Thomas H., C. A., George A. Touche & Co. ....McArthur Bldg.
Read, Edward S., C. A., of George A. Touche & Co. ....McArthur Bldg.

Winnipeg—Continued

Reade, Hubert T., & Co. .....Montreal Trust Bldg.
Hubert T. Reade, C. A.

Reid, John D., C. A., of Cooper, Reid & Co. .....Enderton Bldg.

Riddell, Stead, Graham & Hutchison, Home Office, Montreal, Merchants Bank Bldg.
W. D. Glendinning, C. A., Resident Partner.

Roberts, Richard A., C. A., of Phillips, Roberts & Co. Electric Railway Chambers

Ronald, Griggs & Co. .....Lindsay Bldg.
William S. Ronald, C. A., Ont., Man., Sask.; B. F. Griggs, C. A.; H. C. Merrett, F. C. A.; W. E. Hodge, C. A.; H. J. Welch, C. A.; F. W. Sharp, C. A. Branches: Toronto—H. J. Welch; Montreal—F. W. Sharp; Saskatoon, Sask.; Moose Jaw, Sask.—W. E. Hodge; New York—F. W. Sharp; London—H. C. Merrett. Associate office, Sharp, Milne & Co., Montreal.

Ronald, William S., C. A., Ont., Man., Sask., of Ronald Griggs & Co., Lindsay Bldg.

Ross, P. S., Sons, Home Office, Montreal .....Electric Chambers

Sanburn, W. G., & Co. .....Curry Bldg.
William G. Sanburn.

Saul, William T., C. A., of Stirling, Rankin & Saul .....Grain Exchange

Saunders, W. J., C. A., George A. Touche & Co. .....McArthur Bldg.

Scott, John & Co. .....Belgica Block
John Scott, C. A.

Scott, W. B., C. A., McMillan Grain Co. .....Grain Exchange

Sharp, G. C., & Co. .....Confederation Life Bldg.
George C. Sharp, C. A.

Sharp, Milne & Co., Home Office Montreal, Associate office Ronald Griggs & Co., Winnipeg

Shelly, John & Co. .....Confederation Life Bldg.
John J. C. Shelly, C. A.

Slasor, Henry, C. A. .....Confederation Life Bldg.

Stirling, James F., C. A., Stirling, Rankin & Saul .....Grain Exchange

Stirling, Rankin & Saul .....Grain Exchange
James F. Stirling, C. A.; Ewen Rankin, C. A.; William T. Saul, C. A.

Touche, George A., & Co., Home Office, London .....McArthur Bldg.
John Parton, C. A., Managing Partner; J. Gilmour Wylie, C. A., Man., Glasgow, Managing Partner; T. Harry Webb, C. A., Ont., Man., B. C.; Edward S. Read, C. A.

Winnipeg—Continued

Turner, F. C. S., & Co. .....Trust & Loan Bldg.
F. C. S. Turner, C. A.; William Gray, C. A.; James Grant, C. A.; William D. Love, C. A.
Webb, T. Harry, C. A., Ont., Man., B. C., of George A. Touche & Co., McArthur Bldg.
White, Charles F., C. A., Ont., Man., Resident Partner Edwards, Morgan & Co., Electric Railway Chambers
Whyte, David C., C. A., Riddell, Stead, Graham & Hutchison, Merchants Bank Bldg.
Woodard, James, C. A. .....481 Rathgar Ave.
Woodley, J. R., C. A., Dominion Taxation Office .....Trust & Loan Bldg.
Wylie, J. Gilmour, C. A., Man., Glasgow, Managing Partner George A. Touche & Co., McArthur Bldg.
Young, David, C. A., C. P. A., Minn. .....Union Trust Bldg.
Young, John A., C. A. .....McArthur Bldg.
Young, Joseph R., C. A., Land & Agricultural Co. of Canada 290 Garry St.

NEW BRUNSWICK

Fredericton.

Holtin, H. G., C. A. .....Fredericton
Loudoun, W. A., C. A. .....Parliament Bldg.

St. John.

Blanchett, P. F., C. A. .....St. John
Cox, Arthur E., C. A. .....St. John
MacIntyre, A. P., C. A. .....250 Rockland Ave.

Sussex.

Atherton, J. P., C. A. .....P. O. Box 171

NOVA SCOTIA

Amherst.

Coldwell, B. A., C. A. .....22 Eddy St.
Dennis, Carl D., C. A., Rhodes Curry, Ltd. .....Amherst

Millsville.

McNeill, P. L. .....Millsville

Halifax.

Blackett, J. R., C. A. .....319 Barrington St.
Carter, Robert, C. A. .....McCurdy Bldg.
Creighton, H. D., C. A., of Dickson & Creighton .....193 Hollis St.
Crowell, Harvey E., C. A. .....Chronicle Bldg.

Halifax—Continued

Dickson, G. Wallace, C. A., of Dickson & Creighton .....193 Hollis St.
Dickson & Creighton .....193 Hollis St.
G. Wallace Dickson, C. A.; H. D. Creighton, C. A.
Dustan, George G., C. A. .....St. Paul Bldg.
Faulkner, Hon. G. E., C. A. .....173 Hollis St.
Holder, G. H., C. A. .....Queen Bldg.
Holder & Lee .....Queen Bldg.
G. H. Holder, C. A.; W. Simms Lee, C. A.
Johnson, T. H., C. A. .....Keith Bldg.
Kaulbach, E., C. A. .....P. O. Box 746
Lee, W. Simms, C. A., of Holder & Lee .....Queen Bldg.
Leverman, W. E., C. A. .....Roy Bldg.
Longard, E. J., C. A. .....117 Inglis St.
Martin, R. L. .....109 Edward St.
McLeod, George S., C. A. .....Metropole Bldg.
Oxley, Col. F. H., C. A. .....38 Inglis St.
Piers, T. L. E., C. A. .....266 Jubilee Road
Stech, Henry J., C. A. .....9 Church St.
Torey, Clifford L., C. A., S. M. Brookfield Construction Co., 169 Hollis St.
Woodin, L. A., C. A. .....Halifax

New Glasgow.

Glendinning, C. H., C. A. .....New Glasgow

Sydney Mines.

Wood, Joseph, C. A., Nova Scotia Steel & Coal Co. .....Sydney Mines

Truro.

Abbott, E. H., C. A. .....Truro

Weymouth.

MacIntyre, R. A., C. A., Nova Scotia and New Brunswick, Weymouth

ONTARIO

Alma.

Rumble, I. A., C. A. .....Alma

Brantford.

Bunnell, Arthur K., C. A. .....City Hall
Parker, Charles J., C. A. .....10 William St.
Shultis, P. A., & Co. .....114 Dalhousie St.
Adam Shultis, C. A.

Chatham.

Falls, Alexander F., C. A. .....Victoria Block

Cobalt.

Clark, Thomas S., C. A. .....Box 789

Fort William.

Crawford, Hill & Co. .....Cuthbertson Block
Joseph E. Crawford, C. A.; T. Percy Hill, C. A.,
Alta., Ont., Mem. American Institute Accountants.
Crawford, Joseph E., C. A., of Crawford, Hill & Co., Cuthbertson Block
Dawson, Percy H. B., C. A. .....Union Bank Chambers
Hill, T. Percy, C. A., Alta., Ont., Mem. American Institute
Accountants of Crawford, Hill & Co., Cuthbertson Block

Galt.

McMillan, W., Resident Manager Thorne, Mulholland, Howson & McPherson, Galt
Thorne, Mulholland, Howson & McPherson, Home Office, Toronto, Galt
W. McMillan, Resident Manager.

Guelph.

Pentelow, William M., C. A. .....11 Stuart St.

Hamilton.

Clark, Houston & Co., Home Office, Toronto .....Bank of Hamilton Bldg.
Kittson, Henry N., C. A. .....25 Main St., W.
Metherell, W. C., C. A. .....Sun Life Bldg.
Reid, S. Russell, C. A., Ont., Alta., Resident Manager Thorne,
Mulholland, Howson & McPherson, Hamilton
Scott, C. S., & Co. .....Spectator Bldg.
Charles S. Scott, C. A.
Smith, G. E. F., C. A., Dominion Canners, Ltd. .....Hamilton
Thorne, Mulholland, Howson & McPherson, Home Office,
Toronto, Hamilton
S. Russell Reid, C. A., Ont., Alta., Resident Manager.

Kingston.

Burns, R. Easton, C. A. .....Ontario Chambers
Craig, William H., C. A. .....109 Gore St.

Kitchener.

Peters, Glatt & Rumble, Home Office, Toronto .....19 Queen St., N.
Scully, James M., C. A. .....Kitchener

London.

Calder, Alexander G., C. A. .....Bank of Toronto Chambers
Doggerell, Alfred J., C. A. .....776 Wellington St.
Jewell, F. G., C. A. .....Dominion Savings Bldg.
McMillan, James, C. A. .....295 Princess Ave.
Westervelt, James W., C. A. .....London
Willis, William H., C. A. .....Dominion Savings Bldg.

North Bay.

Blanchard, A., C. A. .....98 Worthington St., W.

Ottawa.

Artz, Godfrey J., C. A., Finance Department .....Ottawa
Bates, Herbert S., C. A., of Blatch, Bates & Co. .....193 Sparks St.
Blatch, Bates & Co. .....193 Sparks St.
George L. Blatch, C. A.; Herbert S. Bates, C. A.
Blatch, George L., C. A., of Blatch, Bates & Co. .....193 Sparks St.
Bounsall, Richard H., C. A. .....193 Sparks St.
Chamberlain, Alexander F., C. A. .....74 Nepean St.
Clerke, Alfred Stuart, C. A. .....Union Bank Bldg.
Crawley, Arthur A., & Co. .....50 Albert St.
Arthur A. Crawley, C. A.; Andrew M. Milne.
Cunningham, George De H., C. A. .....165 Sparks St.
Cunningham, James F., C. A. .....165 Sparks St.
Dunlop, William M., C. A. .....Citizen Bldg.
Jackson, John A., C. A. .....150 Carling Ave.
Larmouth, Ernest A., C. A., of Larmouth & Welch .....46 Elgin St.
Larmouth & Welch .....46 Elgin St.
Ernest A. Larmouth, C. A.; George A. Welch, C. A.
Milne, Andrew M., C. A., of Arthur A. Crawley & Co. .....50 Albert St.
Nicholl, J. S., C. A., Imperial Munitions Board .....Ottawa
Pirie, W. S., C. A. .....883 Somerset St.
Rougvie, John N., C. A., Ont., Glasgow .....Union Bank Bldg.
Tolley, William A., C. A., City Auditor .....City Hall
Welch, George A., C. A., of Larmouth & Welch .....46 Elgin St.

Owen Sound.

Fleming, Christopher A., C. A., F. C. A., Principal Northern Business College, 823 Second Ave., E.

Peterboro.

Morris, Wilfred R., C. A. .....375 Water St.

Port Arthur.

Black, F. Harry, Manager Macintosh, Cole & Robertson ....Whalen Bldg.
Macintosh, Cole & Robertson, Home Office, Montreal .....Whalen Bldg.
F. Harry Black, Manager.
Stephens, Robert E., C. A., Sask, Ont., Macintosh, Cole & Robertson, Whalen Bldg.

Port Perry.

Nasmith, H. C., C. A. .....Port Perry
Johnson, Robert W., C. A. .....Times Bldg.

Sarnia.

Scott, Stuart B., C. A., Imperial Oil Co., Ltd. .....Sarnia

Stratford.

Gibbs, Frank P., C. A., McLagan Furniture Co. .....Stratford

Sudbury.

Ross, William J., C. A. .....Sudbury

Toronto.

Adams, Arthur W., A. C. A., Ont., Rio de Janeiro & San Paulo Tramway Co., 36 Toronto St.

Allen, Loftus A., C. A., of Harbinson & Allen .....Manning Chambers

Andrews, Walter S., C. A. .....4 Beaumont Road

Archer, Leonard W., C. A. .....Continental Life Bldg.

Arnold, Arthur, C. A. .....15 Wellington St. W.

Atkinson, James L., C. A. .....10 Adelaide St., E.

Baker, Robert J., C. A., Ont., Man., of Seburn, Ferguson & Baker, 19 Melinda St.

Baldwin, Harry W., C. A., Ont., Alta. .....64 Charles St., E.

Ball, W. S., & Co. .....15 Toronto St.

Barber, Henry, & Co. .....18 Wellington St., E.
Henry Barber, C. A.

Barclay, J. A. .....Confederation Life Bldg.

Barnes, T. G. L. .....4 Wellington St., E.

Baxter, Percy C., C. A., Ont., Scot., Managing Partner Macintosh, Cole & Robertson, 26 Queen St., E.

Begg, George M., C. A. .....262 Carlton St.

Bennett, E. James, C. A., F. C. A., Eng. .....Bank of Hamilton Bldg.

Benson, William C., C. A., Oscar Hudson & Co. .....32 Church St.

Berner, Walter G., C. A., of W. C. Eddis & Sons, Continental Life Bldg.

Brisco, Henry .....294 Clinton St.

Brown, J. Albert, C. A. .....Athelma Apartments

Campbell, Gordon D., C. A., Associate American Institute Accountants of Lawson, Welch & Campbell, 59 Yonge St.

Campbell, W. K. Colin, C. A. .....59 Yonge St.

Chamberlain, Care & Chamberlain, Home Office, Buffalo, N. Y., Represented by R. E. Young, Canada Life Bldg.

Clarke, Houston & Co. .....32 Church St.
J. Clarke, C. A.; William F. Houston, C. A.
Branch: Hamilton, Ont.

Clarke, J., C. A., of Clarke, Houston & Co. .....32 Church St.

Clarke, J. J., C. A. .....Excelsior Life Bldg.

Clarkson, Edward R. C., C. A., of Clarkson, Gordon & Dilworth, 15 Wellington St., W.

Toronto—Continued

Clarkson, Geoffrey T., C. A., of Clarkson, Gordon & Dilworth, 15 Wellington St., W.

Clarkson, Gordon & Dilworth .....15 Wellington St., W.
Edward R. C. Clarkson, C. A.
Geoffrey T. Clarkson, C. A.
H. D. Lockhart Gordon, C. A., **F. S. A. A., Eng.**
Robert J. Dilworth, C. A.
Robert Shiell, C. A., Eng.
W. D. Taylor, C. A.
Harvey E. Guilfoyle, C. A.
C. H. Pelling, C. A.
Alexander F. Soutar, C. A.
Frank L. Kerr, C. A.
John D. McNabb, C. A.

Cooper, Robert J., C. A., Ryrie Bros., **Ltd.** .....44 Heath St., E.

Cringan, J. W., C. A. .....633 Church St.

Cullen, H. Austin, C. A. .....120 Dowling Ave.

Day, Q. D., C. A. .....82 King St., E.

Deacon, R. S. .....Lumsden Bldg.

Dilworth, Robert J., C. A., of Clarkson, Gordon & Dilworth, 15 Wellington St., W.

Dowie, L. A., C. A., Resident Partner P. S. Ross Sons, 10 Adelaide St., E.

Draper, Gordon V., C. A., Oscar Hudson & Co. .....32 Church St.

Eddis, Charles S., C. A., of W. C. Eddis & Sons, Continental Life Bldg.

Eddis, J. Wyndham, C. A., of W. C. Eddis & Sons, Continental Life Bldg.

Eddis, W. C., & Sons .....Continental Life Bldg.
J. Wyndham Eddis, C. A.; Charles S. Eddis, C. A.;
Albert R. McMichael, C. A.; Walter G. Berner, C. A.

Edwards, A. Geoffrey, C. A., of Edwards, Morgan & Co., 10 Adelaide St., E.

Edwards, George, C. A., of Edwards, Morgan & Co. ...10 Adelaide St., E.

Edwards, H. Percy, C. A., of Edwards, Morgan & Co., 10 Adelaide St., E.

Edwards, Morgan & Co. .....10 Adelaide St., E.
George Edwards, C. A.; H. Percy Edwards, C. A.;
A. Geoffrey Edwards, C. A.; Oswald N. Edwards, C. A.;
Theodore J. MacNamara, C. A.; Thomas O. P. Geggie,
C. A. Branches: Montreal, Winnipeg, Calgary, Vancouver. Agencies: London, New York.

Edwards, Oswald N., C. A., of Edwards, Morgan & Co., 10 Adelaide St. E.

Farish, D. H. M., C. A. .....1072 Bathhurst St.

Fenton, Wilson, C. A. .....31 King St., E.

Ferguson, Walter S., C. A., of Seburn, Ferguson & Baker, 19 Melinda St.

Ferrie, R., C. A., Price, Waterhouse & Co. .....Royal Bank Bldg.

Toronto—Continued

Gausby, Harold S., C. P. A., Mich., Mem. American Institute Accountants, 43 Victoria St.

Gawthorp, H. H., C. A., Clarkson, Gordon & Dilworth, 15 Wellington St., W.

Geggie, Thomas P., C. A., of Edwards, Morgan & Co., 10 Adelaide St., E.

George, James, C. A. .....Bank of Hamilton Bldg.

Gerry, Nelson B., C. A., Clarkson, Gordon & Dilworth, 15 Wellington St., W.

Glatt, George F., C. A., of Peters, Glatt & Rumble .....24 King St., W.

Glover, Henry, & Co. .....123 Bay St.
Henry Glover.

Godfrey, Thomas D., C. A. .....640 Huron St.

Godson, Walter P., C. A. .....30 Leopold St.

Goldman, Leopold, C. A. .....112 King St., W.

Gordon, H. D. Lockhart, C. A., F. S. A. A., Eng., of Clarkson, Gordon & Dilworth, 15 Wellington St., W.

Grant, Russell R., C. A. .....302 Avenue Rd.

Guilfoyle, Harvey E., C. A., of Clarkson, Gordon & Dilworth, 15 Wellington St., W.

Gunn, Edmond, C. A., of Gunn, Roberts & Co. .....25 Toronto St.

Gunn, Roberts & Co. .....25 Toronto St.
Edmond Gunn, C. A.; Frank E. Roberts, C. A.

Hammill, Lansdale, A. C. A., Manager Marwick, Mitchell & Co., Royal Bank Bldg.

Hampton, James H., C. A., Fred Page Higgins & Co. ...47 Adelaide St., E.

Harbinson, Vincent D., C. A., of Harbinson & Allen, Manning Chambers

Harbinson & Allen .....Manning Chambers
Vincent D. Harbinson, C. A.; Loftus A. Allen, C. A.

Hardy, Arthur J., of James Hardy & Sons .....15½ Toronto St.

Hardy, James, C. A., also of Jenkins & Hardy .....15½ Toronto St.

Hardy, James, & Son .....15½ Toronto St.
James Hardy, C. A.; Arthur J. Hardy. Branch: New York.

Haywood, Leopold J., C. A. .....Canada Life Bldg.

Higgins, Fred, Page & Co. .....47 Adelaide St.
Fred J. Higgins, C. A. Branch: Detroit, Michigan.

Hilborn, Melvin, C. A., Thorne, Mulholland, Howson & McPherson, Bank of Hamilton Bldg.

Hillary, F., & Co. .....Excelsior Life Bldg.

Hillman, Hobart P. L., C. A., C. P. A., Ohio, Mem. American Institute Accountants, Comptroller Toronto Hydro-Electric System, 226 Yonge St.

Houston, William F., C. A., of Clarke, Houston & Co., 32 Church St.

Howson, E. J., C. A., of Thorne, Mulholland, Howson & McPherson, Bank of Hamilton Bldg.

Toronto—Continued

Hudson, Oscar, & Co. See Winnipeg .....32 Church St.
Oscar M. Hudson, C. A., Ont., Man.; Holland Pettit, C. A.

Hulbig, W. S., Lawson, Welch & Campbell .....59 Yonge St.

Hurst, Fred C., C. A., Gunn, Roberts & Co. .....25 Toronto St.

Jamieson, Henry T., C. A., Resident Partner Riddell, Stead, Graham & Hutchison, Royal Bank Bldg.

Jenkins, Thomas, C. A., of Jenkins & Hardy .....15½ Toronto St.

Jenkins & Hardy .....15½ Toronto St.
Thomas Jenkins, C. A.; James Hardy, C. A. (See James Hardy & Sons, Montreal.)

Jephcott, Alfred, C. A., Ont., Eng., Wales .....469 King St., W.

Johnston, R. Lindsay, C. A. .....183 Church St.

Kernahan, William T., C. A. .....17 Gould St.

Kerr, Frank L., C. A., of Clarkson, Gordon & Dilworth, 15 Wellington St., W.

Kettlewell, Wilfred C. .....105 Davenport Road

Lang, Joseph N., C. A., Rutherford Williamson & Co., 86 Adelaide St., E.

Langley, J. P., & Co. .....McKinnon Bldg.
J. P. Langley, C. A.

Lawless, Thomas E., C. A., of Lawson, Welch & Campbell, 59 Yonge St.

Lawson, Arthur T., C. A., Canadian National Railways .....Toronto

Lawson, Welch & Campbell .....59 Yonge St.
Thomas E. Lawless, C. A.; Harry J. Welch, C. A.; Gordon D. Campbell, C. A., Asso. American Institute Accountants.

Leishman, Edwin J., C. A., Pontifex & Co. .....Excelsior Life Bldg.

Levac, William P., C. A. .....99 Northcliff Ave.

Lorimer, William A., C. A. .....165 Beach Ave.

Macdonald, Duncan B., C. A., Oscar Hudson & Co. .....32 Church St.

Macintosh, Cole & Robertson, Home Office, Montreal, 26 Queen St., E. Percy C. Baxter, C. A., Ont., Scot., Managing Partner.

Mackay, John, & Co. .....Maclean Bldg.
John Mackay, C. A.

MacNamara, Theodore T., C. A., of Edwards, Morgan & Co., 10 Adelaide St., E.

Mapp, J. V., C. A. .....Manning Arcade

Mapp, Kris A., C. A. .....109 Indian Road

Martin, John S., C. A. .....67 Lowther Ave.

Martin, Norman L., C. A. .....73 King St., W.

Marwick, Mitchell & Co., Home Office, Montreal .....Royal Bank Bldg.
Lansdale Hammill, A. C. A., Manager; A. B. Shepherd, C. A., Manager.

Toronto—Continued

McClean, Clifford M., C. A., Thorne, Mulholland, Howson & McPherson, Bank of Hamilton Bldg.

McClelland, D. McK., C. A., Ont., C. P. A., Mo., Mem. American Institute of Accountants, Resident Partner Price, Waterhouse & Co., Royal Bank Bldg.

McCoy, W. J., & Co., Home Office, Detroit, Mich. .....17 Adelaide St.

McLeod, Norman B , C. A. .....Kent Bldg.

McMichael, Albert R., C. A., of W. C. Eddis & Sons, Continental Life Bldg.

McNabb, John D., C. A., of Clarkson, Gordon & Dilworth, 15 Wellington St., W.

McPherson, R. S., C. A., of Thorne, Mulholland, Howson & McPherson, Bank of Hamilton Bldg.

Merson, George O., & Co. .....Lumsden Bldg.
George O. Merson, C. A.

Merson, Harry S., C. A. .....Lumsden Bldg.

Montgomery, S. E., & Co. .....Board of Trade Bldg.
Samuel E. Montgomery. Branch: Montreal.

Morgan, William P., C. A. .....10 Adelaide St., E.

Morphy, Arnold, C. A. .....50 Maitland St.

Morrison, George W., C. A. .....70 Wellington St., W.

Morrison, Samuel A., C. A. .....Union Bank Bldg.

Mortimer, Herbert, C. A. .....Confederation Life Bldg.

Mulholland, Gustavus M., C. A., of Thorne, Mulholland, Howson & McPherson, Bank of Hamilton Bldg.

Murton, Ralph C., & Co. .....Excelsior Life Bldg.
Ralph C. Murton.

Nash, Albert E., C. A., Alberta, Auditor & Comptroller The MacLean Publishing Co., Royal Bank Bldg.

Neff, A. C., & Co. .....70 Victoria St.
Arthur C. Neff, C. A.

O'Brien, A. Q. C., of Van Horn, Rowlatt & O'Brien .....34 Yonge St.

Osler, Arthur E., C. A. .....Jordon & Melinda Sts.

Parker, Angus M. .....57 Silver Birch Ave.

Pelling, C. H., C. A., of Clarkson, Gordon & Dilworth, 15 Wellington St., W.

Peters, Glatt & Rumble .....24 King St., W.
Gordan A. Peters, C. A.; George F. Glatt, C. A.; I. Albert Rumble, C. A. Branch: Kitchiner, Ont.

Peters, Gordon A., C. A., of Peters, Glatt & Rumble, 24 King St., W.

Pettit, Holland, C. A., of Oscar Hudson & Co. .....32 Church St.

Playle, George H., C. A., Thorne, Mulholland, Howson & McPherson, Bank of Hamilton Bldg.

Toronto—Continued

Pontifex & Co. .....Excelsior Life Bldg.
Bryan Pontifex, C. A., Ont., Eng., Wales.

Price, Waterhouse & Co., Home Office, London .....Royal Bank Bldg.
D. McK. McClelland, C. A., Ont., C. P. A., Mo., Mem. American Institute of Accountants, Resident Partner.

Riddell, Stead, Graham & Hutchison, Home Office, Montreal, Royal Bank Bldg.
Henry T. Jamieson, C. A., Resident Partner.

Roberts, C. Percy, C. A. .....14 Herbert Ave.

Roberts, Frank E., C. A., of Gunn Roberts & Co. .....25 Toronto St.

Robertson, I. P. McI., C. A., A. C. Neff & Co. .....70 Victoria St.

Robertson, John B., C. A. .....24 King St., W

Robins, John F., C. A. .....P. O. Box 4.

Robinson, Malcom H., C. A. .....Bank of Hamilton Bldg.

Ronald, Griggs & Co., Home Office, Winnipeg .....Crown Life Bldg.
H. J. Welch, C. A., Manager.

Ross, P. S., Sons, Home Office, Montreal .....10 Adelaide St. E.
L. A. Dowrie, C. A., Resident Partner.

Rowbotham, Geoffrey G., C. A., Ont., Man., Glasgow, Price, Waterhouse & Co., Royal Bank Bldg.

Rowlands, Richard F., C. A. .....10 Adelaide St., E.

Rowlatt, H., of Van Horn, Rowlatt & O'Brien .....34 Yonge St.

Rumble, I. Albert, C. A., of Peters, Glatt & Rumble .....24 King St., W.

Schmietendorf & Co. .....152 Bay St.

Scott, Keith, C. A. .....62 Neville Park Boulevard

Scott, Sholto C., C. A., Ont., Eng. & Wales .....City Hall

Seburn, Ferguson & Baker .....19 Melinda St.
Thaddeus I. Seburn, C. A.; Walter S. Ferguson, C. A.
Robert J. Baker, C. A., Man., Ont.

Seburn, Thaddeus I., C. A., of Seburn, Ferguson & Baker, 19 Melinda St.

Shepard, A. B., C. A., of Thorne, Mulholland, Howson & McPherson, Bank of Hamilton Bldg.

Shepherd, A. B., C. A., Manager Marwick, Mitchell & Co., Royal Bank Bldg.

Shiach, H. A., C. A. .....363 Ossington Ave.

Shiell, Robert, C. A., of Clarkson, Gordon & Dilworth, 15 Wellington St., W.

Short, Frank G., C. A. .....45 Adelaide St., E.

Sime, T. Watson, C. A., Scotland, F. C. A., Ont., of Stiff Bros. & Sime, Bank of Hamilton Bldg.

Smith, James S., C. A. .....47A Pearson Ave.

Sorley, Stewart H., C. A., of Thorne, Mulholland, Howson & McPherson, Bank of Hamilton Bldg.

Toronto—Continued

Soutar, Alexander F., C. A., of Clarkson, Gordon & Dilworth, 15 Wellington St., W.

Spence, Robert F., C. A. .....82 King St., E.

Stephens, H. A., C. A. .....22 Church St.

Stephenson, George, & Co. .....123 Bay St.
George Stephenson.

Stiff Bros. & Sime .....Bank of Hamilton Bldg.
George U. Stiff, C. A.; Frederick J. Stiff, C. A.;
T. Watson Sime, C. A., Scotland, F. C. A., Ont.

Stiff, Frederick J., C. A., of Stiff Bros. & Sime, Bank of Hamilton Bldg.

Stiff, George U., C. A., of Stiff Bros. & Sime, Bank of Hamilton Bldg.

Stone, C. E., C. A. .....7 King St., W.

Sutcliffe, John L., C. A. .....Bank of Hamilton Bldg.

Taylor, S. A., C. A. .....47 Adelaide St., E.

Taylor, W. D., C. A., of Clarkson, Gordon & Dilworth, 15 Wellington St., W.

Tew, Richard, & Co. .....23 Scott St.

Thorne, John L., C. A., of Thorne, Mulholland, Howson & McPherson, Bank of Hamilton Bldg.

Thorne, Mulholland, Howson & McPherson, Bank of Hamilton Bldg.
John L. Thorne, C. A.
G. M. Mulholland, C. A.
E. J. Howson, C. A.
R. S. McPherson, C. A.
A. B. Shepard, C. A.
H. W. Vanstone, C. A.
Stewart H. Sorley, C. A.
Branches: Hamilton, Ont.; Galt, Ont.

Tindall, William B., C. A. .....26 Ernest Ave.

Titley, W. A. .....33 Richmond St., W.

Todd, Archibald H., C. A. .....245 Bathhurst St.

Touche, George A., & Co., Home Office, London ..Bank of Hamilton Bldg.

Townsend, Sherman E., C. A. .....Confederation Life Bldg.

Turner, James, C. A., T. Eaton Co., Ltd. .....Toronto

Tuttle, W. H., C. A. .....Toronto

Van Horn, C. F., of Van Horn, Rowlatt & O'Brien .....34 Yonge St.

Van Horn, Rowlatt & O'Brien .....34 Yonge St.
C. F. Van Horn; H. Rowlatt; A. Q. C. O'Brien.

Vanstone, H. W., C. A., of Thorne, Mulholland, Howson & McPherson, Bank of Hamilton Bldg.

Vigeon & Co. .....2 Leader Lane
H. Frank Vigeon, C. A.; Harry Vigeon, C. A.

Wade, Osler, C. A. .....32 Front St., W.

Toronto—Continued

Walker, Albert J., C. A., of Rutherford Williamson & Co., 86 Adelaide St., E.

Wallace, John D., C. A., of Rutherford Williamson & Co., 86 Adelaide St., E.

Weatherbe, A. E., & Co. .....Lumsden Bldg.
Albert E. Weatherbe.

Welch, Harry J., C. A., of Lawson, Welch & Campbell; also Managing Partner Ronald Griggs & Co., 59 Yonge St.

Williamson, Rutherford, & Co. .....86 Adelaide St., E.
Rutherford Williamson, C. A.; John D. Wallace, C. A.; Albert J. Walker, C. A. Branch: Montreal.
Representatives: Halifax, N. S.; St. John, N. B.; Winnipeg, Vancouver.

Wood, Edward R., C. A. .....26 King St., E.

Young, John H., C. A. .....64 Wellington St., W.

Young, Ralph E., & Co. .....Canada Life Bldg.
Ralph E. Young, C. A.; also Manager Chamberlain, Care & Chamberlain.

Trenton.

Keddie, J. M., C. A., British Chemical Co. .....Trenton

Tweed.

Tuttle, W. H., C. A. .....Tweed

Windsor.

Baker, E. M., C. A. .....117 Church St.

Dadson, Fitzgerald & Co., Home Office, Detroit .....Huron & Erie Bldg.
Arthur S. Fitzgerald, C. A., Edinburgh, Ontario, Alta., C. P. A., Mich., Resident Partner.

Fitzgerald, Arthur S., C. A., Edinburgh, Ontaria, Alberta, C. P. A., Mich., Resident Partner Dadson, Fitzgerald & Co., Huron & Erie Bldg.

Gregory, E. T., C. A., Alberta, Dadson, Fitzgerald & Co., Huron & Erie Bldg.

Richards Audit Co., Home Office, Detroit .....Victoria Block
Norman F. Wray, Manager.

Wray, Norman F., Manager Richards Audit Co. .....Victoria Block

QUEBEC

Fraserville.

Benoit, J. A. .....Fraserville

Hull.

Couture, J. E. .....200 Rue Principale

Lachine.

Rowan, John F., C. A., Scot., Sask., Comptroller Dominion Bridge Co., Ltd., Lachine

Montreal.

Aird, John, Jr., Manager W. B. Richards & Co., Inc., 107 St. James St.
Anderson, J. Donald, C. A., Ont. .....Board of Trade Bldg.
Bacon, G. R., Manager S. E. Montgomery & Co., 82 St. Francois Xavier St.
Baker, C. W., of Savage, Baker, Birnie & Co. .....232 St. James St.
Baker, E. M., C. A. .....232 St. James St.
Baker, Edward C., Kerrin & Co. .....392 St. James St.
Edward C. Baker, C. G. A.; Hugh F. Kerrin, C. G. A.
Baker, M. J. .....17 Place d' Armes
Ballantyne, A., C. A., Manager Marwick, Mitchell & Co., Bank of Toronto.
Banks, Haig & Lindars, Home Office, New York, Dominion Express Bldg.
Howard M. Banks, C. P. A., N. Y., Managing Partner.
Bédard, Rodolphe, L. I. A., of Prévost & Bédard .....Royal Trust Bldg.
Belanger, A., of Belanger & Belanger .....30 St. James St.
Belanger, L., of Belanger & Belanger .....30 St. James St.
Belanger & Belanger .....30 St. James St.
L. Belanger; A. Belanger.
Birkett, Miles .....254 Prince Albert Ave.
Birnie, J. G., C. A., of Savage, Baker, Birnie & Co. .....232 St. James St.
Bonnier, Joseph O., of Paquet & Bonnier .....120 St. James St.
Blackstone, Fred Gordon .....211 McGill St.
Brimacombe, Lewis, C. A., of Smith, Brimacombe & Co., 180 St. James St.
Brodie, Alexander B., C. A., C. P. A., Mo., Mem. American Institute Accountants, Resident Partner Price, Waterhouse & Co., 145 St. James St.
Burden, G. S., Creak, Cushing & Hodgson .....80 St. Francois Xavier St.
Campbell, Samuel R., C. A., P. S. Ross Sons .....142 Notre Dame St., W.
Caron, L. A., L. I. A. .....48 Notre Dame St., W.
Chartrand & Turgeon .....55 St. Francois Xavier St.
Paul L. Turgeon.
Cinq-Mars, A., C. A. .....50 Notre Dame St., W.
Clague, J. A., C. A. .....142 Notre Dame St., W.
Cole, Alfred W., C. A., of Macintosh, Cole & Robertson, 157 St. James St.
Cole, Ernest C., C. A. .....Commercial Union Bldg.
Coulter, T. J., of Coulter & Jones .....137 McGill St.
Coulter & Jones .....137 McGill St.
T. J. Coulter; W. S. Jones, C. A.
Creak, Cushing & Hodgson .....80 St. Francois Xavier St.
Lemuel Cushing, C. A.; Charles H. Sodgson, C. A.
Creelman, T. W., Imperial Oil, Ltd. .....Montreal East
Cross, A., C. A., of P. S. Ross Sons .....142 Notre Dame St., W.

Montreal—Continued

Cuddihy, M. R. .....3 St. Nicholas St.
Currie, George S., C. A., of McDonald, Currie & Co., 179 St. James St.
Cushing, Lemuel, C. A., of Creak, Cushing & Hodgson,
80 St. Francois Xavier St.
Davenport, George, C. A. .....103 St. Francois Xavier St.
Deland, A. H. .....92 Notre Dame St., E.
Deloitte, Plender, Griffiths & Co., Home Office, New York,
Merchants Bank Bldg.
Gordon Tansley, C. A., Mont., B. C., A. C. A., Eng.,
Resident Partner.
Desautels, J. .....566 St. Lawrence Blvd.
Desmarteau, Alexander .....60 Notre Dame St., E.
Desrosiers, H., of Michaud & Desrosiers .....55 St. Francois Xavier St.
Dufresne, P. H., of Vinet & Dufresne .....99 St. James St.
Dupuis, Alexandre .....43 Place d' Armes Hill
Durnford, G., & Co., Ltd. .....Canada Life Bldg.
George Durnford, C. A.; R. Schurman, C. A., N. S.
Duval, William P. .....20 St. James St.
Edwards, Morgan & Co., Home Office, Toronto .....McGill Bldg.
Ellis, Frank G., of Ellis & King .....591 St. Catherine St., W.
Ellis & King .....591 St. Catherine St., W.
Frank G. Ellis; Harold King, C. A.
Fisk, A. K., & Co. .....Eastern Townships Bank Bldg.
A. K. Fish, C. A.
Foster, T. Yates, of Robson & Foster .....211 McGill St.
Gagnon, P. A., C. A., of Gagnon & L'Heureux .....Quebec Bldg.
Gagnon & L'Heureux .....Quebec Bldg.
P. A. Gagnon, C. A.; J. A. L'Heureux, C. A.
Gonthier, George, L. I. A., of Gonthier & Midgley,
103 St. Francois Xavier St.
Gonthier & Midgley .....103 St. Francois Xavier St.
George Gonthier, L. I. A.; H. E. Midgley, C. A., L. I. A.
Goodman, Morris, C. A. .....591 St. Catherine St.
Gowan, Alastair A., C. A., Scot., George A. Touche & Co., 17 St. John St.
Graham, J. Maxtone, C. A., of Riddell, Stead, Graham &
Hutchison, 80 St. Francois Xavier St.
Grant, John A., C. A., of P. S. Ross Sons.....142 Notre Dame St., W.
Hains, John McD., C. A. .....Coristine Bldg.
Hill, M. S. Temple, C. A. .....Board of Trade Bldg.
Hodgson, Charles A., C. A., of Creak, Cushing & Hodgson,
80 St. Francois Xavier St.
Hodgson, G. W., C. A., of Sharp, Milne & Co. .....Power Bldg.
Hope Audit Co. ..... 263 St. James St.
A. E. Middleton Hope, C. A.

Montreal—Continued

Howison, Horace .....762 St. Valier St.
Hunter, George J. .....80 St. Francois Xavier St.
Hutchison, James, C. A., of Riddell, Stead, Graham & Hutchison, 80 St. Francois Xavier St.
Hyde, J. Reid .....14 Phillips Square
Hyde, John, C. A. .....Merchants Bank Bldg.
Jones, G. McCarthy, C. A. .....854 Lorne Crescent
Jones, W. S., C. A., of Coulter & Jones .....137 McGill St.
Kent, L., C. A. .....180 St. James St.
Kerr, David S., C. A., Scot., Can., C. P. A., Ohio, Minn., Mem. American Institute Accountants, of Kerr, Payne & Co., 232 St. James St.
Kerr, Payne & Co. .....232 St. James St.
David S. Kerr, C. A., Scot., Can., C. P. A., O., Minn., Mem. American Institute Accountants; Gordon S. J. Payne, C. A.
Kerrin, Hugh F., C. G. A., of Edward C. Baker, Kerrin & Co., 392 St. James St.
King, Harold, C. A., of Ellis & King .....591 St. Catherine St., W.
Kingan, Gordon B., C. A., of Wright & Kingan .....120 St. James St.
Labelle, J. Z., C. A., Riddell, Stead, Graham & Hutchison, 80 St. Francois Xavier St.
Lacasse, M. L. J. .....452 Montigny St.
Lamarre, V. .....Power Bldg.
L'Heureux, J. A., C. A., of Gagnon & L'Heureux .....Quebec Bldg.
Macintosh, Cole & Robertson .....157 St. James St.
Preble Macintosh, C A.
Alfred W. Cole, C. A.
D. Binney Robertson, C. A.
C. A. Paterson, C. A.
Percy C. Baxter, C. A.
Branches: Toronto,—Percy C. Baxter; Winnipeg, Calgary, Edmonton, Alta.; Port Arthur, Ont.
Macintosh, Preble, C. A., of Macintosh, Cole & Robertson, 157 St. James St.
Marwick, Mitchell & Co. .....Bank of Toronto Bldg.
W. Garth Thompson, C. A., Montreal, Ont., Scotland,
S. George Brown, C. A., Resident Partner.
A. Ballantyne, C. A., Manager. Canadian Branches: Toronto, Winnipeg—S. G. Brown; Moose Jaw, Sask.; Calgary, Alta,; Vancouver, B. C. (For American Branches see New York.)

Montreal—Continued

McDonald, Currie Co. .....179 St. James St.
George C. McDonald, C. A.; George S. Currie, C. A.

McDonald, George C., C. A., of McDonald, Currie Co., 179 St. James St.

McNab, John C., C. A., Alta., Price, Waterhouse & Co., 145 St. James St.

Merrill, E. H., of Turcotte & Merrill .....97 St. James St.

Michaud, J. W., of Michaud & Desrosiers .....55 St. Francois Xavier St.

Michaud & Desrosiers .....55 St. Francois Xavier St.
J. W. Michaud; H. Desrosiers.

Midgeley, H. E., C. A., L. I. A., of Gonthier & Midgeley, 103 St. Francois Xavier St.

Miller, Robert, C. A. .....P. O. Box 1723

Mitchell Alister F., C. A. .....69 St. Francois Xavier St.

Montgomery, S. E., & Co., Home Office, Toronto, 82 St. Francois Xavier St.
G. R. Bacon, Manager.

Mousseau, J. G. .....35 St. James St.

Murray, J. R., Jr., C. A. .....241 Clarke Ave. (Westmount)

Paquet, Felix R., C. G. A., L. A., of Paquet & Bonnier, 120 St. James St.

Paquet & Bonnier .....120 St. James St.
Felix R. Paquet, C. G. A., L. A.; Joseph O. Bonnier.

Paré, George .....10 St. Laurent St.

Parenteau, Louis C., Gonthier & Midgeley, 103 St. Francois Xavier St.

Paterson, C. A., C. A., of Macintosh, Cole & Robertson, 157 St. James St.

Paterson, John, C. A., of Riddell, Stead, Graham & Hutchison, 80 St. Francois Xavier St.

Payne, Gordon, S. J., C. A., of Kerr, Payne & Co., 232 St. James St.

Peckham, S. Brittain, C. A. .....142 Notre Dame St., W.

Peel, Edwin, C. A. .....Board of Trade Bldg.

Petrie, A. J. M., of P. C. Shannon, Son & Co. .....232 St. James St.

Piper, H. S. T., C. A. .....210 Madison Ave.

Plimsoll, A. H., C. A. .....210 Milton St.

Prévost, Eugene, L. I. A., of Prévost & Bédard .....Royal Trust Bldg.

Prévost & Bélard (Insolvency's Dept.).....Royal Trust Bldg.
Eugene Prévost, L. I. A.; Rudolphe Bédard, L. I. A.

(Auditors Dept.) .....72 Notre Dame St., E.

Price, Waterhouse & Co., Home Office, London .....145 St. James St.
Alexander B. Brodie, C. A., C. P. A., Mo., Mem. American Institute Accountants, Resident Partner.

Probyn, Percival, C. A. .....145 St. James St.

Rathie, Walter W., & Co. .....120 St. James St.
Walter W. Rathie, C. A.

Raymond, J. T., of P. C. Shannon, Son & Co. .....232 St. James St.

Richards, W. B., & Co., Inc., Home Office, New York, 107 St. James St.
John Aird, Jr., Manager.

Montreal—Continued

Riddell, A. F., C. A., of Riddell, Stead, Graham & Hutchison, 80 St. Francois Xavier St.

Riddell, Stead, Graham & Hutchison .....80 St. Francois Xavier St.
A. F. Riddell, C. A.
A. C. Stead, C. A.
J. Maxtone Graham, C. A.
James Hutchison, C. A.
John Paterson, C. A.

Branches and Resident Partners:

Toronto—H. T. Jamieson, C. A.
Winnipeg—W. D. Glendinning, C. A.
Vancouver—W. E. Hodges, C. A.; George Winter, C. A.

Ritchie, C. F., C. A., Can., Scot., of Robson, Ritchie & Co., 211 McGill St.

Robertson, A. Scott, C. A. .....128 Bleury St.

Robertson, D. Binney, C. A., of Macintosh, Cole & Robertson, 157 St. James St.

Robson, J. J., L. I. A., of Robson & Foster; also of Robson, Ritchie & Co., 211 McGill St.

Robson, Ritchie & Co. .....211 McGill St.
J. J. Robson, L. I. A.; C. F. Ritchie, C. A., Can., Scot.

Robson & Foster .....211 McGill St.
J. J. Robson, L. I. A.; T. Yates Foster.

Ronald, Griggs & Co., Home Office, Winnipeg .....Power Bldg.
F. W. Sharp, C. A., Managing Partner (also at New York).

Ross, Alexander F. C., C. A., of P. S. Ross Sons ...142 Notre Dame St., W.

Ross, Henry J., L. I. A. .....180 St. James St.

Ross, James G., C. A., of P. S. Ross Sons .....142 Notre Dame St., W.

Ross, John W., C. A., Ont., of P. S. Ross Sons .....142 Notre Dame St., W.

Ross, P. S., Sons .....142 Notre Dame St., W.
James G. Ross, C. A.
Alexander F. C. Ross, C. A.
John W. Ross, C. A., Ont.
John A. Grant, C. A.
Samuel R. Campbell, C. A.
Lawrence A. Dowie, C. A.
G. W. Scott, C. A.
A. Cross, C. A.

Branches:

Winnipeg, Toronto—L. A. Dowie, C. A.

St. Amour, Ernest .....11 Place d'Armes

St. Denis, J. A. .....410 St. Valier St.

Montreal—Continued

Savage, Baker, Birnie & Co. .....232 St. James St.
J. G. Birnie, C. A.; C. W. Baker.
Sayce, R. E., C. A. .....681 University St.
Schurman, R., C. A., N. S., of G. Durnford & Co., Ltd., Canada Life Bldg.
Scott, Gordon W., C. A., of P. S. Ross Sons ....142 Notre Dame St., W.
Shannon, Charles A., of P. C. Shannon, Son & Co. .....232 St. James St.
Shannon, P. C., Son & Co. .....232 St. James St.
Charles A. Shannon; A. J. M. Petrie; J. T. Raymond.
Sharp, F. W., C. A., of Sharp, Milne & Co.; also Managing Partner Ronald, Griggs & Co., Power Bldg.
Sharp, Milne & Co. .....Power Bldg.
F. W. Sharp, C. A.; F. Martin Turnbull, C. A.; G. W. Hodgson, C. A. Branches: Winnipeg, New York. Associate Office: London.
Smibert, Alfred, C. A. .....80 St. Francois Xavier St.
Smith, Brimacombe & Co. .....180 St. James St.
H. Meredith Smith, C. A., Can., A. C. A., Eng.; Lewis Brimacombe, C. A.
Smith, H. Meredith, C. A., A. C. A., Eng., of Smith, Brimacombe & Co., 180 St. James St.
Stead, A. C., C. A., of Riddell, Stead, Graham & Hutchison, 80 St. Francois Xavier St.
Stevenson, A. W., C. A. .....Eastern Townships Bank Bldg.
Stevenson, Reginald C., C. A. .....263 St. James St.
Tansley, Gordon, C. A., Mont., B. C., A. C. A., Eng., Resident Partner Deloitte, Plender, Griffiths & Co., Merchants Bank Bldg.
Thompson, W. Garth, C. A., Mont., Ont., Scot., Resident Partner Marwick, Mitchell & Co., Bank of Toronto Bldg.
Touche, George A., & Co., Home Office, London .....17 St. John St.
Turcotte, J. A., of Turcotte & Merrill .....97 St. James St.
Turcotte & Merrill .....97 St. James St.
J. A. Turcotte; E. H. Merrill.
Turgeon, Paul L., of Chartrand & Turgeon, 55 St. Francois Xavier St.
Turnbull, F. Martin, C. A., of Sharp, Milne & Co. .....Power Bldg.
Turville, Frank P. .....17 St. John St.
Viau, Henri, L. I. A. .....137 McGill St.
Vinet, F. R., of Vinet & Dufresne .....99 St. James St.
Vinet & Dufresne .....99 St. James St.
F. R. Vinet; P. H. Dufresne.
Walford, A., L. I. A. .....10 St. John St.
Ward, Henry, & Co. .....286 St. James St.
Webb, Herbert J., A. C. A. .....Power Bldg.
Willcox Audit Co., Inc., Home Office, New York .....410 St. James St.
Williamson, Rutherford, & Co., Home Office, Toronto .....McGill Bldg.

Montreal—Continued

Wilson, Harry .....180 St. James St.
Wilson, Robert, & Co. .....Board of Trade Bldg.
Robert Wilson, C. A.
Wilson, W. S., C. A. .....Bank of Ottawa Bldg.
Wright, E. A., L. I. A., of Wright & Kingan .....120 St. James St.
Wright & Kingan .....120 St. James St.
E. A. Wright, L. I. A.; Gordon B. Kingan, C. A.
Wurtele, Ernest F., C. A. .....369 University St.

Quebec.

Apedaile, Joseph L., C. A., L. I. A., Managing Director Price Bros. & Co., Ltd., Quebec
Barry, L. E., L. I. A., C. G. A., of Morin & Barry .....17 St. James St.
Bédard, Joseph E., L. I. C., of Bédard & Bélanger .....101 St. Peter St.
Bédard & Bélanger .....101 St. Peter St.
Joseph E. Bédard, L. I. C.; Octave Bélanger, L. I. C.
Bélanger, Octave, L. I. C., of Bédard & Bélanger .....101 St. Peter St.
Brousseau, F. E., of Brousseau & Groleau .....111 St. Joseph St.
Brousseau & Groleau .....111 St. Joseph St.
F. E. Brousseau; A. Groleau.
Cantin, Georges .....132 St. Peter St.
Gagnon, J. Arthur, of Lefaivre & Gagnon ...147 Côte de la Montagne
Gagnon, J. P. E. .....44 Dalhousie St.
Gagnon, S. Edouard, L. A., C. G. A., of Thériault & Gagnon, 108 St. Joseph St.
Groleau, A., of Brousseau & Groleau .....111 St. Joseph St.
La Rue, J. Arthur, C. A., L. I. A., of La Rue & Trudel, 126 St. Peter St.
La Rue & Trudel .....126 St. Peter St.
J. Arthur La Rue, C. A., L. I. A.; Eugène Trudel, C. A., L. I. A.
Lefaivre R. Ernest, L. I. C., of Lefaivre & Gagnon, 147 Côte De La Montagne
Lefaivre & Gagnon .....147 Côte De La Montagne
R. Ernest Lefaivre, L. I. C.; J. Arthur Gagnon.
Matte & Matte .....67 St. Peter St.
J. Simeon Matte, L. A., C. G. A.
Mercier, Georges A., C. G. A. .....147 Mountain Hill
Morin, Louis-Philippe, L. A., C. G. A., of Morin & Barry, 17 St. James St.
Morin & Barry .....17 St. James St.
Louis-Philippe Morin, L. A., C. G. A.; Eugène Barry, L. I. A., C. G. A.
Stewart, R. .....147 Mountain Hill
Thériault, Arthur, L. A., C. G. A., of Thériault & Gagnon, 108 St. Joseph St.

Quebec—Continued

Thériault & Gagnon .....108 St. Joseph St.
Arthur Thériault, L. A., C. G. A.; S. Edouard Gagnon, L. A., C. G. A.

Trudel, Eugène, C. A., of La Rue & Trudel .....126 St. Peter St.

St. Blaise.

Lord, Homer L., C. A. .....St. Blaise

Sherbrooke.

Begin, G. E. .....155 Wellington St.

Griffith, J. J. .....125 Wellington St.

SASKATCHEWAN

Indian Head.

Godfrey, O. J., & Co. .....Indian Head
Oswald J. Godfrey, F. C. A.; F. Martyn Oliver, C. A., Sask., Alta.; Ernest Thompson, C. A. Branches: Regina, Sask.; Medicine Hat, Alta.—F. M. Oliver; Prince Albert, Sask.—E. Thompson.

Moose Jaw.

Broderick, C. J., Manager Marwick, Mitchell & Co., Walter Scott Bldg.

Dawson & Rosborough, Home Office, Regina, Sask. .....27 High St., W.
John W. Rosborough, C. A., Managing Partner.

Giles, L. C. A. .....Moose Jaw

Hodge, William E., C. A., Managing Partner Ronald, Griggs & Co., Merchants Bank Bldg.

Marwick, Mitchell & Co., Home Office, Montreal .....Walter Scott Bldg.
C. J. Broderick, Manager.

Ronald, Griggs & Co., Home Office, Winnipeg .....Merchants Bank Bldg.
W. E. Hodge, C. A., Managing Partner.

Rosborough, John W., C. A., Managing Partner Dawson & Rosborough, 27 High St. W.

Shepherd, A. B. M., C. A. .....Moose Jaw

North Battleford.

Crossley, H. L., C. A. .....North Battleford

Prince Albert.

Bagshaw, Edward T., C. A., Managing Director Bradshaw Agencies, Ltd., Prince Albert

Godfrey, O. J., & Co., Home Office, Indian Head, Sask, Union Bank Bldg.
Ernest Thompson, C. A., Managing Partner.

Henderson, D. A., C. A. .....Prince Albert

Thompson, Ernest, C. A., Managing Partner O. J. Godfrey & Co., Union Bank Bldg.

Regina.

Adams, L. J., C. A. .....Regina
Biggs, E. S., C. A., Manager O. J. Godfrey & Co., Sterling Trust Bldg.
Bingley, C. J. .....1926 Argyle St.
Creelman, T. W., C. A., Imperial Oil Co. .....Regina
Davis, R. E., C. A. .....Regina
Dawson, W. J., C. A., of Dawson & Rosborough .....Regina
Dawson & Rosborough .....Regina
W. J. Dawson, C. A.; John W. Rosborough, C. A.
Branch: Moose Jaw—J. W. Rosborough.
Gladwell, C. V., C. A. .....Regina
Godfrey, O. J., & Co., Home Office, Indian Head, Sask, Sterling Trust Bldg.
E. S. Biggs, C. A., Manager.
Goldie, A. W., C. A. .....2301 Winnipeg St.
Lax, T., C. A. .....Regina
Lowthian, S. G., C. A., of Pope & Lowthian .....2250 Robinson St.
Pope, J. C., C. A., of Pope & Lowthian .....2250 Robinson St.
Pope & Lowthian .....2250 Robinson St.
J. C. Pope, C. A.; S. G. Lowthian, C. A.
Robinson, Thomas E., C. A. .....Farmers Bldg.
Rooke, G. C., & Co. .....Leader Bldg.
George C. Rooke, C. A.
Thistlewaite, E. H., C. A. .....Regina
Walker, C. E., C. A. .....Regina
Wilson, F. J., C. A. .....Rae St.

Saskatoon.

Coles, G. W., C. A., Mowat, MacTavish & Co. .....Saskatoon
Ferguson, V. J., C. A. .....Canada Bldg.
MacTavish, Donald, C. A., of Mowat, MacTavish & Co. .....Canada Bldg.
Masecar Bert R., & Co. .....Drinkle Bldg.
Bert R. Masecar, C. A.
Mowat, David, C. A., of Mowat, MacTavish & Co. .....Canada Bldg.
Mowat, MacTavish & Co. .....Canada Bldg.
David Mowat, C. A.; Donald MacTavish, C. A.
Neilson, J., C. A. .....University of Saskatchewan
Ronald, Griggs & Co., Home Office, Winnipeg .....Drinkle Bldg.
S. H. Webb, Manager.
Webb, S. H., Manager Ronald, Griggs & Co. .....Drinkle Bldg.

Swift Current.

Wood, J., C. A. .....Swift Current

Weyburn.

Dale, A. A. M., C. A. .....Weyburn

Yorkton.

Pilkington, F. J., C. A. .....Yorkton

FOREIGN

CUBA

NOTE: The Foreign Section lists only those firms which also have offices in the United States or Canada.

Havana.

Barnett, Julian L., C. P. A., New York, Manager Haskins & Sells, Banco Nacional de Cuba

Blythe, Geo.ge Percy, C. A., Auditor Cuba Cane Sugar Corp., Apartado 1270

Deloitte, Plender, Griffiths & Co., Home Office, New York .....Havana

Field, William P., & Co. .....Pi y Margall 7

William P. Field, C. P. A., California, Mem. American Institute Accountants, President

Cecil J. Bunbury, Vice-President.

Rafael Pulido, Treasurer

José A. Gelabert, Secretary

C. D. Bingham, Assistant Treasurer

Joaquin Sanches, Assistant Secretary.

Branches:

Santiago de Cuba,—C. D. Bingham; San Diego, Cal.

Haskins & Sells, Home Office, New York .....Banco Nacional de Cuba

Julian L. Barnett, C. P. A., New York, Manager.

Lovejoy, Mather, Hough & Stagg .....Apartado 2006

C. F. Noyes, C. P. A., New York, Mem. American Institute Accountants, Resident Partner.

Noyes, C. F., C. P. A., New York, Mem. American Institute Accountants, Resident Partner Lovejoy, Mather, Hough & Stagg, Apartado 2006

Phelan, John B., C. P. A., New Hampshire, Mem. American Institute Accountants, Apartado 1325

Russell & Co., Home Office, New York .....Manzana Gomez

E. A. W. Vennils, Manager.

Taylor, Robert, Manager Wiegner, Rockey & Co. .....Mercaderes 10

Ulbricht, Richard E., C. P. A., New York, Mem. American Institute Accountants, Comptroller Banco Nacional de Cuba, Havana

Vennils, E. A. W., Manager Russell & Co. .....Manzana Gomez

Wiegner, Rockey & Co., Home Office, Philadelphia .....Mercaderes 10

Robert Taylor, Manager.

Havana—Continued

Wilson, Gordon, Assistant General Manager Cuban American Sugar Corp., Edificio Barraque, Amargura 32

Santiago de Cuba.

Field, William P., & Co., Home Office, Havana .....Padre Pico Alta 1
C. D. Bingham, Manager.

PORTO RICO

San Juan.

Woodbridge, W. T., Mem. American Institute Accountants, Telephone Bldg.

MEXICO

Merida.

Austin, Ralph J., Mem. American Institute Accountants, Apartado Postal 193, Merida

Mexico City.

Deloitte, Plender, Griffiths & Co., Home Office, New York, Mexico City
Lynde-Lockwood, John, Mem. American Institute Accountants, Edificio de La Mutua 502

SOUTH AMERICA

ARGENTINA

Buenos Aires.

Deloitte, Plender, Griffiths & Co., Home Office, New York, Buenos Aires
Price, Waterhouse & Co., Home Office, London .....Buenos Aires
Touche, George A., & Co., Home Office, London .....Buenos Aires

Rosario.

Deloitte, Plender, Griffiths & Co., Home Office, New York, Rosario
Touche, George A., & Co., Home Office, London ..... Rosario de Santa Fé

Tucuman.

Deloitte, Plender, Griffiths & Co., Home Office, New York .....Tucuman

BRAZIL

Pernambuco.

Deloitte, Plender, Griffiths & Co., Home Office, New York, Pernambuco

Rio de Janeiro.

Deloitte, Plender, Griffiths & Co., Home Office, New York, Rio de Janeiro
Price, Waterhouse & Co., Home Office, London, Eng. ....Rio de Janeiro

Sao Paulo.

Deloitte, Plender, Griffiths & Co., Home Office, New York .....Sao Paulo

CHILE

Valparaiso.

Price, Waterhouse & Co., Home Office, London .....Valparaiso

EUROPE

BELGIUM

Brussells.

Beukers, Leon C., C. P. A., New York, Resident Manager Loomis, Suffern & Fernald, 54 rue de Colonies

Loomis, Suffern & Fernald, Home Office, New York, 54 rue de Colonies
Leon C. Beukers, C. P. A., New York, Resident Manager.

ENGLAND

Lytham, Lancashire.

Lord, R. H., C. P. A., Mem. American Institute Accountants, 14 Riversleigh Ave.

London.

Barrow, Wade, Guthrie & Co., Home Office, New York .....London
S. Hardman Lever, Bart., K. C. B., C. P. A., New York, Resident Partner.

Deloitte, Plender, Griffiths & Co., Home Office, New York .....London

Dickinson, Sir A. Lowes, C. P. A., C. A., Mem. American Institute Accountants, of Price, Waterhouse & Co., 3 Frederick's Place, Old Jewry

Garratt, Percy, C. A., Resident Partner Marwick, Mitchell & Co., 54½ Old Broad St.

Haskins & Sells .....30 Coleman St., E. C. 2
Arthur M. Lovibond, Manager, C. P. A., New York, Mem. American Institute Accountants; William Holding, A. S. A. A., Assistant Manager.

Holding, William, A. S. A. A., Assistant Manager Haskins & Sells, 30 Coleman St., E. C. 2

Lever, S. Hardman (Sir), Bart K. C. B., C. P. A., New York, Resident Partner Barrow, Wade, Guthrie & Co., London

Lovibond, Arthur M., C. P. A., New York, Mem. American Institute Accountants, Manager Haskins & Sells, 30 Coleman St., E. C. 2

Mackay, Irons & Co., Home Office, Dundee, Scotland 4-B Frederick's Place, Old Jewry

Marwick, Mitchell & Co., Home Office, New York, 54½ Old Broad St.
Percy Garratt, C. A., Resident Partner; H. Redmayne, Manager.

London—Continued

Merrett, H. C., F. C. A., Managing Partner Ronald, Griggs & Co., 41 Finsbury Square

Price, Waterhouse & Co., ...London
Sir A. Lowes Dickinson, C. P. A., C. A., Mem. American Institute Accountants. Branches: New York, Pittsburgh, Boston, Philadelphia, Chicago, Seattle, Wash.; Los Angeles, Cleveland, O.; Detroit, Mich.; San Francisco, Cal.; Milwaukee, Wis.; St. Louis, Mo.; Montreal, Vancouver, Toronto, Winnipeg; Buenos Aires, Rio de Janeiro, Valparaiso, Cairo, Alexandria, Paris, Petrograd.

Redmayne, H., Manager Marwick, Mitchell & Co., 54½ Old Broad St.

Ronald, Griggs & Co., Home Office, Winnipeg .....41 Finsbury Square
H. C. Merrett, F. C. A., Managing Partner.

Syer, Sidney J., C. P. A., New York, Mem. American Institute Accountants, 117 Darenth Road, Stamford Hill

Touche, George A., & Co. (See Touche, Niven & Co., N. Y.) .....London
Branches: Montreal, Toronto, Winnipeg, Calgary, Vancouver, Edmonton, Buenos Aires, Argentina; Rosario, Argentina; Montivideo, Uraguay.

Whinney, Smith & Whinney .....4 Frederick's Place, Old Jewry
Branch: New York.

Woodthorp, Bevan & Co. .....Leadenhall Bldgs.
Branches: Vancouver, B. C.—J. B. Woodthorp. Agencies: (United States) New York, Chicago, Philadelphia, St. Louis. (Australia) Melbourne, Sydney, Fremantle, Perth. South Africa: Johannesburg, Kimberly. India: Calcutta.

Truro.

Deloitte, Plender, Griffiths & Co., Home Office, New York .....Truro

SCOTLAND

Dundee.

Mackay, Irons & Co. .....22 Meadowside
Branches: London, New York.

Glasgow.

Laughland, David S., C. A., Scotland, C. P. A., Wisconsin, 147 Bath St.

WALES

Cardiff.

Deloitte, Plender, Griffiths & Co., Home Office, New York .....Cardiff

FRANCE

Marseilles.

Docguier, L., Manager Marwick, Mitchell & Co. .....2 Rue Beauvau
Marwick, Mitchell & Co., Home Office, New York,
2 Rue Beauvau, près Canneibiere
L. Docguier, Manager.

Paris.

Barr, R. P., Manager Marwick, Mitchell & Co. .....5 Rue Daunon
Deloitte, Plender, Griffiths & Co., Home Office, New York .....Paris
Garner, Howard P., Manager Haskins & Sells .....49 Rue de Provence
Haskins & Sells, Home Office, New York .....49 Rue de Provence
Howard P. Garner, Manager.
Horne, J. B., Resident Partner Marwick, Mitchell & Co., 5 Rue Daunon
Marwick, Mitchell & Co., Home Office, New York
5 Rue Daunon, près d'Avenue de L'Opera
J. B. Horne, Resident Partner; R. P. Barr, Manager.
Price, Waterhouse & Co., Home Office, London .....Paris

RUSSIA

Petrograd.

Gaastra, Bauke, C. P. A., New York, Mem. American Institute Accountants, of Price, Waterhouse & Co., 16 Gogal St.
Price, Waterhouse & Co., Home Office, London .....Petrograd
Bauke Gaastra, C. P. A., New York, Mem. American Institute Accountants.

ASIA

CHINA

Shanghai.

De Vault, Henry S., Manager Haskins & Sells .....6 Kiukiang Road
Haskins & Sells, Home Office, New York .....6 Kiukiang Road
Henry S. DeVault, Manager.
Stevenson, S. B., C. P. A., New York .....6 Kiukiang Road

Tien Tsin.

Fischer, Emil S., Mem. American Institute Accountants
Tien Tsin, North China

AFRICA

EGYPT

Alexandria.

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SOUTH AFRICA

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WHO'S WHO

CHART OF ABBREVIATIONS

A. A. O. N. M. S. .... Ancient Arabic (Masonic) Order of the Nobles of the Mystic Shrine
A. B. ..... Bachelor of Arts
A. C. A. ..... Associate, Institute of Chartered Accountants
Acct. ..... Accountant
Acctcy. ..... Accountancy
Acctg. ..... Accounting
Accts. ..... Accountants; accounts
Acad. ..... Academy
Admin. ..... Administration
A. E. F. ..... American Expeditionary Forces
A. I. A. ..... American Institute of Accountants
Ala. ..... Alabama
Alta. ..... Alberta
Amer. ..... American
Amer. Leg. ..... American Legion
Apptd. ..... Appointed
Apr. ..... April
Ariz. ..... Arizona
Ark. ..... Arkansas
Arty. ..... Artillery
A. S. A. A. ..... Associate, Society of Auditors and Accountants (England)
Assn. ..... Association
Asso. ..... Associate
Asst. ..... Assistant
Atty. ..... Attorney
Aug. ..... August
Ave. ..... Avenue
b. ..... Born
B. A. ..... Bachelor of Arts
B. B. A. ..... Bachelor of Business Administration
B. C. ..... British Columbia
B. C. S. ..... Bachelor of Commercial Science
Bd. ..... Board
Bkpr. ..... Bookkeeper

B. L. ..... Bachelor of Letters
Bldg. ..... Building
Blvd. ..... Boulevard
B. P. O. E. ..... Benevolent and Protective Order of Elks
B. S. ..... Bachelor of Science
B. S. in E. ..... Bachelor of Science in Economics
Bur. ..... Bureau
Bus. ..... Business
C. A. ..... Chartered Accountant
Cal. ..... California
Can. ..... Canada, Canadian
Capt. ..... Captain
Cav. ..... Cavalry
C. E. ..... Civil Engineer
Chmn. ..... Chairman
Co. ..... Company; county
Col. ..... Colonel
Coll. ..... College
Colo. ..... Colorado
Commr. ..... Commissioner
Comm. ..... Commission
Conn. ..... Connecticut
Constrn. ..... Construction
Contbd. ..... Contributed
Contbr. ..... Contributor
Corpn. ..... Corporation
Cos. ..... Companies; counties
C. P. A. ..... Certified Public Accountant
d. ..... daughter
D. A. C. A. ..... Dominion Association of Chartered Accountants
D. C. ..... District of Columbia
D. D. ..... Doctor of Divinity
Dec. ..... December
Del. ..... Delaware
Dept. ..... Department
Dir. ..... Director
Dist. ..... District
Div. ..... Division
Dr. ..... Doctor
D. Sc. ..... Doctor of Science
E. ..... East
Econ. ..... Economic
Educ. ..... Educated
Eng. ..... England; English
Engr. ..... Engineer

Engr. R. C. ..... Engineer Reserve Corps
Exam. ..... Examination
Examr. ..... Examiner
F. & A. M. ..... Free and Accepted Mason
F. C. A. ..... Fellow, Institute of Chartered Accountants
Feb. ..... February
Fed. ..... Federal
F. I. A. ..... Fellow, Institute of Actuaries (England)
Fin. ..... Finance
Fla. ..... Florida
Frat. ..... Fraternity
F. S. A. A. ..... Fellow, Society of Auditors & Accountants (England)
Ft. ..... Fort
Ga. ..... Georgia
G. A. R. ..... Grand Army of the Republic
Gen. ..... General
Gov. ..... Governor
Govt. ..... Government
Grad. ..... Graduated, graduate
Hdqrs. ..... Headquarters
Hon. ..... Honorary, honorable
H. S. ..... High School
Hts. ..... Heights
I. A. ..... Incorporated Accountant
Ia. ..... Iowa
I. C. A. ..... Institute of Chartered Accountants
Ida. ..... Idaho
Ill. ..... Illinois
Ind. ..... Indiana
Ind. Engr. ..... Industrial Engineer
Indiv. ..... Individual
Inf. ..... Infantry
Inst. ..... Institute
Instr. ..... Instructor
Internatl. ..... International
I. O. O. F. ..... Independent Order of Odd Fellows
Jan. ..... January
Jour. ..... Journal
Kans. ..... Kansas
K. C. ..... Knights of Columbus
K. P. ..... Knights of Pythias
K. T. ..... Knight Templar
Ky. ..... Kentucky
La. ..... Louisiana

L. A. ..... Licentiate Accountant
Leg. ..... Legislature
L. I. ..... Long Island
L. I. A. ..... Licentiate Institute Accountant
Litt. B. ..... Bachelor of Letters
LL. B. ..... Bachelor of Laws
L. O. M. ..... Loyal Order of Moose
Lieut. ..... Lieutenant
Ltd. ..... Limited
m. ..... Married
M. A. ..... Master of Arts
Man. ..... Manitoba
Mar. ..... March
Mass. ..... Massachusetts
M. C. S. ..... Master of Commercial Science
Md. ..... Maryland
M. D. ..... Doctor of Medicine
Me. ..... Maine
M. E. ..... Mechanical Engineer
Mech. ..... Mechanical
Med. ..... Medical
Mem. ..... Member
Mfg. ..... Manufacturing
Mfr. ..... Manufacturer
Mgr. ..... Manager
Mich. ..... Michigan
Minn. ..... Minnesota
Miss. ..... Mississippi
M. I. T. ..... Massachusetts Institute of Technology
Mo. ..... Missouri
Mont. ..... Montana
M. S. (or M. Sc.) .... Master of Science
Mt. ..... Mount
Mun. ..... Municipal
M. W. A. ..... Modern Woodmen of America
N. ..... North
N. A. ..... National Army
N. A. C. A. ..... National Association of Cost Accountants
Natl. ..... National
N. B. ..... New Brunswick
N. C ..... North Carolina
N. D. ..... North Dakota
N. E. ..... Northeast; New England
Neb. ..... Nebraska
Nev. ..... Nevada

N. G. ..... National Guard
N. G. S. N. Y. ..... National Guard State of New York
N. H. ..... New Hampshire
N. J. ..... New Jersey
Nov. ..... November
N. S. ..... Nova Scotia
N. W. ..... Northwest
N. Y. ..... New York
Oct. ..... October
Okla. ..... Oklahoma
Ont. ..... Ontario
O. R. C. ..... Officers Reserve Corps
Ore. ..... Oregon
O. T. C. ..... Officers Training Camp
Pa. ..... Pennsylvania
Pac. ..... Pacific
Ph. B. ..... Bachelor of Philosophy
Ph. D. ..... Doctor of Philosophy
P. I. ..... Philippine Islands
Pl. ..... Place
P. Q. ..... Province of Quebec
Prep. ..... Preparatory
Pres. ..... President
Prodn. ..... Production
Prof. ..... Professor
Pub. ..... Public
Publ. ..... Publisher; publication
Q. M. ..... Quartermaster
Q. M. R. C. ..... Quartermaster Reserve Corps
Que. ..... Quebec
R. A. M. ..... Royal Arch Mason
R. C. ..... Reserve Corps
Rd. ..... Road
Regt. ..... Regiment
Regtl. ..... Regimental
Rev. ..... Reverend
R. F. D. ..... Rural free delivery
R. I. ..... Rhode Island
R. O. T. C. ..... Reserve Officers Training Camp
R. R. ..... Railroad
Ry. ..... Railway
s. ..... son
S. ..... South
S. A. ..... South America
S. A. R. ..... Sons of the Am. Revolution

Sask. ..... Saskatchewan
S. B. ..... Bachelor of Science
S. C. ..... South Carolina
Sc. D. ..... Doctor of Science
S. D. ..... South Dakota
Sec. ..... Secretary
Sem. ..... Seminary
Sept. ..... September
Sergt. ..... Sergeant
Serv. ..... Service
S. I. ..... Staten Island
So. ..... Southern
Soc. ..... Society
Sq. ..... Square
St. ..... Street
Supt. ..... Superintendent
S. W. ..... Southwest
Tenn. ..... Tennessee
Tex. ..... Texas
Treas. ..... Treasurer; treasury
Univ. ..... University
U. S. ..... United States
U .S. A. ..... United States Army
U. S. N. ..... United States Navy
U. S. N. A. ..... United States National Army
U. S. N. G. ..... United States National Guard
U. S. N. R. F. ..... United States Naval Reserve Force
U. S. R. ..... United States Reserves
Va. ..... Virginia
Vet. ..... Veteran
Vice-pres. ..... Vice-president
Vs. ..... Versus
Vt. ..... Vermont
W. ..... West
Wash. ..... Washington
W. I. ..... West Indies
Wis. ..... Wisconsin
W. Va. ..... West Virginia
Wyo. ..... Wyoming
Y. M. C. A. ..... Young Men's Christian Association
Y. M. H. A. ..... Young Men's Hebrew Association

WHO'S WHO

A

ABBOTT, Benjamin Franklin; *b.* Atlanta, Ga., Sept. 5, 1871; *s.* Benjamin F. and Mary Isabella (Kendrick); educ. Means H. S., Atlanta; A.B., Emory Coll., Oxford, Ga.; *m.* Lillian Belle Garrett, May 18, 1909. Early experience with John Heins & Co., Philadelphia; Amer. Audit Co., New York. Mem. firm B. F. Abbott & Co. Mem. A.I.A. Went abroad to audit books for Amer. cotton export cos. Mem. F. & A. M. *Home:* Hotel Ansley. *Address:* P. O. Box 1072, Atlanta, Ga.

ABERNETHY, William Gray; *b.* Linwood, Renfrewshire, Scotland, Apr. 7, 1890; *s.* Rev. J. A. Abernethy and Margaret (Gray); attended Allan Glen's School, Glasgow, Scotland; studied law Glasgow Univ. C.A., Glasgow. Was articled to Gourley & Deas, C.A.'s, Glasgow; obtained degree Dec. 1912. Came to New Orleans from Scotland via New York, 1913. Was associated with Marwick, Mitchell, Peat & Co., C.A.'s, from Feb. 1913 to May 1, 1918, on which date commenced practicing on own account. Mem. Inst. of Accts. and Actuaries, Glasgow, and La. Soc. of C.P.A.'s. Auditor D. H. Holmes & Co., New Orleans, dept. store; Southern Paper Co., Moss Pt., Miss.; Central Ice Co. and allied interests, New Orleans, etc. *M.* Josephine O'Neill, Aug. 25, 1915. *Children:* Henry W., Kathryn. *Home:* 5241 Coliseum St. *Office:* 704 Title Guarantee Bldg., New Orleans, La.

ACKERMAN, Herbert Stewart; *b.* Currytown, N.Y., Nov. 25, 1875; *s.* (Rev.) Edward Green and Lydia Amanda (Stewart); ancestry, Dutch-Scotch; educ. high school, Spring Valley, N.Y., and Hudson, N.Y.; *m.* Marjorie F. Ross, June 4, 1902. Auditor, Ford Motor Co., first Indianapolis branch, then main office, Detroit; C.P.A., Ind., June 22, 1916. Title-Inspector of Naval Constrn., as cost expert, Div. of Aircraft Constrn., U.S.N., during World War; since alone. Mem. Sons of the Revolution, Amer. Philatelic, Berger Co. Historical and Holland Societies. *Home:* 27 Lefferts Pl., Brooklyn. *Office:* 35 Warren St., New York.

ADAMS, Arthur William; *b.* Toronto, Ont., July 7, 1885; Scotch-Irish lineage; educ. pub. schools and Upper Canada College; A.C.A., Ontario, 1908. In charge investment dept. Imperial Life Assurance Co. of Canada for five yrs.; joined Brazilian enterprises in 1910 as chief acct. and asst. sec. Rio de Janeiro and San Paulo Tramway Co. At present holding last named office and also that of sec. San Paulo Gas Co., Ltd. Mem. Parkdale Canoe Club. *M.* Hilda May Deike, June 24, 1910. *Children:* William Houghton, Leonore Adriene. *Home:* 22 Beaty Ave. *Office:* 36 Toronto St., Toronto, Ont.

ADAMS, Chauncey B.; grad. high school, studied technical course in acctcy.; C.P.A., Ohio. Partner Ernst & Ernst. Active in St. Louis war campaigns; served

as chmn. acctg. div., Liberty Loan Headquarters, Eighth Federal Reserve District during entire war. *Clubs:* St. Louis, Racquet, Bellerive, Missouri Athletic Assn. *Home:* 5941 McPherson Ave. *Office:* Boatmen's Bank Bldg., St. Louis, Mo.

ADAMS, George Hamilton; *b.* Cordele, Ga., June 20, 1890; educ. O'Neal H.S. (Cordele, Ga.), N.G.A. Coll. (Dahlonega, Ga.) and Mercer University Law School (Macon, Ga.). C.P.A., North Carolina. Five years' experience in various branches of commercial accounting, southern states; and five years' railroad accounting. Mem. staff Scott, Charnley & Co., C.P.A.'s, in charge income tax dept. of firm. Practice before the Department at Washington. Mason. *M.* Eldridge Tutt, Nov. 12, 1913. *Home:* 6 Colonial Ave. *Office:* Amer. Trust Co. Bldg., Charlotte, N.C.

ADAMS, George T.; *b.* Macon Co., Ga., Feb. 1, 1888; ancestry, Eng.-Scotch; *m.* Kate Page, Oct. 28, 1914; connected with Atlantic Ice & Coal Corpn. eight yrs.; with U. S. Govt. Income Tax Bur. two yrs.; atty.-at-law, admitted to bar, 1917; C.P.A., Georgia, 1919. Mem. firm Almand & Adams. Served five yrs. in Natl. Guard. *Address:* 1616-17 Healey Bldg., Atlanta, Ga.

ADDISON, James; *b.* Leith, Scotland, Sept. 7, 1873; *s.* James and Janet Innes (Smith); educ. St. George's Local Day Inst., Edinburgh, Heriot Watt College, Edinburgh Univ. Four yrs. in acctg. Newcastle on Tyne; four yrs. Haddersfield, Eng.; two yrs. Patterson, Teele & Dennis, New York; four yrs. Franklin Ry. Supply Co., New York. Comptroller Natl. City Bank of New York. Trustee Inc. Village of Garden City (former treas.). Mem. A.I.A. Mason. Mem. St. Andrew's Soc.; mem. Garden City Country Club (dir.). *M.* Muria C. Petrie, 1898. *Children:* Anne, James, Douglas, Janet. *Home:* Garden City, N.Y. *Office:* 55 Wall St., New York.

ADERER, Alexander; C.P.A., New York. Head firm Alexander Aderer & Co. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 225 Fifth Ave., New York.

ADKINS, William G.; *b.* Watertown, N.Y., July 23, 1855; *s.* William G. (atty.) and Sarah (Matthewson); descendant of John Alden, Ichabod Hazard; educ. Fairfield (N.Y.) Sem.; Syracuse H.S.; commercial, banking, and fire insurance business, 1871-94; pub. acct. since then; *m.* Lottie Eicholtz, July 10, 1887; C.P.A., May 17, 1916. Lt., Ill. N.G.; maj. Spanish Amer. War; commander Veteran Corps, 1st Inf. Ill. N.G. Mem. A.I.A.; N.A.C.A.; Ill. Soc. C.P.A.'s; Ill. Inst. Accts.; hon. mem. Milwaukee Soc. Accts.; mem. S.A.R.; Soc. of Colonial Wars; Alden Kindred of Amer.; Iroquois Club (Chicago). *Home:* 1139 Hyde Park Boulevard. *Office:* 30 N. Dearborn St., Chicago.

AIKEN, James Bowen; *b.* Fairforest, S.C., Dec. 19, 1893; *s.* Rev. James Robert Aiken and Ida Alpha (Taylor); grad. Fairforest (S.C.) H.S.; B.A., Furman Univ., Greenville, S.C., June, 1914. After college, sec. Fairforest Cotton Oil Co. four yrs.; one yr. pub. acctg. C.P.A., South Carolina, Dec. 1917. Sec. Spartanburg County Warehouse Co. Former director Fairforest Cotton Oil Co. Mason. Mem. Chamber of Commerce, Spartanburg, S.C. *M.* Frances Fain, Aug. 1, 1915. *Children:* Frances Hazel, James Bowen, Jr. *Home:* Cor. South Fairview and Maple Sts. *Office:* c|o Spartanburg County Warehouse Co., Spartanburg, S.C.

AITKIN, Henry, Jr.; C.P.A., New York. Mem. A.I.A. *Address:* 533 Ninth St., Brooklyn, N.Y.

ALBEE, Amos D.; C.P.A., Massachusetts. Mem. firm Amos D. Albee, Son & Co., C.P.A.'s. Mem. A.I.A.; fellow Mass. C.P.A.'s, Inc. *Address:* Exchange Bldg., Boston.

ALBEE, Herbert H.; mem. firm Amos D. Albee, Son & Co. C.P.A., Massachusetts; mem. A.I.A.; fellow C.P.A.'s Mass., Inc. *Address:* Exchange Bldg., Boston.

ALDRIDGE, Mayer Westbrook; *b.* Snow Hill, Ala., March 17, 1882; *s.* Moses Westbrook and Dannie (Mayer); ancestors, Eng., Scotch-Irish, German, fought in Revolution; educ. pub. schools; Jackson Agr. Coll.; A.B., Univ. of Ala.; *m.* Anna MacShook, Apr. 6, 1918. Corpn. acct. and office mgr. until 1913; since pub. acct.; C.P.A., Alabama, 1919. Mem. firm Wright, Aldridge & Co. Formerly clerk Ala. leg.; first chmn. Ala. State Bd. of Acctcy. (Bd. of Examiners). Mason (Scottish Rite, Shriner) gen. sec. K.P. (D.O.K.K.); mem. Ala. Soc. C.P.A.'s; mem. Kiwanis Club, Kappa Sigma frat. *Home:* 440 S. Court St. *Office:* 300 Dexter Ave., Montgomery, Ala.

ALEXANDER, Guy Scott; *b.* Rome, Ga., Nov. 13, 1886; *s.* John W. and Lizzie Florence (Lumpkin); ancestors include governor and supreme court judge of Ga.; educ. pub. school, Rome (Ga.) H.S.; bus. coll., Internatl. Corres. Schools; *m.* Lillie Mae Camp, May 20, 1915. Ry. clerk and stenographer, 1906-13; deputy collector of int. rev. and income tax insp., 1913-18. Mem. firm G. S. Alexander & Co. Mason (K.T., Shriner). Acct. for Globe Cotton Mills, Augusta, Ga., Neuse (N.C.) Mfg. Co., etc. *Child:* Mary Elizabeth. *Home:* 309 Greene St. *Office:* Masonic Bldg., Augusta, Ga.

ALLDAY, Thomas Elbert; *b.* Atlanta, Dec. 9, 1883; *s.* Judge E. A. and Adella; grad. Hills College, Tyler's College, Walton School of Commerce; C.P.A., Texas; C.P.A., Ohio. Mem. firm Allday, Crawford & Ronaldson. Mem. Natl. Assn. of Cost Accts.; sec. Texas State Board of Pub. Acctcy.; fellow Texas Soc. of C.P.A.'s. *M.* Mamie Roberts, Jan. 6, 1907. *Child:* Estellyn. *Home:* 1103 Polk St. *Office:* 1117-20 City Natl. Bank Bldg., Wichita Falls, Tex.

ALLEN, Henry Barlow; *b.* Ackley, Ia., July 14, 1878; *s.* ex-Senator William Vincent and Eunice Blanche (Mott); descendant of Ethan Allen; attended Eastern High School, Washington, D.C.; North Neb. Normal Coll.; *m.* Emma Louise Wetzel, July 23, 1910. Deputy collector, Income Tax Inspector, Int. Rev. Agt., U.S. Int. Rev. Service, 1914-19; since proprietor Federal Service & Audit Co. Lieutenant Co. A., 2d U. S. Vol. Inf., 1898, Cuba. Mem. S. of V., Spanish Amer. War Vets. *Child:* Virginia. *Home:* 3301 Dewey Ave., Omaha, Neb. *Offices:* 721 First Natl. Bank, Omaha, Neb., and Los Angeles, Cal.

ALM, Clarence J.; *b.* Eagle Bend, Minn., Apr. 10, 1889; *s.* J. P. and Mathilda; attended high school two yrs., grad. business college; C.P.A., North Dakota, July 11, 1918. Twelve yrs. experience bkpg., acctg., and auditing; bkpr. and commercial mgr. Western Electric Co., Jamestown, N.D., six yrs. Practicing pub. acctg. independently. *Address:* Jamestown, N.D.

ALSOFROM, Jacob; *b.* Lemberg, Austria, June 16, 1893; *s.* Charles Louis (deceased) and Mollie; grad. Townsend Harris Hall; B.C.S., N.Y.Univ.; *m.* Adele Kitrosser, May 25, 1918. C.P.A., New York, June 23, 1919. Practicing pub. acctg. since 1914. Partner Equitable Audit Co.; dir. Equitable Merchants' Assn., Inc. Served as non-commd. officer in A.E.F.; won prize for letter written in France narrating actual experience at the front, contest conducted by Philadelphia *Record*. Mem. N.Y. State Soc. of C.P.A.'s; mem. Delta Mu Delta frat. (honorary) and Alpha Epsilon Pi frat. *Home:* 1429

Carroll St., Brooklyn, N.Y. *Office:* 253 Broadway, New York.

AMBROSE, H. C.; C.P.A.; mem. A.I.A. Other information unobtainable. *Address:* Chemical Bldg., St. Louis.

AMEN, Samuel Durst; *b.* Hillsboro, Ohio, Nov. 22, 1873; *s.* Samuel and Louisa J.; educ. Hillsboro, Ohio, H.S. At one time newspaper owner. Twenty yrs. U.S. Internal Rev. Agt. Mem. firm Amen, Surdam & Co., Inc. Mason. Mem. Chambers of Commerce, Buffalo and Syracuse, N.Y. *Home:* 101 Bedford Ave. *Office:* 507 Liberty Bldg., Buffalo, N.Y.

ANDERSEN, Arthur; *b.* Plano, Ill., May 30, 1885; B.B.A., Northwestern Univ. School of Commerce; C.P.A., Illinois, Wisconsin, and Iowa. Senior partner Arthur Andersen & Co., C.P.A.'s. Prof. of acctg. Northwestern Univ. Author *Complete Accounting Course* (Ronald Press). Mem. A.I.A.; vice-pres. Ill. Soc. of C.P.A.'s. *Clubs:* Midday (Chicago), University (Evanston), University (Chicago), Bob-o-link Golf (Highland Park, Ill.). *Home:* 811 Monticello St., Evanston, Ill. *Office:* 1814 Harris Trust Bldg., Chicago.

ANDERSEN, Charles J.; *b.* Oshkosh, Wis., June 11, 1887; Danish lineage; educ. John Marshall Grammar and High School; *m.* Flora Lina Hulsman, Apr. 19, 1913. C.P.A., Indiana, May 10, 1917; C.P.A., Kentucky, June 30, 1917. Proprietor Charles J. Andersen & Co. Mem. Hamilton Club and Chicago Assn. of Commerce. *Child:* Howard William. *Home:* 3320 Diversey Ave. *Office:* 504 Monadnock Blk., Chicago.

ANDERSEN, Henry C.; *b.* Racine, Wis., Aug. 30, 1887; *s.* Andrew J. and Kirsten Lucia; grad. Racine H.S. Formerly with J. S. Case Plow Works and Racine Steel Castings Co., both of Racine, Wis. C.P.A., Wisconsin, 1920. Now acct. with Edward E. Gillen Co., marine contractors; also asst. sec. and dir. this firm. Public work with Reilly, Everts & Penner, now Reilly, Penner & Benton. *M.* Nydia C. Cole, June 19, 1917. *Home:* 1070 15th St. *Office:* 733-7 Wells Bldg., Milwaukee, Wis.

ANDERSON, George A.; *b.* Marvin, S.D., Apr. 8, 1885; attended common and normal schools; studied Internatl. Accts. Soc., Walton, Alexander Hamilton, and LaSalle accounting courses; C.P.A., South Dakota, July 14, 1919. Taught school and business college Owatonna, Minn., 1904-05; Woods Schools, N.Y., 1906. Bkpr. for publishing business, 1910-12; auditor and office mgr. Dakota Central Tel. Co. since 1912; pub. acctg. since 1915. Apptd. auditor income tax div., Washington, D.C., Jan. 1919, but did not accept. Elk, K.P. *Home:* St. Nicholas Hotel, Aberdeen, S.D. *Office:* Dakota Central Telephone Co., Aberdeen, S.D.

ANDERSON, George Edgar; C.P.A., Wisconsin. Mgr. Tax Dept. Tanner, Gilman & Ellis; mem. faculty Internatl. Accts. Soc. Mem. A.I.A. and Ill. Soc. C.P.A.'s. *Address:* 4845 N. Christiana Ave., Chicago.

ANDERSON, George Munn; *b.* New Brunswick, N.J., Aug. 7, 1881; Scotch-French lineage. General mgr. Moyer & Briggs, C.P.A.'s, Boston. Dir. and treas. N.J. Fibre Products Co.; dir. and vice-pres. U.S. Accounting Co.; dir. Mrs. Gerrit Smith, Inc. *Home:* Metuchen, N.J. *Office:* 1737 Broadway, New York.

ANDERSON, Harold Cushman; *b.* W. Burlington, N.Y., July 20, 1879; *s.* F. W. and Mary F. (Cushman); educ. Sidney H.S.; studied Pace Inst. Acctcy.; C.P.A., New York, 1910. With pub. acctg. firms since

1904. Apptd. asst. expert tax reviewer by Commissioner Roper, 1918. Now with Marwick, Mitchell & Co. Mem. A.I.A.; mem. Mecca Temple, A.A.O.N.M.S.; mem. Old Colony Club; Y.M.C.A. *Home:* 73 Hamilton Terrace. *Office:* 79 Wall St., New York.

ANDERSON, Harry David; *b.* Clifton Springs, N. Y., March 12, 1888; Ph.B., Syracuse Univ. With Scovell, Wellington & Co. Mem. N.A.C.A. *Home:* 736 Valley Rd., Upper Montclair, N. J. *Office:* Rm. 1714, 27 William St., New York.

ANDERSON, Hugh M.; C.P.A., New York. Mem. A.I.A. and N.Y.State Soc. C.P.A.'s. *Address:* 874 Broadway, New York.

ANDERSON, John F.; C.P.A., Washington. Mem. A.I.A. Auditor Income Tax Unit, Internal Rev. Bur. *Address:* 219 Concord St., San Francisco.

ANDERSON, Julius J.; *b.* Independence, Wis., Aug. 26, 1882; *s.* John and Olia (Jenson); educ. Eau Claire, Wis., pub. schools, Tolands Coll., Eau Claire, and Walton School, Chicago; *m.* Georgine Rebecca Gunderson, June 21, 1905. Staff accountant, Oct. 1902-Feb. 1909; entered practice on own account in Feb. 1909. C.P.A., Minnesota, Nov. 30, 1914. Apptd. mem. Minn. State Board of Acctcy. in 1916, serving on Board at present as sec.-treas. Mem. firm Anderson, Kroeger & Co. Mem. A.I.A.; Minneapolis Soc. of Fine Arts; Minneapolis Athletic and Calhoun Commercial Clubs, and Automobile Club of Minneapolis. *Recreations:* Motoring, fishing. *Child:* Julian George. *Home:* 4000 Columbus Ave. *Office:* 526 Security Bldg., Minneapolis, Minn.

ANDERSON, William Benvie; *b.* Pulteney Town, Caithneshire, Scotland, Mar. 16, 1881; grandson of John Anderson, schoolmaster, Edinburgh, and William Benvie, Jute Calendar Owner, Dundee; *s.* (Rev.) William Harley (M.A.) and Mary (Benvie); taught by private tutors and studied Hillhead H.S., Glasgow; C.A., British Columbia. With several firms and C.A.'s in Scotland, twelve yrs.; with W. T. Stein & Co., one yr.; with Marwick, Mitchell, Peat & Co., five yrs.; Helliwell, Maclachlan & Co., three yrs.; since alone. Had charge of audit staff first 18 mos. in liquidation Dominion Trust Co.; for three yrs. in charge audits B. C. Electric Ry. Co. Read paper on "War" (1908), Queen's Park Lit. Assn., Glasgow; "Accounting and Auditing" (1919) before Rotary Club; "Bookkeeping for Retailers" (1920) before Board of Trade. *M.* Catherine Hillcoat. *Child:* Cameron Benvie Hillcoat. *Home:* 3102 Albany Rd. *Office:* 708 B.C. Permanent Loan Bldg., Victoria, B.C.

ANDREWS, Arthur J.; C.P.A., Montana. Mem. A.I.A. *Address:* West Broadway, Butte, Mont.

ANDREWS, John Francis; *b.* Catasauqua, Pa., Dec. 4, 1887; Austro-German lineage; educ. Thomas High School; *m.* Georgia Wallace Pierson, Oct. 16, 1918; C.P.A., Alabama, 1919. Started as miner, working into office of T.C.I. and R.R.Co. and Rep. Iron and Steel Co. as timekeeper, bkpr., etc. Engaged in public accounting short time. General auditor Kaul Lumber Co., since 1912. Mem. Chamber of Commerce, Civic Assn., Elks Lodge. *Home:* 831 S. Montgomery St. *Office:* 1507 Empire Bldg., Birmingham, Ala.

ANDREWS, Thomas A.; C.P.A., Tennessee. Mem. A.I.A. *Address:* 450 E. Lafayette St., Jackson, Tenn.

ANDRUS, A. Lester; *b.* E. Berlin, Conn., Dec. 5, 1871; *s.* Wallace R. and Annis (Mead); educ. B.P.Cheney Acad., Cheney, Wash. Sec. D. J. Johnston Co., later Eilers

Music House for 15 yrs. C.P.A., Oregon, June 4, 1913. Practiced independently as C.P.A. several yrs. Now mgr. Portland (Ore.) branch Marwick, Mitchell & Co. Mem. Ore. State Board of Acctcy. Shriner. *M.* Nellie F. Scholes, Nov. 20, 1901. *Children:* Frederick, John and Eleanor. *Home:* 538 E. 17th St. North. *Office:* 1426 Northwestern Bank Bldg., Portland, Ore.

APEDAILE, Joseph Leonard; *b.* Essex, Eng., Aug. 5, 1880; *s.* Joseph Trodd and Emily (Bland); educ. Culsalmond, Edinburgh Univ.; apprentice, Whitson & Melthuen, C.A.'s, Edinburgh, 1898; *m.* Mabel Matthew, Aug. 29, 1904. Asst., George A. Touche & Co., C.A.'s, London, 1909; opened Montreal Br., Geo. A. Touche & Co., Jan. 1911; retired to accept managing directorship Price Bros. & Co., Ltd., Quebec. Served with Montreal Heavy Brigade, Can. Arty., Lieut., 1912; Adjutant of Brigade, 1914-18. Managing dir. Price Bros. & Co.; vice-pres. Lewis Apedaile & Hanson, Montreal; dir. Internatl. Equipment Co., Ltd., Montreal; dir. Offer Dalziel & Co., Ltd.; life governor, Montreal Gen. Hospital. A.F.&A.M. *Clubs:* Montreal, Garrison (Que.), Royal St. Lawrence Yacht, Quebec Golf, Manitou Country. *Recreations:* Motoring, equitation, golf. *Residence:* St. Foy Rd., Quebec; Country House, Lochindaal, Como, P. Q.

ARCHER, John P.; C.P.A., New York. Practicing independently. Mem. A.I.A. Chmn. library committee N.Y.State Soc. C.P.A.'s. *Address:* 13 Park Row, New York.

ARCHINARD, Edward J.; *b.* New Orleans, La., Feb. 6, 1867; French lineage; B.A., Jesuit Coll. Early experience in fire insurance, and banking and insurance acctg. Chairman first State Board of Pub. Acctcy., Texas, securing passage of act. Practicing C.P.A. Mem. A.I.A.; mem. N.A.C.A. Served as division auditor Camp Bowie, Texas, 1917-1918. Elk. *M.* Mary Juliet, Dec. 31, 1899. *Home:* 2005 Hurley Ave. *Office:* 206 Archor Bldg., Ft. Worth, Tex.

ARNOLD, Bernard Henry; *b.* Vilna, Lithuania, Nov. 9, 1884; came to U.S. 1899, became regular citizen, 1906; educ. high school and private collegiate schools, professional schools, special courses at Columbia and C.C.N.Y.; commenced study of acctg. 1907, Pace Inst., N.Y. School of Accts., Frank Broaker and Vannais Acctg. Inst. Practicing acctg. since 1907. Senior mem. Arnold, Nold & Co. Pres. Chatham Audit Co., three yrs.; treas. former Financial Audit Co. Taught acctg. and general business courses U.S. School, Collegiate and Rhodes Schools for three yrs. Special agent, examr. and expert acct. Enforcement Div., U.S. Govt. during Great War; specializing grain, elevator and flour mill acctg. *M.* Dorothy E. V. Silver, Jan. 1906. Three children. *Address:* 1045-46 Andrus Bldg., Minneapolis, Minn.

ARNOLD, Mrs. Nina P. Hudson; *b.* Providence, R.I., July 25, 1881; *d.* Henry and Hannah; grad. St. Johnsbury Acad., Washington Coll. Reading Course, Zanerian Art School, LaSalle Univ., Holman's Natl. Acctcy. School. C.P.A., Connecticut, July, 1917. Fifth C.P.A. lady in U.S.; practicing. Taught commercial subjects 19 yrs.; wrote for five magazines; conducted series of penmanship lessons for five yrs. Supt. Huntsinger Bus. School, Hartford, Conn., four yrs.; sec. Le Master Inst., Orange, N.J., four yrs. Head Young Women's Dept. of *The Business Journal,* contributing each month; contbr. *The Business Educator, Pen and Ink Art, The Gregg Writer.* Mem. Conn. Soc. C.P.A.'s; mem. Eastern Star; *m.* Philip C. Arnold, Oct. 31, 1919. *Address:* Haddam, Conn.

ARTHUR, Donald; C.P.A., Montana. With Price, Waterhouse & Co. Mem. A.I.A. Formerly mem. firm Donald Arthur, Bowen & Reilly; also former mem. Mont. State Board Acctcy. and past pres. Mont. State Assn. C.P.A.'s. *Address:* 54 William St., New York.

ARTZ, Godfrey John; *b.* Bridgewater, N.S., Dec. 1, 1878; *s.* John G. and Letitia A. (Crouse); high school educ.; Maritime Bus. Coll., Halifax; *m.* Fannie I. Sheppard, July 2, 1902. C.A., N.S. Inst., 1905. Early experience, seven yrs. as acct. and office mgr.; four yrs. as practicing acct. For past eleven yrs. in Finance Dept., Ottawa. For three yrs. mem. 75th Regt., Vol. Militia. Mason. *Recreation:* Lawn bowling. *Home:* 50 McDonald St. *Office:* Finance Dept., Ottawa, Ont.

ASHDOWN, Cecil Spanton; *b.* Northampton, Eng., Dec. 2, 1875; educ. Brighton Coll., Eng. F.S.A.A., England; C.P.A., Ohio and Minnesota. Mem. A.I.A. Served as special expert with Navy Dept. during Great War; also comptroller United War Work Campaign. Vice-pres. and treas. Amer. Waterworks and Electric Co. Mem. Midday and Canadian Clubs; *m.* Helen Beckett Costet. *Child:* David Spanton. *Home:* 252 W. 85th St. *Office:* 50 Broad St., New York.

ASHDOWN, Edward A.; *b.* Hempstead, N.Y., June 15, 1875; Amer.-Eng. ancestry; high school grad.; C.P.A., New York, May 7, 1907. Formerly cashier and acct. for import and export firm, and for two yrs. on staff C.P.A. Mem. firm E. A. Ashdown & Co., established Dec. 1907. *Home:* Hotel Gramatan, Bronxville, N.Y. *Office:* 55 Liberty St., New York.

ASHMAN, Lewis E.; C.P.A., Illinois. Mem. A.I.A. Head firm Lewis Ashman & Co., C.P.A.'s. Mem. Ill. Soc. C.P.A.'s. *Address:* 6 N. Clark St., Chicago.

ATKINS, Harold B.; *b.* Brooklyn, N.Y., Feb. 24, 1872; *s.* Thomas Bedford and Elizabeth Jane (Dunham); M. E., Stevens Inst. Technology, 1892; C.P.A., New York, 1909. In mechanical and civil engineering, 1892-1907; industrial organization, finance and acctg. since. Asst. treas. Metal and Thermit Corpn.; treas. General Ceramics Co.; also gen. office mgr. and comptroller first named. Mem. K. of C. *Clubs:* University, Engineers', Catholic, Camera, Machinery. *Home:* 606 W. 116th St. *Office:* 120 Broadway, New York.

ATKINS, Robert; *b.* Esopus, N.Y., Oct. 30, 1873; *s.* Charles R. and Eliza B. (Johnson); attended country school and Kingston (N.Y.) Acad.; L.L.B., N.Y.Univ., 1900; *m.* H. Maude Pratt, Nov. 26, 1906; C.P.A., New York, 1909. Mgr. Chicago office, Federal Acctg. Corpn. Contbr. short articles "The Financial World," including "Peacetime Cost Problems," "Proper Acctg. Methods," "Municipal Reports for Taxpayers." Mem. S.A.R. *Child:* Stuart Pratt. *Home:* 847 Windsor Ave. *Office:* 111 W. Washington St., Chicago.

ATKINSON, George N.; *b.* Plains, Pa., August 13, 1887; Eng. descent; *s.* William L. and Jennie May (Brader); educ. Plains H.S.; Wilkes-Barre Bus. Coll.; C.P.A., Michigan. Early experience drug clerk H. Merritt & Son, Plains, Pa.; asst. cashier Natl. Biscuit Co., Wilkes-Barre; cashier Natl. Biscuit Co., Hempstead, L.I.; acct. and cashier Trussed Concrete Steel Co., Detroit; chief acct. Trussed Concrete Laboratories, Detroit; and bkpr. Postal Hotel Co., Detroit. Now with Hollis, Tilton & Porte, pub. accts. Mem. Mich. Assn. C.P.A.'s. *Recreations:* Baseball, swimming and fishing. *Home:* 212 Connecticut Ave., Highland Park, Mich. *Office:* 1364-70 Penobscot Bldg., Detroit, Mich.

ATKINSON, Thomas E.; *b.* Bordentown, N.J., July 1, 1853; educ. grammar and

high schools. Opened office as expert of accts. Dec. 1876; practicing since. C.P.A., California, Apr. 1, 1902. Mem. Legislature of Cal., 1905-06; speaker pro-tem., 1905; speaker, 1906. Sec.-treas. State Board of Acctcy., 1907-14. Has taught acctg. three business colleges in San Francisco. Dir. Pacific Coast Musical Review Co. Mem. Press Club. Served in N.G. of Cal., 1878-81; also mem. Olympic Club when young. *Recreation:* Gardening. *Home:* 669 Calmar Ave., Oakland, Cal. *Office:* 201 Sansome St., San Francisco.

AUER, Jacob; C.P.A., Iowa. Mem. A.I.A. Mem. firm Kirby, Cullen, Auer & Honecker. Mem. Ill. Soc. C.P.A.'s. *Address:* 105 W. Monroe St., Chicago.

AUSTIN, William Gaines; *b.* Mobile, Ala., Feb. 2, 1869; *s.* William S. R. and Caroline V. (Gaines); educ. Barton Acad. Early experience in bkpg. and mercantile fire adjusting and bankruptcy trusteeships; specializes in fire adjustments on mercantile stocks and in tax reports. Mem. A.I.A.; former vice-pres. Ala. State Assn. of Pub. Accts. Practicing individually. Mason (32°, K.T., Shriner); Elk; Pythian; mem. Rotary Club; *m.* Annie Pool, Oct. 19, 1890. *Children:* Margaret (now Mrs. Dr. J. M. Wilson), William G., Jr. *Home:* 8 S. Bayou St. *Office:* Van Antwerp Bldg., Mobile, Ala.

B

BABCOCK, Everett C.; sec. Wiggins-Babcock Co. C.P.A., Nebraska; mem. A.I.A. *Address:* Bankers Life Bldg., Lincoln, Neb.

BABCOCK, Howard N.; mem. A.I.A. Other information unobtainable. *Address:* 331 Onondaga Co. Savings Bank, Syracuse, N.Y.

BABSON, Roger W.; *b.* Gloucester, Mass., July 6, 1875; *s.* Nathaniel and Ellen (Stearns); studied Gloucester pub. schools; B.S., Mass. Inst. of Technology; *m.* Grace M. Knight, March 29, 1900. Secured early experience in banking business. At present, pres. of the Babson Statistical Organization; director several banks and corpns. During World War, Dir. Gen. of Information and Education, Dept. of Labor. *Child:* Edith. *Address:* Wellesley Hills, Mass.

BACAS, Paul E.; C.P.A., New York. Head personnel dept. Lybrand Ross Bros. & Montgomery. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 55 Liberty St., New York.

BACKUS, Theodore B. R.; *b.* Chicago, August 12, 1880; *s.* Edward M. and Anna; educ. pub. school and business college; *m.* Bertha R. C. Schmidt, Oct. 20, 1901. Instructor higher acctcy. and practicing pub. acct. A.F.&A.M., R.&S.M., K.T., A.A.O.N.M.S. *Children:* Ruth L., Bernice E., Helen V., Bertha C., Marion T. *Home:* 621 S. Kedvale Ave. *Office:* 4046 S. Michigan Ave., Chicago.

BACON, Albert T.; *b.* Chicago, Jan. 7, 1872; *s.* Albert M. and Marilla (Tolman); high school educ.; *m.* Helen Wright, Sept. 24, 1896. C.P.A., Illinois, 1911. Head firm Albert T. Bacon & Co. (established 1907). Mem. Board of Examrs. in Acctcy., Univ. of Ill., since 1917. Pres. Ill. Soc. C.P.A.'s, 1916-17. Mem. A.I.A.; mem. Hamilton Club of Chicago. *Children:* George W., Elizabeth. *Home:* 326 N. Grove Ave., Oak Park, Ill. *Office:* 208 S. LaSalle St., Chicago.

BADGER, A. G.; C.P.A., Montana; mem. A.I.A. Other information unobtainable. *Address:* P. O. Box 315, Billings, Mont.

BADGER, Daniel, Jr.; *b.* Brooklyn, N.Y., May 20, 1886; *s.* Daniel and Mary; educ. Brooklyn, N.Y., pub. schools and N.Y.Univ. Early experience in fire insurance, banking, stock brokerage, with Title Guarantee and Trust Co. of Brooklyn, and in wholesale lumber and lumber mfg. business. Mgr. Philadelphia office Ernst & Ernst. Mem. Phila. Board of Trade and Mfrs. Club of Phila.; *m.* Mabel C. Young, June 13, 1914. *Home:* Stonehurst Apartments, 45th St., E. Osage Ave. *Office:* Land Title Bldg., Philadelphia.

BAGSHAW, Edward Thomas; *b.* Geddington, Northamptonshire, Eng., May 11, 1877; *s.* Thomas and Amy (Phillips); educ. Kettering Grammar School, Eng.; *m.* Mabel Hinman, Apr. 10, 1907; C.A., Sask., 1911; B.S.Acc., Sask. Articled to William Charles Cattell, F.C.A., Kettering, Eng., Inc. Acct. Managing director Bradshaw Agencies, Ltd. Alderman, City of Prince Albert, Sask., 1919-20. Mem. Rotary Club. Mason. *Children:* Eileen, Grace, Mary, Margaret. *Address:* Prince Albert, Sask.

BAILEY, Ernest Herbert; *b.* Mt. Vernon, Ga., June 27, 1891; *s.* James Herbert and Leila Lessie (Rackley); studied Union Baptist Inst., Mt. Vernon, Ga., and Walsh Neck H.S., Hartsville, S.C.; also Mercer Univ., Macon, Ga.; higher acctcy. grad. LaSalle Extension Univ.; C.P.A., Georgia, May 16, 1916. Asst. cashier First Natl. Bank, Vidalia, Ga., 1909-14; junior acct. Charles Neville & Co., Savannah, 1915; senior acct. Joel Hunter & Co., 1916-17, Atlanta. Now partner Morton, Bailey & Co. Served as 2d Lieut. Constrn. Div., Aug. 27, 1918-April 5, 1919. Assisted in merging Atlanta Natl. Bank with Amer. Natl. Bank. Mason (Shriner); Elk. *M.* Elene Louise Peacock, June 4, 1913. *Child:* Ernest Herbert, Jr. *Home:* Vidalia, Ga. *Office:* 1023 Hurt Bldg., Atlanta, Ga.

BAILEY, George Davis; *b.* Sioux City, Iowa, June 6, 1890; *s.* Henry M. and Mary (Davis); grad. Sioux City H.S.; A.B., Univ. of Wis.; C.P.A., Ohio. With Ernst & Ernst since graduation. Mgr. Detroit office Ernst & Ernst. *Clubs:* Detroit Athletic, Detroit Boat, Oakland Hills Country, Phi Gamma Delta; *m.* Edna Gillen, 1915. *Home:* 510 Field Ave. *Office:* 401-412 Dime Bank Bldg., Detroit, Mich.

BAIRD, William Enoch; *b.* near Hallowell, Kans., Dec. 9, 1884; *s.* William W. and Sarah; attended Cherokee Co. (Kans.) H.S.; Baker Univ.; Kans. Univ. C.P.A., Missouri, Aug. 27, 1915. Six and one half yrs. on staff Arthur Young & Co. For year and a half mem. firm Clinton H. Montgomery & Co., resident partner Kansas City office. Pres. Kansas City Chapter Mo. Soc. C.P.A.'s. Mem. A.I.A. Mason. Mem. Chamber of Commerce and City Club; *m.* Margaret Jones, Apr. 13, 1912. *Children:* William Walter, Ruth Margaret. *Home:* 4925 College Ave. *Office:* 712 Scarritt Bldg., Kansas City, Mo.

BAKER, George B.;, *b.* Philadelphia, March 21, 1891; *s.* J. S. and S. D. Baker; educ. Northeast Manual Training H.S., Philadelphia, and Univ. of Pa. In acctg. dept. Philadelphia and Reading R.R. three yrs.; acct. Water Dept., City of Philadelphia; later systematizer and acctg. machine salesman for Remington Typewriter Co. Now with Laufer Automobile Co. Dir. Community Bldg. and Loan Assn. Mem. B.P.O.E. *M.* Eva Cooney, June 24, 1918. *Home:* 938 Chew St. *Office:* Twelfth and Hamilton Sts., Allentown, Pa.

BAKER, K. Lanneau; *b.* Natchez, Miss., Sept. 19, 1882; *s.* T. Otis and Olivia J.; attended Natchez (Miss.) Inst.; B.C.S., N.Y.Univ. C.P.A. Partner Byrnes & Baker. Instr. auditing, Columbia Univ. Mason; Elk. Mem. Southern Soc. and Royal Arcanum. Served as capt. Miss. N.G.; *m.* Gladys Boremann. *Child:* K. Lanneau, Jr. *Home:* 51 Arizona Ave.,

Long Beach, L.I. *Office:* 52 Wall St., New York.

BAKER, Lorenzo B.; C.P.A., Massachusetts, 1915. Pub. acct. since 1905. Mem. firm Baker-Goodyear Co. *Address:* 42 Church St., New Haven, Conn.

BALFOUR, George Pendleton; *b.* Natchez, Miss., June 28, 1867; *s.* Col. William S. and Cathrine (Hunt); high school educ. Four yrs. with J. N. Carpenter Co., cotton, Natchez, Miss.; also managed father's plantations at same time. Confidential mgr. R. F. Learned & Son, mill and steamboat owners, twelve yrs. Now deputy state examr. and inspector under Fred Parkinson, state examr. C.P.A., Oklahoma, June 11, 1919. Helping to promulgate and install acctg. system State of Okla., working it practically for year. Mason; W.O.W.; ex-member Prentiss Club. Served as pvt. Co. "C," Natchez Rifles, seven yrs.; promoted to captaincy, 1892, serving on staff Maj. Gen. Joe Davis, Miss. N.G., eight yrs., four yrs. asst. P.M., Natchez, Miss. *M.* Julia Shields, Sept. 14, 1893. *Children:* Julia Ashton and Josephine. *Home:* 311½ W. 12th St. *Office:* State Capitol, Oklahoma City, Okla.

BALLANTINE, William Darling; *b.* Brooklyn, N.Y., Dec. 23, 1875; *s.* Henry and Charlotte Elizabeth (Clark); grad. Fitchburg H.S.; A.B., Amherst, 1901; C.P.A., California, Aug. 1908. Major Q.M.C., May 17, 1918 to Oct. 27, 1919. Practicing C.P.A. Mem. A.I.A.; *m.* Antoinette Du Bois, June 22, 1903. *Children:* Gilbert, Viola, Elizabeth, William, Bala. *Home:* Wardman Park Inn, Washington, D.C. *Office:* War Dept., Washington, D.C.

BALLINGALL, John B.; with Price, Waterhouse & Co. Asso. A.I.A. *Address:* 1238 Commercial Trust Bldg., Philadelphia.

BALSLEY, Daniel Edwin; *b.* Manlius, N.Y., Oct. 10, 1861; *s.* Azariah S. and Louisa P.; attended Manlius H.S. and Syracuse Univ. Practicing pub. acctg. for past 16 yrs. Formerly with Haskins & Sells, Loomis & Conant, and T. B. Dixie, all of New York. Now practicing independently. Dir. H. E. Mills Mfg. Co. and Borgeson Tool and Machine Co., both of Syracuse. Mem. Citizens and Masonic Clubs. Shriner. *M.* J. Maude Kimball, Apr. 8, 1885. *Children:* Raymond G., Edwin F. *Home:* Manlius, N.Y. *Office:* 433 S. Salina St., Syracuse, N.Y.

BANKS, Alexander S.; mem. firm Leslie Banks & Co. C.P.A., Minnesota; C.A. Mem. A.I.A. *Address:* 50 Church St., New York.

BARAKAT, Anees Brayton; *b.* Waterford, N.Y., Aug. 19, 1887; *s.* Elias E. and Layyah A.; Syrian descent. Grad. Central H.S. (Philadelphia); one yr. Univ. of Penna.; B.S. in E.; asso. A.I.A. Approximately eight yrs. on Phila. staff Price, Waterhouse & Co.; since Sept. 1917, cost acct., Cost Acctg. Br., Ordnance Dept., U.S.Army. *Home:* 700 Wynnewood Rd., Overbrook, Pa. *Office:* 1710 Market St., Philadelphia.

BARBER, Edgar M.; B.S., Valparaiso, 1890; C.P.A., New York, 1901; LL.B., New York, 1909. Chief clerk U.S. Appraiser's Office; also instr. acctg. Columbia Univ. extension course since 1916. Mem. A.I.A. and N.Y.State Soc. C.P.A.'s. *Home:* 633 W. 152nd St. *Office:* 641 Washington St., New York.

BARBER, Jeremiah C.; *b.* Exeter, R.I., Sept. 26, 1868; *s.* Hiram C. and Amy A. (Tanner); pursued special course, Brown Univ.; B. Accts. Teacher acctg. 25 yrs. with Bryant & Stratton School; 15 yrs. director commercial dept. with Bryant & Stratton School. Also practicing acctg. for 20 yrs. Langelier Mfg. Co., Arlington, R.I., and Hallam Rice Co., Providence, R.I., among important appointments. *M.* Grace P. Ockington, Apr. 11, 1895. *Child:* Theodore O. *Home:* 58 Barnes St. *Office:* 123 Westminster St., Providence, R.I.

BARBER, Manfred; *b.* Port Elgin, Ont., Can.; *s.* M. G. and Jennie R.; Scotch-Eng. ancestry; studied pub. and high schools, Port Elgin; Collegiate Inst.; *m.* Laura C. Barber, 1909; C.P.A., Ga. Asst. mgr., Foreign Dept., Natl. Bk. of Commerce, N.Y. *Home:* 958 E. 34th St., Brooklyn, N.Y. *Office:* Natl. Bank of Commerce, New York.

BARCLAY, William D.; C.P.A., New Jersey. With J. Yalden & Co. Mem. A.I.A.; mem. N.J.State Soc. C.P.A.'s. *Home:* Montclair, N.J. *Office:* 32 Liberty St., New York.

BARKER, Sidney S.; C.P.A. Practicing individually. Mem. A.I.A. *Home:* 22½ 20th St. N. *Office:* Pittock Block, Portland, Ore.

BARNARD, S. S.; C.P.A., California; mem. A.I.A. With Greenhood & Jansen. Mem. Cal. State Soc. C.P.A.'s, San Francisco Chapter. *Address:* 519 California St., San Francisco.

BARNES, Charles Sydney; *b.* Bayonne, N.J., Mar. 24, 1892; *s.* William and Anna K.; grad. P.S. No. 6, Bayonne, N.J.; studied N.Y.Univ. With Standard Oil Co. and subsidiaries in N.Y., Bayonne and Tampico, Mex., 1910-14; S.H.Wolfe, actuary, 1915-18; then consecutively with Lovejoy, Mather, Hough & Stagg, and Whitman & Barnes Mfg. Co., Akron, Ohio, until Apr. 1919. Since with Perine & Nichols, C.P.A.'s. Asso. N.A.C.A. Treas. Wenona Canoe Club; mem. Amer. Canoe Assn. *M.* Lydia C. Hatton, Aug. 21, 1916. *Child:* Virginia L. *Home:* 19 W. 31st St., Bayonne, N.J. *Office:* 149 Broadway, New York.

BARNES, E. A. Ford; *b.* Pittsburgh, Apr. 16, 1885; *s.* George D. and Sadie M.; attended Bellevue H.S., Univ. of Pittsburgh, Dusquesne Univ.; B.C.S.; C.P.A., Pennsylvania, Feb. 1915. Formerly sec. Bellevue Y.M.C.A.; sec.-treas. Anchor Ice Co.; bkpr. Natl. Fireproofing Co.; acct. with Suffern & Son, C.P.A.'s; acct. with Main, Squires & Co., C.P.A.'s; partner Collins & Co., C.P.A.'s. Instr. Univ. of Pittsburgh and Dusquene Univ. evening schools for seven yrs. Mem. Pittsburgh Athletic Assn. *Clubs:* Americus Republican, Highland Country, Mocar. *Recreation:* Golf. *M.* Nellie Pauline Staub, July 2, 1909. *Home:* 468 Lincoln Ave., Bellevue, Pa. *Office:* 2145 Oliver Bldg., Pittsburgh, Pa.

BARNETT, Julian L.; *b.* New York, Oct. 8, 1892; *s.* Edward and Mildred Dorothy; educ. pub. and high schools, Brooklyn; School of Commerce, N.Y.Univ. Consecutively bill clerk, stenographer, engineer's field clerk and acct. C.P.A., New York, Jan. 1919. U.S.Navy Cost Inspector, Aircraft Div., June, 1917, to April, 1919, with rank of lieut. Mgr. Haskins & Sells, Havana office. *Home:* Hotel Belvedere. *Office:* Banco Nacional de Cuba, Havana, Cuba.

BARNETT, L. C.; mem. firm Escott & Barnett. Mem. A.I.A. Vice-pres. Ky. Inst. of Accts. *Home:* 682 Lincoln St. *Office:* 716 Columbia Bldg., Louisville, Ky.

BARNUM, William Eppley; *b.* Macomb, Ill., Apr. 3, 1888; *s.* William Wallace and Aura (Hopper); educ. Tacoma and Ellensbury (Wash.) schools. Formerly with Copper Queen Consol. Mining Co., Douglas, Ariz.; N.P.Ry. Co.; Puget Sound Dry Dock & Machine Co., Tacoma; McConnell Engineering Co. and Phoenix Engineering Co., both of Tacoma. Mem. firm Farrington & Barnum, Inc. Dir. Tacoma Fish & Packing Co.; dir. Farrington, Barnum & May, importers and exporters. Mason; Elk; K.P. *Mgr. Afifi Temple Band,* Community Service Band. *Clubs:* Tacoma Commercial, Rotary, Kiwanis. *M.* Bess Brokaw, Nov. 1909. *Children:* Marjorie, Marion. *Home:* 44 Terrace Ct. *Office:* Fidelity Bldg., Tacoma, Wash.

BARR, James; *b.* Melitopol, Russia, July 29, 1892; *s.* Israel and Louise; grad. pub. school, Russia and New York; B.C.S., N.Y.Univ.; C.P.A., New York, Oct. 10, 1917; C.P.A., Michigan, Nov. 1919. Engaged as junior and senior acct. for five yrs.; also formerly asst. bkpr. General Cigar Co. Senior partner James Barr & Co., C.P.A.'s. Pres. Phi Sigma Delta intercollegiate frat. *M.* Alice Gurchot, June 30, 1920. *Home:* 385 Edgecombe Ave. *Office:* 233 Broadway, New York.

BARRY, Lorenzo Eugene; *b.* Quebec, P.Q., July 16, 1885; *s.* Edmond and Elizabeth; grad. Commercial Acad., Quebec; pursued scientific course LaSalle Extension Univ.; C.G.A., 1919; L.A., 1920. Seventeen yrs. engaged with La Caisse d' Economie N-D. de Quebec as acct. and mgr. Mem. firm Morin & Barry. Dir. The Barry Fibre Co. Served three yrs. with Queen's Own Canadian Hussars. *M.* Rachel Bedard, Sept. 17, 1918. *Home:* 317 St. Joseph St. *Office:* 17 St. James St., Quebec, P.Q.

BARRY, Shepard Edmund; *b.* Brooklyn, N.Y., Nov. 22, 1876; educ. pub. and high schools; C.P.A., Wisconsin, Nov. 8, 1913. Ex-pres. and mem. (two terms) Wis. State Board of Acctcy.; mem. and ex-pres. Wis. Soc. of C.P.A.'s. Former resident-mgr. Milwaukee office Amer. Audit Co. Now auditor Northwestern Mutual Life Insurance Co. Mem. A.I.A., Wis. Soc. C.P.A.'s; Natl. Assn. Cost Accts.; A.F.&A.M.; Royal Arcanum. Author, *What Do You Expect to Be Doing at 40? Clubs:* Milwaukee Athletic, Blue Mound Country. *Recreations:* Golf, fishing, hunting. *M.* Margaret Shankland Eastman (divorced), Feb. 19, 1903. *Child:* Lois Virginia Barry. *Home:* 459 Juneau Place. *Office:* 210 Wisconsin St., Milwaukee, Wis.

BARTH, Raymond Everett; *b.* Pittsburgh, Apr. 3, 1894; Irish-American lineage; attended Pittsburgh high schools; Univ. of Pittsburgh; C.P.A., Pennsylvania, 1915. Instr. in acctg. Duquesne Univ., 1917. Mem. firm Collins & Co. Served as 1st Lieut. 6th Inf., 5th Reg. Div., A.E.F. Mem. A.I.A., Pittsburgh Chamber of Commerce. Mason. Mem. Pittsburgh Athletic Assn., City Club of N.Y. *Recreation:* Tennis. *Home:* 4716 Maripoe St., Pittsburgh, Pa., and Forest Hills, L.I. *Office:* 2145 Oliver Bldg., Pittsburgh, Pa., and 165 Broadway, New York.

BARTON, Peter Stanley; *b.* Manchester, Eng., Aug. 12, 1885; *s.* William John and Jane (Gilroy); educ. Manchester Grammar School and Owens Coll.; A.C.A., England and Wales, 1909; C.P.A., Indiana, 1915. Pub. acctg. in Eng. to Dec. 1910, then in U.S. to date. Mgr. Philadelphia office Marwick, Mitchell & Co. *Clubs:* Merion Cricket and City of Philadelphia; Wyomissing of Reading, Pa. *Recreation:* Golf. *Home:* 329 S. 12th St. *Office:* 1421 Chestnut St., Philadelphia.

BASKIE, George Eugene; *b.* Pittsburgh, Dec. 30, 1891; *s.* John and Bertha; educ. pub. and high schools; Winnipeg Bus. Coll.; studied acctg. in offices, O. J. Godfrey & Co.; C.A. (mem. Inst. of C.A.'s Sask.). Taught for three yrs. in large Canadian bus. coll.; municipal acct. past seven yrs. Comptroller and treas., City of Medicine Hat. Mem. A.F.&A.M.; I.O.F. *Recreation:* Golf. *Address:* City Hall, Medicine Hat, Alta.

BASSET, Horace S.; C.P.A., Massachusetts; mem. A.I.A.; mem. C.P.A.'s Mass., Inc. Practicing independently. *Address:* 200 Devonshire St., Boston.

BATCHELDER, Arthur P.; mem. firm Harvey S. Chase & Co. C.P.A., Massachusetts. Mem. A.I.A.; mem. C.P.A.'s Mass., Inc. *Address:* 84 State St., Boston.

BATCHELLOR, Walter David; *b.* Denver, Colo., Dec. 22, 1872; *s.* Isaac H. and Ellen C.; educ. grade schools of Denver;

C.P.A., Wyoming, Mar. 31, 1911. Early experience as hardware and general mdse. clerk, railroad, mine and mill acctg.; later general auditor Silverton Ry. in Colo.; since then gen. pub. acctg. Since Jan. 21, 1918, deputy state auditor of Wyoming. Pres. Wyoming State Board of Acctcy. Mason; Elk; mem. Chamber of Commerce. *Recreations:* Golf, fishing, hunting. Unmarried. *Home:* Cheyenne, Wyo. *Office:* State Capitol Bldg., Cheyenne, Wyo.

BATEMAN, Richard Mitchell; *b.* Baltimore, Md., July 21, 1886; *s.* Richard M. and Agnes E.; educ. Wofford Fitting School, Spartanburg, S.C.; Locust Dale (Va.) Acad.; Washington and Lee Univ., Lexington, Va.; C.P.A., Virginia, Oct. 14, 1916. Started as bkpr. cotton mill, 1906; in pub. acctg. since 1908. Head firm R.M. Bateman & Co., C.P.A.'s. Apptd. by Gov. Ansel of S.C., 1908, mem. special committee to investigate financial affairs and acctg. methods, Union Co., S.C. Mem. A.I.A.; Va. Soc. Pub. Accts.; Chamber of Commerce, Norfolk, Va. During World War, sergt. major inf., Camp Lee, Va. *Home:* Neddo Hotel. *Office:* 4 Arcade Bldg., Norfolk, Va.

BATES, Elijah; *b.* Homeworth, Ohio, Sept. 17, 1877; *s.* James Bates, M.D., and Wilhelmina; great grandfather served under Washington at Valley Forge; educ. High School and Mt. Union College (normal course), Alliance, Ohio. Taught pub. schools three yrs.; in govt. postal service four yrs. Practicing pub. acctg. eight yrs. Mgr. Cleveland office, Haskins & Sells. *M.* Elizabeth Peyton Key, 1910. *Home:* 10911 Tacoma Ave. *Office:* 828 Williamson Bldg., Cleveland, Ohio.

BATES, Herbert Stanley; *b.* Merrickville, Ont., July 23, 1881; *s.* Robert and Jane Elizabeth (Greville); Irish-Loyalist ancestry; educ. pub. and high schools; C.A., Ontario, June, 1912. Taught school some four yrs.; business experience in father's store; in pub. acctg. in Ottawa since Jan. 1908. Mem. firm Blatch, Bates & Co., C.A.'s. For a time engaged in special audit work with gen. auditor of Militia Dept. during World War. Charter mem. Kiwanis Club, Ottawa. Mem. I.O.O.F. *Recreations:* Boating, outdoor sports. *M.* Ida Norma MacRitchie, Dec. 3, 1918. *Home:* 150 Glen Ave. *Office:* 193 Sparks St., Ottawa, Ont.

BATTELLE, Louis G.; C.P.A., Ohio, Dayton representative Natl. Advisory Board of Acctcy. Mem. Advisory Board Washington School of Acctcy., Y.M.C.A. Mem. A.I.A. *Address:* Dayton, Ohio.

BAUER, Elmer Elwood; *b.* Pittsburgh, May 7, 1887; *s.* Frederick A. and Emma G.; attended Pittsburgh pub. schools, Univ. of Pittsburgh, Duquesne Univ.; C.P.A., Pennsylvania. Early experience with factory, banks, pub. utilities. Mem. firm Bauer & Philp, C.P.A.'s; dir. and sec. Union Ice Co.; dir. Mt. Oliver Ice and Reibert Ice Cos.; instr. acctg. Duquesne Univ. Mem. Pittsburgh Athletic Assn., Chamber of Commerce, Y.M.C.A., Americus Republican Club, Union Fishing Club. Mason, B.P.O.E. *M.* Louise Ray Allen, Mar. 22, 1920. *Child:* Katherine W. *Home:* 5472 Rosetta St. *Office:* Dollar Savings & Trust Bldg., Pittsburgh, Pa.

BAUER, George F.; *b.* New York, 1885; educ. pub. school and De Witt Clinton Evening H.S.; C.P.A., New York, 1910. Stenographer Sweet & Co. four yrs.; then with Homer S. Pace; later asso. mem. firm Nau, Rusk & Swearingen, C.P.A.'s, Cleveland; subsequently senior acct. Niles & Niles, New York; then with Tidewater Oil Co.; now with United Gas & Electric Corpn. Employed by receivers in investigating Ithaca Street Ry. Co., 1912. *Address:* 61 Broadway, New York.

BAUER, John; *b.* Saratoff, Russia, Feb. 25, 1881; *s.* John (deceased) and Elizabeth (Bartholoma); German ancestors settled Russia, 1760, father came to U.S., 1892;

educ. pub. and pvt. schools; Doane Coll., Crete, Neb., 1901-4, B.A.; Yale, 1905-08; B.A., 1906; Ph.D. (Economics), 1908. Instr. economics, Cornell, 1908-10; *m.* Florence Foss, Dec. 25, 1909; asst. prof. acctg. and corpn. finance, 1910-14; statistician Pub. Serv. Comm., First Dist. N.Y., 1914-16; head dept. of acctg. and corpn. finance, Princeton, 1916-18; chief div. of accts., Pub. Serv. Comm. First Dist. N.Y., 1917-19. Financial adviser to corpn. counsel, New York City, in street ry. and pub. utility matters; also pvt. practice. Contbr. Amer. Econ. Rev., Polit. Sc. Quarterly, Quarterly Journal of Econ., Electric Ry. Journal, Journal of Acctcy., and other financial journals. Mem. Amer. Econ. Assn., Amer. Statistical Assn., Amer. Assn. Acctcy. Instrs. Mem. Montclair Club. *Children:* Frederick Foss, William Adams. *Home:* 62 Montclair Ave., Montclair, N.J. *Office:* Room 1616, Municipal Bldg., New York.

BAUGH, Frederick H.; *b.* Richmond, Va., Nov. 1, 1879; *s.* Charles and Olga (von Buchholtz); French-German ancestry; pub. and high school educ.; *m.* Annesley Bond, Sept. 8, 1908. Author "Theory and Practice of Estate Acctg." (1910); "Principles and Practice of Cost Acctg." (1915); "Grain Export Calculation Tables" (1920). *Children:* Annesley Bond, Frederick Henry, Jr. *Home:* Catonsville, Md. *Office:* Md. Casualty Tower, Baltimore, Md.

BAUM, Abraham; *b.* May 29, 1892; grad. Townsend Harris Hall, 1909; C.C.N.Y., 1910; with J. Lichtenberg, C.P.A., 1915-17; with M. W. Goldberg, C.P.A., 1917-18; C.P.A., New York, Dec., 1918; with Touche, Niven & Co., 1918-19. Mem. firm Baum & Kessler. Mem. N.Y.State Soc. C.P.A.'s; mem. K. of P.; mem. M.W. of A. *Home:* 1977 Prospect Ave. *Office:* 233 Broadway, New York.

BAUMGARTEN, Harry E.; mem. A.I.A. Senior acct. Escott & Barnett. *Home:* 2914 English Ave. *Office:* Columbia Bldg., Louisville, Ky.

BAXTER, Alexander James; *b.* near London, Eng., June 15, 1884; Scotch ancestry; studied Bedford (Eng.) Coll.; London (Eng.) Univ.; F.C.A., England; F.S.A.A., England; C.P.A., New York. Pub. acct. England, France and America since 1901; mem. firm Arthur Young & Co. Mem. A.I.A.; mem. N.A.C.A. *Home:* 37 W. 93d St. *Office:* 71 Broadway, New York.

BAXTER, Percy Charles; *b.* Barrow-in-Furness, Lancashire, Eng., Nov. 1879; *s.* George Handyside and Elizabeth (Ross); educ. Glasgow High School and Glasgow Univ.; C.A., Scotland; C.A., Ontario. Served five yrs. apprenticeship; practicing eight yrs. Partner Macintosh, Cole & Robertson, C.A.'s, Montreal. Hon. treas. Young Men's Club of Board of Trade, Toronto; vice-pres. Sturgeons, Ltd., oils, paints and preservatives, Toronto. Mem. Toronto Golf Club. *M.* Ruby Adelene Green, Sept. 15, 1915. *Child:* Winifred. *Home:* 22 Inglewood Drive. *Office:* 26 Queen St. East, Toronto, Ont.

BAYNE, Robert; *b.* Edinburgh, Scotland, Feb. 20, 1870; *s.* Robert (acct.) and Jane Watson (Ingles); educ. pub. school, Daniel Stuart's Coll., Edinburgh Univ.; *m.* Helen Wark Watson, Sept. 21, 1893; C.A. (Edinburgh), 1893; C.P.A., New York. Served as indentured apprentice Lindsay, Jamieson & Haldane; many yrs. chief of staff, office James Yalden, C.P.A. Auditor, The Albert Dickinson Co. Mem. A.I.A.; mem. Soc. Accts., Inc. by Royal Charter, Edinburgh. Served as pvt. 6th Co., Q.R.V., B.R.S. *Children:* Helen, Ann, Robert, Ethel, Robina. *Home:* 905 N. Lawler Ave. *Office:* 2750 W. 35th St., Chicago.

BEACH, Hiram G.; *b.* Monroe, Mich., June 17, 1858; *s.* David and Sarah (Lawrence); pub. school educ. Practicing pub. acctg. past 30 yrs. in Toledo, with exception of

two yrs. practice in Detroit. Wrote articles for Toledo *News Record* that played prominent part in defeat of Ice Trust. Delivered speech defeating 25 per cent. increase in passenger railroad rates before Mich. legislature. Practicing on own account. *M.* Rose Florian in 1890. *Children:* Clarence, Luther, Bertha and Lillian. *Summer Home:* Silver Lake, Hamburg, Mich. *Office:* 649 Ohio Bldg., Toledo, Ohio.

BEAMAN, R. J.; C.P.A., Ohio; mem. A.I.A.; mem. Ohio Soc. C.P.A.'s and N.A.C.A. *Address:* Union Central Bldg., Cincinnati, Ohio.

BEAN, Barton T.; pres. Klink, Bean & Co. Other information unobtainable. *Office:* 2 Pine St., San Francisco.

BEATON, William John; *b.* Strathpfeffer, Ross-shire, Scotland, Oct. 21, 1890; attended Fodderty Public School, Ross-shire, Scotland; grad. Dingwall (Scotland) Acad.; *m.* Evelyn Call, June, 1912. C.P.A., Washington, Nov., 1918. Previously in law and banking professions. Auditor Greenough Investment Co. and sec.-treas. associated companies; dir. and sec.-treas. Snow Storm Mines Cons.; Banner & Bangle Mining Co. *M.* Evelyn Call, June, 1912. *Child:* Marjorie Alice. *Recreations:* Fishing, tennis. *Home:* Pinetum, Waikiki Road. *Office:* Old Natl. Bk. Bldg., Spokane, Wash.

BECHERT, William Charles; *b.* Brooklyn, N.Y., Apr. 18, 1883; prepared Commercial H.S., Brooklyn, N.Y.; B.C.S., N.Y. Univ.; C.P.A., New York; mem. A.I.A. Bank clerk, 1900-11; pub. acct., 1911-17; asst. treas. Cosden & Co., 1917-19; asst. auditor T.P.C. and O. Co., 1919-20. Now with Touche, Niven & Co. *Home:* 419 Hancock St., Brooklyn, N. Y. *Office:* 42 Broadway, New York.

BECK, Herbert; C.P.A. Mem. A.I.A.; mem. Ill. Soc. C.P.A.'s. With Arthur Young & Co. *Address:* 105 S. La Salle St., Chicago.

BECK, Howard Clinton; *b.* Irvington, N.J., Aug. 4, 1868; *s.* Rev. Charles A. and S. Amanda (Cossart); grad. Portsmouth, N.H., High School, 1884. Deputy city controller Detroit, Mich., 1895-1907. C.P.A., Michigan, Feb. 1907. Senior acct. Pres. Taft's Commission on Economy and Efficiency, 1911-13; city auditor Baltimore since 1916. In pvt. practice most of time since 1907. Sec. Shoreham Hotel, Washington, D.C.; auditor Chamber of Commerce of U.S., Amer. Mining Congress, numerous cities, etc. Mem. faculty Baltimore and Washington Schools of Acctcy. Mason. Mem. S.A.R., *Military Order of the Loyal Legion, Md.* Acad. of Science, Md. Historical Soc. Specialist in governmental, hotel and coal accts. *M.* Flora G. McElroy, June 17, 1891. *Children:* Margaret, Howard C., Jr. *Home:* 4001 Bateman Ave., Baltimore, Md. *Office:* City Hall, Baltimore, Md.; 1408 H St., N.W., Washington, D.C.; 56 Gelden Ave., Detroit, Mich.

BECK, William C.; *b.* New York, Jan. 5, 1885; grad. Trinity School, 1902; N.Y. Univ., 1910, B.C.S. Sec.-treas. Gamewell *Fire Alarm Telegraph Co.; sec.*, treas. and dir. Mich. Auxiliary Fire Alarm Co. *Home:* 1399 Commonwealth Ave., Boston. *Office:* Newton Upper Falls, Mass.

BECKER, Emil A.; *b.* Buffalo, N.Y., Aug. 5, 1878; *s.* Emil A. and Sarah J. (Burr); educ. Heathcote School, Buffalo, N.Y.; Cornell Univ., ex-1899, left to go to war with 202nd regt. N.Y.V. (in Cuba during Spanish-Amer. War). Early experience with Crocker Fertilizer and *Chemical Co., N.Y. Car Wheel Co., H-O* and Force Food Co. Now comptroller Larkin Co. Mason. *Clubs:* Saturn, Wanakah Country, Launch, etc. *Recreations:* Golf, fishing. *M.* Elizabeth Tew Coakley, Oct. 7, 1903. *Child:* Elizabeth. *Home:* 31 Irving Place. *Office:* c|o Larkin Co., Buffalo, N.Y.

BECKER, Fritz; *b.* Davenport, Iowa, Sept. 12, 1881; C.P.A., Iowa. Practicing C.P.A. *Home:* 1119 Gaines St. *Office:* 611 Putnam Bldg., Davenport, Iowa.

BEDARD, Joseph Edward; *b.* St. Roch, P.Q., Aug. 26, 1870; *s.* Edward and Eleonore (Goulet); attended Christian Bros. School and Commercial Acad., 1877-87; *m.* Marie Savard, Nov. 9, 1892. From 1887-95, asst. and bkpr. with J. E. Hallé and Hallé & Pennée, flour merchants, and Falardeau & Paquet, tanners; 1895-1905, acct. at Jos. Gauthier & Frère; 1905-10, sec.-treas. La Compagnie Gauthier & Frère, Inc., merchants and decorators, Quebec. Licentiate of the Inst. of Accts. and Auditors of P.Q., Sept. 9, 1913. Since 1910, partner firm Bedard & Belanger, pub. accts., auditors and liquidators of insolvent estates. Pres. Laurier Club; mem. Canadian Club. Mem. Quebec Provincial Exhibition; commissioner for Superior Court, Dist. of Quebec. Sec. Montreal Plate Glass Assn., Quebec branch. *Children:* Joseph Alphonse, Ulric, Patrice, Joseph, Bernadette, Marie Anna. *Recreations:* Automobiling, fishing. *Home:* 2 Durochers St. *Office:* 101 St. Peter St., Quebec, P. Q.

BEEBE, Henry W.; *b.* Chillicothe, Mo., Mar. 29, 1869; *s.* James M. and Louise W. (Coffin); attended pub. schools, 1876-84; special instruction in bkpg. Experienced in banking, auditing and pub. acctg., Portland, Ore., and San Francisco with firms as Amer. Steel and Wire Co. and Price, Waterhouse & Co.; office mgr. and chief acct. Leland Stanford, Jr., Univ., 1906-13. With Haskins & Sells since Dec. 1915. Mgr. San Francisco office Haskins & Sells. Mem. A.I.A. *M.* Lou M. Gilmore, Oct. 10, 1894. *Home:* 15 Noe St. *Office:* Crocker Bldg., San Francisco.

BEERMAN, Frank Oscar; *b.* Nashville, Tenn., Oct. 2, 1866; *s.* C. C. and M. T. (Myers); attended High School of Davidson Co., Nashville, Tenn., and Bus. Coll. of Nashville; C.P.A., Tennessee. For 23 yrs. with Fourth Natl. Bank of Nashville. Practicing C.P.A.; auditor of Davidson Co., Tenn. Sec. Tenn. State Board of Acctcy. *M.* Mattie Barnes, Apr. 20, 1889. *Children:* Frank, Charles, Harold, Lillian, Loucile, Louise and Velmar. *Home:* 10 Miles Nolensville Road. *Office:* 700 Stohlman Bldg., Nashville, Tenn.

BEESLEY, Wilford A.; *b.* Salt Lake City, Utah, Aug. 26, 1883; *s.* Ebenezer and Annie F.; educ. Salt Lake H.S.; LaSalle Extension Univ.; C.P.A., Utah, 1913. Partner Beesley-Reeves & Co., C.P.A.'s. Formerly examr. Federal Trade Commission. Dir. Beesley Music Co.; supt Y.M.M.I.A. Mem. Utah Assn. C.P.A.'s. *M.* Emma S. Frewin, June 27, 1907. *Home:* 1740 S. 9th St. East. *Office:* 427 Ness Building, Salt Lake City, Utah.

BELANGER, Octave; *b.* Quebec, P.Q., Apr. 27, 1871; *s.* Olivier and Dina (Belleau); studied three yrs. in model school, Neuville, P.Q., two years in Quebec Seminary and three years at the Commercial Academy of Quebec, awarded highest diploma and silver medal by last named, June 1886. Asst. bkpr. William Carrier & Son, flour and grain merchants, 1886-89; bkpr. Charles S. Rivierin, grocer, 1889-90; cashier and acct. George Tanguay, wholesale provisions, 1891-1909; since 1910 mem. firm Bedard & Belanger, pub. accts., auditors and liquidators of insolvent estates. Auditor for La Banque Nationale, Quebec, among numerous others. Pres. of Jac. Cartier Branch of Les Artisans C.F. of Montreal, a mutual society; ex-treas. St. Jean Baptiste Society, Jac. Cartier Branch, Quebec; vice-pres. St. Roch's Congregation. Mem. Inst. of Accts. and Auditors of Que.; also mem. Corpn. of Accts., Glasgow, Scotland. *Home:* 429 Rue du Roi. *Office:* 101 St. Pierre St., Quebec, P.Q.

BELKNAP, Roscoe Hosmer; *b.* Framingham, Mass., Aug. 3, 1876; *s.* Comer A.

and Rebecca J. (Hosmer); grad. Framingham Acad. and High School, 1893; B.A., Brown, 1897; studied Boston Univ. Law School, one yr. LL.B., Northeastern Coll., 1907. C.P.A., New Hampshire. Charter mem. and mem. first board of directors N.A.C.A. Twelve yrs. business experience in shoe and leather trades before taking up pub. work. Last ten yrs. in pub. acctg. with Herbert F. French & Co., specializing in cost work for shoe and leather trades. *M.* Margaret Balcom, Apr. 9, 1904. *Children:* Ruth, John. *Home:* 40 Pleasant St., Framingham, Mass. *Office:* 100 Summer St., Boston.

BELL, Ernest William; *b.* Memphis, Tenn., Nov. 4, 1871; educ. Manual Training School, Washington Univ., St. Louis. Formerly gas engr. and exec. Laclede Gas Light Co., St. Louis. Now N.Y. mgr., Audit Co. of N.Y. F.&A.M. *Clubs:* Lotos, Masonic, Kiwanis. *Home:* 723 W. 177th St. *Office:* 189 Madison Ave., New York.

BELL, Hermon F.; C.P.A., New York. Mem. staff Lybrand Ross Bros. & Montgomery; also instr. acctg. Columbia Univ. extension course. Mem. A.I.A. *Home:* 126 Greene Ave., Brooklyn, N. Y. *Office:* 55 Liberty St., New York.

BELL, Spurgeon; *b.* Blanco, Tex., June 28, 1880; *s.* M. H. and Virginia (Cochran); B.S., Univ. of Tex.; M.B.A., Harvard Grad. School. Engaged in active acctg. work about two yrs.; teaching acctg. for ten yrs. Chmn. School of Bus. Admin., Univ. of Tex. *Author:* Accounting Principles, Their Managerial Use; Accounting Administration of Illinois Correctional Institutions; Fixed Costs and Market Price (Quarterly Journ. of Econ., May 1918). Asst. editor, *The Economist* (Chicago). Mem. Amer. Assn. Univ. Instrs. in Acctg.; Amer. Econ. Assn. Mem. Board of Economists for 1910 Census. During World War Major Statistics Branch, General Staff. *M.* Alice Greenwood, May 18, 1910. *Children:* Mary, Margaret. *Home:* 700 W. 35th St. *Office:* Univ. of Tex., Austin, Tex.

BELL, William Hansell; *b.* Uxbridge, Ont., Oct. 1, 1883; B.C.S., N.Y. Univ., 1910; M.C.S., St. Louis Univ., 1918; C.P.A., New York, Maryland, Missouri, Ohio, Colorado, Louisiana and Oklahoma. Mem. firm Haskins & Sells. Mem. A.I.A.; mem. Amer. Univ. Instrs. in Acctg. *M.* Salome M. Easton, Aug. 23, 1910. One son. *Home:* 86 Park St., Montclair, N. J. *Office:* 37 W. 39th St., New York.

BELSER, Frank C.; *b.* New York, Dec. 24, 1883; C.P.A., New York and Missouri. Mem. A.I.A. Partner Price, Waterhouse & Co. Contbr. Journal of Acctcy. *Home:* 310 Skinter Road. *Office:* Third Natl. Bank Bldg., St. Louis, Mo.

BELT, Robert E.; grad. Ohio Northern Univ.; National Univ.; LL.B.; C.P.A., Ohio. Practicing cost acct. for various trade assns. Wrote "Foundry Cost Accounting" (1920). *Home:* 1828 Windermere St., E. Cleveland. *Office:* 1900 Euclid Bldg., Cleveland, Ohio.

BENEDICT, Robert Burns; *b.* Toledo, Ohio, Aug. 17, 1873; *s.* George F. and Alice M. (Burns); grad. St. Paul (Minn.) H.S., 1892; pursued special studies univ. extension course. Pub. acct. since 1901. C.P.A., Oklahoma, 1918. Mem. firm Benedict, Quilty & Van Meter. Sec. Royal Crown Oil & Refining Co. Sec. Okla. Soc. C.P.A.'s. Important acctg. appointments include Chicago & Gulf Oil, Inc., and other oil, refining and commercial cos. Mason. *Clubs:* Kiwanis, Lakeside Country. *Recreations:* Tennis, hunting, rowing. *M.* Mayme March, Sept. 19, 1906. *Home:* 211 W. 10th St. *Office:* 323 Insurance Bldg., Oklahoma City, Okla.

BENINGTON, Harold; *b.* Stockton-on-Tees, Eng., Dec. 19, 1875; educ. St. Peters

School, York, and Bedford Grammar School. Five yrs. under articles to H. F. Knight & Co., London; two yrs. as senior acct. Monkhouse, Stoneham & Co., London; two yrs. comptroller Allsopps, Ltd., brewers; 13 yrs. practice as acct. in U. S. A.C.A., England; C.P.A., Illinois and Pennsylvania. Partner Ernest Reckitt & Co. Former Pres. Ill. Soc. C.P.A.'s and mem. council Inst. of Pub. Accts. Served 20 mos. in Army, entering with rank of Capt. and holding rank of Lieut. Col. at time of discharge. Was in charge finance branch Dept. of Military Aeronautics. Holds commission as Lieut. Col., Signal Reserve Corps. Mem. A.I.A., Chicago Athletic Assn., and Glen View Club. *M.* Lucile Orchard, Mar. 1, 1920. *Home:* 922 Glengyle Pl. *Office:* 708 Marquette Bldg., Chicago.

BENNETT, Clinton W.; *b.* Bennett, Que., Can., July 29, 1894; *s.* Lambert L. and Emma H.; Eng.-Scotch-Irish descent; studied Oklahoma City H.S. and Epworth Univ.; *m.* Ethel G. Taylor, Sept. 25, 1917; C.P.A., New Hampshire, Dec. 4, 1919; C.P.A., Massachusetts, March 1, 1920. Formerly asst. treas. and office mgr., Napier Saw Works, Inc., Springfield, Mass.; also consulting acct. at one time. At present cost acct. with Cooley & Marvin Co. *Home:* 657 Fellsway, Medford, Mass. *Office:* 15 Ashburton Place, Boston.

BENNETT, George Edward; *b.* Chicago, Oct. 2, 1889; *s.* Charles and Ida (Ryden); studied Univ. of Wis., Hamilton Coll. of Law; A.B., LL.B., LL. M.; C.P.A., New York. Practicing on own account. Dir. Dept. of Acctg., Syracuse Univ. *Author:* Constructive Accounting:—A Manual of System Building; Accounts and Their Classification; Theoretical and Practical Accounting, Courses 1 and 2. F. and A.M.; I.O.O.F.; Beta Gamma Sigma honorary frat. *M.* Florence Landsberg, June 14, 1916. *Child:* George Alan. *Recreations:* Rifle and pistol shooting, tennis, canoeing, music. *Address:* Syracuse, N.Y.

BENNETT, Robert Joseph; *b.* Kemptville, Ont., Can., June 12, 1871; *s.* Samuel and Ellen (Bartley); attended Can. schools, Highland Park Coll., and Univ. of Washington; *m.* Nellie A., June 12, 1906. C.A., Ontario, 1902; C.P.A., Michigan, 1906; C.P.A., Pennsylvania, 1913. Served several yrs. as instr. in pub. schools and colleges and several yrs. as bkpr. for wholesale house; teacher and head business dept. at Pierce School of Business, Philadelphia, for number of yrs.; principal and business mgr. Detroit Bus. Univ., 1905-09; established first Detroit acctcy. school, Detroit Bus. Univ., 1907, with aid of other members of Mich. Assn. of C.P.A.'s; apptd. Dean, Evening School of Accts. and Finance, Y.M.C.A.—established by him, 1909; conducted extension courses in acctcy. Sec. Pa. Inst. of C.P.A.'s. Prepared papers on "The Educational Training of an Accountant," "Annuities, Bond Discount, and Sinking Funds," read before Pa. Inst. Contbr. Journ. of Acctcy. and other professional journals. During World War, lectured before U.S. Shipping Board, Emergency Fleet Corpn. officers at Phila. hdqrs.; also auditor for S.E. Pa. Chapter of Red Cross during war and now; chief acct. of Div. of Auditing, U.S. Food Admin. in Pa., from establishment until close of war; carried on special investigations for Fed. Fuel Comm., Fed. Trade Comm., and U.S. Food Admin. *Author:* Corporation Accounting (Ronald Press), C.P.A. Questions and Answers, Bennett Course in Accountancy. Active mem. Episcopal Church, conducting men's Bible classes. *Recreations:* Walking and tennis. *Home:* 259 Farragut Terrace. *Office:* Land Title Bldg., Philadelphia.

BENNETT, Russell White; *b.* Buffalo, N.Y., Apr. 9, 1871; *s.* William Morris and Georgia Eastman Bennett; educ. pub. schools, Buffalo, N.Y., and Sumter Co., Fla.; Southern Methodist Coll., Leesburg, Fla., and Univ. of Fla. Railroad acct. and auditor, 1888-99; auditor of constrn.

accts. and cost acctg., 1899-1905; organization work and pub. acct., 1905-17. C.P.A., Florida, 1906. Mem. A.I.A., 1916. Field Auditor, Camp Joseph E. Johnston, 1917-1918; asst. district auditor, U.S. Shipping Board, 4th District, 1918-19. At present pub. auditor and consulting acct.; also sec. mgr. Southern Crate Mfrs. Assn.; sec. treas. Southeastern Cross Tie Mfrs. Assn.; first sec. Fla. Soc. of Accts. (1905). Dean Southern School of Acctcy; sec. and auditor ry. and lumber mfg. corpns. *Author:* "Uniform Accounting Procedure and Plant Organization for Ship Yards" (1918), "Weekly Business Bulletin Service" (1919-20). Mem. Fla. Soc. of C.P.A.'s; Lumbermen's Club; Woodmen of the World; Chambers of Commerce, etc. *M.* Laura Marsh, Nov. 28, 1894. *Children:* Dorothy, Morris, Donald, Russell H. *Home:* 108 W. Seventeenth St. *Office:* 117 W. Forsyth St., Jacksonville, Fla.

BENNETT, Victor Wilson; *b.* Frostburg, Md., May 19, 1889; *s.* William S. and Fannie S.; grad. Beall H.S., Frostburg, Md., studied Md. State and Gettysburg Colleges and Columbia and Boston Universities; B.A.; M.A. Seven yrs. banking business; three yrs. acctg. for mfg. firms; four yrs. instr. in acctg. Instr. acctg. Boston Univ.; also practicing acctg. on own acct. Mason. Mem. Delta Sigma Phi frat. Served seven mos. in infantry, five as lieut. *Home:* 151 Centre St., Frostburg, Md. *Office:* 525 Boylston St., Boston.

BENSON, Edward A.; comptroller Seggerman Bros., Inc. C.P.A., New York; mem. A.I.A. Formerly mem. staff Loomis, Suffern & Fernald. Mem. N.Y.State Soc. C.P.A.'s. *Address:* 91 Hudson St., New York.

BENSON, J. H.; C.P.A., Washington. Cashier Hallidie Machine Co. *Home:* 6548 24th Ave., N.W. *Office:* 907 L. C. Smith Bldg., Seattle, Wash.

BENTLEY, Harry Clark; *b.* Harwinton, Conn., Feb. 28, 1877; *s.* George D. and Sarah Louise (Blakeslee); attended Robbins Prep. School, Norfolk, Conn., Eastman Bus. School, Poughkeepsie, N.Y. *M.* Jennie Belle Crapser, Dec. 25, 1897; B.C.S., N.Y.Univ., 1903; C.P.A., Connecticut, 1908; C.P.A., New Jersey, 1908; C.P.A., Massachusetts, 1911; C.P.A., Vermont, 1914. First engaged in acctg. as mem. staff Smith, Reckitt, Clarke & Co., 1901; senior this firm and Audit Co. of N.Y., to 1908; chief acct. group of corpns., 1908-11, in which yr. apptd. asst. prof. Simmons Coll. Planned courses, organized faculty and apptd. dean School of Commerce and Finance, Northeastern Coll., 1912; resigned, 1916, to accept appointment as prof. acctg. Boston Univ., where later head of dept.; resigned 1917, subsequently establishing Bentley School of Acctg. and Finance. Present pres. Bentley School of Acctg. and Finance. Charter mem. A.I.A.; charter mem. "The Bentley Associates"; mem. City Club, Boston. *Author:* Corporation Finance and Accounting, The Science of Accounts, System Building, Practice Sets, Accounting Problems, etc. *Recreations:* Baseball, wrestling, running, horseback riding. *Children:* Ina Mae, Belle Louise. *Home:* 65 Greenough St., Brookline, Mass. *Office:* 125 Tremont St., Boston.

BENTON, Charles Edward; *b.* Evanston, Ill., Apr. 30, 1866; *s.* John S. and Sarah D. F. (Shute); English ancestry; Ph.B., Alfred College (N.Y.); *m.* Mary E. Rowell, Dec. 27, 1894. Early business experience as post office clerk. Principal and proprietor Benton's Bus. School. Executor Pasell Estate. Treas. Civic Club; treas. No. Cong. Church. Mem. Brooks Club; Y.M.C.A., E.C.T.A. *Children:* Roy W., Ruth A. *Home:* 39 Ocean St. *Office:* 105 William St., New Bedford, Mass.

BENTON, Clarence Herbert; *b.* Iowa City, Iowa, Dec. 31, 1887; *s.* Perry T. (archi-

tect) and Effie M.; educ. Iowa City (Iowa) and Green Bay (Wis.) graded and high schools; *m.* Faye Edna Darling, June 18, 1912. C.P.A., Wisconsin, Nov. 1919. Mem. firm Reilly, Penner & Benton, C.P.A.'s. Mason. *Home:* 229 Oneida St. *Office:* Wells Bldg., Milwaukee, Wis.

BERDON, David; *b.* New York, Jan. 17, 1892; *s.* Samuel (deceased) and Fanny; grad. pub. school, completed sophomore yr. C.C.N.Y., 1911; B.C.S. (cum laude), N.Y.Univ., 1914; C.P.A., New York, Jan. 29, 1917. From 1911-13, occupied positions successively as bkpr., office mgr. and credit man; 1913 to date, practicing acctcy. Mem. firm David Berdon & Co. Has conducted investigations for several banks; during World War, made investigations for Q.M. Dept., U.S. Govt. Taught acctg. one yr. (evenings) at Walton School of Accts. and one yr. at C.C.N.Y. Mem. credit committee Usona Credit Union, New York banking organization. Mem. Delta Mu Delta scholastic soc. and N.Y. State Soc. C.P.A.'s. *M.* Clara A. Kahn, Nov. 20, 1914. *Children:* Eleanore, Adele, Sheldon. *Home:* 2017 Glenwood Rd., Brooklyn, N.Y. *Office:* 277 Broadway, New York.

BERENSON, Moses A.; *b.* New York, July 15, 1893; grad. DeWitt Clinton H.S.; B.C.S., New York Univ.; C.P.A., New York, 1918. Formerly special investigator Fed. Tr. Comm. Mem. firm Gottheimer, Getz & Co. Mem. Ethical Culture Soc.; mem. Madison House Soc. *Home:* 38 Montgomery St. *Office:* 277 Broadway, New York.

BERGEN, George L.; C.P.A., New York. Practicing on own account. Mem. A.I.A., and dir. N.Y.State Soc. C.P.A.'s (also mem. legislation committee). *Address* 55 Liberty St., New York.

BERGER, Robert O.; C.P.A., Illinois, Wisconsin, Missouri and Pennsylvania. Mem. A.I.A. Price, Waterhouse & Co. Chmn. Ill. State Bd. of Examrs. Mem. and past pres. Ill. Soc. of C.P.A.'s. *Address:* 134 S. LaSalle St., Chicago.

BERNER, George C.; *b.* New York, Apr. 28, 1886; *s.* George M. and Elizabeth (Parginan); educ. New York pub. and high schools, and Pace School of Acctcy. Formerly general and cost acct. with mfg. concerns, including Q. G. Johnson & Co., steel foundry, and Mohegan Tube Co., steel tube mfrs. Mem. staff Perine & Nichols, C.P.A.'s. Mem. Metropolitan Rowing Club. Served three yrs. as corporal N.G.N.Y. *M.* Mary D. Mahony, June 28, 1916. *Child:* Alice Mary. *Home:* 2059 Houghton Ave. *Office:* 149 Broadway, New York.

BERNSTEIN, Oscar J.; *b.* Russia, Dec. 25, 1889; B.C.S., N.Y.Univ.; *m.* Alice R. Zack, June 18, 1916. Practicing ten yrs. Served as acct. for war dept., ordnance div., during war. Mason. B.P.O.E. *Children:* Robert, Alfred. *Home:* 43 Baer Ave., Cherrydale, Va. *Office:* 204 Ouray Bldg., Washington, D. C.

BERRIDGE, Arthur; C.P.A., atty.-at-law. Sec.-treas. Ore. State Board of Acctcy. Head firm Arthur Berridge & Co. *Address:* 619 Worcester Bldg., Portland, Ore.

BERRY, Perley H.; *b.* Crossville, Ala., Aug. 31, 1896; *s.* H. and M. J.; educ. Jacksonville (Ala.) State Normal School and Washington (D.C.) School of Acctcy: B.C.S.; M.C.S. Formerly gen. bkpr. Amer. Red Cross, Washington, D.C. Now auditor technical div. Income Tax Unit, Washington, D.C. C.P.A., North Carolina. *Address:* 1116 9th St., N.W., Washington, D.C.

BERRY, Thomas Lansdale; *b.* Baltimore, Md., Nov. 28, 1854; *s.* Jasper Mauduit and Lydia Wilmer (Emory); educ. George G. Carey's School for Boys (now Boys

Latin School); C.P.A., Maryland, 1900. Was educated as civil engr.; engaged in mercantile business after leaving school. Later with Natl. Exchange Bank, Baltimore; entered service Fidelity and Deposit Co. of Md. on its organization as general bkpr., becoming auditor in charge claim dept., and then asst. sec. and treas., resigning to confine attention to present office of sec.-treas. Baltimore Audit Co. Mem. Board of Directors and Executive Committee Fidelity Permanent Bldg. and Loan Assn. Chmn. Md. State Board of Acctcy. Mem. A.I.A. (mem. committee on budget and finance). Was organizer police force Roland Park, Md., and pres. Roland Park Police Board prior to annexation to Baltimore. Choirmaster Church of the Redeemer, Reformed Episcopal; lieut. gov. Society of the Ark and the Dove; mem. Soc. Colonial Wars, S.A.R., Soc. War of 1812, Southern Md. Soc., Amer. Geographical Soc., Natl. Geographical Soc. *Clubs:* Merchants, City, National Travel, Automobile of Md., Baltimore Press. Corporal 2nd Co. 5th Regt. Vet. Corps. *M.* Gertrude Clarkson Noakes, Feb. 13, 1895. *Child:* Thomas Lansdale III. *Home:* 322 Hawthorn Rd., Roland Park. *Office:* Calvert Bldg., Baltimore, Md.

BERTELSEN, Emil Theodore; *b.* Alameda, Cal., Nov. 22, 1889; *s.* Adolph F. and Kate M. (Anthes); educ. Alameda elementary and high schools; *m.* Florence Lucille Volz, June 21, 1913. F.C.A., California, Jan. 14, 1920. From errand boy to head acct., stock broker, San Francisco. Chief acct., auditor, and cashier, Schmidt Lithograph Co. Mason. Mem. Transportation Club; M.W.A. *Home:* 615 Lincoln Ave., Alameda, Cal. *Office:* 2nd & Bryant St., San Francisco.

BERTER, Carl B.; *b.* Quincy, Ill., June 26, 1892; *s.* Bernard H. and Elizabeth; studied St. Francis Parochial School, Quincy Coll. H.S., Gem City Bus. Coll. (all of Quincy); Georgetown Univ.; B. Accts., LL.B., M.P.L., LL.M.; C.P.A. Illinois. Bkpr. Germania Printing and Publishing Co., Quincy, 1908-10; chief acct. Electric Wheel Co., 1910-13; mdse. bkpr. Quincy Gas, Electric & Heating Co., 1914; correspondent and auditor expense accts. U.S. Civil Service Comm. 1914-18; admitted to Illinois bar, Dec. 1917. Atty. and pub. acct. Mem. K.C. *Home:* 701 N. 13th St. *Office:* 14-15 Heintz Bldg., Quincy, Ill.

BERTOLETTE, John S.; *b.* Reading, Pa., July 31, 1869; *s.* Levi A. and R. Louisa; grad. Wilmington (Del.) H.S., 1886; Univ. of Pa., 1907; C.P.A., Pennsylvania, May 1908. Practicing acctg. 34 yrs. (since 1886). Mem. firm Horace P. Griffith & Co. *M.* Hannah R. Guldin, Sept. 2, 1894. *Children:* Helen, Marion, John S., Jr., Robert, William. *Home:* 5020 Kingsessing Ave. *Office:* Bourse Bldg., Philadelphia.

BETAK, Theodore W.; C.P.A., Iowa; mem. A.I.A. Mem. firm Betak & Andrews. Dir. and chmn. Membership Committee Ill. Soc. C.P.A.'s. *Address:* 7 S. Dearborn St., Chicago.

BICKETT, William Purcell; *b.* Cincinnati, Ohio, Aug. 21, 1873; *s.* John and Mary; educ. pvt. schools; C.P.A., Missouri, Mar. 11, 1910; C.P.A., Oklahoma, May 29, 1911. Mem. firm Haskins & Sells. Pres. Ill. Soc. C.P.A.'s; mem. A.I.A. Mem. Chicago Crime Commission and Foreign Trade Commission. Mem. Chamber of Commerce of U.S. and Chicago Assn. of Commerce; Art Inst. of Chicago; Natl. Geographical Soc. Mem. Garden City Country Club. *M.* Louise Josephine Miller, Aug. 6, 1900. *Home:* 440 Riverside Drive. *Office:* 37 W. 39th St., New York.

BICKNELL, Edward; *b.* Boston, Oct. 22, 1855; *s.* William E. and Rebecca J.; educ. Boston pub. schools, Boston Latin School; A.M., LL.B., Harvard; *m.* Elizabeth R. Healey, June 20, 1887. C.P.A.,

Maine, 1918. Atty., Mass. With National School of Acctcy. *Home:* 124 Grant St. *Office:* 178 Middle St., Portland, Me.

BICKNELL, Henry M.; with *New York American.* C.P.A., New York. Mem. A.I.A. and N.Y. State Soc. C.P.A.'s. *Address:* 238 William St., New York.

BICKWIT, Leonard; A.B., Cornell Univ. (Phi Beta Kappa). Gen. mgr. The Forty-Fifth Street Press, publishers "The Accountants' Directory and Who's Who," etc. Formerly acct. Perine & Nichols, C.P.A.'s, and auditor agency accts., U.S. Shipping Board Emergency Fleet Corpn., Washington, D.C. During World War, served as lieut., Intelligence Service, General Staff; 13 mos. overseas. While at Cornell Univ., holder University, University Undergraduate, and State Scholarships; also auditor Cornell Home Economics Cafeteria. Mem. Pi Lambda Phi frat. *Home:* 502 Georgia Ave., Brooklyn, N.Y. *Office:* 145 W. 45th St., New York.

BIDWELL, Charleton Bontecou; *b.* Lansingburgh, N.Y., May 13, 1863; educ. Boston Latin School, Buffalo High School, Wesleyan Acad., Wilbraham, Mass. Engaged in banking, Buffalo, for 20 yrs.; *m.* Lillias Timmerman, Oct. 12, 1892; C.P.A., Georgia, Jan. 20, 1909. Asso. mgr. So. Div., Amer. Red Cross during World War; since res. vice-pres. Amer. Audit Co.; dir. Chattahoochie Brick Co.; dir. Atlanta Loan & Sav. Bank; pres. Atlanta Art Assn.; treas. Atlanta Music Festival Assn.; mem. Capital City Club (Atlanta). *Child:* Charlton B., Jr. *Home:* 22 Peachtree Way. *Office:* 1013-17 Fourth Natl. Bank Bldg., Atlanta, Ga.

BIENVENU, Emile; *b.* New Orleans, La., Oct. 18, 1873; *s.* Delphin and Felicie (Guerin); C.P.A., Louisiana. Sec. and comptroller Penick & Ford, Ltd., Inc. Formerly mgr. New Orleans office Marwick, Mitchell, Peat & Co. Mem. A.I.A.; N.A.C.A.; fellow La. Soc. C.P.A.'s. B.P.O.E. *Clubs:* Boston, New Orleans Country, Southern Yacht. *M.* Eleanor Wykoff Frith, Apr. 19, 1909. *Child:* Thomas Frith. *Home:* 1905 Calhoun St. *Office:* 1112 Whitney-Central Bldg., New Orleans, La.

BIERMAN, Diedrick P.; C.P.A., New York. Practicing independently. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 41 Park Row, New York.

BIERMAN, Vernor Davis; C.P.A.; mem. A.I.A. Other information unobtainable. *Address:* 1271 Broadway, Albany, N. Y.

BILLINGS, Philip L.; mem. firm Billings Prouty & Tompkins. C.P.A., Iowa, mem. A.I.A. Former pres. Iowa State Board Acctcy.; former pres. Iowa Soc. C.P.A.'s. (Inc.) *Address:* Hippee Bldg., Des Moines, Iowa.

BINGHAM, William C.; *b.* Buffalo, N.Y., Nov. 25, 1882; Irish descent; attended grammar, high and business schools of Buffalo; pursued special course with Prof. Warne of Syracuse; *m.* Mabelle Yard, 1906; formerly engaged in acctg. and statistical work with H.O. Co. and Force Food Co. Chief acct. Buffalo Gen. Electric Co. Mem. Natl. Electric Light Assn. Mason. Served six yrs. in 74th Regt., N.G.N.Y., successively as pvt., sgt. and lieut. *Children:* William C., Jr., Janet. *Home:* 380 Woodward Ave. *Office:* 320 Electric Bldg., Buffalo, N.Y.

BISHOP, Edwin Judson; *b.* Mankato, Minn., Mar. 4, 1873; *s.* Judson Wade and Ellen S. (Husted); prepared St. Paul pub. schools and Lake Forest (Ill.) Acad.; Amherst Coll., B.S.; St. Paul Coll. of Law, LL. B. Cashier St. Paul Trust Co., 1895-98; dir. Real Estate Dept. St. Paul Trust Co., 1898-1902; deputy and city Comptroller St. Paul, 1902-10; since pub. acct. *M.* Catherine D. Mingayé, June 19, 1911. C.P.A., Minnesota, 1913. Senior

partner Bishop, Brissman & Co. Mem. A.I.A.; Minn. Soc. Pub. Accts.; S.A.R. *Clubs:* Minnesota, St. Paul Athletic, University Golf. *Recreations:* Golf, music. *Home:* 1693 Hague Ave. *Office:* Globe Bldg., St. Paul, Minn.

BISHOP, Emerson S.; *b.* Waverly, Ohio, Oct. 9, 1886; *s.* Robert R. and Nancy S.; *m.* Florence Nickey, Aug. 3, 1913. Six yrs. with Internatl. Harvester Co.; eleven yrs. with Myers Bros., clothiers. Sec. Bacchus & Bishop Co. Mason. Mem. Optimists Club. *Home:* 817 S. State St. *Office:* 35 Myers Bldg., Springfield, Ill.

BISHOP, George Lester; C.P.A., Massachusetts. Mem. firm Storer & Bishop. Mem. A.I.A.; mem. C.P.A.'s Mass., Inc.; mem. N.A.C.A. *Address:* 68 Devonshire St., Boston.

BITTING, Clarence R.; *b.* Philadelphia, June 7, 1891; attended Philadelphia pub. schools, Drexel Inst., and Univ. of Pa.; C.P.A., Pennsylvania, 1914. Engaged in general pub. acctg. four yrs.; special work with Day & Zimmermann, Inc., five yrs. Asst. treas. and mgr. report dept. of Day & Zimmermann, Inc. *Home:* 1009 Farragut Terrace. *Office:* 611 Chestnut St., Philadelphia.

BLACK, Clarence S.; vice-pres. and mgr. Klink, Bean & Co. C.P.A., California; mem. A.I.A. Mem. Los Angeles Chapter Cal. State Soc. C.P.A.'s. *Address:* Title Insurance Bldg., Los Angeles, Cal.

BLACK, Dameron; *b.* Bolton, Miss., Nov. 23, 1881; *s.* J. M. and S. C.; high school grad., Miss.; C.P.A., Georgia, 1910. Clerk, traveling auditor and general bkpr. for various railroad and construction cos., 1900-09. Special acct. for A.B.&A. Ry. Co. before I.C.C., Washington; federal auditor, 1918-19, for A.B.&A., A.&W.P., W. of A., Ga. and C.&W.C.R.R.'s. Mem. firm Alonzo Richardson & Co.; dir. Empire Trust Co., Atlanta. *M.* Julia K. Cross, Nov. 29, 1913. Mem. Atlanta Athletic Club. *Recreation:* Golf. *Home:* 36 W. 12th St. *Office:* 1423 Atlanta Trust Co. Bldg., Atlanta, Ga.

BLACK, George; *b.* Aberdeen, Scotland, Apr. 7, 1866; educ. academy and college; LL.B., Univ. of Ore.; C.P.A., Oregon. Has conducted large investigations municipal and quasi-public bodies; in capacity of general auditor installed acctg. systems shipbuilding and other corpns. Vice-chmn. Ore. State Board of Acctcy. Mem. A.I.A. Also mem. firm Beebe & Black, general insurance; vice-pres. The Hawthorne Estate. *M.* Jeannie, Aug. 29, 1892. *Children:* Harvey Nicol, George and Agnes Jane. *Home:* 582 Schuyler St. *Office:* 323 Worcester Bldg., Portland, Ore.

BLACK, Walter M.; *b.* Sept. 23, 1860, at Lynchburg, Va.; *s.* David E. and Lucy J. (Echols); educ. grammar school, Lynchburg, Va.; C.P.A., Tennessee, June 3, 1913. Early experience as telegraph messenger, express office employee and messenger in railroad service, gen. passenger agent's and auditor's offices, mercantile bkpg. and as credit man and general office man. Practicing C.P.A. Mem. Royal Arcanum, Loyal Assn. and Natl. Defenders. *M.* Hattie Grace Neal, June 7, 1888. *Children:* David E., Donald J., Mary Neal, Virginia. *Home:* 1113 Luttrell St. *Office:* 806 Burwell Bldg., Knoxville, Tenn.

BLACK, Wilmer; *b.* Carlisle, Pa., May 21, 1862; *s.* Rev. Robert W. and Belinda T.; educ. Baltimore City Coll.; C.P.A., Maryland. Proprietor Black & Co. Mem. A.I.A. Important acctg. appointments include state comptroller and state treas. Md. County Commissioners, Baltimore Co., Anne Arundel Co., Dorchester Co., and Washington Co. Mason, Shriner; mem. Kiwanis and City Clubs. *Home:* Hill Top Park, Mt. Washington. *Office:* 905 Garrett Bldg., Baltimore, Md.

BLACKMAN, W. R.; C.P.A., California; mem. A.I.A. Mem. Calif. Soc. C.P.A.'s,

San Francisco Chapter. *Address:* Hibernian Bldg., Los Angeles, Cal.

BLAIR, William J.; mem. firm John Heins & Co. C.P.A., Pennsylvania; mem. A.I.A.; mem. Pa. Inst. C.P.A.'s. *Address:* Real Estate Trust Bldg., Philadelphia.

BLANCHARD, Glynn F.; C.P.A., Michigan. Mem. A.I.A. With Michigan Trust Co. *Address:* Grand Rapids, Mich.

BLAND, Grover C.; *b.* Belton, Tex., Nov. 27, 1886; *s.* Peyton and Alice (Gibson); educ. Wallis H.S. and Metropolitan Bus. Coll. Early experience with govt., railroads, constrn. cos., rice milling, irrigation cos., and pub. acctg. work in connection with various classes of business. Was connected with Dept. of Supervisor of Pub. Utilities of City of Dallas for three yrs. Now mgr. Dallas office, Haskins & Sells. Consulting acct. for City of San Antonio in street ry. rate case, also for City of Dallas in street ry. and telephone rate cases; investigation Lone Star Gas Co. in connection with rate case. Mason (R.A.M., K.T., Scottish Rite, Shriner). Mem. Mutual Club and Dallas Jovian League. *Recreations:* Tennis, swimming. *M.* Minnie Louise Hutchings, May 28, 1911. *Children:* Peyton Hutchings, Collins Gibson. *Home:* 3101 Fairmount St. *Office:* Slaughter Bldg., Dallas, Tex.

BLAND, Thomas Noel; *b.* Newcastle-on-Tyne, Eng., Apr. 8, 1891; *s.* William Elgie Bland, F.I.S.E., and Edith (*Cooper*); educ. Rawdon School, Yorkshire, Eng., and Rutherford Coll., Newcastle, Eng. Chartered acct. Eight yrs. with Buttar & Chiene, C.A.'s, and one yr. with Edwards, Morgan & Co., C.A.'s, both of Vancouver, B.C. Dir. Provincial Land and Financial Corpn., Vancouver, B.C., and Natl. Home Builders, Ltd., Vancouver, B.C. With Price, Waterhouse & Co. *Home:* 2042 Clinton Ave., Alameda, Cal. *Office:* First Natl. Bank Bldg., San Francisco.

BLATCH, George Lockhart; *b.* Baie Verte, New Brunswick, Can.; *s.* Frederick K. and Hannah (Lockhart); attended Ottawa, Canada, pub. schools; A.B., Univ. of Mt. Allison, Sackville, N.B., June, 1887; *m.* Valeria E. Curtis, June 14, 1893; C.A., Ontario, June, 1895; F.C.A., Ontario, 1905. In Dominion Auditor General's office, 1893-95; City Auditor, Ottawa, 1896-1900. Partner Blatch, Bates & Co. At present, auditor for Great War Veterans of Canada, Live Stock Records, County of Carleton (preaudit) and fifty commercial houses. Mem. Ottawa Board of Trade, Ottawa Hunt and Motor, Ottawa Tennis and Bowling and Canadian Clubs. *Recreations:* Rifle shooting, bowling, curling, motoring. In Canadian Vol. Militia since 1886; Captain, 1904. *Home:* 212 Centre St. *Office:* 193 Sparks Street, Ottawa, Ont.

BLECKER, Alfred M.; *b.* New York, Jan. 3, 1895; grad. P.S. 160; Townsend Harris Hall; B.C.S., N.Y. Univ. With Louis Kadison, C.P.A. Junior mem. N.Y. State Soc. C.P.A.'s; A.F.&A.M. Sergt. 1st Class, Bur. of Aircraft Prodn., U.S.A., during war. *Home:* 69 Penn St., Brooklyn, N.Y. *Office:* 160 Broadway, New York.

BLIGHT, Reynold E.; vice-pres. Cal. State Board of Acctcy. C.P.A., California; mem. A.I.A.; mem. Cal. Soc. of C.P.A.'s. First vice-pres. Cal. State Soc. C.P.A.'s. Formerly mem. Los Angeles Board of Education. Dean and prof. higher acctcy. School of Commerce, Accounts and Finance, Southwestern Univ. Mem. Amer. Assn. Univ. Instrs. in Acctg. *Address:* 1024 Washington Bldg., Los Angeles, Cal.

BLISS, James Harris, Jr.; *b.* Oct. 13, 1889, Kane Co., Ill.; educ. Aurora, Ill., High School, Northwestern Univ. Night School; C.P.A., Illinois. Formerly sec. treas. Siegel Cooper. Now with Swift & Co.; also lecturer acctcy. Northwestern Univ. School of Commerce. Mem. Union League

Club, Chicago. *M.* Ethel V. Taylor, Apr. 28, 1915. *Home:* 322 N. East Ave., Oak Park, Ill. *Office:* Swift & Co., U.S. Yards, Chicago.

BLOCK, Joseph Lucien; *b.* Franklin, La., Jan. 8, 1884; *s.* Lazu and Marie Felicity (Frere); educ. pub. school, New Orleans; *m.* Marie Angelena Martel, Jan. 2, 1907; C.P.A., Louisiana, Jan. 5, 1909; C.P.A., Texas, May 17, 1920. Formerly acct. New Orleans Terminal Co., auditor Caffery & Martel oil interests and Houssiers-Latreille Oil Co., Jennings, La.; subsequently cashier State Natl. Bank of Jennings, La., and mgr. Jennings Motor Car Co. Mem. firm Mattison & Block. Sec. Martel Syndicate, Jennings, La. B.P.O.E. *Children:* Joseph Martel, Charles Martel. *Home:* Cutting Ave. and 2nd St., Jennings, La., and 1209 Wrightwood Ave., Houston, Tex. *Offices:* 510-11 Binz Bldg., Houston, Tex., and State Bank Bldg., Jennings, La.

BLOMFIELD, Frederick Charles; *b.* Peterborough, Ont., Can., Jan. 27, 1871; *s.* C. J. and Jane (Strickland); educ. Peterborough Collegiate School; C.A., Ontario. Engaged in banking for 20 yrs. with Bank of Montreal and four yrs. with First Natl. Bank as auditor. Mem. firm Blomfield, Donovan & Rodger, Inc., public accountants. Mem. Exchange and Curling Clubs. *Home:* 2214 West Ed. Blvd. *Office:* 610 Moffat Bldg., Detroit, Mich.

BLOOM, Simon; C.P.A., Arkansas. Treas. Ark. State Board of Acctcy. *Address:* Pine Bluff, Ark.

BLOOR, W. F.; *b.* Columbus, Ohio, Apr. 23, 1893; ancestors from Liverpool settled E. Liverpool, Ohio, before Revolution; studied Ohio State Univ., Coll. of Engineering and Coll. of Commerce. B.S. in Bus. Admin., grad. work in Economics; *m.* Josephine Kennedy, July, 1916. Pub. acctg. experience with W. D. Wall, C.P.A. Columbus; mem. faculty Dept. of Economics and Sociology, Ohio State Univ., 1918-19. Taught for Pace & Pace, acctg. course, several yrs. During war, cost examr. Fed. Trade Comm. Economist, Goodyear Tire & Rubber Co. Mem. Amer. Assn. Univ. Instrs. in Acctcy. and Amer. Econ. Assn. Mem. of Masonic, Acacia, and Alpha Kappa Psi frats. *Child:* Betty. *Home:* 577 W. Market St. *Office:* Factory Acctg. Dept., Goodyear Tire & Rubber Co., Akron, Ohio.

BLYTH, Lester Wilbert; *b.* Galion, Ohio, Sept. 24, 1872; *s.* John and Louise C.; educ. Galion pub. schools and Galion Bus. Coll. C.P.A., Missouri, Ohio, Iowa, Arkansas, Indiana. Started as clerk in natl. bank, apptd. asst. cashier at age of 19; cashier at age of 22. Left bank to enter firm, Ernst & Ernst, 1905, with which firm now practicing. Commissioned lieut.-col., Ordnance Dept., U.S.A., May 1917, organizing dept. in Washington to audit and check costs on Ordnance Dept. cost plus contracts; in Nov. 1918, apptd. Chief of Settlement Div. under Dir. of Finance, Purchase, Storage and Traffic Div. of Army. Honorably discharged, Jan. 23, 1919. Mason. Mem. Union and Athletic Clubs. *M.* Anna E. Helmuth, Dec. 17, 1901. *Children:* Ella Louise, Mary Jane. *Home:* 2639 Fairmount Blvd., Cleveland Hghts. *Office:* 1200 Schofield Bldg., Cleveland, Ohio.

BOISSELIER, Richard Werner; *b.* St. Louis, Sept. 17, 1852; *s.* C. G. and Mary Theresa (Rust); descended from Henry Navarre; ancestors migrated to Germany, later Denmark, and then to U. S., 1827; high school educ. C.P.A., Missouri. Mem. A.I.A.; treas. St. Louis chapter, Mo. Soc. C.P.A.'s. Mem. Merchants Exchange, Million Pop. Club, Mo. Athletic Assn., Apollo Club, Universal Brotherhood & Theosophical Soc. (Pt. Loma, Cal.), Amer. Philatelic Soc. Audited books of treas. of E. St. Louis, Ill., and Scotland Co., Mo. *Home:* 4127 Botanical Ave. *Office:* 1986-88 Railway Exchange, St. Louis, Mo.

BOLLES, Sarah Isabelle; *b.* Brooklyn, N.Y.; *d.* Charles E. (deceased) and Harrie (Ewbank); attended Northfield Sem.; pursued special courses Columbia Univ. In employ Haskins & Sells since Nov. 1900; now executive sec. Haskins & Sells. *Home:* Commack, L. I. *Office:* 37 W. 39th St., New York.

BOLLONG, Elbridge Archibald; *b.* Halifax County, Nova Scotia, Aug. 23, 1890; *s.* John William and Mary (Archibald); educ. Nova Scotia pub. schools; B.C.S., Northeastern Coll., Boston; C.P.A., Massachusetts; C.P.A., New Hampshire. Asso. with Andrew Stewart, C.P.A., nine yrs.; at present mem. firm Stewart, Watts & Bollong, formed Sept. 1, 1920. Mem. A.I.A.; C.P.A.'s of Mass. Inc. Asso. N.A.C.A. Served 76th Division, Camp Devens, Mass., during Great War. *M.* Lena Maud Redding, June 12, 1919. *Home:* 1298 Commonwealth Ave., Allston, Mass. *Office:* 40 State St., Boston.

BONTHRON, William D.; C.P.A., Michigan. Price, Waterhouse & Co. Mem. A.I.A. *Address:* 1004 Union Trust Bldg., Detroit, Mich.

BOOTH, Roy Earl; *b.* July 17, 1889, at Springfield, Mass.; *s.* Samuel F. and Harriet E. (Sloane); grad. Enfield H.S., Thompsonville, Conn.; B.C.S., N.Y.Univ. Cost acct. Fisk Rubber Co., Chicopee Falls, Mass., Sept. 1904-Sept. 1914; auditor Advanced Agr. Pub. Co., New York, Nov. 1914-Jan. 1917. Supervising acct. Ordnance Dept. during war, with assignments at Remington Plant, Ilion, N.Y., and Bridgeport Ordnance District. At present cost acct. Bigelow Hartford Carpet Co., Thompsonville, Conn., mills, Mason. *M.* Marjorie M. Howard, October 5, 1918. *Home:* 26 Palmer Ave., Springfield, Mass. *Office:* Bigelow Hartford Carpet Co., Thompsonville, Conn.

BOOTHE, J. Lee; C.P.A., Michigan. Mem. A.I.A. With Price, Waterhouse & Co. *Address:* 1004 Union Trust Bldg., Detroit, Mich.

BORDEN, George W.; C.P.A., Pennsylvania. Mem. A.I.A.; mem. Pa. Inst. C.P.A.'s. *Address:* 6041 Columbia Ave., Philadelphia.

BOUDAR, Henry Bacon; C.P.A. Formerly of H. B. Boudar & Son. Mem. A.I.A.; mem. Va. Soc. of Pub. Accts. *Address:* 1806 Park Ave., Richmond, Va.

BOUDAR, Thomas; C.P.A.; mem. A.I.A. Practicing independently. *Address:* 1710 Grove Ave., Richmond, Va.

BOUDREAUX, Philip A.; *b.* Charchoula, La., Dec. 9, 1882; *s.* Eugene C. and Josephine (Molaison); attended Chenet Inst.; Tulane Coll. Bus. Admin.; studied La Salle Extension Univ. higher acctcy. and commercial law courses; C.P.A., Louisiana. Auditor Louisiana Cypress Lumber Co., Ltd., Harvey, La.; auditor Excelsior Cypress Co., Timberton, La.; sec. Joseph Rathborne Lumber Co., Inc., Ponchatoula, La. *M.* Ella Tinney, Jan. 22, 1902. *Children:* Lillian M., Philip A., Jr., Dorothea Ella, Raymond Eugene, Joseph Gregory, Patricia. *Home:* 1102 Napoleon Ave., New Orleans, La. *Office:* Harvey, La.

BOUGHEY, Frank Macmichael; *b.* Manchester, Eng., Nov. 20, 1866. C.P.A., Illinois; A.C.A., England and Wales; mem. A.I.A. Sec., comptroller and dir. Fairbanks, Morse & Co. Mem. Union League Club. *Home:* 1614 E. 56th St. *Office:* 900 S. Wabash Ave., Chicago.

BOULTER, William B.; C.P.A., Minn. Mem. A.I.A. Mem. Ill. Soc. C.P.A.'s. With Barrow, Wade, Guthrie & Co. *Address:* Monadnock Block, Chicago.

BOURKE, Ormsby Pinckney; *b.* Georgetown, S.C., Apr. 6, 1879; *s.* William and Ida C. (Jeannerette); educ. Winyah Indigo Acad., Virginia Polytechnic Inst.

C.P.A., South Carolina, 1916. Mem. firm Searson & Bourke, C.P.A.'s. Dir. Georgetown (S.C.) Buick Co. Conducts audits for Comptroller General S.C. Served fourteen yrs., rising from pvt. to capt., S.C. N.G. Mason (Shriner). *M.* Alice McMaster, June 1, 1910. *Address:* Grant Bldg., Atlanta, Ga.

BOURNE, Charles Griswold; mem. firm Leslie Banks & Co. Mem. A.I.A. *Address:* 50 Church St., New York.

BOURS, B. W.; mem. firm Robinson, Bours & Nowell. C.P.A., California; mem. A.I.A. Mem. Cal. State Board of Acctcy. Mem. San Francisco Chapter Cal. State Soc. C.P.A.'s *Address:* 602 Crocker Bldg., San Francisco.

BOWDEN, Arthur Keble; *b.* Bodmin, Cornwall, Eng., June 29, 1863; *s.* Charles E. and Emily (Elworthy); educ. Trinity Coll., Glen Almond, Perth, Scotland, and Claremont Coll., near Liverpool, Eng. Experience as railroad agt., acct. mining co., deputy collector customs. C.P.A., Idaho, 1917. Practicing attorney at law. City treas., referee in bankruptcy; justice of the peace. Mem. Chamber of Commerce. *M.* Arminia O'Neill, Oct. 1888. *Children:* Lois, Helen, Keble, Kathryn. *Home:* 621 Lake St. *Office:* City Hall, Sandpoint, Idaho.

BOWEN, Arthur F.; *b.* Blackstone, Va., May 16, 1871; *s.* Thomas A. and Susan Rebecca (Goulder); Scotch-English ancestry; educ. Morson and Denson Prep. School, N.C. State Coll. C.P.A., North Carolina, 1914. Institutional work almost exclusively. At present bursar and purchasing agent N.C. State Coll. Mason (Shriner). *Clubs:* Elks, Kiwanis, Capitol. *Recreations:* Photography, science, magic. *M.* Isabelle Carew Woodward, June 9, 1897 (deceased). *Children:* Isabelle, Eunice, Annie, Elizabeth, Phyllis, Rebecca. *Home:* West Raleigh, N.C. *Office:* Raleigh, N.C. (Box 449).

BOWEN, Charles Russell; *b.* Feb. 8, 1891; *s.* Thomas J. and Charity; educ. high school, Austell, Ga. Early experience with street ry., express and railroad cos. Asso. mgr. Cincinnati office, Haskins & Sells. *M.* Emily Bridger, June 12, 1911. *Child:* Emily. *Home:* 1332 E. McMillan St. *Office:* First Natl. Bank Bldg., Cincinnati, Ohio.

BOWERS, George Henry; *b.* Apr. 21, 1878; *s.* Henry C. and Helen A. (Houghton); grammar school educ. Formerly sec. Audit Co. of New York. Mem. firm Bowers & Suffern. Mason. *M.* Eula C. Godfrey, June 14, 1902. *Children:* George, Jr., and Marguerite. *Home:* Westfield, N. J. *Office:* 120 Broadway, New York.

BOWERS, Henry Thomas; *b.* Toledo, Ohio, Oct. 31, 1884; Irish-Amer. ancestry; educ. Toledo H.S., special course Toledo Univ. Early experience as cashier N.Y. Life Insurance Co.; cost clerk Pope Auto Co., Toledo; bkpr. J.N. Dewey Fish Co., Union Firearms Co.; sec. and treas. John Swigart Co., wholesale jewelry and optical supplies. At present practicing independently. Treas. Toledo Sales and Engine Co., and Mader Fish Co. Auditor Daniels Jewelry Co. *M.* Florence Emrich, Apr. 1908. *Child:* Roland. *Home:* 239 Winthrop St. *Office:* 315 Superior St., Toledo, Ohio.

BOWMAN, Archibald; *b.* Nov. 30, 1878; *s.* Walter and Grace; educ. Glasgow pub. schools and Glasgow Univ. (law); C.A., Glasgow; C.A., British Columbia; C.P.A., Ohio, Wisconsin and Minnesota; mem. A.I.A. With C.A.'s in Glasgow, Scotland, Manchester, England, and New York, 1896-1905. Partner Marwick, Mitchell & Co., 1905 to date. Vice-pres. and dir. Cox Gelatine Co.; dir. H. H. Pike & Co., Inc.; pres. and dir. Iron Ore Concentrating Co. *Clubs:* Whitehall, Garden City Country. *M.* Maud Pickthall, 1903. *Child:* Arthur Gordon. *Home:* Brompton

Road, Garden City, N. Y. *Office:* 79 Wall St., New York.

BOWMAN, Franklin; *b.* Markham, Ont., Sept. 3, 1885; B.C.S., N.Y. Univ.; C.P.A., New York. Mgr. Detroit office Haskins & Sells. *M.* Frances Brewster Benson, May 5, 1914. *Child:* Oliver Benson. *Home:* 294 Virginia Park. *Office:* 1860 Penobscot Bldg., Detroit, Mich.

BOWMAN, John Alden; *b.* Cincinnati, Ohio, Jan. 23, 1881; *s.* George Edward and Amelia Elizabeth; educ. grammar, high and preparatory schools; Northwestern Coll., Evanston, Ill. Asst. to comptroller sewing machine co. for time; studied Internatl. Accts. Soc. course. Then junior acct. Audit Co. of N.Y.; subsequently with Pogson, Peloubet & Co., and then senior staff Barrow, Wade, Guthrie & Co. (five yrs.); following seven yrs. mem. staff Price, Waterhouse & Co. Resigned to accept comptrollership John W. Brown Mfg. Co. At present comptroller and dir. John W. Brown Mfg. Co. Mem. A.I.A.; mem. Ohio Bureau Pub. Efficiency. Mason. *Clubs:* Columbus Athletic, Columbus Country. *Recreations:* Golf, gymnastics. *M.* Clara Marshall, June 9, 1906. *Child:* Marshall Alden. *Home:* 19 Wilson Ave. *Office:* c|o John W. Brown Mfg. Co., Columbus, Ohio.

BOWMAN, John Hall; resident partner (New York) Price, Waterhouse & Co. C.P.A., Connecticut and New Jersey. Mem. Board of Governors Conn. Soc. C.P.A.'s; trustee N.J. Soc. C.P.A.'s. Mem. A.I.A. *Home:* 445 15th Ave., Paterson, N.J. *Office:* 54 William St., New York.

BOWSTEAD, Glenn Steele; *b.* Marion, Ind., June 9, 1891. With Ernst & Ernst. Mason (R.A.M., K.T., Shrine). *M.* Corinne Newton, Apr. 7, 1917. *Home:* 1623 W. Lake St. *Office:* 500 First Natl. Soo-Line Bldg., Minneapolis, Minn.

BOYACK, Harry; C.P.A., Wisconsin. Mem. firm Arthur Young & Co. Sec.-treas. Ill. Soc. C.P.A.'s. Mem. A.I.A. *Address:* 105 S. LaSalle St., Chicago.

BOYD, Ernest; *b.* Prairie Co., Ark., Nov. 18, 1877; *s.* Abe and Bettie (Jones); educ. grammar and high schools, St. Louis. Bkpg. experience with wholesale grocery co. and St. Louis packing co. Commenced pub. acctg. practice 1910 with Westermann, Trader & Co.; practiced on own acct., 1915-18; with Haskins & Sells since Jan., 1919. C.P.A., Missouri, 1910; C.P.A., Oklahoma, 1919. Mem. A.I.A. Mem. City Club and Mo. Athletic Assn. of St. Louis. *M.* Cora R. Gibson, June 29, 1912. *Child:* Margaret Louise. *Home:* McLaren R.R. 31. *Office:* 1302 Third National Bank Bldg., St. Louis, Mo.

BOYD, Henry T.; Price, Waterhouse & Co. C.P.A., Pennsylvania. Mem. A.I.A. Mem. Pa. Inst. C.P.A.'s. *Address:* 1238 Commercial Trust Bldg., Philadelphia.

BOYDEN, Walter L.; treas. Boyden & Steacie, Inc. C.P.A., Massachusetts; mem. A.I.A.; mem. C.P.A.'s Mass., Inc. *Address:* 6 Beacon St., Boston.

BOYDSTON, Tom D.; *b.* Edgerton, Mo., Oct. 4, 1872; Eng.-Scotch lineage; attended pub. schools to age 17; Gaylord Coll., 1889-93. City auditor, Oklahoma City, 1904-05; county auditor, Oklahoma Co., 1906-07; city auditor, Oklahoma City, 1907-11. General acctg. practice. 1912-15; with Federal Govt., income tax acct., 1916. Since 1917, acct. Gilliland Oil Co. Acct. for State Banking Board. Serving second term as sec. Okla. State Board of Acctcy. Acct. for cities of Oklahoma City, Shawnee, Yukon, Marlow, Henryetta, and Alva, Okla., Wichita, Kans., and Sedgwick Co., Kans.; also State Corpn. Commission two cent passenger rate case. Mem. K.P.; Dramatic Order Knights of Khorassan. *M.* Julia Olive McWilliams, Oct. 10, 1894. *Children:* Frances Mary, Ruby Jim, Tom D., Railey

Gunn. *Home:* 1317 S. Baltimore. *Office:* Box 1877, Tulsa, Okla.

BRACE, Ada B. Honeyman; *b.* Patterson, Mo., May 3, 1871; *d.* Samuel D. and Minnie B.; educ. high school and business college. F.C.A., California; dir. Inst. C.A.'s. *M.* Friend Burt Brace, Aug. 7, 1918. *Address:* Phelan Bldg., San Francisco.

BRACE, Friend Burt; *b.* Mt. Morris, N.Y., May 23, 1868; *s.* Sears E. and Chloe Ann (Burt); educ. Rochester, N.Y., pub. and high schools and Lombard Coll., Goldsburg, Ill. Formerly furniture factory proprietor. F.C.A., California; practicing as consulting chartered acct. Pres. Cal. Inst. of C.A.'s. B.P.O.E.; mem. Phi Delta Theta frat. *M.* Ada B. Honeyman, Aug. 19, 1918. *Address:* Phelan Bldg., San Francisco.

BRAMAN, Bert Claude; C.P.A. New York. Practicing independently. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 52 Wall St., New York.

BRAUER, Joseph C.; *b.* Milwaukee, Wis., Oct. 7, 1893; *s.* Charles and Paulina; grad. South Division H.S.; Metropolitan Bus. Coll.; *m.* Jessie M. Leister, Nov. 28, 1917. Started as stenographer, learned accounting evening school; practicing past three yrs. Sec. and dir. Adolf Hafner & Co. Mason; K.P. Was confidential clerk, City of Milwaukee, 1916-18. *Home:* 515 W. 50th St. *Office:* 507 Caswell Blk., Milwaukee, Wis.

BRAVERMAN, Harry; C.P.A., Virginia; mem. A.I.A. Mem. N.J. Soc. C.P.A.'s. *Address:* P.O. Box 1061, Norfolk, Va.

BREDE, Karl Andrew; *b.* Detroit, Mich., Oct. 21, 1887; *s.* Alexander and Constance Ethel; descendant French Huguenots; educ. grammar and Central High Schools, Detroit, Mich., and Detroit Technical Inst. Apprentice in architect's office three yrs., entered acctg. June 1, 1908, McPherson-Bonthron Co. which was later taken over by Price, Waterhouse & Co. At present practicing pub. acctg. and also Prof. of Acctcy. Univ. of Detroit. Mason. *Clubs:* Detroit Yacht, Masonic Country. *Recreations:* Golf, sailing. *M.* Gertrude Hutchings, Jan. 9, 1919. *Child:* Margaret Constance. *Home:* 330 Webb Ave. *Office:* 333 Majestic Bldg., Detroit, Mich.

BRENDEL, Alfred H.; *b.* Cincinnati, Ohio, Jan. 1, 1884; attended normal and high schools; B.C.S., St. Xavier Coll.; C.P.A., Ohio, 1915. Partner J. D. Cloud & Co. *M.* Mary Sattler. *Home:* 2604 Melrose Ave. *Office:* 805 Traction Bldg., Cincinnati, Ohio.

BRESLER, Joseph Weiss; *b.* Tuscumbia, Ala.; educ. pub. school and Business College, Nashville; early experience as bank teller, in mercantile office work and various depts. railroad work. Practicing as efficiency expert on own account. *Address:* 4122 Lafayette Ave., St. Louis, Mo.

BREWSTER, Ralph O.; *b.* Dexter, Me., Feb. 22, 1888; *s.* William E. and Carrie (Bridges); educ. Dexter pub. and high schools; Bowdoin Coll. and Harvard Law School; attorney at law in Portland since 1913. Mem. firm of Chapman & Brewster, attorneys. Sec. Me. Board of Acctcy. Mem. Portland School Com. since 1917; Representative to Legislature from Portland 1917-18. Enlisted Natl. Guard Oct. 1917; entered Field Artillery, Central Officers Training School, Camp Zachary Taylor, Oct. 1918; served as Captain and Regimental Adjutant; discharged Nov. 1919. *Home:* 79 Highland St. *Office:* 187 Middle St., Portland, Me.

BREYER, Edwin Williams; *b.* Cincinnati, May 9, 1876; *s.* F. P. and Katharina (Portz); C.P.A., New York, Feb. 15, 1914; C.P.A., Ohio, May 12, 1915; mem. A.I.A., Sept. 19, 1916; *m.* Lillian J. Fisher,

Nov. 18, 1917. Sec. The R.G.B.F. Co., accts. A.F.&A.M. *Recreation:* Music. *Child:* Dorothy. *Home:* 12450 Forest Grove Ave. *Office:* 808 Leader News Bldg., Cleveland, Ohio.

BRIDEWELL, Charles Fielding; *b.* Port Gibson, Miss., Aug. 25, 1874; *s.* Henry F. and Rosalie A. (Gabriel); Eng., Scotch, Welsh and Irish ancestry; educ. Lesch's Prep. School and Tulane Univ., both of New Orleans. C.P.A., Texas and Oregon; mem. A.I.A. At one time corpn. acct. Standard Oil Co., Armour Packing Co. and other concerns. Practiced 13 yrs. on own account in Beaumont and Ft. Worth, Tex. Now senior acct. Main & Co. Mem. Tex. State Soc. C.P.A.'s and Pittsburgh Chamber of Commerce. Served as lieut. commander U.S. Navy, supervising cost inspector, 1918-20. Also was field auditor U.S. Army Camp Pike, Ark. *M.* Gertrude Delphine De Poorter, Feb. 11, 1896. *Children:* Rose Marie, Chas. Fielding, Jr. *Home:* 400 Collins' Ave. *Office:* 719 Farmers Bank Bldg., Pittsburgh, Pa.

BRIDGES, J. Merle; *b.* Oakland, Me., Oct. 16, 1889; *s.* Chester and Alice L.; attended high school four yrs.; Commercial Coll. one yr. and a half; acctcy. school three yrs.; C.P.A., Maine, 1918. Three yrs. asst. acct. Waterville & Fairfield Ry. & Light Co.; seven yrs. banking experience. Asst. cashier Ticonic Natl. Bank. Served ten mos. in 4th, 31st and 7th Cos., Fort Warren, Mass. *Home:* 33 Pleasant St. *Office:* 114 Main St., Waterville, Me.

BRIGHT, Robert Lucius; *b.* Fayetteville, Tenn., Nov. 12, 1879; educ. Baylor Univ.; C.P.A., Tennessee, June 1913. Mgr. Homer K. Jones & Co., C.P.A.'s. *Address:* 300-2 Empire Bldg., Knoxville, Tenn.

BRINKERHOFF, Edgar Dayton; *b.* New York, Nov. 7, 1857; *s.* Charles Hardenburg and Anna (Cook); Knickerbocker Dutch ancestry; educ. New York pvt. and pub. schools and acad., Southampton, L. I.; *m.* Mary Alice Van Buskirk, 1880; C.P.A., New York, 1905. Began life as teacher, then drifted into bkpg. and pub. acctg. Formerly mem. Amer. Assn. of Pub. Accts. and A.I.A. Devised and installed cost systems for Windsor Point Works, North Adams, Mass., and Amer. Printing Co., Fall River, Mass. Has written articles and delivered addresses on education, reform spelling, health topics, banking problem, land question, taxation, etc. *Children:* George I., A. Dayton, Nina T., Henry M. *Address:* 81 S. 10th St., Newark, N. J.

BRISON, Clifford S.; *b.* Bristol, Eng., Aug. 23, 1888; *s.* Alfred and Elizabeth; educ. Sidcot School and Bootham College, York, England; C.A., London, Eng., Aug. 1909. Articled to London C.A., 1904-09. Now with Price, Waterhouse & Co., with whom has held appointments in Europe, Asia, South America, and Mexico as well as in U.S. Mem. Brooklyn Inst. of Arts and Sciences and British Schools and Universities Club. With A.E.F., 1918-19; saw action in Meuse-Argonne offensive. *Home:* Brooklyn, N.Y. *Office:* 54 William St., New York.

BRISSMAN, Herman Godfrey; *b.* Upsala, Sweden, Feb. 24, 1880; *s.* Nelson and Wilhelmina Josephine (Holmstrom); *m.* Corinne Lillian Vergosen, July 9, 1907; C.P.A., Minnesota, Jan. 7, 1918. Early experience in lumber and timber industry, cost acctg. heavy iron foundry industry. Junior partner Bishop, Brissman & Co. Mem. A.I.A., Minn. Soc. Pub. Accts. Mason. St. Paul Athletic Club. *Recreations:* Golf, literature. *Child:* Cass Roger. *Home:* White Bear Lake, Minn. *Office:* Globe Bldg., St. Paul, Minn.

BRISTOL, Albert Vander Veer; *b.* Albany, N.Y., Oct. 11, 1879; *s.* Charles Austin and Julia Ann (Emerson); educ. evening high school, Springfield, Mass. Formerly sec.-treas. Bristol Trunk Hardware Co.; N.Y. sales mgr. G. and C. Merriam Co.;

mfg. acct. Yale & Towne Mfg. Co.; asst. comptroller Amer. Brake Shoe and Foundry Co. At present comptroller Amer. Hard Rubber Co. Mason. *Clubs:* Houvenkopf Country, Ridgewood Country. *Recreations:* Golf, motoring. *M.* Edith Van Dyne, Apr. 30, 1912. *Home:* 70 West End Ave., Ridgewood, N. J. *Office:* 11 Mercer St., New York.

BROAKER, Frank; *b.* Millerstown, Perry Co., Pa., Mar. 16, 1863; *s.* John and Mary; grad. Grammar School No. 10; studied C.C.N.Y. C.P.A. No. 1, New York. *Articled to John Roundy, Scotch* pub. acct., 1883-87; practiced on own account, 1887-1890; partnership Broaker & Chapman, 1890-1900; on own account, 1900-18; partner Broaker & Schmidt, 1918 to date. Pres. Broaker Accountics Corpn. and Technique of Accountics. Dir. Amer. Mineral Co. and Broaker & Conn Music Co. Co-author with R. M. Chapman of first officially recognized Amer. acctcy. text book, *The American Accountants' Manual Vol. I.* Author: *The Technique of Accountics* (work was typewritten, photographed on zinc plates, blocked on wood, and printed; author's corrections in ink; published in 1904); *Expert Constructive Accountancy.* Lecturer on acctg. Mem. N.Y. State Soc. C.P.A.'s; *Natl.* Soc. C.P.A.'s. Largely instrumental in securing passage first C.P.A. law, signed by Gov. Levi P. Morton, Apr. 17, 1896, being mem. committee of three from Amer. Assn. Accts.; acted as first sec. N.Y. State Board C.P.A. examrs., preparing first and second exam. questions. Past pres. Amer. Assn. Pub. Accts. (1896-97). Holds N.Y. C.P.A. certificate No. 1 which was issued direct from Regents Board of Examrs. and differs from certificates of to-day, being altered medical diploma. Mason (pastmaster; R.A.M.; K.T.; A.A.O.N.M.S.). *M.* Julia F. Luth, Aug. 1888. *Children:* Frances Ethel, Julia Marie, Alma Louise. *Home:* 137 W. 77th St. *Office:* Broaker Bldg., 63 Fifth Ave., New York.

BROCKELBANK, Guy Henry; fellow Central Assn. of Accts., London, Eng.; C.P.A. Mem. firm Nasmyth & Brockelbank. *Home:* 416 Roseville Ave., Newark, N.J. *Address:* 220 Broadway, New York.

BRODERICK, Dillon Francis; *b.* Hannibal, Oswego Co., N.Y., June 30, 1880; *s.* William B. and Susan M.; educ. high school and business college; C.P.A., New York, Aug. 1911. Examr. life insurance cos. for N.Y. State Insurance Dept., 1909-12 and 1915-20. Author several pamphlets on office systems, reorganizations, and *handling of employees. Holds several* directorships N.Y. and N.J. cos. Mason (32°, Shrine). *M.* Jennie Belle Weeks, Dec. 21, 1904. *Children:* Harold D. and Mildred J. *Home:* 246 Vanderbilt Ave., Brooklyn, N.Y. *Office:* 165 Broadway, New York.

BRODIE, Alexander B.; *b.* Colombo, Ceylon, June 30, 1876; Scotch ancestry; educ. Edinburgh, Scotland; C.P.A., Missouri; mem. Soc. Accts. in Edinburgh; mem. Accts. Assns. Montreal, Ontario, Manitoba and British Columbia. Partner Price, Waterhouse & Co. in Canada. *Home:* 22 Edgehill Road, Westmount, Que. *Office:* 145 St. James St., Montreal, Que.

BRODIE, Arthur F.; mem. firm Smith, Brodie & Lunsford. C.P.A., Missouri; *mem.* A.I.A. *Address:* Lathrop Bldg., Kansas City, Mo.

BROOK, Charles H.; *b.* London, Eng., Feb. 28, 1883; *s.* George and Evelyn Laura; educ. in London; A.C.A., England; C.P.A., Wisconsin. Asst. sec. The Steel and Tube Co. of Amer. and asst. sec. The Newport Co. Passed intermediate exam. Inst. of C.A.'s, London, second place, and final exam. sixth place. *Clubs:* Milwaukee Athletic, City. *M.* Dorothy A. Kane, 1914. *Child:* Robert Ainslie. *Home:* 1387 Prospect Ave. *Office:* 1112 First Wisconsin Natl. Bank Bldg., Milwaukee, Wis.

BROOKE, Herbert John; began business life as acct. with London acctg. firm in 1893, practicing continuously since. Senior partner Herbert J. Brooke & Co. C.P.A., Illinois; mem. A.I.A.; fellow Soc. Inc. Accts., Great Britain; mem. committee on membership Ill. Soc. C.P. A.'s. Director several Chicago corpns. During World War, investigated and reported on financial matters at camps for Central Div. Amer. Red Cross. Mem. Union League Club. *Address:* 11 S. La Salle St., Chicago.

BROTHERTON, Robert Ernest; *b.* Stillwater, Minn., July 17, 1883; *s.* Robert J. and Eliza (McInnis); educ. Stillwater (Minn.) grammar and high schools; M. Accts., St. John's Univ., Collegeville, Minn.; also studied Coll. of Law, St. Ignatius' Univ., San Francisco. C.P.A., California. After graduating from St. John's Univ., spent several yrs. in employ mining, coal distributing, lumber logging, wholesaling, retailing and other firms. Now mem. firm Brotherton, Thomas & Co., C.P.A.'s. Mem. Committee on Professional Ethics, Cal. State Soc. C.P.A.'s. Mem. Rotary Club and Chamber of Commerce (Oakland). Installed acctg. system Milk Producers Assn. of Central Cal. and conducted numerous large investigations for merger purposes. *M.* Marie Catherine Heininger, June 21, 1910. *Children:* Robert Joseph and Lucile Agnes. *Home:* 5326 Miles Ave. *Office:* Suite 174, First Savings Bank Bldg., Oakland, Cal.

BROWN, Ernest A.; *b.* Hungary, Dec. 10, 1894; B.C.S., New York Univ.; C.P.A., New Hampshire. Formerly asst. mgr. men's hat mfg. firm. At present mem. firm Equitable Audit Co. Sec. Equitable Merchants Assn., Inc. Mem. Alpha Epsilon Pi frat.; K.P. *M.* P. Hoffman. *Home:* 2060 64th St., Brooklyn, N.Y. *Office:* 253 Broadway, New York.

BROWN, George Charles; *b.* Beatrice, Neb., Mar. 1, 1882; *s.* Joseph and Emma; grad. Sacred Heart H.S., Denver, Colo.; C.P.A., Michigan, Nov. 1908. Vice-pres. and treas. Sturgis Steel Go-Cart Co. Mem. Rotary Club, B.P.O.E., and Natl. Assn. Cost Accts. *M.* Laura Messner, June 25, 1910. *Children:* Norton, Winifred. *Home:* 109 S. Lakeview Ave. *Office:* Sturgis Steel Go-Cart Co., Sturgis, Mich.

BROWN, Lawrence E.; C.P.A., Pennsylvania. Mem. firm Lawrence E. Brown & Co. Mem. A.I.A. and Pa. Inst. C.P.A.'s. *Address:* Real Estate Trust Bldg., Philadelphia.

BROWN, Raymond Cortelyou; *b.* St. Catharine, Ont., Feb. 6, 1878; *s.* Albert George and Annie E. C. (Livingston); B.C.S., N.Y. Univ.; C.P.A., New York, June 26, 1907; C.P.A., Ohio, Nov. 25, 1908; C.P.A., Connecticut, Sept. 29, 1916. Formerly acct. with Old Dominion Steamship Co.; Kountze Bros., bankers; asst. cashier Prospect Park Bank; acct. with Haskins & Sells. Head firm Raymond C. Brown & Co. Dir. and sec. J. L. Hopkins & Co.; dir. and treas. Louis L. Brown Co.; dir. Baker Gun Co., Norwalk Vault Co., A.H. Notman & Co., Racort Mfg. Co. Served as capt., General Staff, with A.E. F., Oct. 9, 1918, to May 10, 1919. Mem. A.I.A. and N.Y. State Soc. C.P.A.'s. Mason. *Clubs:* Canadian, Sound Beach Golf and Country. Mem. Merchants Assn. *M.* Gladys E. Preuss, Nov. 1909. *Child* Eleanor Cortelyou. *Home:* Sound Beach Conn. *Office:* 290 Broadway, New York

BROWN, Robert C.; C.P.A. Mem. A.I.A. *Address:* Third Natl. Bank Bldg., St. Louis, Mo.

BROWN, Robert Rankins; C.P.A. First vice-pres. Amer. Surety Co. of New York. *Address:* 100 Broadway, New York.

BROWN, Samuel W.; *b.* Brownstown, Pa., Aug. 2, 1879; *s.* Solomon D. and Fannie K.; grad. Millersville State Normal

School; A.M., Univ. of Pa., Evening School Accounts and Finance; C.P.A., Pennsylvania, 1912. Taught pub. schools Lancaster Co., Pa.; served on various committees of political party. Formerly engaged in mercantile business as sec. and treas. Frontier Chocolate Co., Inc., N. Tonawanda, N.Y., until Nov. 1919; at present dir., sec. and treas. Peirce-Brown, Inc., cast iron and semi-steel foundry. *Clubs:* Robert Morris, Rotary. Mason. Mem. Pa. Inst. C.P.A.'s. Amer. Numismatic Assn. and Chicago Coin Club. *Recreations:* Coin collecting, bowling, motoring. *M.* Carrie B. Cook, June 12, 1915. *Child:* Evelyn B. *Home:* 303 Goundry St. *Office:* Main and Wheatfield Sts., N. Tonawanda, N.Y.

BROWN, William H.; *b.* Philadelphia, July 17, 1888; *s.* Robert T. and Louisa (Carroll); studied Central H.S., Philadelphia, and Univ. of Pa.; C.P.A., Pennsylvania, Jan. 7, 1918. Formerly with E. P. Moxey & Co. Partner A. H. Whan & Co. Mem. Manufacturers Club, Philadelphia. *Recreations:* Motoring, golf, trap shooting. *Home:* 7019 Pennock Ave., Bywood Manor, Upper Darby, Pa. *Office:* 120 Broadway, New York, and Commercial Trust Bldg., Philadelphia.

BROWN, Willis Holt; *b.* Corinna, Me., Oct. 20, 1882; *s.* Willis G. and Lois (Holt); educ. Maine country schools and Long Branch, N.J., H.S.; ex-1906, Cornell Univ. With N.Y., New Haven and Hartford Railroad Co., 1902-04; with Merchants Natl. Bank, New Haven, Conn., 1904-11; with Audit Co. of Los Angeles, Cal., 1912-20. C.P.A., California, 1919. Resident asso. mgr. Marwick, Mitchell & Co., Los Angeles. *Clubs:* City (Los Angeles), Cauldron (Pasadena), San Gabriel Valley Country. *Recreations:* Golf, music. *M.* Elizabeth Spinning, Oct. 20, 1904. *Home:* 224 S. Euclid Ave., Pasadena, Cal. *Office:* 709 H. W. Hellman Bldg., Los Angeles, Cal.

BROWNNE, Frederick Tillman; *b.* Ozone Park, L.I., July 6, 1897; *s.* Charles F. and Jessie Florence (Jordan); educ. Denver pub. schools and Y.M.C.A. School of Acctcy. and Bus. Admin., Denver; C.P.A., Colorado, Mar. 2, 1920. Mem. firm Ralph B. Mayo & Co. and mgr. of Caspar, Wyo., office. Mem. Colo. Soc. C.P.A.'s and Caspar Chamber of Commerce. A.F. & A.M. *Home:* 779 S. Clarkson St. *Office:* 516 Foster Bldg., Denver, Colo.

BRUBAKER, Frank Clinton; C.P.A., Ohio, Mem. firm Kohr Brubaker & Fisher. Mem. A.I.A. *Address:* Marshall Bldg., Cleveland, Ohio.

BRUCE, Charles A.; *b.* New York, Jan. 29, 1878; *s.* Dr. Charles E. and Elima (Worden); Eng.-Scotch lineage; attended Lawrenceville School, Mount Hermon H.S., Horace Mann School; C.P.A., New Jersey, 1916. Salesman Wm. Scott, Sons & Co., coffee brokers, 1899-1904; cashier and treas., Chas. E. Sholes Co., chemicals, 1904-08; acct. Curtis, Mallet, Prevost & Colt, lawyers, 1908-13; senior acct. A. S. Fedde & Co., C.P.A.'s, 1913-16. Treas. Internatl. Time Recording Co. of N.Y., 1916 to date; treas. Tabulating Machine Co., 1918 to date. Mem. A.I.A., N.J. Soc. of C.P.A.'s. *M.* Anne Rockingham Gregory, Oct. 24, 1902. *Home:* 24 Gesner Ave., Nyack, N.Y. *Office:* 50 Broad Street, New York.

BRUMMER, Leon; C.P.A., New York. Practicing independently. Served ten terms as sec. N.Y. State Soc. C.P.A.'s (1899-1908). Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Home:* 601 W. 177th St. *Office:* 287 Broadway, New York.

BRUNEAU, Armand L.; C.P.A., New York. Practicing on own account. Mem. A.I.A. and N.Y. State Soc. C.P.A.'s. *Home:* 4 Stratford Road, Brooklyn, N.Y. *Office:* 108 Fulton St., New York.

BRUNNING, John R.; *b.* London, Eng., Dec. 7, 1887; *s.* J. E. and E. M.; educ.

Woodhouse Grove School, Yorkshire, Eng. *M.* Ruth E. Smith, Sept. 17, 1913. Articled to Scholl, Judd & Co., incorporated pub. acets., London; later U.S. Govt. Int. Rev. Agt., examining corporation tax returns. Now practicing independently. F.&A.M. Member Los Angeles City Club. *Child:* Winifred. *Home:* 1919 Arlington Ave. *Office:* 510 Bradbury Bldg., Los Angeles, Cal.

BRYAN, J. Wallace; *b.* Cambridge, Md., Feb. 27, 1884; *s.* D'Arcy P. and Nannie W.; B.A., Johns Hopkins Univ., 1903 (Phi Beta Kappa); LL.B., Univ. of Md., 1905; Ph.D., Johns Hopkins Univ., 1908; C.P.A., Maryland, 1917. Admitted to Md. Bar, Sept. 1905; asso. firm Lemmon & Clotworthy, Baltimore, 1905-09; mem. firm, 1909-15, withdrawing to practice on own account. Now practicing alone. Was sec. and counsel, House Committee on Corpns., Md. Legislature, 1908; legal adviser U.S. Commission on Industrial Relations, 1915; expert acct., Q.M.C., assigned to general staff as legal and accountability expert, 1918-19. Lecturer internatl. law Baltimore Univ. School of Law, 1908; also lecturer other law subjects Baltimore Univ. School of Law and Law School, Univ. of Md. Lecturer acctg., Johns Hopkins Univ., 1919 to date. Author: *Injunctions against Strikes, Injunctions against Boycotts and Similar Unlawful Acts, Constitutional Aspects of the Senatorial Debate upon the Rate Bill,* (Amer. Law Review, 1906-1907); *The Development of the English Law of Conspiracy* (Johns Hopkins Univ. Studies Historical and Political Science, May 1909); *Proper Bounds of the Use of the Injunction in Labor Disputes* (Annals of the Amer. Acad. of Political and Social Science, Sept. 1910); *The Railroad Bill and the Court of Commerce* (American Political Science Review—Nov. 1910); *Transportation System and Facilities* (Contributed to the History of Baltimore, 1912); various treatises, book reviews, etc. *Clubs:* Bachelors' Cotillion, Johns Hopkins, Baltimore Country Press, Bar Assn., etc. *Home:* 521 Roland Ave., Roland Park, Baltimore. *Office:* 1306 Continental Bldg., Baltimore, Md.

BRYDEN, William; *b.* Helensburgh, Scotland, May 4, 1880; *s.* Samuel and Janet (McEwen); studied Larchfield School, Helensburgh; Glasgow Univ. *M.* M. Katherine McIntyre, Sept. 10, 1913. C.A.; C.P.A., Iowa. Apprenticed Greenock Scotland, pub. acctg. firm, thence Glasgow and Edinburgh firms, respectively. Asso. Marwick, Mitchell & Peat in 1911; mgr. branch office same, five yrs. Sole partner William Bryden & Co. A.F.&A.M. Mem. Omaha Chamber of Commerce. *Clubs:* Omaha Athletic and Omaha Golf. *Recreations:* Golf, motoring. *Home:* 119 S. 35th St. *Office:* 205 S. 19th St., Omaha, Neb.

BUCHANAN, Robert S.; C.P.A., Illinois. Mem. firm Lawrence Jones & Co. Mem. A.I.A.; mem. Ill. Soc. C.P.A.'s. *Address:* 133 W. Washington St., Chicago.

BUCKINGHAM, J. D.; C.P.A., Missouri. Mem. staff Haskins & Sells, New York, twelve yrs.; general auditor Hamilton Shoe Co., St. Louis, five yrs. Practicing independently five yrs. Mem. A.I.A. *Address:* Federal Reserve Bank Bldg., St. Louis, Mo.

BUCKINGHAM, Leroy Aurelius; *b.* New Haven, Conn., Jan. 24, 1879; *s.* Frederick Lewis and Ella Hart (Barnes); grandfather colonel in 20th Conn. Regiment and uncle Governor of the State of Conn. during Civil War. Studied New Haven H.S., Pace & Pace, LaSalle Inst., Holman's School of Acctcy., Vannais Acctg. Inst. Formerly bookkeeper New Haven Clock Co., and Peck Bros. Co. At present chief acct. and office mgr. English & Mersick Co.; pres. & treas. Leroy A. Buckingham and staff, accountants and auditors. Mem. National Federation of C.P.A.'s. Hotel Taft, American Red

Cross, New Haven House Co., all of New Haven, included among clientele. *Clubs:* Quinnipiac, Quinnipiac Canoe, New Haven Kiwanis (treas.), New Haven Yacht. *M.* Louise Cole, June 20, 1906. *Children:* Doris, Beecher. *Home:* 42 Hobart St. *Office:* 82 Church St., New Haven, Conn.

BUCKLEY, Lester M.; *b.* Stromsburg, Neb., March 8, 1891; *s.* F. W. and Nellie (deceased); Amer. ancestry; educ. Stromsburg H.S.; Univ. of Neb.; C.P.A., Nebraska, Nov. 1919. Early experience acctg. construction dept. U.P.R.R. Co.; bkpr. and teller Stromsburg bank; auditing dept. Cudahy Packing Co.; staff Wiggins Babcock Co. accts. Now mem. firm Martin, Cole & Buckley. Mem. Delta Chi frat. Mem. Alpha Kappa Psi frat. Mem. Lincoln Commercial Club. Mason. *M.* Florence Emma Mockett, April 16, 1917. *Home:* 1907 Cherry St. *Office:* 404 Richards Block, Lincoln, Neb.

BUDD, Thomas Allibone; *b.* Philadelphia, June 16, 1890; *s.* James Marshall and Alice (Zehnder); descendant William Budd who settled in N.J., 1678; grad. William Penn Charter School, 1907, *post* grad. 1908; B.S. in E., Univ. of Pa., 1912. Instr. acctg., Univ. of Pa., since 1912. During war, Ensign, S.C., U.S.N.R.F., instr. Pay Officers School U.S.N.R.F., asst. cost inspector, 4th Naval District. Mem. Amer. Acad. Pol. and Soc. Sc.; Amer. Officers of the Great War, 4th Naval District Officers Assn. *Clubs:* University, Ocean City Yacht, Cynwyd. *Recreation:* Tennis. *Home:* 6123 Carpenter St. *Office:* Logan Hall, Univ. of Pa., Philadelphia.

BULLOCK, Cyril N.; C.P.A., Michigan. Formerly of Morton, Bullock & Co. Former treas. and present sec. Mich. Assn. C.P.A.'s. Now practicing independently. Mem. A.I.A. *Address:* Free Press Bldg., Detroit, Mich.

BUNCKE, Henry C.; *b.* New York, Sept. 25, 1866; attended pub. schools, New York and Whitestone, L.I.; N.Y. School of Accts.; C.P.A., New York, 1906. Trustee Whitestone Board of Educ., 1897-98; deputy auditor City of N.Y., 1898, 1905; commr. of accts. City of N.Y., 1909. Auditor Board of Water Supply, City of N.Y., 1905 to date. Vice-pres. First Natl. Bank, Whitestone; pres. Whitestone Co-operative Savings and Loan Assn.; treas. Grace P.E. Church, Whitestone. *M.* Josephine H. Stark, Feb. 22, 1892. *Children:* Harry J., Grace H., Raymond H. Past Master Masonry. Treas. Columbia Club, Past Regent Royal Arcanum, Whitestone. *Home:* 101 N. 8th Ave., Whitestone, N.Y. *Office:* Municipal Bldg., New York.

BURBY, Raymond Joseph; *b.* Chicopee Falls, Mass., June 20, 1886; *s.* W. J. and Ella M. (Buckingham); grad. Chicopee H.S., 1905; B.A., Amherst, 1909; studied Alexander Hamilton Inst.; C.P.A., Pennsylvania. Formerly prof. mathematics Carnegie Inst. of Technology; subsequently practicing acct. with Marwick, Mitchell & Co.; now with Scott, Boschert & Co. *Home:* 201 Knox Ave., Knoxville, Pittsburgh. *Office:* Oliver Bldg., Pittsburgh, Pa.

BURCHARD, Floyd F.; *b.* Greenwood, Texas, July 27, 1885; Amer. ancestry; M.A.; C.P.A., North Dakota, 1919. Secretary Bd. of Education. Dir. Commercial Club; Trustee K.P. Mem. K.P., Elks, Commercial Club, Ad Club. *Home:* Frederick Hotel. *Office:* Board of Education, City Hall, Grand Forks, N.D.

BURCHELL, Durward Earle; *b.* Clayton, N.Y., Feb. 5, 1869; English ancestry; graduate Union Free School, Lafargeville, N.Y.; A.B. and A.M. Columbia Univ. Began practicing pub. acctg. in Philadelphia in 1893. At one time member Gunn, Richards & Co., later member firm Burchell, Clark & Logan. Served as Director School of Commerce and Prof. of Commerce, Agricultural College of Utah; Prof. Bus. Admin., Univ. of Wis.; General Director St. Paul Inst. Arts and

Sciences; lecturer Commercial Education Columbia Univ. At present practicing independently, specializing in industrial management problems; also Prof. of Industrial Acctg., Grad. School of Bus. Admin., Harvard. Pres. Cost Assn. of Paper Industry, comptroller Eastern Mfg. Co., Bangor, Me. *Home:* 37 Dana St., Cambridge, Mass. *Office:* Sears Bldg., Washington & Court Sts., Boston.

BURKHARDT, William H.; *b.* Paragon, Ind., Sept. 9, 1869; *s.* William and Mary A. (Rhetts); educ. Ind. State Normal School and State Univ.; C.P.A., Indiana, 1915. Taught five yrs. Ind. common schools. Two yrs. in hardware business; four yrs. in auditing dept. Central Union Telephone Co.; two yrs. general bkpr. Willys-Overland Co. Five yrs. deputy county treas. Practicing pub. acctg. 15 yrs. Pres. Burkhardt Audit Co., Inc. Odd Fellow; Mason. *M.* Anna L. Duncan, June 25, 1893. *Children:* Ivan D., Anna Lucile, Pauline. *Home:* 17 Bungalow Park. *Office:* 539 N. Meridian St., Indianapolis, Ind.

BURLEIGH, Loren Henry; *b.* Wasatch, Utah, June 23, 1878; *s.* Henry and Ada (Elmer); studied high school, business coll., LaSalle Extension Univ.; *m.* Edith Light, Aug. 1, 1898. Experience as mechanical and industrial engr. in metal trades. With H. Mueller Mfg. Co. Mem. Decatur Accountants Assn. Mason. *Children:* Harold, Donald, Estol, Verna and William. *Home:* 919 W. Wood St. *Office:* 500 W. Cerro Gordo St., Decatur, Ill.

BURLINGAME, Charles M.; *b.* Allegany, N.Y., March 21, 1881; *s.* Addison G. and Harriett P.; grad. Findlay (Ohio) H.S.; Northwestern Univ. School of Commerce; C.P.A., Illinois, June 4, 1910. Seven yrs. with Audit Co. of N.Y. *M.* Gladys Dennis, Nov. 25, 1913. Mem. firm Howard Kroehl & Co. Mason (K.T., Shrine). *Recreations:* Motoring, golf. *Home:* 5711 Calumet Ave. *Office:* 208 S. La Salle St., Chicago.

BURNS, James J.; mem. firm Burns & Speakman. C.P.A., Pennsylvania. Mem. A.I.A.; mem. Pa. Inst. C.P.A.'s (treas.). *Address:* 521 Bourse Bldg., Philadelphia.

BURON, Victor Edward; *b.* New Orleans, La., Jan. 28, 1867; *s.* John and Josephine (Carlier); French-Belgian ancestry; educ. Texas Military Inst., Austin; *m.* Gabrielle Avondino, Aug. 25, 1897; C.P.A., Texas, 1916; C.P.A., Arkansas, 1916; mem. A.I.A. With govt. as Int. Rev. Agt., Audit Section, Treasury Dept. Mason, Elk, U.C.T. *Address:* 412 Spruce St., Texarkana, Tex.

BURT, Edward R.; *b.* St. Paul, Minn., Aug. 24, 1889; Canadian ancestry; educ. Northwestern Univ., Chicago, and Walton School of Acctcy.; C.P.A., Illinois, Sept., 1915; C.P.A., Ohio, Nov. 1917. Head firm Edward R. Burt & Co. *M.* Oct. 1911. Four children. *Address:* 438 Singer Bldg., New York.

BURT, Minnie D. (Miss); *b.* Springfield, Mass., July 15, 1869; *d.* Benjamin M. and Cordelia (Frary); grad. Springfield H.S.; studied Westfield Normal School and acctg. course Natl. School of Acctcy. Ten yrs. in assessor's dept. City of Springfield; seven yrs. with George A. Whitney. In acctg. dept. Harley Co. Asso. Natl. Fed. C.P.A.'s. *Home:* 40 Maple St. *Office:* Harley Co., East Springfield, Springfield, Mass.

BUSCH, George John; *b.* Wichita, Kans., Aug. 17, 1885; *s.* John B. and Louisa; C.P.A., Washington, Mar. 29, 1919. Corpn. and pub. acctg. experience for more than twelve yrs. Mem. firm Busch & Webb. Asso. A.I.A. Mem. B.P.O.E. *Home:* Bonneville Hotel. *Office:* 1312-13 Natl. Realty Bldg., Tacoma, Wash.

BUSH, I. Russel; mem. John Heins & Co. C.P.A., Pennsylvania; mem. A.I.A.; mem. Pa. Inst. C.P.A.'s. *Address:* Real Estate Trust Bldg., Philadelphia.

BUSSE, R. W.; *b.* San Francisco, Feb. 7, 1891; educ. pub. schools and commercial coll. Four yrs. junior and senior acct. with A. W. Ehrman & Co., pub. accts.,

Detroit, and two yrs. with pub. acctg. dept., Security Trust Co., as senior acct.; stationed during war at plant U. S. Cartridge Co., Lowell, Mass., representing cost. acctg. branch Ordnance Dept. Now auditor Hudson Motor Car Co. Charter mem. N.A.C.A. *Home:* 1079 Seminole Ave. *Office:* Hudson Motor Car Co., Detroit, Mich.

BUTLER, James D.; *b.* Brooklyn, N.Y., Apr. 9, 1891; *s.* John D. and Agnes; educ. pub. and high schools, Brooklyn, St. John's Coll. and N.Y. Univ.; *m.* Marion L. Johnson, 1913; C.P.A. Early experience with Brooklyn Union Gas Co., United Fruit Co., Todd Shipbuilding Co. Formerly with U.S. Int. Rev. Bur. Mem. firm R. A. Hartz & Co., C.P.A.'s, which specializes in claims of abatement and refunds against Int. Rev. Dept. and U.S. S.B. Comptroller, Italian Star Line, N.Y. *Home:* 244 6th Ave., Brooklyn, N.Y. *Office:* Southern Bldg., Washington, D.C.

BUTLER, W. E.; C.P.A., Washington. Mem. A.I.A. *Address:* 2807 Quarry Rd., Washington, D.C.

BYERS, Charles; C.P.A., Texas. Mem. A.I.A. Mem. Tex. Soc. C.P.A.'s. Practicing independently. *Address:* Sumpter Bldg., Dallas, Tex.

BYINGTON, John Rutherford; *b.* Macon, Ga., Dec. 16, 1883; *s.* George Walton and Martha (Brown); attended Atlanta grammar schools; self-educated; *m.* Elizabeth Angier, Dec. 25, 1911; C.P.A., Georgia. Began work at age of twelve. A.F.&A.M. (Past Master), Chmn. Advisory Bd. Retail Credit Men; chmn. Georgia Membership Com., Natl. Retail Credit Men's Assn. Financial mgr. J. P. Allen & Co.; instr. Accts., Finance, Commercial Law, Ga. School Technology. Mem. Kappa Alpha Psi. frat. *Recreation:* Automobiling. *Home:* 81 Willard Ave. *Office:* J. P. Allen & Co., Atlanta, Ga.

BYRNE, Frank D.; *b.* Lowell, Mass., May 14, 1889; *s.* P. J. and Mary F. (Darcy); studied Lowell H.S.; Georgetown Univ. Bkpr. one yr., N.Y. City; acct. one yr., Montreal; six yrs. govt., Washington. Enl. 76th Div., Camp Meade, Md.; ten mos. service A.E.F. C.P.A., North Carolina, June 25, 1919. Mem. staff, Tanner, Gilman & Ellis; asst. educational dir. International Accts. Soc., Inc. *Child:* Violette G. *Home:* 4631-F Lake Park Ave. *Office:* 2626 S. Michigan Ave., Chicago.

BYRNES, Thomas William; *b.* New York, Oct. 31, 1880; *s.* William and Mary Theresa (Keane); French-Irish ancestry; B.C.S. (cum laude), N.Y.Univ., 1909; C.P.A., New York, 1911. Spent first twelve yrs. business life in N.Y. Stock Exchange firm; then entered acctg. as asst. on staff Lybrand Ross Bros. & Montgomery, 1908-11; partner Child, Byrnes & Baker, 1911-13; partner Byrnes & Baker, C.P.A.'s, 1913 to date. Instr. advanced acctg. Columbia Univ., 1914-20; lecturer, 1920. Mem. A.I.A. and N.Y. State Soc. C.P.A.'s; Amer. Acad. Polit. and Social Science; Credit Men's Assn.; Delta Mu Delta frat., Faculty Club (Columbia), etc. *M.* Minnie Marcey Jarboe, Oct. 10, 1911. *Office:* 52 Wall St., New York.

C

CAHILL, Larry Eugene; *b.* Lima, Ohio, May 9, 1879; educ. high school, normal coll. and univ.; C.P.A., Oklahoma, May, 1918. Practiced law two yrs. at Hobart, Okla., and pub. acctg., 16 yrs. Deputy state examr. and inspector, State of Okla., Jan., 1911, to Sept., 1918 (auditor of municipal accts.). Mem. firm W. O. Ligon Co., C.P.A.'s. Firm specializes in oil field acctg., systematizing and tax work. Dir. Cosbrook Petroleum Co. and Hilton Petroleum Co., Fort Worth, Tex. Mason.

Mem. Petroleum Club. *M.* Leila Burcham, July 15, 1904. *Home:* 1708 S. Owasso. *Office:* Kennedy Bldg., Tulsa, Okla.

CAIRNS, William; *b.* Glasgow, Scotland, Aug. 26, 1894; *s.* James Graham and Margaret P.K.; grad. Hutchesons' Grammar School, Glasgow, Scotland; *m.* Marie A. Swift, 1916; C.P.A., Washington, Nov. 1, 1919. Formerly with Webb, Read, Hegan, Callingham & Co., C.A.'s, and E. G. Shorrock & Co., C.P.A.'s. Practicing independently. Contbr. article on *Depreciation and Depletion in Relation to Tax Returns,* Journal of Acctcy., Sept., 1919. Mem. Wash. Soc. C.P.A.'s; Caledonian Soc.; Theosophical Soc.; Jefferson Park Golf Club. Served as sergt. major 39th M.G.Bn., 13th Div., W.S.A. *Home:* Apartment 605, The McKelvey, Third Avenue. *Office:* 724 Haight Bldg., Seattle, Wash.

CALDER, Alexander Gollan; received degree Institute of Chartered Accts. of Ontario, 1906. Served as major 142nd Battalion Canadian Expeditionary Forces; at present practicing independently. Mem. London Hunt and Country Clubs. *Recreation:* Golf. *Home:* 693 Talbot St. *Office:* Bank of Toronto Chambers, London, Ont.

CALDWELL, William C.; *b.* Caldwell, Ala., Dec. 23, 1878; Scotch-Irish lineage; attended country school. Appointed member State Board of Control and Economy, March 1, 1919. General acctg. practice, 1913-19. Serving now as Sec. State Board Control and Economy. Installed acctg. and purchasing systems Ala. State Board of Control. Acted as acct. Ala. State Fair and Chamber of Commerce, Birmingham. Will open office Birmingham, Jan. 1, 1921, as management engineer and auditor. Mem. Ala. Anthropological Soc. *M.* Annie Hale, Dec. 20, 1919. *Home:* 627 S. Lawrence St. *Office:* State Capitol, Montgomery, Ala.

CALVERT, Joseph F.; C.P.A., New York. Mem. firm Query & Calvert. Mem. A.I.A.; mem. N.Y.State Soc., C.P.A.'s. *Address:* 2 E. 23rd St., New York.

CAMERON, Arthur T.; *b.* Philadelphia, July 30, 1888; *s.* Walter E. and Jeanie U.; Univ. of Pa., B.S. in Econ., 1911; M.A., 1912. C.P.A., Pennsylvania, Feb. 2, 1916. Partner firm Edward P. Moxey & Co., C.P.A.'s; also asst. prof. of acctg. Univ. of Pa. Mason. Mem. Beta Gamma Sigma. *M.* Margaret Anne *Dittie,* Apr. 11, 1914. *Children:* Anne, Arthur, Jr. *Home:* 1316 Mentor St. *Office:* Real Estate Trust Bldg., Philadelphia.

CAMERON, James; *b.* Louisville, Ky., Jan. 3, 1874; *s.* Reid and Kate; ancestry Scotch-Irish-Eng.; attended Univ. of Louisville; studied law, office W. W. Watts; *m.* Norma Klenk, 1905; C.P.A., Kentucky; exec. mgr., Audit Co. of N.Y., 1905-09, since alone as mun. pub. acct. Co-investigator of expenditures in constrn. Capitol Bldg., Harrisburg, for State of Pa., 1907; advisory acct., City of Wheeling, 1909; appointed by Supreme Court, Lay Prosecutor, Hudson Co. (N.J.) fraud charges, 1911; exam. school funds, State of N.J., 1911; apptd. chief investigator, Comm. on Inquiry, State of N.Y., 1913; Municipal Survey, City of Nashville, 1915. Asso. ex-Gov. John K. Tener (Pa.) in investment business. Called "The Human Ferret," *N.Y.Evening Mail.* Mason. Mem. B.P.O.E.; mem. Nashville Country Club. *Children:* Ruth and Marjorie. *Home:* 545 W. 158th St. *Office:* 50 E. 42nd St., New York.

CAMPBELL, Edward Thettis; *b.* Marion, S.C., Mar. 28, 1890; *s.* Archibald Campbell; attended pub. and high schools; C.P.A., South Carolina, Jan. 26, 1918. Formerly auditor Georgetown & Western R.R.; chief acct. Atlantic Coast Lumber Corporation, Georgetown, S.C. At present partner Searson & Bourke, Atlanta, Ga. *M.* Mildred Dunn, Nov. 6, 1912. *Home:* 502 Front St., Georgetown. *Office:* 205

Bank of Georgetown Bldg., Georgetown, S.C.; 928 Grant Bldg., Atlanta, Ga.

CAMPBELL, Hudson; C.P.A. Mem. A.I.A. Other information unobtainable. *Address:* 286 N. Broad St., Elizabeth, N.J.

CAMPBELL, James B.; *b.* Aberdeen, Scotland, Apr. 20, 1885; *s.* James and Mary L. (Watson); educ. Robert Gordon's Coll., Aberdeen, and Aberdeen Univ. C.A., Scotland; C.P.A., Minnesota; C.P.A., Missouri; mem. A.I.A. Trained in office James Meston & Co., C.A., Aberdeen and London; joined Marwick, Mitchell & Co., 1907. Now resident partner Marwick, Mitchell & Co., St. Louis. Mason. Mem. Noonday Club and Mo. Athletic Assn. *Home:* 4487 McPherson Ave. *Office:* Federal Reserve Bank Bldg., St. Louis, Mo.

CAMPBELL, Leonard Brown; *b.* Providence, R.I., Aug. 10, 1893; *s.* Leonard H. and Cora B.; grad. Classical H.S., Providence; Ph.B., Brown Univ.; C.P.A., North Carolina, Nov., 1919. Formerly with C.P.A. firms in Boston and Providence; also asst. auditor of receipts, U.S. Shipping Bd. Emergency Fleet Corpn. General auditor George H. Gilbert Mfg. Co. At outbreak of war, entered first R.O.T.C., Plattsburg, May, 1917; discharged Jan., 1919, Capt. Q.M.C. Mem. Amer. Legion and Sigma Chi frat. *M.* Alice G. Percival, Aug. 16, 1917. *Child:* Miriam. *Home:* 51 Church St. *Office:* 15 South St., Ware, Mass.

CAMPBELL, William B.; C.P.A., Minnesota and Wisconsin; C.A., Ontario, England and Wales. *Mem.* A.I.A.; *mem.* Ill. Soc. C.P.A.'s. Price, Waterhouse & Co. *Address:* 1004 Union Trust Bldg., Detroit, Mich.

CANNING, William C.; C.P.A., Massachusetts. Mem. A.I.A.; mem. C.P.A.'s, Mass., Inc. *Address:* Old South Bldg., Boston.

CANNON, Oscar E.; *b.* Chetopa, Kans., Feb. 18, 1878; Irish descent; grad. Wichita Falls, Tex., H.S., 1894. Employed with City Natl. Bank, Wichita Falls, Tex., six yrs.; Natl. Bank of Republic, Salt Lake City, six yrs.; Citizens State Bank, Mountain Home, Idaho, three yrs.; receiver Great Western Beet Sugar Co., three yrs. Pub. acct., five yrs. C.P.A., Idaho, Sept. 4, 1917. Representative Elmore Co., Idaho, 1915 and 1917; mem. City Council; mem. School Board; Justice of the Peace. Mem. State Board of Acctcy., 1917. Sec.-treas. Idaho Sheep Growers' Assn.; sec. School Dist. No. 6, Mountain Home, Idaho. Mason (sec. Elmore Lodge No. 30). *M.* Ora Frances Reed, Aug. 6, 1906. *Children:* Edward Lambert, Leland Reed, Francis Robert. *Address:* Mountain Home, Idaho.

CANNON, P. W.; with Amer. Gas Co. C.P.A., Pennsylvania. Mem. A.I.A. and Pa. Inst. C.P.A.'s. *Address:* 712 Locust St., Philadelphia.

CANNON, Thomas Charles; C.P.A., Nebraska; mem. A.I.A. Mem. firm Le Master-Cannon & Co. *Address:* 221 Symons Blk., Spokane, Wash.

CARGILL, Samuel Glover; *b.* St. Joseph, Mo., Nov. 30, 1861; *s.* George W. and Mary B. (Shaw). Executive sec. P.E. Diocese of W.Va. Mason. *M.* Elizabeth H. Goodwin, Oct. 23, 1889. *Children:* Mary Goodwin, Julia E., Virginia I. *Home:* 1573 Quarrier St. *Office:* 108 Broad St., Charleston, W.Va.

CARLISLE, Lawrence W.; *b.* Houlton, Me., Nov. 16, 1886; *s.* Ira H. and Lillian A. (Glines); Scotch-Eng. ancestry; educ. pub. schools; Burdette Coll., Boston. Student to local treas. and asst. mgr., Stone & Webster Management Assn. Junior partner J. E. Bigham & Co.; vice-pres. and dir. Florida Electric Welding Co. Agt. and acct., Estate of Henry L. Coe; comptroller, Tampa Bay Hotel.

Mason (Shrine). Mem. State Auto Assn. *Military record:* Enlisted pvt. 437th Engrs., discharged 2nd Lt., Q.M.C. *M.* Helen L. Newton, Jan. 31, 1920. *Recreations:* Automobiling, motor boating. *Home:* Bay View Hotel. *Office:* 418 Citizens Bank Bldg., Tampa, Fla.

CARLSON, George O.; *b.* Omaha, Neb., Aug. 31, 1888. *Asst. mgr., Ernst &* Ernst, Ft. Worth, Tex. Served four yrs. U.S.Navy, 1907-11; *m.* Anna Lucy Bowman, June 3, 1914. *Clubs:* Ft. Worth and Rotary. *Home:* Route 5, Box 97, Ft. Worth, Tex. *Office:* 437 Burton Bldg., Ft. Worth, Tex.

CARLSON, John L.; C.P.A., Pennsylvania. Mem. A.I.A.; mem. Pa. Inst. C.P.A.'s. With Advance Letter Sales Corpn. *Address:* 514 N. Broad St., Philadelphia.

CARNEY, Chester Sherman; *b.* Bay City, Mich., Aug. 12, 1883; educ. Univ. Mich. and Univ. Wis.; A.B. Formerly high school principal and normal college instr.; five yrs. cost dept. and educational dir. Western Electric Co., Chicago; one yr. employment mgr. Diamond Chain Mfg. Co., Indianapolis. With Scovell, Wellington & Co., Boston. Author: *Mental Tests for Clerical Workers* (Univ. Ind. Bulletin); *Nantasket Conference on Americanization* (Jour. Applied Psychol.). *Home:* 219 Montvale Ave., Woburn, Mass. *Office:* 110 State St., Boston.

CARPENTER, Hamilton Lowell; *b.* Waltham, Mass., Sept. 26, 1872; *s.* Warner Wells and Lucy Caroline (Parker); educ. pub. and high schools. Entered employ Nashua Lock Co., Boston, as office boy at salary of $100 yearly, 1888. C.P.A., Rhode Island. U.S. Internal Revenue Service, 1918. Mem. firm Ward, Fisher, Carpenter & Philbrick, C.P.A.'s. Dir. A. L. Sayles & Sons Co., woolen mfrs. Mason; K.P. Mem. West Side Club, R.I. Soc. of Public Accountants, and A.I.A. Lectured at Providence Y.M.C.A., Bryant & Stratton Bus. Coll. *M.* Emily M. Benson, July 28, 1897. *Children:* Mildred Louise, Edward Parker. *Home:* 1951 Cranston St. *Office:* 1102 Union Trust Co. Bldg., Providence, R.I.

CARPENTER Winthrop L.; *b.* Providence, R.I., June 25, 1871; Eng.-Scotch lineage; *s.* George L. and Rebecca (Glover); grad. Dorchester High School, Boston; C.P.A., Massachusetts, Jan. 26, 1916. Seventeen yrs. in Dyestuff and Chemical business; fifteen yrs. pub. acct. and auditor. At present mem. firm Herbert F. French & Co. Mason. *Clubs:* Boston, Shoe Trades, Wampatuck Country. *M.* Lillian A. Whaley, Nov. 15, 1899. *Home:* 252 Blue Hills Parkway, Milton, Mass. *Office:* 100 Summer St., Boston.

CARR, Austin Hope; *b.* Summerside, Prince Edward Island, Can., Sept. 23, 1889; Scotch-Eng.-Irish descent; grad. St. Eleanor's H.S. (P.E.I.); partially completed univ. course Prince of Wales Coll. and Normal School, Charlottetown; *m.* Katharine MacLean, Dec. 11, 1912. C.A., Alberta; mem. D.A.C.A. Teacher of Acctcy. for ten yrs.; before connection with Calgary School Bd. (1917), principal and mgr. Garbutt Business Coll. Principal, Commercial H.S. of Calgary School Bd. Contbr. *American Penman,* New York. Mem. C.A. Club of Calgary; I.O.O.F. *Recreation:* Tennis. *Children:* Constance, Kenneth. *Home:* 1615 14th Ave. West. *Office:* Commercial H.S., Calgary, Alta.

CARROLL, H. W.; City Comptroller and ex-officio City Clerk, Seattle; C.P.A., Washington; mem. A.I.A. *Home:* 308 29th Ave. *Office:* City Hall, Seattle, Wash.

CARRUTHERS, C. P.; resident-mgr. San Francisco, Price, Waterhouse & Co. C.P.A., Minnesota; mem. A.I.A. Dir. Cal. State Soc. C.P.A.'s; mem. San Francisco Chapter. Mem. A.I.A. *Address:* First Natl. Bank Bldg., San Francisco.

CARSON, Charles C.; C.P.A., Pennsylvania, 1907; mem. A.I.A.; mem. Pa. Inst. C.P.A.'s. *Address:* 232 S. Front St., Philadelphia.

CARTER, Arthur H.; *b.* Hillsboro, Kans., Jan. 6, 1884; educ. Marion (Kans.) H.S., Braden's School, Highland Falls, N.Y., and U.S. Military Acad., graduating from the latter in 1905. Served United States Army 1905-15; engaged in civil pursuits until April, 1917, when he offered his services to the government and was made major in the ordnance dept.; appointed lieut. colonel Jan., 1918, and in April promoted to colonel of ordnance; July, 1918, appointed colonel of field artillery, and subsequently assigned to duty as commandant of the Field Artillery, Central Officers' Training School at Camp Zachary Taylor, Ky.; organized and conducted this school with great success; received distinguished service medal. Joined Haskins & Sells, April 1, 1919; head Dept. of Organization and Expansion. *Address:* 37 W. 39th St., New York.

CARTER, Clarence H.; *b.* Union Hill, N.J., Sept. 6, 1891; grad. High School of Commerce; B.C.S., N.Y.Univ., 1914; C.P.A., New York, 1916; mem. N.Y.State Soc. C.P.A.'s. Mem. firm C.H.Carter & Co. *Address:* 119 Nassau St., New York.

CARTER, Clifford Roy; *b.* Pleasant Valley, N.Y., July 28, 1889; *s.* (Rev.) W. J. and Christina; grad. Syracuse Central H.S.; M.E., Syracuse Univ., 1912. Spent three and a half yrs. in Export Trade Department, North China, Standard Oil Company of N.Y., then member staff Scovell, Wellington & Co., Boston, Mass. During World War served in 816th Depot Aero Squadron and at Inf. O.T.C., Camp Grant. At present Senior Cost Acct., Air Service, War Dept.; made Chief of Accts. and Statistics Section, Salvage Div. of Air Service, March, 1919. Asso. mem. A.S. M.E., mem. N.A.C.A. Sigma Phi Epsilon frat. and Tau Beta Pi honorary engineering frat. *Home:* 1312 Farragut St. N.W., Washington, D.C. *Office:* Office of Director of Air Service, 6th and B Sts., Washington, D.C.

CARTER, Marvin O.; C.P.A., Tennessee; mem. A.I.A. Mem. firm William A. Smith & Co. *Address:* Fisher Bldg., Memphis, Tenn.

CARTWRIGHT, Otho Grandford; *b.* Belmont, N.Y., Sept. 1869; Anglo-Saxon and French lineage; prepared Phillips Acad., Andover, Mass.; B.A., M.A., Yale; C.P.A., New York, 1916. Managing director Westchester Co. Research Bureau six yrs.; later organization mgr. Lybrand, Ross Bros. & Montgomery; then supervising senior Barrow, Wade, Guthrie & Co. Since Oct., 1919, practicing independently. Instigated Westchester Co. Tax Law; Westchester Co. Town Audit Law. Auditor Eastchester, Greenburgh, Mt. Pleasant, Bronxville, Tuckahoe, Westchester Co. Bldg. Commission, Nassau Co. Assn., State of Del. Efficiency Commission, and numerous municipalities. Mem. A.I.A.; N.Y.State Soc. C.P.A.'s; Yale Club. Mason. Sec. County Govt. Assn. of N.Y.State. Writer on tax and budget questions and on subjects of Municipal and County Govt.; also author *The Middle West Side, a Historical Sketch* (Russell Sage Foundation). Contbr. Annals of Amer. Acad., Journal of Efficiency, etc. *Address:* 45 Cedar St., New York.

CASE, Charles H.; *b.* Nanticoke, Pa., Jan. 10, 1876; *s.* Charles H. and Susan (Madden); attended Denver high school, Denver Univ. and Univ. of Mich. C.P.A., Ohio, April, 1910; C.P.A., Pennsylvania, Oct., 1917. Practiced 13 yrs. Cleveland, Ohio, specializing mfg. cost systematization, senior partner Case & Chamberlin, two yrs. managing partner cost systematization dept., Nau, Rusk & Swearingen of Cleveland. At present supervising acct. Marwick, Mitchell & Co. Delivered lec-

tures on mfg. cost subjects to schools and associations; also was chief traveling auditor for U.S. Shipping Board Emergency Fleet Corporation. Mason. *M.* Sadie Scott, Oct. 14, 1914. *Children:* Charles H., Jr., Mary J. *Home:* 4560 N. 13th St. *Office:* Morris Bldg., Philadelphia.

CASEY, Thomas E.; *b.* Brooklyn, N.Y., Apr. 14, 1883; Irish-Scotch lineage; attended public schools and Pace Institute. Prior to studying acctcy. miscellaneous experience in factory and as clerk. With Telephone Co., Elizabeth, N.J., 1901-10, becoming chief clerk plant dept.; later estimate clerk and chief clerk plant dept. Western Union Telegraph Co. Since 1914 with Barrett Co.; at present auditor of disbursements this co. Mason. Mem. S. Orange Field Club. *Recreation:* Golf. *M.* Harriet M. Drabell, 1908. *Child:* Virginia. *Home:* Orange, N.J. *Office:* 17 Battery Place, New York.

CASH, John Percy; *b.* Halifax, Eng., Nov. 17, 1881; *s.* William and Sarah Ann; educ. Heath Grammar School, Halifax; Inst. of C.A.'s, England and Wales, 1906; C.P.A., Minnesota, May, 1910. Served articles with Butterfield & Hartman, C.A.'s, Bradford, Eng. Mgr. Minneapolis office, Marwick, Mitchell & Co. *Clubs:* Minneapolis Athletic, Interlachen Country. *M.* Irene Flora Bradbury, Sept. 10, 1913. *Child:* William Bradbury. *Home:* 5029 S. Garfield Ave. *Office:* 115 S. 4th St., Minneapolis, Minn.

CASKEY, Olaf C.; *b.* Truro, Ia., Dec. 8, 1890; *s.* W. G. and Almeda (Holmes); Eng.-Scotch-Irish ancestry; studied Corning (Ia.) H.S.; McPherson Coll. (Lans.); Mt. Morris Coll. (Ill.). *M.* Lulu V. Johnston, Feb. 14, 1912. Bookkeeping and banking experience. Acct., Louis J. Muehle & Co., Inc. Y.M.C.A.; official mem. The Church of the Brethren. *Child:* Virgil E. *Home:* 1504 E. Court Ave. *Office:* 511 City Natl. Bank Bldg., Des Moines.

CASTENHOLZ, William B.; *b.* Indianapolis, Ind., Nov. 5, 1879; *s.* Mrs. August Hook (father deceased); German-Amer. lineage; studied Manual Training H.S. (Indianapolis); Conservatory of Music, Cologne, Germany; A.B., Indiana Univ.; A.M., Univ. of Wis.; C.P.A., Illinois; C.P.A., Wisconsin (by courtesy). Began as junior, Marwick, Mitchell & Co.; later senior, same co.; three yrs. senior, Lybrand, Ross Bros. & Montgomery; auditor Amer. Milling Co., Peoria; comptroller and instr. cost acctg. Univ. of Ill.; later, Milwaukee mgr. Andersen, De Lany & Co. Head firm William B. Castenholz & Co.; dir. Dept. of Higher Acctcy., LaSalle Extension Univ.; dir. N.A.C.A.; sec.-treas. Chicago chapter N.A.C.A. Lecturer on auditing, income tax and acctcy. Author, *"Auditing Procedure," "Income Tax Syllabuses,"* 1917-19, published by LaSalle Extension Inst.; co-author with Lloyd Morey, *"C.P.A. Problems and Solutions"*; contbr. Journal of Acctcy. Mem. A.I.A., Ill. Soc. C.P.A.'s. Acct. for H. W. Dubiske & Co., Chicago; Metropolitan 5-50c Stores, New York; City of Chicago (surface lines investigation). Mem. Executives Club. *M.* Helen Leser, June 26, 1903. *Recreations:* Walking, traveling, music. *Child:* William. *Home:* 145 Melrose Ave., Kenilworth, Ill. *Office* 203 S. Dearborn St., Chicago.

CATON, James Edwin; *b.* Lacon, Ill., Mar. 16, 1866; *s.* James and Julia (Martin); educ. Paola Normal School. Practicing pub. acctg. since 25 yrs. of age, except for four yrs. served as county clerk, four yrs. Finance Commissioner City of Kansas City, Kans., and five yrs. State acct., State of Kansas. C.P.A., Kansas, 1915. Pres. J. E. Caton & Co., C.P.A.'s. Important acctg. appointments include all Kans. state institutions, majority of counties and cities of state; Metropolitan Street Ry. Co., Kansas City; Topeka Edison Co., Topeka, Kans. Mem. I.O.O.F. *M.* Mary Evelyn Greenway, June 10, 1903. *Child:* James Edwin. *Home:* 322 N. 17th

St., Kansas City. *Office:* 43 Columbian Bldg., Topeka, Kans.

CAVANAGH, Harry L.; mem. A.I.A. Mem. firm Arthur Young & Co. Contbr. Journal of Accountancy. *Address:* 105 S. La Salle St., Chicago.

CAVANAGH, James T.; mem. firm Cavanagh & Iffla. C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 21 E. 40th St., New York.

CECIL, Levi Moffitt; *b.* Thomasville, N.C., Mar. 22, 1880; Scotch-Irish lineage; *s.* Jessie W. and Elizabeth (Moffitt); attended Catawba College, Newton, N.C.; C.P.A., South Carolina, 1917. Formerly teacher commercial branches. At present pres. and treas. Spartan Bedding Co. *M.* Inez Felder, July 21, 1910. *Children:* Richard, Moffitt, Mary Margaret, Charles, Jean. *Address:* 215 W. Hampton Ave., Spartanburg, N.C.

CERF, Myrtile; *b.* San Francisco, Dec. 19, 1874; French-Amer. lineage; educ. San Francisco grammar and high schools; Univ. of Cal.; C.P.A., California, Aug. 1915. Practicing C.P.A., doing business under name Greenhood & Jansen. Joint author *Milwaukee Incinerator*, pamphlet published by Milwaukee Bureau of Economy and Efficiency; wrote article on Bureaus of Municipal Research, published by Natl. Municipal Review. Mem. Chamber of Commerce, Business League, Commonwealth and Commercial Clubs. *M.* May Wollner, Dec. 28, 1913. *Home:* 156 Funston Ave. *Office:* 519 California St., San Francisco.

CHAFFEE, Willis LaVern; *b.* Lowville, Pa., Nov. 4, 1867; *s.* Warren and Cornelia (Pond); attended country schools and Wattsburg (Pa.) High School; studied four yrs. Alleghany Coll., Meadville, Pa.; *m.* Mary Close Purple (deceased), July 8, 1898; C.P.A., New York, May 17, 1906. Formerly chief examiner of accounts office of Commr. of Accounts, New York City, 1908-18. Early experience as salesman and mgr. Buffalo office, Armour & Co., and general bookkeeper Amer. Express Co., foreign dept.; sec. Meyrowitz Mfg. Co., N.Y.; salesman Pope Mfg. Co., Hartford, Conn. At present asst. mgr. Atlanta office Haskins & Sells. Author: *History of Municipal Building N.Y.City.* Mason. *M.* Mrs. Gertrude Denton, Apr. 2, 1910. *Child:* Cornelia (adopted). *Home:* 85 E. 6th St. *Office:* Room 343, Trust Company of Georgia Bldg., Atlanta, Ga.

CHALK, Alfred Leslie Crampton; *b.* London, Eng., July 9, 1890; *s.* Lieut.-Col. A. J. Chalk; educ. Dover Coll., Eng.; C.A., British Columbia, 1917. Formerly with Natl. Provincial Bank of Eng., London, and Agricultural Bank of Egypt, Cairo. Now with Helliwell, Maclachlan & Co. *M.* Jessie Alberta Creaton, 1913. *Home:* 759 9th Street East, North Vancouver. *Office:* 708 Yorkshire Bldg., Vancouver, B.C.

CHAMBERLAIN, Charles Preston; *b.* Oakland, Cal., Oct. 6, 1877; *s.* W. H. and Geraldine (Preston); educ. pub. schools; C.P.A., California, 1908. Practicing independently. Mem. A.I.A. Private U.S. Volunteers, Spanish Amer. War. *Clubs:* Bohemian, Family. Mason. (K.T., 32°, Noble Mystic Shrine). *M.* Caroline Trembly, 1901. Five children. *Home:* 171 25th Ave. *Office:* 311 California St., San Francisco.

CHAMBERS, Norman Gilbert; *b.* Durham City, Eng., Mar. 26, 1882; British Ancestry; *s.* Micah and Sarah (Robson); attended King James I. Grammar School; C.P.A., Minnesota, 1910; C.A., Ontario, Canada, 1912; C.A., Glasgow, Scotland, 1908; mem. A.I.A., 1919. Apprenticed Moores, Carson & Watson, C.A., Glasgow; engaged in pub. acctcy. since 1899. Partner Marwick, Mitchell & Co. Dir. States Marine & Commercial Co. and Ellis Silver Co., Inc. Mem. Bayside Yacht Club. *M.* Constance Aileen MacDonald,

1914. *Home:* Fairview Ave., Bayside, L. I. *Office:* 79 Wall St., New York.

CHAMPLIN, Hervey Simpson; *b.* Buffalo, N.Y., Sept. 18, 1862; Eng. and New Eng. ancestry; *s.* Oliver Hazard Perry and Ruth A. (Tilley); attended Buffalo State Normal School; C.P.A., New York, Feb. 14, 1899. In office wholesale grocery, two yrs.; with banks in Buffalo and Dunkirk, eight yrs.; examiner banks and loan assns., N.Y. State, two yrs; pub. acct. and auditor practicing in own name 20 yrs. Now Buffalo resident mgr. Haskins & Sells. Mem. A.I.A., Chamber of Commerce, Natl. Assn. Cost Accts., Natl. Efficiency Soc.; Westminster Church and Club. Mason. Made examination and report on acctg. system City of Buffalo, various financial audits, etc., City of Buffalo; audit of transfer from local to state treasurer at Albany for five state hospitals. *M.* Clara S. Manser, Oct. 11, 1888. *Home:* 105 Fourteenth St., Buffalo, N.Y. and Port Dalhousie, Ont., Canada. *Office:* Marine Trust Bldg., Buffalo, N.Y.

CHANDLER, Grant; *b.* Springfield, Mass., Aug. 15, 1885; *s.* John Henry and Abbie L. (Smith); Amer. ancestry back to 1636; grad. Springfield H.S.; B.A., Harvard. Cost acct., 1908-13; *m.* Sadie Dinnaen, Aug. 24, 1910; mem. staff Andersen, DeLany & Co., 1914-17; C.P.A., Illinois, 1915. Chief acct. Wis. R.R. Comm. Mem. A.I.A. *Home:* 134 N. Butler St. *Office:* Railroad Comm., Madison, Wis.

CHAPLIN, Edward Villiers; *b.* Brooksby Hall, Leicestershire, Eng., Mar. 5, 1865; *s.* Ernest and Sophy Jane (Elmhirst); educ. Winchester School and College, Hampshire, Eng.; C.A., Manitoba, 1916. Early experience in acctg. offices London, Chatham & Dover Ry., Eng.; Can. Pacific R.R., and Can. Northern Ry.; also in C.A. offices. Also was teaplanter in India for time. Now with Marwick, Mitchell & Co. Mem. Dominion and C.A.'s Assn. of Man.; Army & Navy Vets. Assn. (Served in Boer War, 1900-02); mem. Winnipeg Lawn Tennis Club. *Recreations:* Tennis, golf, hunting, fishing. *M.* Mary Vaughan Lyon, Nov. 3, 1906. *Home:* 78 Caroline Court, Nelson St. *Office:* 1122 Standard Bank Bldg., Vancouver, B.C.

CHAPMAN, Edmund A.; *b.* Ariton, Ala., Apr. 19, 1881; *s.* E. W. and M. E.; Scotch-Irish ancestry; attended grade schools; Massey Bus. Coll., Montgomery; *m.* Matilda E. Harris, June 7, 1908; C.P.A., Alabama, July 19, 1919. Twelve yrs. office acctg. mercantile corpns.; three yrs. for cotton oil and fertilizer mfg. corpns. Res. auditor, Income Tax Unit, Int. Rev. Bur., since July 31, 1919. Sec.-treas. Pilcher Mercantile Co., Florala, Ala., May 15, 1918, to Aug. 15, 1919. K.P.; mem. Woodmen of the World. *Children:* Sarah Claude, Martha Frances. *Address:* 127 4th St., S.E., Washington, D.C.

CHAPMAN, Thomas Williams; *b.* Monmouthshire, Eng., Mar. 6, 1887; Eng. ancestry; *s.* Henry and Sarah Jane (Hemmings); attended pub. schools, Evening School of Econ. Accts. and Finance, Univ. of Pittsburgh; C.P.A. Pennsylvania, Feb. 5, 1917. With Marwick, Mitchell & Co Mem. Alpha Kappa Psi frat. Mem. Pittsburgh Inst. of Accts. Mason. *Home:* 2303 Eccles St. *Office:* 248 Fourth Ave., Pittsburgh, Pa.

CHAPPELL, Frank S.; *b.* Bradford, Pa., Nov. 14, 1886; *s.* E. B. and Laura E. (Johnson); attended Bradford (Pa.) H.S.; C.P.A., North Carolina, Nov. 1919. Early experience with wholesale lumber and mill companies. Last ten years with Dept. of Commerce on statistical work and Navy Dept. on acctg. work. At present with International Accts. Society. *Home:* 4020 Third St., N.W., Washington, D.C. *Office:* International Accts. Soc., 2626 S. Michigan Ave., Chicago.

CHARNLEY, Walter; *b.* Barrow-in-Furness, Eng., Mar. 5, 1873; C.P.A., North Car-

olina. Mem. firm Scott, Charnley & Co. Mem. Country Club, Manufacturers Club. Mason; Kiwanian. *Office:* Amer. Trust Co. Bldg., Charlotte, N.C.

CHASE, Arthur Taft; C.P.A., Massachusetts. Mem. firm Harvey S. Chase & Co. Mem. A.I.A.; mem. C.P.A.'s Mass., Inc. *Address:* 84 State St., Boston.

CHASE, Charles Dyer; C.P.A., Massachusetts; mem. A.I.A.; mem. C.P.A.'s Mass., Inc. *Address:* 129 Walter St., Rosindale, Mass.

CHASE, Harvey Stuart; *b.* Portsmouth, N.H., June 18, 1861; *s.* R. Stuart and Ada (Harvey); Eng. ancestors settled Mass. early seventeenth century; educ. grammar and high schools, Haverhill; S. B. (in Engineering) Mass. Inst. Technology, 1883; *m.* Nettie F. Rowe, 1886; C.P.A., Mass., R.I. and Ohio (from beginning in each of these States). Supt. and treas. gas works, electric works and water works, N.H. and N.Y., to 1891; six years auditor various cos.; pub. acct. since then. Senior partner Harvey S. Chase & Co. Commissioner, Pres. Taft's Commission on Economy and Efficiency, 1911-12; consulting accountant and auditor for Governors of N.Y., Mass., N.H., Me., and Ohio, and for Mayors of Boston, Baltimore, various New England and Ohio cities; also consulting accountant for U.S. Treas., 1913; comptroller Liberty Loan accts. N.E. dist., 1917. Ex-pres., Incorporated Pub. Accts., Mass.; vice-pres. A.I.A. 1916-17. Mem. Amer. Econ. Assn., Amer. Statistical Assn., Amer. Civic Federation, Natl. Municipal League, Natl. Economic League, etc. *Author:* Pamphlets and reprints: Regeneration of Municipal Governments and the Part to be Played Therein by Uniform and Comparative Accounts, 1903; Practical Applications of the Schedules for Uniform Municipal Reports and Accounts, 1904; Municipal Revenues and Expenditures in Relation to the Control of Quasi-Public Enterprises, 1906; Standard and Uniform Reports for Public Utilities, Both Municipally Operated and Privately Operated, 1906; Budgets and Balance Sheets, 1910; Report of President's Commission, 1911; The Budget of the U.S. on its Expenditure Side, 1913; Concerning Uniform International Financial Statements, 1914; The National Budget, 1915; etc. *Clubs:* Economic, Boston City, City (N.Y.), Brae Burn Country, Engineers. *Children:* Stuart, Adelaide C. Folsom. *Home:* Brookline, Mass. *Office:* 84 State St., Boston.

CHASE, Stuart; *b.* Somersworth, N.H., Mar. 8, 1888; *s.* Harvey Stuart and Aaronette (Rowe); grad. Newton (Mass.) H.S.; Mass. Inst. Tech. 1907-08; S.B. (cum laude), Harvard, 1910; *m.* Margaret Hatfield, July 5, 1914; C.P.A., Mass., 1916. Started as junior, later senior, with Harvey S. Chase & Co., 1910-17; since then with Federal Trade Comm., Washington. In charge Chicago office, Federal Trade Comm., investigation of meat industry; in charge regulation of packers' profits under Food Administration. In charge acctg. sec. of milk investigation, Federal Trade Comm. *Author:* "A Honeymoon Experiment," 1916. Contbr. to The New Republic, Survey, Journal of Accountancy and other magazines. Mem. A.I.A., Mass. Soc. of C.P.A.'s. Mem. Harvard Club (N.Y.), Phi Gamma Delta frat. *Child:* Robert Stuart. *Home:* 1622 19th St. *Office:* Federal Trade Comm., Washington, D.C.

CHERRINGTON, Frederick Bond; C.P.A., Massachusetts; C.P.A., New Hampshire. Of Frederick B. Cherrington and Associates. Mem. A.I.A.; fellow and sec. C.P.A.'s Mass., Inc. Mem. N.A.C.A. *Address:* 79 Milk St., Boston.

CHERRINGTON, John D.; mem. firm Gano & Cherrington. C.P.A.; mem. A.I.A. Mem. Ohio State Soc. C.P.A.'s. *Address:* Mercantile Library Bldg., Cincinnati, Ohio.

CHERRY, Gladstone; *b.* Glasgow, Scotland, March 21, 1881; *s.* John and Margaret (Sproul); secondary school educ., Alexandria, Scotland; attended law classes, Glasgow Univ.; C. A., Glasgow; C.P.A., Wisconsin. Was apprenticed F. N. Sloane, C.A.'s, 1899; secured C.A. degree, 1906, in which yr. came to Amer. Mgr. Milwaukee office, Arthur Young & Co., since 1909. Pres. Wis. Soc. C.P.A.'s two yrs.; pres. Superior Brass Fdy. Co.; dir. Duplex Storage Battery Co. *M.* Martha Leeper, Feb. 7, 1914. *Child:* Jack. *Clubs:* Milwaukee, Milwaukee Athletic, Wis., Blue Mound Country, Rotary. *Recreation:* Golf. *Home:* 2824 Grand Ave. *Office:* 828 First Wis. Natl. Bank Bldg., Milwaukee, Wis.

CHESNUTT, Robert L.; *b.* Du Bois, Pa., Mar. 26, 1892; Scotch-Eng. ancestry; grad. Crane Technical H.S., Chicago, and Walton School of Commerce. Cost acct. Western Electric Co., Chicago, June 1912 to Aug. 1919. C.P.A., Illinois, May 1919. Now auditor Income Tax Unit, Int Rev. Bur., Chicago, Div. Winner Ill. Soc. C.P.A. gold medal for highest average, May, 1919, Ill. C.P.A. exam. *M.* J. Hazel Blom, Nov. 10, 1917. *Child:* Robert L., Jr. *Home:* 4942 N. Drake Ave. *Office:* 559 Federal Bldg., Chicago.

CHEYNE, Thomas; C.P.A., New Jersey. Mem. A.I.A. Mem. N.J. State Soc. C.P.A.'s. *Address:* 703 E. 27th St., Paterson, N. J.

CHILD, Chester Pearson; *b.* Dunellen, N. J., Nov. 26, 1876; *s.* Frederick W. and Clara A.; attended Greenwich (Conn.) Acad. and King's School, Stamford, Conn.; C.P.A., New York, 1902. Formerly with Audit Co. of N.Y. and Lybrand, Ross Bros. & Montgomery. Practicing under own name. Mem. A.I.A.; N.Y. Soc. C.P.A.'s; Waterbury Club; Mason. *M.* Laura D. Mead, Oct. 6, 1903. *Children:* Harriet, Elizabeth, Virginia. *Home:* 47 Mason St., Greenwich, Conn. *Office:* 25 W. 43d St., New York.

CHILD, Frederick Willis; *b.* Boston, Jan. 1, 1844; *s.* Cyrus and Emily Augusta; attended Milwaukee high school; C.P.A., Connecticut, Feb. 19, 1908. Three yrs. Civil War service. Formerly bookkeeper Novelty Iron Works, three yrs.; office manager Henry R. Worthington, 23 yrs.; auditor Amer. Lithographic Co., three yrs. Practicing public acctg. 24 yrs. Mem. A.I.A.; treas. Conn. Soc. of C.P.A.'s. Author first pamphlet *Cost Accounts* (1882); *Two Cardinal Principles in Acctg.* (1903); *The Distribution of the Expense Items in Factory Costs* (1912). Has also procured patents on "Revolution Counter" and "Machine for Displaying Wage and Other Tables"; compiled book showing net amount and discounts off for pipe trade. *Home:* Greenwich, Conn. *Office:* 12 Lexington Ave., Greenwich, Conn.

CHILDS, Sterry H.; *b.* Columbus, Ohio, Sept. 24, 1890; grad. Norwich Free Acad.; B.S., Columbia Univ., 1911; Chem. Eng., 1913; C.P.A., New Hampshire, 1919. Formerly developing and supervising cost system U.S. Finishing Co. plants at Providence, Norwich and Sterling, Conn. At present with Scovell, Wellington & Co. Mem. Natl. Assn. Cost Accts.; Amer. Chem. Society. *Home:* 825 West 178th St. *Office:* c|o Scovell, Wellington & Co., 27 William St., New York.

CHRISTIE, Harold Douglas; *b.* Birmingham, Eng., June 2, 1879; *s.* John Alexander and Margaret Annabel; educ. Rugby School; A.C.A., England and Wales, and British Columbia. Practicing C.A. Sec.-treas. Inst. of C.A.'s of B.C. Treas. St. John Ambulance Assn., Vancouver, B.C. Mem. Terminal City Club and Caledonian Soc. Served seven yrs. London Scottish Regt. *M.* Enid Marian Hall, Dec. 20, 1913. *Children:* John A. K. and Margaret E. H. *Home:* 1435 15th Ave. West, Vancouver. *Office:* 905 Yorkshire Bldg., Vancouver, B.C.

CHURCH, George H.; C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Home:* 1002 Madison Ave. *Office:* 55 Wall St., New York.

CITRIN, Morris; *b.* Russia, June 4, 1882; *s.* Isaac and Bertha; attended public and high schools; N.Y. Univ.; C.P.A., New York, Jan. 25, 1912. Partner Simonoff, Peyser & Citrin. Mem. N.Y. State Soc. C.P.A.'s; mem. A.I.A.; Aldine Club; U.S. Chamber of Commerce. *M.* Anna Schmalhausen, Dec. 22, 1912. *Child:* Marion. *Home:* 434 W. 120th St. *Office:* 1 Madison Ave., New York.

CLABAUGH, William; *b.* Washington, D.C., May 20, 1877; *s.* John B. and Lillie (Waugh); attended Washington pub. schools; Natl. Univ. School of Law, LL.B., 1908; C.P.A., North Carolina, 1917. Special agent U.S. Food Admin., 1918, supervising auditing Ohio Flour Milling District. Former sec. and treas. District and Washington Title Insurance Co.; past vice-pres. B. F. Saul Co., investments. At present C.P.A. general practice. Mem. Board of Trade, City Club, Rotary. Mason. Treas. Natl. Institution for Moral Instruction. *M.* Louise M. Krey, Oct. 27, 1909. *Home:* 512 Warwick Place, Somerest, Md. *Office:* 1336 N.Y.Ave., Washington, D.C.

CLADER, Will A.; *b.* Brooklyn, Nov. 11, 1883; C.P.A., Delaware, 1914. War service, field auditor, Camp Lee, Va., Cantonment Construction Division, War Dept., 1917. Practicing independently. Author: *Electric Utilities Acctg.; Water Utilities Acctg.* (both published in Journal of Acctcy.). Mem. A.I.A.; treas. Del. Soc. C.P.A.'s, 1918-19; vice-pres., 1919-20; elected pres., 1920-21; chmn. com. on meetings, A.I.A., 1919-20. *Address:* Land Title Bldg., Philadelphia.

CLAIR, Francis R.; C.P.A., New York. Practicing independently. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s (vice-pres., 1912-13). *Address:* 55 William St., New York.

CLAPHAM, Arthur Robert; *b.* England, July 3, 1891; educ. pub. and pvt. schools; High School and College, Manchester, Eng.; C.P.A., New Hampshire, 1919. Started business career in Eng. bank; held positions with The Shepard Co., Providence, R. I., John Wanamaker, N. Y., Bureau Municipal Research, N.Y.; four and a half yrs. mem. staff Scovell, Wellington & Co. Comptroller with Johnson & Johnson. Asso. A.I.A. Mason. *Home:* 125 W. Sixteenth St., New York. *Office:* c|o Johnson & Johnson, New Brunswick, N.J.

CLAPP, Philip F.; C.P.A., Massachusetts and New Hampshire. Mem. firm Robert Douglas & Co. Mem. N.A.C.A. Special lecturer Boston Univ. *Address:* 49 Federal St., Boston.

CLARK, George Milton; *b.* Warren County, Ohio, Dec. 11, 1862; *s.* Daniel Wade and Elizabeth (Lafetra); attended South Charleston, Ohio, High School and Normal School, Lebanon, Ohio; C.P.A. Tennessee. First state auditor Tenn. Practicing C.P.A. Mason (Scottish Rite). *M.* Emma G. Slack, June 7, 1884. *Child:* Edward. *Home:* Signal Mountain, Tenn. *Office:* 317 James Bldg., Chattanooga, Tenn.

CLARK, George Parker; C.P.A., Oregon; mem. A.I.A. Practicing independently. *Home:* 3727 54th St., S.E. *Office:* Wilcox Bldg., Portland, Ore.

CLARK, George W.; *b.* Jersey City, N.J., June 28, 1845; educ. Pub. School No. 1, Jersey City, N.J. Came to Little Rock, May, 1866, served as bkpr. Merchants Natl. Bank three years.; later with Stoddard Bros., bankers. County and probate clerk of Pulaski Co., Ark., 1884-86. Acted as clerk of committees on accts. of two defaulting state treasurers. Now practicing independently as auditor for four bldg. assns. Pres. Young Men's Bldg. & Loan Assn. Mason. Mem. G.A.R. *M.* Ella

Keenan, March 19, 1868. *Home:* 1414 Broadway. *Office:* 215 W. 2nd St., Little Rock, Ark.

CLARK, Herald R.; *b.* Farmington, Utah, Oct. 18, 1890; *s.* Amasa Lyman and Alice (Steed); grad. Rochester (N.Y.) Bus. Inst., 1913; A.B., Brigham Young Univ., 1918. Mgr. Students Supply Assn.; asst. prof. commerce Brigham Young Univ.; also purchasing agt. Brigham Young Univ. Mem. Commercial Club. *M.* Mable Hone, June 9, 1915. *Children:* Richard H., Stephen H. *Home:* 313 South St. West. *Office:* Brigham Young University, Provo, Utah.

CLARK, Richard John; *b.* Hudson, Mich., Jan. 29, 1891; Eng. Welsh ancestry; *s.* John and Caroline A.E.; grad. Pace Inst. of Acctcy.; C.P.A., North Carolina. At present Auditor. Galena Signal Oil Co. and affiliated companies. Formerly with Federal Trade Commission and Internal Revenue Bureau; lecturer on Income Tax laws, specialized on consolidated returns of affiliated corporations. Mason. *M.* Lillian E., Dec. 5, 1917. *Child:* R. J., Jr. *Home:* 1426 Chestnut St. *Office:* C|o Galena Signal Oil Co., Franklin, Pa.

CLARKE, Allan; A.C.A.; Pittsburgh mgr. Marwick, Mitchell & Co. *Address:* 248 Fourth Ave., Pittsburgh, Pa.

CLARKE, Allen H.; mem. firm Clarke, Oakes & Clarke. C.P.A., New Jersey. Mem. A.I.A.; mem. N. J. State Soc. C.P.A.'s. *Address:* 141 Broadway, New York.

CLARKE, Andrew A.; C.P.A., New York; *mem.* A.I.A. *Mem. firm* Clarke, Oakes & Clarke. *Address:* 141 Broadway, New York.

CLARKE, John; *b.* Melbourne, Australia, Aug. 5, 1890; *s.* John Clarke (Glasgow, Scotland); attended "West Hill" public school, London; Athenæum, Glasgow; C.A., Ontario. Mem. firm Clarke, Houston & Co. *Clubs:* Canadian (Toronto), Empire (Toronto). *Home:* 144 Albany Ave. *Office:* 32 Church St., Toronto, Ont.

CLARKE, Thomas Henry; *b.* Edinburgh, Scotland, July 22, 1875; *s.* William Armstrong and Mary (Willcox); ancestry, Scotch-Northumbrian; educ. Royal Edinburgh H.S.; Herriot-Watt and Edinburgh Univ.; *m.* Ada Rainford, June 2, 1900. Formerly *mem. staff* Mylne & Cook, C.A.'s, Edinburgh. A.S.A.A., 1909; C.P.A., Indiana, 1915; mem. A.I.A., 1920; mem. N.A.C.A., 1920. Mem. firm Arthur Young & Co. Mason. Mem. Lawyers' Club. *Child:* Harry Armstrong. *Home:* Battershall Inn, Sea Cliff, L. I. *Office:* 71 Broadway, New York.

CLARKE, William Addison; *b.* Toledo, Ohio, Jan. 15, 1870; *s.* William Joseph and Sarah (Courtney); Scotch-Irish ancestry; educ. Central H.S., Toledo; *Poughkeepsie, N.Y., Mil. Inst.; Cornell* Univ.; *m.* Ada May Thomas, Oct. 24, 1899. Early experience as clerk, buyer *wholesale groceries, bookkeeper, traveling* auditor, asst. auditor public utilities corporations. Confidential investigations for court officials. Mem. Sigma Alpha Epsilon frat. Mason (32°, Shrine), Past Master Blue Lodge; I.O.O.F.; B.P.O.E.; K.P. *Recreations:* Fishing and motoring. *Child:* Margaret. *Home:* 224 E. Harrison Ave., Maumee, Ohio. *Office:* 318 Natl. Bank Commerce Bldg., Toledo, Ohio.

CLARKE, William Henry; *b.* Pittsburgh, Pa., Apr. 4, 1862; *s.* Alonzo L. and Mary (Adair); Allegheny Coll., Meadville, Pa.; *m.* Gertrude Touzalen, 1886. Acct. federal service, 1900; chief clerk, deputy and auditor, Philippines, 1901-11, establishing double-entry acctg. system, 1907-8. C.P.A., Nebraska, 1912; C.P.A., Rhode Island, 1916. Asso. McCulloh & Brown. *Home:* 449 Park Ave. *Office:* 43 Exchange Pl., New York.

CLARKSON, Andrew Crawford; *b.* Columbia, S.C., July 16, 1877; Scotch-Irish

lineage; attended Columbia High School, Eastman Business College, *International* Business Univ., Detroit; C.P.A., South Carolina. Sec. S.C. Board of Examiners Pub. Accts. Mem. com. to apportion debt between several counties, Abbeville, Greenwood, Edgefield and McCormac (1917). Partner Clarkson & Moorman, C.P.A.'s. Mason. *Clubs:* Rotary, Ridgewood Country, Columbia, Cotillion. *Recreation:* Golf. *M.* Jennie L. Taber, Dec. 9, 1908. *Children:* Jennie Taber, Andrew Crawford, Jr. *Home:* 1502 Blanding St. *Office:* 700 National Loan and Exchange Bldg., Columbia; S.C.

CLARKSON, E. R.; mgr. Marwick, Mitchell & Co., Pittsburgh office. Mem. N.A.C.A. *Address:* 248 Fourth Ave., Pittsburgh, Pa.

CLARKSON, George S.; *b.* Nashua, N.H., Oct. 19, 1891; grad. Roxbury H.S.; B.C.S., Northwestern Coll.; C.P.A., Massachusetts. Five *yrs. with Patterson*, Teele & Dennis, Boston. Mem. firm Grimes, Elliott & Clarkson. Capt., 304th Inf., 76th Div. *Home:* 156 Ruthven St. *Office:* 89 State St., Boston.

CLAXTON, Arthur Cecil; *b.* Allerton, Liverpool, Eng.; *s.* Ecroyde and Selina B.; educ. Sedbergh School, Yorkshire. A.C.A.; C.A.; London Inst. Articled to Blease & Sons, C.A.'s, Liverpool and London. Head firm A. C. Claxton, C.A. Auditor City of Kamloops; sec. B.C. Fruit Lands Co., Ltd.; auditor City of Salmon Arm and District. *Home:* 55 Nicola St. *Office:* Sussex Chambers, Kamloops, B.C.

CLEVELAND, Vernett E.; *b.* Brooklyn, Conn., Mar. 14, 1846; *s.* James H. and Rachel (Evans). Treas. Masonic Bldg. Corpn. 15 years. Mason. Deacon Unitarian Church. *M.* Lucy D. Seletson, Sept. 13, 1869. *Address:* 11 Munroe St., Northampton, Mass.

CLOUD, J. D.; *b.* Newport, Ky., Dec. 20, 1884; *s.* Francis H. and Julia S.; preliminary educ., Cincinnati schools; B.A., M.A., St. Xavier Coll.; C.P.A., Ohio, Feb., 1914. Practicing pub. acctg. 15 yrs. *Home:* 2351 Park Ave. *Office:* Traction Bldg., Cincinnati, Ohio.

CLYDE, Henry B.; *b.* Glasgow, Scotland, May 12, 1881; *s.* John and Margaret (Maclachlan); attended Highland Society School, City High School, and Athenæum, Glasgow, Scotland; studied Northwestern Univ., Chicago; C.P.A., Indiana, 1917. Lybrand, Ross Bros. & Montgomery, Chicago. Mgr. and sec. and dir. Jacob Haish Co., DeKalb, Ill., in liquidation. Mem. A.I.A. Served in 1st Highland Light Inf., Scotland, and Mississauga Horse, Canada. *Clubs:* Hamilton, Chicago, and Kishwaukee Country, DeKalb. *M.* Bella Campbell Currie, Aug. 6, 1913. *Child:* Henry B., Jr. *Home:* 22 Fenwick Ave., Toronto, Ont. *Office:* Harris Trust Bldg., Chicago.

COATES, Charles Floyd; *b.* Meriden, Conn., Oct. 8, 1889; *s.* Charles Emerson and Emma Ruby; attended Meriden pub. & high schools; *m.* Beatrice Ellen Mills, April 28, 1915; C.P.A., Connecticut, Aug. 15, 1919. Formerly Cost Acct. Colt's Patent Fire Arms Mfg. Co., Hartford; later chief acct. and office mgr. Standard Fire Ins. Co., Hartford, Conn. Present Waterbury, Conn., Mgr. Hadfield and Rothwell, C.P.A.'s. Sec. Conn. Soc. C.P.A.'s. F.& A.M.; member Rotary Club. *Child:* William Mills. *Home:* 73 Knoll St. *Office:* 51 W. Main St., Waterbury, Conn.

COBB, Oliver Perry; *b.* Banner, Miss., Aug. 31, 1880; *s.* Henry T. and Mary Jane (Pennington); grad. Massey Business College, Birmingham, 1900; C.P.A., Tennessee, 1913. Experience farmer, bkpr., cashier credit man and auditor. Formerly with Homer K. Jones and later E. F. Leathem & Co. Practicing as C.P.A. on own account since 1912. Mem. A.I.A. Firm Cobb & Jackson Co. Mason. *M.* Julia Anna Pittman, Sept. 1905. *Children:* Janie E., Oliver P., Jr., William S.,

Anna L., Harry E. *Home:* White Haven, Tenn. *Office:* 926-7 Bank of Commerce Bldg., Memphis, Tenn.

COFFIN, Walter S.; *b.* Milton, Mass., Feb. 6, 1881; *s.* George H. and Mary M. (Leighton); attended Harrington H.S.; *m.* Mildred E. Bryant, June 9, 1909. Twelve years with Eastern Trust & Banking Co., Machias, Me.; five yrs. as mgr. Office mgr. Frye Flynn Co. Past Master F.&A.M.; Past Sachem, I.O.R.M. *Recreations:* Fishing, hunting. *Address:* Harrington, Me.

COHAN, Joseph Bernard; *b.* Worcester, Mass., Oct. 26, 1895; grad. Worcester Eng. H.S.; Boston School of Commerce & Finance, B.C.S.; C.P.A., New Hampshire, June 28, 1918; C.P.A., Massachusetts, Feb. 1, 1920. Formerly cost acct. U. S. Bur. Aircraft Prodn.; res. auditor U. S. Shipping Board Emergency Fleet Corpn.; since alone. Mem. B.P.O.E.; I.O.B.B.; Maccabee; U.C.T.; M.D.A. *Home:* 5 View St., Worcester. *Office:* 1031-2 Slater Bldg., Worcester, and 425 Little Bldg., Boston.

COHEN, Herman Bernard; *b.* Biddeford, Me., Aug. 10, 1896; *s.* Harry K. and Hannah; grad. grammar school, 1910; grad. Eng. H.S., Boston, 1914; B.B.A., Boston Univ., 1918; C.P.A. since 1918. Previously auditor Natl. Furniture Co.; auditor New Eng. Wrapper Co. At present general practice of acctcy., pres. Herman B. Cohen & Co. Mem. Republican Club of Mass., Tau Delta Phi frat. (Grand consul). Lectures and writes on taxation problems and inequalities of Excess Profit Taxes. *Home:* 508 Harvard St., Milton, Mass. *Office:* 294 Washington St., Boston.

COHEN, Joseph David; *b.* Libau, Courland, Russia, May 23, 1881; Russian parentage; attended Gimnasien at Libau; C.P.A., New Hampshire, 1920; mem. A.I.A., 1920. Served with British forces in Boer War, S. Africa, 1901-02. Practiced acctg. S. Africa ten yrs., U.S. eight yrs. *M.* Anna Kalb, Dec. 28, 1917. *Child:* Harold. *Home:* 101 W. 112th St. *Office:* 87 Nassau St., New York.

COHN, Samuel David; *b.* New York, June 5, 1896; *s.* Herman and Esther; educ. pub. and high schools. Credit man B.V.D. Co. *Home:* 171 W. 12th St. *Office:* 350 Broadway, New York.

COLE, Austin Hickok; *b.* Mt. Washington, Md., Nov. 30, 1878; *s.* Spencer Howard and Emma Mayne (Barney); educ. Atlanta (Ga.) H.S. Formerly chief clerk and asst. mgr. Amer. Bapt. Pub. Soc.; later chief acct. T. A. Manning, insurance. Practicing pub. acctg. individually four yrs. C.P.A., Texas, May 25, 1920. Mem. Mutual Club, Dallas, and Chamber of Commerce. *M.* Katherine Sappington, April 23, 1908. *Children:* Austin H., Jr., Charlotte, Elizabeth. *Home:* 3519 McKinney Ave. *Office:* 1505 Praetorian Bldg., Dallas, Tex.

COLE, J. E.; C.P.A.; mem. A.I.A. Other information unobtainable. *Address:* 297 N. Broad St., Elizabeth, N. J.

COLE, John I.; *b.* Haverstraw, N.Y., July 6, 1861; *s.* John I. and Ann M., attended pub. schools and Mountain Inst. Asst. postmaster Haverstraw, N.Y., three yrs.; with Fifth Ave. Bank eleven yrs.; first asst. (N.Y.) Natl. Bank examiner three yrs.; cashier Natl. Shoe and Leather Bank, N.Y., seven yrs.; asst. cashier Merchants Exchange Bank, N.Y.; one yr. cashier Union Exchange Bank. In business for self 15 yrs. Past regent and supervising deputy grand regent Royal Arcanum. Mem. B.P.O.E. *M.* Metta Victoria Myers, Oct. 20, 1885. *Children:* Viott Myers, Mrs. C. E. Muehlberg. *Home:* 101 Halsted St., East Orange, N.J. *Office:* 253 Broadway, New York.

COLE, R. W. E.; C.P.A., California. Mem. A.I.A. Mem. Los Angeles Chapter, Cal. State Soc. C.P.A.'s. *Address:* Van Nuys Bldg., Los Angeles, Cal.

COLE, Viott Myers; *b.* Mehoopany, Pa., Aug. 29, 1887; *s.* John I. and Metta Victoria (Myers); attended Newark, N.J., Acad. Ph.B. Yale, 1910; B.C.S., N.Y. Univ., 1915; C.P.A., New Jersey, 1916. *M.* Marion Neustaedter, April 10, 1915. With Park, Potter & Co., C.P.A.'s, 1910-14; entered partnership with father Feb., 1915, practicing as acct. and bank examiner. Mem. firm John I. Cole, Son & Co. Was senior acct. staff Special Representative Sec. of War, re: U. S. Liquidation Commission; also acct. for Select Committee Investigating Expenditures of War Dept. Auditor Metropolitan Engineering Co., Brooklyn, 1918-19. Mem. Yale Club. *Children:* Sara Eleanor, John I. *Home:* 88 High St., Glen Ridge, N.J. *Office:* 253 Broadway, New York.

COLE. Wesley T.; C.P.A.; mem. A.I.A. *Address:* 1224 Cornelia Ave., Chicago.

COLE, William Morse; *b.* Boston, Mass., Feb. 10, 1866; *s.* Albert Birney and Mary Elizabeth (Morse); prepared at Portland (Me.) H.S., Portland Bus. Coll.; A.B., A.M., Harvard. Early experience as bkpr. several wholesale houses and auditor for two corporations. Prof. of Acctg., Harvard Grad. School of Bus. Admin. Served as Capt., Q.M.C., May 15, 1917-Jan. 17, 1919. *Author:* An Old Man's Romance, Accounts: Their Construction and Interpretation, Accounting and Auditing, The American Hope, Cost Accounting for Institutions, Problems in Accounting, Capitalism and State Control of Capital, The Fundamentals of Accounting, and numerous pamphlets and magazine articles. Mem. Delta Kappa Epsilon frat., literary, musical and outing assns. *Recreations:* Writing, canoeing, mountain climbing, music. *M.* Fanny Dennett Rolfe, Aug. 31 1898. *Children:* Catriona, Elizabeth. *Address:* Cambridge, Mass.

COLEMAN, Henry E.; with Todd Dry Docks, Inc. Mem. A.I.A. *Address:* Harbor Island, Seattle, Wash.

COLLEY, Frederick George; *b.* Crewe, Cheshire, Eng., March 7, 1872; *s.* George and Jane; Brit. Natl. School (Crewe); Mechanics Inst. (Crewe); F.A.G.S.; *m.* Effie M. Cushman, Aug., 1898; C.P.A., New York, 1912. Sec. Edwin Waterhouse, London, 1889-92; came to America with Lewis Jones and W. J. Caesar at inception Price, Waterhouse & Co. Amer. business, 1892; sec. and dir. Amer. Seeding Machine Co., 1903-06. Mem. firm Touche, Niven & Co., 1913-17; comptroller Pierce Oil Corpn., 1917-18. Mem. firm Arthur Young & Co. Has traveled every European country, every state U.S. and Canada. *Child:* Dorothy E. *Home:* 34 W. 84th St. *Office:* 71 Broadway, New York.

COLLIER, Frederick James; *b.* London, Eng., Mar. 14, 1891; *s.* Frederick and Edith Sarah; educ. Ramsgate School, Eng.; F.C.A., California, Sept. 1919. With Stephenson-Collier and associates. Mem. Council Cal. Inst. of C.A.'s. Mason. Served with 72nd Seaforth Highlanders, Canada. *Home:* 2116 Central Ave., Alameda, Cal. *Office:* 517-21 Holbrook Bldg., San Francisco.

COLLIER, Frederick Skelding; *b.* London, Eng., Dec. 26, 1863; *s.* Frederick and Elizabeth; educ. St. Paul's School, London, Eng. Practiced acctcy. in Eng. and Canada. F.C.A., California, Sept., 1919. Of Stephenson-Collier and associates. Sec. Inst. of C.A.'s of Cal. Mason. *M.* Edith Sarah, Feb. 22, 1890. *Children:* Frederick James, Reginald Cyril, Leslie Skelding. *Home:* 2116 Central Ave., Alameda. *Office:* 517-521 Holbrook Bldg., San Francisco.

COLLINS, Clem Wetzel; *b.* Bloomfield, Ark., July 7, 1883; *s.* Andrew Thomas and Sarah Ann (Franks); preliminary educ. Drury Acad., Springfield, Mo., and Warrensburg (Mo.) State Normal School; B.C.S., Univ. of Denver; C.P.A., Colorado, June 14, 1912. Began practicing Oct. 1, 1912, under name of Clem W. Collins,

C.P.A.; associated with Ben Morris, C.P.A., 1913, under name Collins & Morris; since Feb. 1, 1919, Collins, Morris, Keller & Co. Pres., State Bd. of Acctcy., Colo., 1913-14. Present pres. and dir. Kiwanis Club of Denver; treas. and prof. of acctg. Univ. of Denver; pres. accts. group Denver Civic & Commercial Assn.; pres. Rock Cliff Ranch Co. During World War, commissioned capt. Q.M.C., Aug. 3, 1918; chief of interbureau branch, requirements div., office of Director of Purchase, Storage and Traffic to Nov. 1, 1918; chief of administrative branch, same division, to Dec. 22, 1918. Apptd. capt., O.R.C., Mar. 13, 1919. Mem. A.I.A.; fellow Colo. Soc. C.P.A.'s. A.F. &A.M., 32°, Scottish Rite, Mystic Shrine; mem. Alpha Kappa Psi frat. *M.* Marie Harker, June 23, 1917. *Child:* Clem Wetzel, Jr. *Clubs:* Kiwonis, Lakewood Country. *Recreations:* Golf, tennis. *Home:* 1801 Dahlia St. *Office:* Foster Bldg., Denver, Colo.

COLLINS, Lewis Paul; *b.* Brockport, N.Y., May 4, 1881; attended Brockport State Normal and Training School; Univ. of Pittsburgh; Duquesne Univ.; B.S. in E.; C.P.A., Pennsylvania, 1913. Mem. A.I.A. Mem. firm Collins & Co., C.P.A.'s. K.C. (4th deg.) *Home:* 6435 Bartlett St. Office: 2144 Oliver Bldg., Pittsburgh, Pa.

COLLIS, Edwin Howe; *b.* Cincinnati, Ohio, Oct. 4, 1865; *s.* Robert O. and Clara (Smith); attended pub. schools, Nelson's Business College, Cincinnati; C.P.A., Oregon, 1913; mem. A.I.A., 1911. Charter mem. Ore. State Soc. of Pub. Accts. Early experience in farming, railroading, hardware, gold mining and European agents for Amer. mfrs.; gold miner; Arctic trader and writer of travel sketches; started as pub. acct. 1902. Auditor and asst. sec. Pacific Marine Iron Works, Champion Mfg. Co., and North Western Turpentine Co. Sec. Alaska Soc. of Ore.; mem. Lang Syne Soc., Commercial and Press Clubs. *M.* Katherine Laura Amend, July 3, 1906. *Home:* 254 E. 35th St. *Office:* E. Water and Main Sts., Portland, Ore.

COMEN, Louis Martin; *b.* Bridgeport, Conn., June 25, 1895; *s.* Joseph and Minnie; attended Bridgeport H.S.; B.C.S., N.Y. Univ.; C.P.A., Ohio. Early clerical experience in Bridgeport factory offices; later examr. Fed. Trade Comm. and senior cost acct. for Navy Dept. Served as C.P.O., U.S.N.R.F., Apr. 8, 1918-Aug. 13, 1919; *m.* Beatrice M. Levenson, Nov. 25, 1919. A.F.&A.M.; I.O.B.B.; Am. Leg.; Y.M.C.A. *Home:* 163 Oak St. *Office:* 945 Main St., Bridgeport, Conn.

COMINGORE, Leonard; mem. A.I.A. Mem. firm Comingore, Dennes & Timmering. *Address:* Starks Bldg., Louisville, Ky.

COMINS, Edward P.; C.P.A., Massachusetts. Mem. A.I.A.; mem. C.P.A.'s, Mass., Inc. *Address:* 200 Devonshire St., Boston.

COMPTON, William Harrison; *b.* Trenton, N.J., Apr. 4, 1885; *s.* Andrew J. and Sarah A.; attended pub. and high schools, Rider Coll. of Commerce (Trenton); Temple Univ. night course; Pace Inst. of Acctcy.; *m.* Florence Dye, June 27, 1911; C.P.A., New Jersey, Sept., 1918. Started as clerk Penna. R.R. Co.; later acct. with Trenton Saving Fund Society; now practicing C.P.A. Instr. advanced acctg. Rider Coll. of Commerce, Pace Courses, Trenton (evening). Mem. N.J. State Soc. C.P.A.'s. F. and A.M., Scottish Rite, Mystic Shrine; K.P.; mem. Kiwanis Club. *Home:* 28 Atterbury Ave. *Office:* Broad St., Natl. Bank Bldg., Trenton, N.J.

CONANT, Leonard Hubbard; *b.* Washington, D.C., Apr. 25, 1856; descendant Roger Conant, first gov. Mass. Bay Colony; *s.* James E. and Susie (Rutherford); Phillips-Andover Academy, 1874; C.P.A., New York, 1896; C.P.A., New Jersey, 1904. For six yrs. acct. various

railroad cos.' N.Y. offices; also sec., etc., five yrs. Established an office as pub. acct. in New York, 1888. Head L. H. Conant & Co., C.P.A.'s. Dir. and treas. Anglo-American Varnish Co., New Jersey; dir. and sec. Whitehouse & Hardy, New York. Mem. A.I.A.; past pres. Amer. Assn. of Accts. 32° Mason; B.P.O.E. Veteran 4th N.J. Regt. Inf. N.G. *Clubs:* N.Y. Athletic, Lawyers, Essex Co. Country, Down Town. *M.* Stella Greacen, Dec. 2, 1886. *Child:* Dorothy. *Home:* 24 Hollywood Ave. *Office:* 30 Broad St., N.Y.C., and 24 Hollywood Ave., East Orange, N.J.

CONGLETON, Earle; *b.* Philadelphia, Aug. 22, 1891; *s.* Osborn and Annie M. (Darby); grad. Hackensack H.S., 1909; Princeton, 1913; *m.* Ruth E. Douglas, Feb. 21, 1918; C.P.A., Massachusetts, Feb. 2, 1920. Entered acctg. profession direct from college with Patterson, Teele & Dennis, 1913; two yrs. with Boston office and one yr. with New York office, leaving in 1916 to join Cooley & Marvin Co., cost and constructive acctg. dept. Mem. Dial Lodge at Princeton. *Recreations:* Tennis, water sports. *Child:* Ruth Nancy. *Home:* Hudson, Mass. *Office:* 15 Ashburton Place, Boston.

CONKLING, W. Homer; *b.* South Orange, N.J., Oct. 14, 1887; *s.* William J. and Mary I.; grad. Orange (N.J.) H.S.; B.C.S., N.Y. Univ.; C.P.A., New York, 1912; mem. A.I.A. Mem. firm Loomis, Suffern & Fernald. *M.* Agnes Bartsch, Dec. 11, 1912. *Child:* Ruth Agnes. *Home:* 7 Woodland Ave., East Orange, N.J. *Office:* 54 Wall St., New York.

CONLEY, Ellis C.; *b.* Prestonsburg, Ky., Aug. 3, 1883; *s.* S. C. and Sarah P. (Simer); Irish ancestry; grad. Eastern Kentucky Normal School, Valparaiso Univ., Bowling Green Bus. Univ.; B.C.S.; *m.* Estella Chatfield Conley, June 8, 1910; C.P.A., Kentucky, July 6, 1916; C.P.A., Indiana, Nov. 18, 1918; C.P.A., West Virginia, Aug. 4, 1919. Pres. Federal Audit Co. Mem. State Bd. of Examrs., 1916-19. Mem. W.Va. State Soc. C.P.A.'s. Mason. *Home:* 923 8th St. *Office:* 406 First Natl. Bank, Huntington, W.Va.

CONLIN, Woolsey W.; *b.* Brooklyn, N.Y., Oct. 12, 1885; *s.* John and Emma J.; studied Manual Training H.S.; N.Y. Univ., B.C.S., 1911; mem. 13th Regt., N.G.N.Y., 1903-08; C.P.A., New York, 1918. *M.* Marion O. Raymond, May 28, 1919. With Hurdman & Cranstoun. Mem. Delta Sigma Pi frat. *Home:* 383 E. 7th St., Brooklyn, N.Y. *Office:* 55 Liberty St., New York.

CONROY, Thomas F.; of Fedde & Pasley. C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Home:* 1927 New York Ave., Brooklyn, N.Y. *Office:* 55 Liberty St., New York.

COOK, Edward H. J.; *b.* Boston, Mass., Mar. 24, 1877; *s.* John M. and Mary A.; studied Boston Univ.; C.P.A., New Hampshire, 1917. Head acct. and office mgr. Instr. Advanced Acctg. Problems, Bentley School of Acctg. & Finance. Mem. Bentley Associates. *Home:* 71 Fenwood Road. *Office:* 564 Atlantic Ave., Boston.

COOK, Frank J.; *b.* Portland, Ore., Mar. 31, 1887; *s.* Paul J. Koch and Mary (Riede); educ. Portland and Seattle pub. schools; *m.* Emelyn Benjamin, July 23, 1906; C.P.A., Washington, Nov. 1, 1919. Treas. Eldridge Buick Co. Mem. Wash. Soc. C.P.A.'s. Mason (32°). *Children:* Frank, Stanley. *Home:* 5762 East Green Lake Way. *Office:* 802 East Pike St., Seattle, Wash.

COOK, Henry R. M.; oldest living pres. Amer. Assn. Pub. Accts. (pres., 1892-93). C.P.A., New York. Auditor Board of Education, N.Y. City. Mem. A.I.A. Served six terms vice-pres. and three terms pres. N.Y. State Soc. C.P.A.'s, of which society still a member. *Address:* 500 Park Ave., New York.

COOK, Howard Bell; *b.* Atlanta, Ga., July 22, 1881; Scotch-Irish lineage; *s.* Ira W. and Belle A.; grad. Boys' H.S., Atlanta; B.C.S., New York Univ., 1903; C.P.A., New York, 1907; Missouri, 1913; Ohio, 1909; Oklahoma, 1919; Louisiana, 1920. Two yrs. auditor's office Atlanta and West Point Ry. Co. and Western Ry. of Ala. With Haskins & Sells since 1899; mem. firm Haskins & Sells. Mem. A.I.A., N.Y. State Soc. C.P.A.'s, Ohio Soc. C.P.A.'s. *Clubs:* Wykagyl Country, N.Y. Athletic. *M.* Blanche Shephard Gibbs, Apr. 18, 1906. *Children:* Mary, Lawson, Howard and Blanche. *Home:* Wells, Vt. *Office:* 30 Broad St., New York.

COOK, Jonathan B.; C.P.A., Illinois; C.P.A., Michigan. Mem. A.I.A. Mem. firm Jonathan B. Cook & Co. *Address:* 208 S. LaSalle St., Chicago.

COOK, J. Thompson; mem. firm Harris, Kerr & Co. C.A.; C.P.A., Minnesota. Mem. A.I.A. *Address:* 347 Madison Ave., New York.

COOK, Thomas Joseph; *b.* Carnegie, Pa., May 27, 1890; *s.* James Francis and Irene (Peacock); Scotch-Irish-Eng. lineage; grad. Fairmont (W.Va.) grammar and high schools; attended Univ. of Pittsburgh and Duquesne Univ.; two credits short of B.C.S. degree; *m.* Dolores J. Altenbaugh, Feb. 17, 1917; C.P.A., Dec. 31, 1918. From Apr., 1912 to Sept., 1915 acct. for Comptroller of Pittsburgh Coal Co.; Oct., 1915, to Mar., 1918, senior staff Marwick, Mitchell, Peat & Co., Pittsburgh; Mar., 1918, to Mar., 1919, senior staff Collins & Co., C.P.A.'s. Mem. Pittsburgh Inst. of Accts.; Knights of Columbus; Alpha Kappa Psi frat.; Thornburg Country Club. *Recreations:* Golf and outdoor sports. *Child:* Dolores Anna. *Home:* 127 Noblestown Ave., Carnegie, Pa. *Office:* 311 Oliver Bldg., Pittsburgh, Pa.

COOKEROW, Martin William; *b.* Centralia, Ill., Oct. 22, 1886; *s.* E. E. and Minnie W.; Scotch-Irish lineage; prelim. educ. graded and high schools; LL.B., Georgetown Univ.; C.P.A., North Carolina, Nov. 1918. Representative Wizard Products Co., as well as atty. and acct. Mason. Mem. City Club. *M.* Alma Jane Guinn, Dec. 26, 1919. *Home:* 5201 14th St. *Office:* 419 Woodward Bldg., Washington, D.C.

COOLEY, Morgan L.; C.P.A., Massachusetts; C.P.A., New York. Mem. A.I.A.; mem. C.P.A.'s, Mass., Inc. Pres. Cooley & Marvin Co. Mem. N.A.C.A. *Address:* 15 Ashburton Pl., Boston.

COOPER, David; *b.* Brechin, Scotland, July 27, 1885; educ. pub. and high schools; studied continuation night classes seven yrs.; C.A., Manitoba, 1909. Clerical work with D. & R. Duke, linen manufacturers, four yrs.; two yrs. with Fife Colliery Co., and two yrs. with Veloril Bunnaud, Ltd., London; night instr. acctg., 1905-06. Pres. Cooper Inst. of Acctcy.; pres. Dominion Business College; partner David Cooper & Co.; vice-pres. Business Builders, Ltd. Editor Problem Dept., Canadian Chartered Accountant. Past member local C.A. Council; past chairman Research and Leg. Com. A.F. &A.M. Mem. Education Assn., United Scottish Assn., Rotary Club. *Home:* 35 Arlington St. *Office:* 301 Enderton Bldg., Winnipeg, Man.

COOPER, John Alexander; *b.* London, Eng., Aug. 6, 1850; *s.* Alexander and Anne (Warner); educ. Christ's Hospital, London; C.P.A., Illinois. In London commercial houses, 1865-71; acct. Pullman Co., Chicago, 1873-85; metal mfr., 1886-90. Pub. acct. since 1890. Mem. firm Cooper, Winslow & Davis, C.P.A.'s. Mem. A.I.A. and Ill. Soc. C.P.A.'s. Examr. in acctcy. Univ. of Ill. *Clubs:* City, Illinois Athletic, Old Colony. *Recreations:* Rowing, automobiling, fishing. *M.* Martha E. Remington, 1879. *Child:* Anna Laura. *Home:* 4804 Lake Park Ave. *Office:* 11 S. LaSalle St., Chicago.

COOPER, John Henry; *b.* Orange, N.J., Jan. 11, 1881; *s.* Henry and Margaret; ancestry, German-Irish; educ. Orange pub. school; Drake Bus. Coll.; LaSalle Extension Univ.; *m.* Loretto A. Crowe, Dec. 26, 1905. Served three years as first asst. comptroller, Orange, N.J. With Swift & Co., branch house acctg., two yrs. In charge of acctg. and sales, John N. Lindsley, Inc., seven and one-half yrs. Auditor *N.Y. Evening Post* one yr. New England Representative Perine & Nichols, accts., to date. *Clubs:* Orange Lodge, 135, B.P.O.E., Corinthian Lodge, No. 57, F.&A.M. (Orange) Past Master; City Club (Hartford). *Children:* George N., John H. *Home:* 62 Oakland Terrace. *Office:* 36 Pearl Street, Hartford, Conn.

COOPER, Robert Jaffray; *b.* Guelph, Ont., Apr. 17, 1881; attended pub. schools; *C.A., Ontario, 1906. Sec.-treas. and joint* gen. mgr. Ryric Bros., Ltd. Mem. Rosedale Golf Club, Old Colony Club. *Home:* 43 Heath St. E. *Office:* 134 Yonge St., Toronto, Ont.

COREY, Lara Paul; *b.* Bridgewater, Can., May 5, 1891; educ. high school; A.B., Acadia Univ. With Scovell, Wellington & Co. *Home:* 307 N. Oak Park Ave., Oak Park, Ill. *Office:* 10 S. La Salle St., Chicago.

CORLISS, William Mills; C.P.A., Pennsylvania. Mem. A.I.A., and Pa. Inst. C.P.A.'s. *Address:* 4408 Sansom St., Philadelphia.

CORNELL, Charles E.; *b.* New Bedford, Mass.; C.P.A., California, May 1905. *Address:* 709 Oakland Bank of Savings Bldg., Oakland, Cal.

CORNELL, Charles H.; *b.* Mass.; M.C.S., Northeastern Coll.; M.B.A., Boston Univ.; C.P.A., Massachusetts, 1916. Dist. Comptroller U.S.S.B., 1917-19. Auditor Penobscot Chemical Fibre Co. Asso. A.I.A.; mem. C.P.A.'s of Mass., Inc.; N.A.C.A. *Address:* 49 Federal St., Boston.

CORNWALL, Arthur B.; mem. firm Cornwall & Firth. C.P.A., New York. Mem. A.I.A. and N.Y. State Soc. C.P.A.'s. *Address:* 5 Beekman St., New York.

CORRELL, Harry Thomas; *b.* Yeagertown, Pa., Dec. 8, 1871; *s.* Alexander W. and Margaret (McGarvey); attended pub. schools, Lewistown Academy, Eastman Business College, taking highest honors both preparatory school and Eastman. Formerly auditor Love & Sunshine Co., wholesale grocers; one of promoters and sec. treas. Ryan & Correll Co., wholesale grocers, Johnstown, Pa.; auditor Union Radiator Co., Johnstown, Pa. Seven yrs. pub. acct. At present consulting acct. with four junior assistants. Mem. B.P.O.E., K. of C., and Kiwanis Club. Treas. Monarch Laundry Co.; pres. Ideal Acetylene Co. *Home:* 533 Pine St. *Office:* 410 Johnstown Trust Bldg., Johnstown, Pa.

CORWIN, Hamilton S.; educ. pub. schools; started as acct. in railroad service. Spent 15 yrs. with Standard Oil Co. Commenced practicing pub. acctg. independently, 1890; formed partnership with E. C. Patterson as Patterson & Corwin, 1892; later Patterson, Corwin & Patterson. After dissolution this firm, practiced on own account until 1907, when formed partnership Patterson, Teele & Dennis. C.P.A., New York. Mem. A.I.A. (mem. council, executive committee and committee on nominations). Past pres. and first treas. N.Y. State Soc. C.P.A.'s. Carried on investigations J. P. Morgan & Co.; comptroller Amer. Woolen Co., four yrs.; comptroller Hudson and Manhattan Railroad, five yrs. Mason. Mem. Sons of Revolution and Sons of Colonial Wars. *Clubs:* Railroad, Salmagundi. *Address:* 120 Broadway, New York.

COTTON, Frank Ethridge; *b.* Mainville, Ohio, Sept. 27, 1861; English ancestry,

settled in New England before 1700; *s.* N. Franklin and Lydia (Ethridge); attended pub. schools, grad. Amherst College, A.B., 1883. Mem. school board; has been in political and public service. Varied experience in lumber business and contracting; formerly office manager R. H. White Co., Boston; at present office manager Braman, Dow & Co., Boston. *M.* Anna C. Putney, Nov. 12, 1880. *Children:* Edith Frances, Rachel Ethridge. *Home:* 48 Glen St., Malden, Mass. *Office:* 239-245 Causeway St., Boston.

COTTRELL, William K.; *b.* Morrilton, Ark., June 23, 1883; *s.* William H. and Martha; educ. Green Forest (Ark.) H.S. and Mo. State Normal School, Springfield, Mo. C.P.A., Oklahoma, June 15, 1918. Seven yrs. pub. acct., Missouri. Now auditor Iron Mt. Oil Co., Tulsa. Sec., treas. and dir. Cloco Gasoline Co., Unity Drilling Co., Clover Dietz Gas Co., and Marjack Mining Co. Mason (K.T. and 32°). Mem. Tulsa City Club. *M.* Maude E. Awbrey, Dec. 22, 1901. *Child:* Juanita. *Home:* 410 S. Denver St. *Office:* P.O. Box 811, Tulsa, Okla.

COUCHMAN, Charles B.; C.P.A., Missouri and Kansas. New York resident partner Crockett, Couchman & Crawford, Kansas City, Mo.; also lecturer acctg. Pace Inst. of Acctcy. Mem. A.I.A. *Address:* 30 Church St., New York.

COUGHLAN, Martin A.; educ. College of St. Francis Xavier; New York Law School, Ph.B., 1894; C.P.A., New York, 1914; C.P.A., New Jersey, 1904. Senior mem. firm Coughlan & Coughlan, C.P.A.'s. Mem. A.I.A., mem. N.J. State Soc. C.P.A.'s. Mem. Orange Lodge, Elks. *Home:* 31 S. Walnut St., East Orange, N.J. *Office:* 41 Union Square, New York.

COUGHLAN, Thomas J.; educ. Pace Inst. of Acctcy., New York Law School; LL.B.; C.P.A., New York, 1916; C.P.A., New Jersey, 1914; mem. A.I.A., N.J. State Soc. of C.P.A.'s. Mem. firm Coughlan & Coughlan, C.P.A.'s. K. of C. *Home:* 31 S. Walnut St., East Orange, N.J. *Office:* 41 Union Square, New York.

COULBOURN, Robert M.; *b.* Baltimore, Md., Feb. 5, 1852; ancestry Eng.-French; studied grammar schools; bkpr. C. West & Sons, 1870-2; confidential man, 1872-83; *m.* Teresa Palagana, Nov. 24, 1880; partner C. West & Sons, 1883-88; bkpr. Atlantic Transport Co., 1889-90; comptroller Atlantic Transport Co., 1890-1902. Res. vice-pres., Amer. Audit Co. Resigned from all clubs, 1919. *Children:* Amy, Teresa and Robert M., Jr. *Home:* 120 Roland Ave. *Office:* Garrett Bldg., Baltimore, Md.

COVERT, Charles A.; C.P.A., Ohio. Mem. A.I.A. Practicing independently. *Address:* 710 Hayden Bldg., Columbus, Ohio.

COWAN, James Dickinson; *b.* Wellesley, Mass., Aug. 17, 1887; *s.* Perez D. and Margaret Elizabeth (Rhea); Scotch-Eng. early ancestry; preliminary educ. high school and Princeton Prep. School; B.S., Princeton, 1908; C.P.A., New York, 1912. Early experience as pub. acct. with Barrow Wade, Guthrie & Co.; bkpr. D.&H. R.R. Co.; staff acct. N.Y. Telephone Co. At present treas. Natl. Lock Washer Co., Newark, N.J. Treas. Summit chapter, Amer. Red Cross; local treas. Red Cross and Y.M.C.A. war fund drives. *Clubs:* Canoe Brook Country (treas. and dir.), Princeton Charter. *Recreations:* Golf, motoring. *M.* Elsie Bailey, Aug. 28, 1913. *Children:* James Dickinson, Jr., Bailey. *Home:* 81 Mountain Ave., Summit, N.J. *Office:* 65 Johnson St., Newark, N.J.

COX, Henry Cantwell; *b.* Brooklyn, N.Y., Sept. 26, 1890; *s.* Patrick J. and Mary L. (Cantwell); Scotch-Irish ancestry; educ. Brighton H.S., Boston; N.Y. Univ., B.C.S.; C.P.A., New York, 1916. *M.* Jessica Love, Apr. 17, 1917. Consecutively mem. staff, Wright, Schooley & Morse;

staff, Arthur Young & Co., and mem. firm McLaughlin & Cox. Mem. A.I.A.; instr. acctg. N.Y. Univ. School of Commerce, 1916-17. Comptroller, Columbia Graphophone Co. *Author:* "Classified C.P.A. Problems and Solutions" (1915), "Advanced Acctg. and Auditing" (in process). *Child:* Henry Love. *Address:* Columbia Graphophone Co., Bridgeport, Conn.

COX, Maxwell A.; *b.* Montandon, Pa., Jan. 8, 1885; *s.* William B. and Elizabeth; studied high school and LaSalle Extension Univ.; C.P.A. Formerly auditor Adams Express Co. Auditor and teller Seacoast Trust Co. Mason. B.P.O.E. *M.* Mary A. Tappen, Feb. 2, 1907. *Home:* 806 Emory St. *Office:* Seacoast Trust Co., Asbury Park, N.J.

COY, Walter A.; *b.* Salem, Ohio, Apr. 17, 1869; *s.* Geo. W. and Lucina (Heacock); Ohio Northern Univ., B.C.S. and B.S.; C.P.A., Ohio, Dec. 11, 1908. Five months asst. reviewer Income Tax Dept., Washington, 1918. Taught pub. schools in Ohio and Phoenix, Ariz. City editor Phoenix *Daily Herald,* 1893. Practicing independently as C.P.A. Mem. A.I.A.; mem. Constitution and By-Laws Com., A.I.A.; ex-pres. Ohio Soc. C.P.A.'s; several years lecturer Cleveland School of Acctcy. Mason. Mem. Cleveland City Club. *M.* Minnie B. Moore, July 22, 1896. *Children:* Ione, Marian and Alice. *Home:* 2952 Somerton Road, Cleveland Heights. *Office:* 418 Electric Bldg., Cleveland, Ohio.

CRAFT, Edward C.; *b.* Wilmington, N. C., Feb. 9, 1870; s. Thos. C. and Lucy Greer C.; educ. Tileston Normal School, Wilmington, and Universal Bus. Inst. of N.Y.; C.P.A., North Carolina, Aug. 15, 1913. Started as newsboy, bundle boy dry goods clerk; three yrs. clerk to storekeeper A.C.L. Ry.; three yrs. storekeeper, three yrs. chief clerk to purchasing agt. A.C.L. Ry. Co.; twenty yrs. bkpr. and acct. J. W. Murchison & Co. Practicing C.P.A., Apr. 20, 1918 to date. Business mgr. Babies Hospital. 32° Mason. Mem. Kiwanis Club. *M.* Hattie B. Northam, Dec. 16, 1896. *Children:* Harry C., Norma Louise, Edward C., Jr. *Home:* Wrightsville Sound, via Wilmington. *Office:* Box 552, Wilmington, N.C.

CRAGGS, George Somerville; Price, Waterhouse & Co. C.A., Manitoba Inst. of C.A.'s; C.P.A., Minnesota. Mem. A.I.A. During World War, Brigade Major, on gen. staff, Canadians in London. *Address:* 902 Union Trust Bldg., Winnipeg, Man.

CRAMER, Walter H.; C.P.A., California. Mem. A.I.A. Practicing independently. *Address:* 268 Market St., San Francisco.

CRAMER, William L.; *b.* Muskegon, Mich., Aug. 21, 1886; *s.* Albert B. and Anna; educ. Muskegon H.S. Five yrs. in all depts. Northern Mich. Trans. Co.; senior acct. E. G. Shorrock & Co., C.P.A.'s, 1912-17. C.P.A., Washington, Dec. 12, 1912. Now treas. Alaska Junk Co. Was asst. sec. Merriam Commission on City Expenditures little over yr.; also was general auditor Pacific Steamship Co. about eight mos., resigning to accept present position. Mem. B.P.O.E. *M.* Martha O., Feb. 22, 1910. *Children:* Edythe and Billy. *Home:* 6551 18th Ave., N.E. *Office:* 1120 First Ave., N. Seattle, Wash.

CRANCH, Raymond G.; C.P.A., Pennsylvania; of Joseph H. Van Dorn & Co. Mem. A.I.A.; mem. Pa. Inst C.P.A.'s. *Address:* Land Title Bldg., Philadelphia.

CRANDALL, Chauncey; *b.* Morton, Ill., June 19, 1868; educ. Chenoa High School; *m.* Jennie M. Slocum, Oct. 9, 1888; C.P.A., Sept. 30, 1918. Sec. and mgr. Northwestern Audit Co. Director in five corpns. Mason; Elk. *Child:* Milton. *Home:* 110 S. Duluth Ave. *Office:* 410 Boyce-Greeley Bldg., Sioux Falls, S.D.

CRANDALL, Max; *b.* Amboy, Minn., Jan. 26, 1867; *s.* Rodolph and Elizabeth O.; educ. high schools; C.P.A., Oregon. County Assessor Washington County, Ore., eight yrs.; also several deputyships in various offices. Formerly auditing dept. S.P. Co. and Ore. and Cal. R.R. Co. In public acctg., 1906 until date. Mem. firm Crandall & Roberts. Mem. K.P. *M.* Hattie Bales, Feb. 17, 1899. *Home:* 1256 Maple St., Hillsboro, Ore. *Office:* 1317 Northwestern Bank Bldg., Portland, Ore.

CRANDELL, J. Chester; *b.* Salem, Mass., April 18, 1887; educ. Salem Classical and High Schools; C.P.A., Massachusetts, 1912. Formerly mem. staff Harvey S. Chase & Co., C.P.A.'s. Resident Boston mgr. Scovell, Wellington & Co. Mem. A.I.A.; fellow C.P.A.'s, Mass., Inc.; mem. N.A.C.A. Author: *Manual of Household Accounts* (Whitcomb & Barrows, Boston, 1917). *Home:* 4 Chestnut St., Salem, Mass. *Office:* 110 State St., Boston.

CRANE, Frank J.; *b.* Cincinnati, Ohio, Mar. 30, 1883; *s.* John J. and Anna (Haney); educ. St. Xavier Coll., Cincinnati; B.C.S.; C.P.A., Ohio. Mem. Ohio State Board of Acctcy. Practicing C.P.A. Has done special work as instr. acctg. St. Xavier Coll. *M.* Elnora Tracey, June 15, 1917. *Child:* Elnora. *Home:* 3627 Montgomery Road. *Office:* 902 First National Bank Bldg., Cincinnati, Ohio.

CRANE, Harold Curtis; *b.* Grafton, Ill., Jan. 28, 1890; *s.* Harry Riley and Anna Viola; B.A., Gem City Coll.; C.P.A., Missouri, 1915; C.P.A., Alabama, 1919. Received training with Marwick, Mitchell, Peat & Co. and Price, Waterhouse & Co. in St. Louis offices. Partner Trost, Crane & Trost. Mem. A.I.A., Mo. Soc. of C.P.A.'s. Mem. Montgomery Country Club, Chamber of Commerce, etc. In Border Service, 1916; division auditor Construction Division of Army, Fort Sill, Okla., 1917-18. *M.* Emma Alvira Landon, Jan. 6, 1909. *Children:* J. Lindsay and Edwin L. *Home:* 208 Stephenson Street, Montgomery, Ala. *Offices:* 817-18 First National Bank Bldg., Montgomery, Ala.; 8 Exchange Bldg., Columbus, Ga.

CRANE, Richard M.; *b.* Marion, Kans., Oct. 28, 1879; *s.* Richard M. and Mary Ella (Shultz); attended Denver pub. schools; B.C.S., Univ. of Denver; C.P.A., Colorado. Senior partner Crane, Bowman & Co. Dir. Sharp Music Co., Denver. Author: Text book on banking practice. Mem. Colo. State Board of Acctcy. Mason. Mem. Kiwanis Club and Denver Civic and Commercial Assn. *M.* Ethel M. Wolfe, Feb. 16, 1907. *Children:* Mary Katherine, Richard M., Jr. *Home:* 366 S. Gaylord St. *Office:* 411 Colorado Bldg., Denver, Colo.

CRANE, Theodore A.; *b.* Newark, N.J., June 1, 1887; *s.* Andrew L. and Emma Louise (Gerry); studied Barringer H.S. and Pace Inst. of Acctcy.; *m.* Vena A. Frost, Aug. 16, 1915; C.P.A., New Jersey, Aug., 1919. Early acctg. experience with insurance cos. Formerly with Patterson & Ridgway. Now practicing independently. Fellow and trustee N.J. State Soc. of C.P.A.'s. *Child:* Dorothy B. *Home:* Hillside Ave. and Red Rd., Chatham, N.J. *Office:* 296 Broadway, New York.

CRANMER, Clarence Rensselaer; *b.* Sparta, N.Y., Dec. 14, 1866; educ. high school. Res. mgr. Amer. Audit Co. Mason. Mem. Bd. of Trade; City Club. *Address:* 308 Colorado Bldg., Washington, D.C.

CRANSTOUN, William D.; mem. firm Hurdman & Cranstoun. C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 55 Liberty St., New York.

CRAWFORD, John; sec. Henningsen Produce Co. C.P.A.; mem. A.I.A. *Address:* Box 746, Portland, Ore.

CRAWFORD, Joseph Edmund; *b.* Bruce County, Ont., Dec. 2, 1877; Irish-Scotch

ancestry; C.A., Ontario Inst., June 18, 1917. Early experience lumber business in old Ontario where father owned saw mill. Mem. firm Crawford, Hill & Co. At one time taught commercial dept., Northern Business Coll., Owen Sound, Ont.; served term Board of Education, Fort William; now serving second yr. as alderman. Conducted govt. investigation of wholesale meat houses, 1918; auditor for city of Fort William, three yrs. *M.* Jessie Catherine Baker, Sept., 1909. *Child:* Marion McTavish. *Home:* 136 N. Franklin St. *Office:* 109 Cuthbertson Block, Fort William, Ont.

CRAWFORD, Llewellyn U.; *b.* Marengo, Mich., Aug. 27, 1866; *s.* George W. and Mary; educ. country school, Sedalia (Mo.) Univ. and Central Business Coll. Sedalia, Mo. Started as bkpr. Bldg. & Loan Assn.; chief examiner Bur. of Bldg. & Loan Supervision, Mo., six yrs. Practicing as pub. acct. 15 yrs. C.P.A. Missouri, Feb. 18, 1910. Mem. firm Crockett, Couchman & Crawford, C.P.A.'s. Mem. A.I.A. and N.A.C.A. *Clubs:* Commercial, City. Contbr. daily press and acctg. journals. *M.* Lena A. Farnham, Sept. 11, 1889. *Children:* George A., Lou Eva, Harold L., Helen, William J. *Home:* 3607 Summit St. *Office:* 609 Republic Bldg., Kansas City, Mo.

CREE, Charles Earle; *b.* Manitou, Colo., June 11, 1888; *s.* Alfred B. and Catherine A.; educ. East Denver H.S.; *m.* Pauline E. Gutshall, Dec. 26, 1910; C.P.A., Colorado, Dec. 1914. Four yrs. pub. acctg. and ten yrs. brokerage acctg. with Otis & Co., members N.Y. Stock Exchange. Office mgr. Otis & Co., Denver. Mem. D.A.C. *Children:* Alfred G., Charles E. *Home:* 769 Race St. *Office:* 1 Equitable Bldg., Denver, Colo.

CRESS, Taylor E.; *b.* Mayfield, Ky., June 26, 1882; *s.* Taylor E. and Katherine (Bilbrey); pursued special course mathematics Peabody Coll., Nashville; C.P.A., Tennessee, June 4, 1913. Early experience in banking. Practicing pub. acctg. independently. *M.* Ethel Gwin, Aug. 4, 1909. *Children:* Eleanor, Carolyn, Natalie. *Home:* 1905 Harbert Ave. *Office:* 738 Bank of Commerce and Trust Bldg., Memphis, Tenn.

CROCKETT, Horace Guy; *b.* North Gorham, Me., Sept. 29, 1880; educ. pub. and high schools; C.P.A., Massachusetts, 1918. With Scovell, Wellington & Co. Mem. N.A.C.A. *Home:* 34 S. Hillside Ave., Glen Ridge, N.J. *Office:* 27 William St., New York.

CROCKETT, James D. M.; *b,* Pictou Co., N.S., Can., July 2, 1868; *s.* (Rev.) D. R. and Ellen Robertson; Scotch ancestry; studied Superior School, Hampton N.B.; Brookfield Coll. Bkpr., cashier, office mgr., 1890-1906; since pub. acct. *M.* Mellie Wise, Nov. 2, 1895. C.P.A., Missouri, June 10, 1909; C.P.A., Kansas, June 5, 1915; C.P.A., Oklahoma, Dec. 17, 1919. Asst. reviewer and acting mem. Board of Tax Reviewers, Washington, D.C., 1918. Mem. firm Crockett, Couchman & Crawford. Mem. council, A.I.A., since organization; also mem. com. on professional ethics. Mem. Credit Men's Assn.; mem. Chamber of Commerce, Kansas City, Mo., and Kansas City, Kans. *Clubs:* Rotary, Kansas City, City, Lake of the Forest. *Lodges:* Masons, Yeoman, Fraternal Aid Union, Presbyterian Church. *Child:* Winifred. *Home:* 1900 Central Ave., Kansas City, Kans. *Office:* 609-10 Republic Bldg., Kansas City, Mo.

CROGGON, Charles Carroll; *b.* Baltimore, Md., July 4, 1886; *s.* William Edward and Isabella (Carroll); educ. graded schools; Baltimore City Coll. and Polytechnic Inst. Experience in transportation business; also formerly chief acct. Public Service Commission of Md. Mgr. Baltimore office Haskins & Sells. A.F.& A.M.; A.&A.S.R. *Clubs:* City, Merchants. *M.* Leonora Bolgiano, Nov. 9,

1909. *Home:* Woodrow Apts. *Office:* Calvert Bldg., Baltimore, Md.

CROWLEY, Patrick F.; C.P.A., Massachusetts; mem. A.I.A. Mem. firm Parsons, Wadleigh & Crowley, counsellors at law. *Address:* 67 Milk St., Boston.

CROWTHER, Ernest; *b.* Ovenden Township, Yorkshire, Eng., Feb. 28, 1873; *s.* Josiah and Emily (Farrar). Educ. Halifax (Eng.) Higher Grade School; *m.* Viola E. McMaster, Dec. 7. 1892; C.P.A., Pennsylvania, 1912; C.P.A., Ohio, 1914. Cost acct. Amer. Bridge Co., 1901-04; pub. acct. since 1905; instr. Duquesne Univ. to 1920. Mem. firm Crowther & Co. Mem. A.I.A. Accountant in rate case of Pa. Water Co. vs. Borough of Wilkinsbury. Mason (32°, K.T., Shriner). Mem. Civic and Union Clubs. *Recreations:* Motoring, golf. *Home:* 2 Dakota St., Crafton, Pa. *Office:* 1307 First Natl. Bank Bldg., Pittsburgh, Pa.

CULBRETH, James M.; *b.* Roseboro, N.C., May 27, 1878; *s.* Marshall A. and Lany J.; Scotch-Eng. ancestry; studied pub. schools; C.P.A., North Carolina, Aug. 1913. Previous experience steam and electric ry. acctg. Pres. Culbreth, Wemple & Cole, Inc. Important appointments general commercial, banking holding companies and pub. utilities; former revenue agent U.S. Int. Rev. Service. Mem. Business Men's Club and Mason. Served 102nd Co., C.A., U.S. Army, 1903-05. *M.* Annie Butcher, May 5, 1905. *Children:* Howard, James, Jr. *Home:* 2217 Stuart Ave. *Office:* Amer. Natl. Bank Bldg., Richmond, Va.

CULL, J. A.; *b.* Alma, Ont., Sept. 14, 1878; *s.* Edward and Helen; Eng.-Scotch lineage; B.A., Univ. of Minn.; C.P.A., North Dakota, Oct. 17, 1916. Formerly acct. U.S. Govt. in Philippine service. State mgr. for North Dakota, Bishop, Brissman & Co. Sec. State Bd. of Acctcy. Mason. Mem. Town Crier's Club. *M.* Nettie M. Purvis, Jan. 29, 1914. *Children:* Beverly, Burton, Clinton, Kenneth. *Home:* 921 11th St. *Office:* Fargo Natl. Bank Bldg., Fargo, N.D.

CULLEN, William Herbert; C.P.A., Iowa. Mem. A.I.A. Mem. firm Kirby, Cullen, Auer & Honecker. Mem. Ill. Soc. C.P.A.'s. *Address:* 105 W. Monroe St., Chicago.

CULP, Charles Miller; *b.* Nokomis, Ill., Sept. 20, 1876; De Pauw Univ., Class of 1898; M.I.T., Class of 1901; Ph.B.; C.P.A., Washington, 1908. Formerly with E. G. Shorrock & Co., C.P.A.'s. Acct. and credit mgr. Bornstein & Sons, Inc. *M.* Daisy Mabel Aitken, Mar. 9, 1915. *Home:* 3246 37th Ave., South. *Office:* 562 First Ave. South, Seattle, Wash.

CUMMING, Wallace MacLean; *b.* Camden, Ala., Dec. 23, 1873; *s.* Samuel M. and Sallie (Frierson); educ. pub. schools; C.P.A., Georgia, 1918. Previously in banking, wholesale and retail hardware; former credit mgr. With E. F. Leathem & Co. Mem. Birmingham Civic Assn., Chamber of Commerce, Y.M.C.A. *Home:* 2146 16th Ave., South, Birmingham, Ala. *Office:* 530 Goodwyn Institute Bldg., Memphis, Tenn.

CUNNINGHAM, Earle Henry; *b.* Swanville, Me., May 25, 1888; *s.* Frank B. and Fannie F. (Nickerson); grad. Monroe (Me.) H.S.; grad. Shaw Business College, Bangor, Me., and Natl. School of Acctcy.; *m.* Gertrude Evelyn Hunt, Sept. 21, 1912; C.P.A., Maine, 1917; C.P.A., Indiana, 1918; C.P.A., Ohio, 1919. Started as stenographer and bookkeeper, studied acctg., became teacher in business college, then instructor school of acctg. Now dean National School of Acctcy. and pres. Cunningham, Foss & Co., C.P.A.'s. Author, *Bookkeeping and Elementary Accounting.* Mem. B.P.O.E. and K.P. *Children:* Yvonne Rexina, Earle Henry, Jr. *Home:* 124 Grand St. *Office:* 178 Middle St. and 390 Congress St., Portland, Me.

CURRIE, George S.; *b.* Glencoe, Ont., Oct. 17, 1889; B.A., McGill Univ.; C.A., Assn. of Accts. in Montreal. Mem. firm McDonald, Currie & Co. Mem. Univ. Club of Montreal. Served in World War from 1915 to end of war, being awarded D.S.O. and Military Cross. *Address:* 179 St. James St., Montreal, P.Q.

CURRIE, J. D.; Price, Waterhouse & Co. C.P.A., Washington; mem. A.I.A. *Home:* 2346 45th Ave., S.W. *Office:* 1136 Henry Bldg., Seattle, Wash.

CURRIER, Frederick Augustus; *b.* Worcester, Mass., Dec. 24, 1851; *s.* Festus Curtis and Joanna (Allen); *educ.* pub. schools and LaSalle Extension Univ. Insurance agt., 1869-95; sec. Wachusett Fire Ins. Co. five yrs.; chmn. auditors Worcester Northern Savings Institution 24 yrs. Alderman City of Fitchburg, 1896-97; chmn. License Commission since 1899; postmaster Fitchburg, Mass., 1887-97; also past pres. Fitchburg Board of Trade; pres. Fitchburg Historical Soc. Treas. Fitchburg Cooperative Bank. 1896-1907. Mason; I.O.O.F. *Home:* 35 Mt. Vernon St. *Office:* 304 Main St., Fitchburg, Mass.

CURRY, William Albert; *b.* Kempville, Ala., Nov. 20, 1871; educ. Furman (Ala.) H.S. and Moore's Bus. Coll., Atlanta, Ga.; C.P.A., Alabama and Tennessee. Bkpr., 1888-1908; pub. acct., 1908 to date. Practicing independently. Former alderman, New Decatur, Ala., and ex-mayor York, Ala. Mason; I.O.O.F.; W.O.W.; Red Men. *M.* Mary A. McKnight, Dec. 5, 1894. *Children:* Margaret Annie, William McKnight. *Address:* 1881 Cowden Ave., Memphis, Tenn.

CURTIS, J. Roy; *b.* Plano, Ill., Jan. 26, 1873; *s.* Franklin E. and Julia (Gowran); grad. Manual Training School Chicago; *m.* Irene Williamson Ozanne, Sept. 16, 1902. Practicing pub. acct., 1907-13; C.P.A., June 17, 1913. Treas. S. C. Toof & Co., mfg. stationers. Sec. treas., St. Peter's Orphanage, Memphis. Mem. A.I.A.; Memphis Assn. Credit Men; Retail Credit Men's Assn.; K.C.; Colonial Country Club, Memphis. *Recreation:* Golf. *Child:* Lucille Ozanne. *Home:* 1747 Overton Park Boul. *Office:* 195-201 Madison Ave., Memphis, Tenn.

CURWIN, Lowell Barton; *b.* Fremont, Ind., Dec. 26, 1889; *s.* William G. and Mary (MacGregor); descendant of Sir Henry Curwin; attended Fremont grade and high schools, South Bend Bus. Coll., and Northwestern Univ.; *m.* Laura E. Young, Sept. 4, 1913; C.P.A., Indiana, 1917. Formerly auditor, Chicago, South Bend & No. Ind. Ry.; auditor, The George Cutter Co., asst. chief acct., Studebaker Corpn. Also junior, Marwick, Mitchell, Peat & Co.; senior, Ernest Reckitt & Co., and mgr. Albert L. Preston & Co. At present practicing individually. Dir. Ind. Assn. C.P.A.'s; sec. Northern Corpn.; sec. Lincoln Way Brass Foundry Corpn.; Educational Com., Amer. Accts. Assn. Mem. Knife and Fork Club. *Recreations:* Tennis, fishing, golf, motoring. *Children:* Anna Jane, Frederic M. *Home:* 236 E. Paris St. *Office:* 522 J.M.S.Bldg., South Bend, Ind.

CUSHING, Joseph; *b.* Clinton, Mass., April 26, 1886; *s.* George Russell and Katherine (Moran); educ. Laconia H.S.; B.S., Dartmouth, Grimes prize; C.P.A., Massachusetts, 1919. Appointed by Regional Milk Com. for New Eng. to devise uniform acctg. system for milk distributors; engaged in reorganization Atlantic Shore Line Ry. Formerly with Franklin Co. (Vt.) Savings Bank & Trust Co.; asst. treas. Suttons Mills, Andover, Mass.; The Russell Co., Boston; later senior on staff Scovell, Wellington & Co. Senior partner Cushing, King Co., consulting accts. Dir. and treas. La Sares Co., toy mfrs., Howard Lumber Co., and Whitney Burbank Realty Trust. *Clubs:* Dartmouth, Kiwanis, Bay Haven Yacht, Lafayette

Commandery K.T., Mason. Mem. Men's Advisory Council Mt. Holyoke College endowment fund drive. Served first and second Plattsburg training camps, appointed 1st Lieut., Q.M.C., (accounting) not commissioned. *Home:* 5 Sumner Terrace. *Office:* 307 Main St., Springfield, Mass.

CUTHBERT, Hugh Thornton; *b.* Greenock, Scotland, Oct. 25, 1878; *s.* Hugh and Anne (Wilkinson); educ. Edinburgh Acad. and Univ.; C.A., Edinburgh, 1904; C.P.A., Ohio, 1911. First C.P.A. to open office in Arizona. Served five yrs. apprenticeship with Carter Greig & Co., C.A.'s, Edinburgh. Sole partner H. T. Cuthbert & Co., C.P.A. Pres. Ariz. State Bd. of Acctcy. Mem. A.I.A.; mem. Soc. of Accts. in Edinburgh, Scotland. Served in Boer War, 1900-01, as pvt. Imperial Yeomanry, winning medal and four clasps. *Clubs:* Douglas (Ariz.) Country, Phoenix (Ariz.) Country. *Recreations:* Golf, tennis. *M.* Lucy Bishop Smith, 1910. *Children:* Anne Holt, Hugh T., Jr. *Home:* Douglas, Ariz. *Office:* Douglas, Ariz., and Phoenix, Ariz.

CUTLER, Royal M.; *b.* Boston, May 22, 1892; *s.* Virgil M. and Ella J.; educ. Framingham (Mass.) pub. schools; Burdett Bus. Coll., Northeastern Coll., Boston Univ.; B.C.S. and B.B.A.; C.P.A., New Hampshire, June 28, 1918. Experience in wholesale lumber, manufacturing and packing house acctg. Acct. United Shoe Machinery Corpn. Mem. I.O.O.F., A.F.&A.M. *Recreations:* Golf, agriculture and dairying. *Home:* 74 Conant St. *Office:* Elliott St., Beverly, Mass.

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DADSON, Eldon E.; *b.* Union, Ont., Mar. 27, 1871; Eng.-Amer. parentage; educ. high school, St. Thomas, Ont., and Ont Normal Coll. Licensed high schoo teacher, Ontario; C.P.A., Ohio, Feb. 3, 1915. For seven yrs. engaged as staff auditor mfg. corpns.; practicing pub. acctg. for seven yrs. Pres. Dadson, Fitz-Gerald & Co., Detroit, and partner Dadson, FitzGerald & Co., Windsor, Ont. Formerly dir. and sec. Washington Mill Co., Spokane, Wash. Auditor in D.S.S. & A. Ry. rate case in U.S. Federal Court, Grand Rapids; Kloka defalcation in Wayne Co. treasurer's office. Mem. Detroit Board of Commerce. *Clubs:* St. Clair Country (Windsor, Ont.), Masonic Country (Detroit). *Recreations:* Golf, motoring. *M.* Mabel E. Power, 1903. *Children:* Thomas E., Frederick W. *Home:* 2580 Canton Ave. *Office:* Dime Savings Bank Bldg., Detroit, Mich.

DAHLBERG, Bernard I.; *b.* Jackson, Ala., June 3, 1882; *s.* Maj. F. W. Dahlberg educ. pub. school and Jackson (Ala.) Agricultural Coll.; grad. Montgomery Bus. Coll.; C.P.A., Alabama. For a number of yrs. in acctg. dept. Hobbie Grocery Co., wholesale grocers, and First Natl. Bank, both of Montgomery, Ala. Organized and successfully operated several corpns., also practiced pub. acctg. Montgomery. At present field auditor, Nashville Div. Bureau of Int. Rev., U.S. Govt. Mem. K.P., United Commercial Travelers, Y.M.C.A., D.O.K.K., M.E.C.S. *M.* Emma Louise Culver, Feb. 11, 1908. *Home:* Montgomery, Ala. *Office:* U. S. Revenue Agent in Charge, Nashville, Tenn.

DALE, Ernest H.; C.P.A., Pennsylvania; mem. A.I.A.; mem. Pa. Inst. C.P.A.'s. Practicing on own account. *Address:* Bailey Bldg., Philadelphia.

DALLAS, George M.; *b.* Nashville, Tenn., Apr. 29, 1884; educ. grammar and college prep. schools; grad. U. S. Naval Acad., 1907; served in United States

Navy until 1912; bus. and acctg. experience in connection with the Western Electric Co., Powers Accounting Machine Co., and Poster Advertising Co.; specialized on financial and cost accounting systems; with Haskins & Sells since November 12, 1917, as head of Tax Department. *Address:* 37 W. 39th St., New York.

DALTON, H. Leo; *b.* Edgar, Neb., Nov. 27, 1892; grad. Frankfort (Kans.) H.S.; A. B., Univ. of Mich.; C.P.A., Indiana. Mem. firm Konopak, Hurst & Dalton, C.P.A.'s. *Home:* 2317 Maplewood Ave. *Office:* 210 Second Natl. Bank Bldg., Toledo, Ohio.

DALY, Ralph J.; *b.* Glen Arbor, Mich., Nov. 20, 1889; Scotch-Eng. ancestry; studied Ferris Inst., Big Rapids, Mich.; B.E.E., Univ. of Mich.; C.P.A. Has been engaged in engineering work for Central Union Telephone Co.; also formerly on engineering faculty Univ. of Pa. At present consulting engr. and C.P.A. Mem. Amer. Inst. of Electrical Engrs.; Detroit Board of Commerce. Mason. *M.* Muriel F. Pateman, Sept. 16, 1914. *Child:* Marjorie B. *Home:* 45 Linsdale Ave. *Office: Detroit Trust Co., Detroit, Mich.*

DANFORTH, Pitt W.; *b.* Freedom, N.H., 1883; grad. Melrose (Mass.) H.S., 1900. Formerly with James A. Davis & Co., cement; Towle & Fitzgerald, stock brokers; Heywood Bros. & Wakefield Co., furniture, one yr.; with New England Telephone & Telegraph Co., 1901-04; salesman Boston Library Bureau, 1905-14; senior acct. C. H. Scovell & Co., 1914-16. Now treas. and general mgr. Packard Motor Car Co. C.P.A., Massachusetts; mem. A.I.A. *Home:* 133 Rowe St., Melrose, Mass. *Office:* 1089 Commonwealth Ave., Boston.

DANIELS, Emery Clair; *b.* Thornton, Wash., Feb. 14, 1892; attended Univ. of Wash.; C.P.A., Washington, Feb. 14 1920. Second lieut. Air Service during war. Mem. staff Price, Waterhouse & Co. *Home:* 1712 Summit Ave. *Office:* 1136 Henry Bldg., Seattle, Wash.

DAUTERMAN, William Louis; *b.* San Francisco, Cal., June 16, 1874; German-Amer. parentage; educ. grammar schools of San Francisco; Incorporated Acct., Internatl. Accts. Soc. For twelve yrs. sec. and office mgr. of corpns.; practicing pub. acct. past eight yrs. Also conducting School of Accts., practical school of bkpg., for past eight yrs. Mem. Royal Arcanum and Imp. Order Red Men. *M.* Catheryn Agnes, Dec. 24, 1904. *Children:* Lois, William and George. *Home:* 1205 Howard Ave., Burlingame, Cal. *Office:* 703 Market St., San Francisco.

DAVEY, Leonard Samuel; *b.* Stoke Canon, Exeter, Devon, Eng., Nov. 15, 1890; *s.* Samuel and Maria Elizabeth; attended pub. schools, Stoke Canon, and Hele's School, Exeter, Eng.; B.C.S., Univ. of Denver; C.P.A., Colorado, 1914. At one time senior with Falk, Johnson & Co., C.P.A.'s; later partner McMahon Audit Co. and partner McMahon, Davey & Keller, C.P.A.'s. Special auditor Midwest Refining Co. During World War, chief cost supervisor Bureau Aircraft Prodn., Detroit. Master Mason, Scottish Rite, and Shriner. Mem. Alpha Kappa Psi frat. *Recreations:* Fishing, hunting, golf, tennis. *Home:* Lancaster Hotel. *Office:* First Natl. Bank Bldg., Denver, Colo.

DAVIES, Allan; *b.* London, Eng., May 5, 1888; *s.* W. Sanders and Elizabeth; grad. Newark Acad.; Litt. B., Princeton Univ. Mem. firm Davies & Davies. Mem. A.I.A. (mem. com. on education). *M.* Eleanor Rhea Cowan. *Children:* Robert Sanders, Elizabeth Rhea. *Home:* Hartsdale, N. Y. *Office:* 103 Park Ave., New York.

DAVIES, W. Sanders; *b.* Liverpool, Eng., 1862; grad. Manchester (Eng.) Grammar School, 1878. Acct. with Monkhouse,

Goddard & Co., 1884-91. Came to New York, 1891; practiced independently for period, then formed partnership with Charles F. Nield. Now mem. firm Davies & Davies. C.P.A., New York, Pennsylvania and New Jersey. Past pres. Amer. Assn. Pub. Accts. (1897-98); past pres. N. J. State Soc. C.P.A.'s (1905); served three terms as 2nd vice-pres. N.Y. State Soc. C.P.A.'s (1914-17). Mem. A.I.A. (mem. council, executive committee, and chmn. committee on ethical publicity). First pres. A.I.A. when reorganized from Amer. Assn. Pub. Accts., 1916-18. Mem. N.Y. and N.J. State Societies C.P.A.'s. During World War served as mem. Accountants' Committee, Council of Natl. Defense, and mem. Board of Review apptd. by Secretary of War to investigate expenditures constrn. division of Q.M.C. *Home:* 310 W. 86th St. *Office:* 103 Park Ave., New York.

DAVIS, Charles Kier; *b.* St. Louis, June 11, 1884; *s.* Charles G. and Florence (Newcomb); educ. Canadian pub. schools and Hamilton (Ont.) Collegiate Inst.; *m.* Antoinette Gerhart Schillo, June 17, 1912; C.P.A., Illinois, June 21, 1911. Associated with John A. Cooper, one of first pub. accts. in Chicago, since 1902. Mem. firm Cooper, Winslow & Davis, C.P.A.'s. Sec. Schillo Motor Sales Co. Mem. Ill. Athletic Club; Chapel Hill Country Club; Pistakee Yacht Club. *Recreations:* Golf, fishing. *Child:* Leonard Kier. *Home:* 819 Sheridan Rd. *Office:* 11 S. LaSalle St., Chicago.

DAVIS, J. L.; C.P.A., California. Mem. A.I.A. Mem. Los Angeles Chapter Cal. Soc. C.P.A.'s. *Address:* 415 Los Angeles Investment Bldg., Los Angeles, Cal.

DAVIS, Mortimer A.; *b.* London, Eng., Apr. 14, 1866; *s.* George and Elizabeth; attended school at Harrow, Eng., and Institute Popot, France; studied Anglo-French Coll., Eng., and Athenée Coll., Brussels. C.P.A., Illinois, 1908; C.P.A., Michigan, 1918. Auditor for over 75 eleemosynary institutions. Consulting acct. Guaranty Audit Co. and under own name. Mem. Chicago Whist, Chicago Duplicate Whist and Phoenix (Detroit) Clubs. Holder A.W.L. and Hamilton Whist Trophies. *Home:* 5336 Indiana Ave. *Office:* Westminster Bldg., Chicago, Ill.

DAVIS, Morton I.; *b.* New York, Feb. 22, 1892; grad. Boys' H.S., Brooklyn; Middlebury Coll., Vt.; N.Y.Univ.; B.C.S.; C.P.A., New York, Mar. 1, 1917; *m.* Elsie Schwartz, Mar. 17, 1917. Mem. firm Homes & Davis. Contbd. several articles *Dress Mag.;* delivered address, Dec. 4, 1919, before Asso. Dress Indus. of Amer., Atlantic City, N. J. Mason. Mem. Alpha Epsilon Pi frat. *Clubs:* Aldene, Columbia, Unity, Continental Athletic. *Child:* Herbert M. *Home:* 1588 President St., Brooklyn, N.Y. *Office:* 949 Broadway, New York.

DAVIS, Pearce Crane; *b.* Cincinnati, Ohio, Apr. 4, 1886; *s.* Benjamin Eggleston and Mamie (Pearce); educ. Woodward H.S., Cincinnati; *m.* Clara Lillian Norman, Oct. 20, 1910. Joined staff Haskins & Sells, Aug. 1, 1912, assigned to San Francisco office. C.P.A., California, Sept. 11, 1916. Apptd. mgr. Seattle office, Haskins & Sells, June, 1917; in that capacity at present. Mem. A.I.A., Cal. and Wash. Societies of C.P.A.'s. Mem. Seattle Chamber of Commerce. *Clubs:* Arctic, Commercial. *Children:* Laura Louise, Norman Thurston. *Home:* 1522 35th Ave. *Office:* L. C. Smith Bldg., Seattle, Wash.

DAWES, Irving Desmond; *b.* Somerville, Mass., Mar. 13, 1892; *s.* Henry Laurens and Minnie W. (Goodwin); grad. Arlington (Mass.) H.S.; S.B., Harvard; M.B.A., Harvard Grad. School of Bus. Admin. C.P.A., Massachusetts, 1916. Formerly asst. to general auditor The Lamson Co., senior acct. with F. B. Cherrington, C.P.A., and Associates, and comptroller The Housing Co., all of Boston. During World War, Second Lieut., Air Service (Prodn.), Plant Acctg. Of-

ficer. Now with United Drug Co., Boston. *M.* Corinne L. Thies, June 23, 1917. *Child:* Richard Irving. *Recreations:* Tennis, whist. *Home:* 66 Newport St., Arlington, Mass. *Office:* Leon St., Boston.

DAWSON, Clifford R.; *b.* Augusta, Ga., Nov. 14, 1891; *s.* Job and Anna (Rutherford); educ. Houghton School, Augusta, and Saint Patrick's College; C.P.A., Georgia, May, 1918. Formerly with Merchants Bank, eight yrs.; mem. firm W. R. Dawson & Co., real estate and insurance, two yrs.; also former sec. and treas. North Augusta Water and Gas Co. Mem. firm Dawson & Eidson, C.P.A.'s. Shriner; mem. Okad Club. *M.* Elma Nowell, Apr. 10, 1912. *Home:* 620 W. Peachtree St. *Office:* Atlanta Trust Co. Bldg., Atlanta, Ga.

DAWSON, James H.; C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 189 Montague St., Brooklyn, N.Y.

DAY, Quincy Dorr; *b.* Sheffield, Ohio, Jan. 26, 1852; *s.* Dr. E. A. and Camila A.; educ. country school, Oberlin College. Long experience as bookkeeper. At present practicing independently as C.A. *M.* Fannie M. Barrett, Jan. 27, 1874. *Children:* Louise D., Hattie B., Helen G., Clarence A., Harold O., Edmund A. *Home:* 231 Albany Ave. *Office:* 82-88 King St. East, Toronto, Ont.

DEAN, Thomas B.; C.P.A., New York. With Lingley, Baird and Dixon. Mem. A.I.A.; mem. N.Y.State Soc. C.P.A.'s. *Address:* 120 Broadway, New York.

DEAN, Walter Niles; mem. firm Eckes & Dean. C.P.A., New York. Mem. A.I.A. Mem. N.Y. State Soc. C.P.A.'s (mem. auditing and complaints committees). *Address:* 141 Broadway, New York.

DEAVER, William; C.P.A., Arkansas. Mem. A.I.A. *Address:* 27 N. Monroe Ave., Columbus, Ohio.

DECKER, Hiram E.; C.P.A., Illinois and New York. *Practicing independently.* Mem. A.I.A. *Address:* 38 Park Row, New York, and 209 S. La Salle St., Chicago.

DEFENBACH, Byron; *b.* Rome, Wis., Dec. 5, 1870; educ. high school and Methodist Coll., York, Neb. Fourteen yrs. in federal service; later in commercial and banking lines, *Sandpoint, Idaho.* Clerk Indian School, Genoa, Neb., 1891; supt. Indian School, Harlem, Mont., 1892; asst. postmaster, Spokane, 1901. Practicing pub. *acctg. seven yrs.* C.P.A., *Idaho,* 1917. Head Byron Defenbach & Sons, pub. accts.; also pres. Consolidated Commercial Co., chain stores. Past grand master of Masons of *Idaho*; K.P.; Shriner; W.W. On board directors several corpns. Specializes municipal acctg.; has audited books 30 Idaho counties. *M.* Susie Wise, May 19, 1889. *Children:* Ralph B., Leroy W. *Address:* 828 Main St., Lewiston, Idaho.

DEIKE, F. William; *b.* Brooklyn, N.Y., Sept. 27, 1875; Brooklyn Polytechnic Inst., B.A.; C.P.A., New York. Vet. 23d Regt., N.G.N.Y. Mem. firm Wm. Struss & Co.; mgr. C. H. Spitzner & Son. *Home:* 114 Park Ave., Mt. Vernon, N.Y. *Office:* 93 Nassau St., New York.

DELANY, Clarence M.; C.P.A., Illinois; C.P.A., Wisconsin. Formerly mem. firm Andersen, DeLany & Co. Now practicing independently. Mem. A.I.A. *Address:* 919 *Edgecomb Bldg.,* Chicago.

DELL, George E.; C.P.A.; mem. A.I.A. With Arthur Young & Co. *Address:* 1104 Commerce *Bldg., Kansas City,* Mo.

DELLSCHAFT, Frederick; *b.* London, Eng., April 6, 1878; *s.* Adolph and Marie (Weber); *French ancestry*; *educ.* Merchants Taylors' School, London, E.C.; C.P.A., Illinois, 1906. Early experience in Europe. Various commercial and banking positions, 1894-1900; with Im-

perial Bank of Persia, 1900-03; with Price, Waterhouse & Co., New York, Chicago and Mexico City, 1904-14. With J. I. Case Threshing Machine Co., 1914 to date. Mem. A.I.A. Mem. Ill. Soc. of C.P.A.'s. Attaché to Amer. War Prisoners' and Peace Comms., 1918-1919. Sec. Military Training Camps Assn., Racine District, 1916-17. Captain Field Artillery U.S.A., served in France Sept. 1917 to March 1919. *Recreations:* Horseback riding and automobiling. *Home:* Paris, France. *Office:* 251-53 Faubourg St. Martin, Paris, France.

DE LOACH, Adolph Felix; *b.* Winnfield, La., Feb. 13, 1877; *s.* Eugene A. and Eliza E.; educ. pub. schools, LaSalle Extension and Alexander Hamilton Courses; C.P.A., Texas. Early experience in acctg. and auditing principally mercantile and pub. service concerns; at present sec. and treas. Brush Electric Co., Galveston. Asso. mem. Texas Soc. of C.P.A.'s. *Clubs:* Rotary, Country, Mason. *M.* Florence E., July 3, 1912. *Home:* 2523 Ave. P. *Office:* 2424 Ave D., Galveston, Texas.

DENNIS, Carl Duncan; *b.* Yarmouth, N.S., Sept. 30, 1871; *s.* James D. and Louisa (Brandon); attended Yarmouth H.S.; grad. Eastman Natl. Coll., Jan., 1889; Master of Accts. Mem. Nova Scotia Inst. of C.A.'s, 1904. Former chief town auditor for Amherst, N.S., for five yrs. One of chief factors in reorganizing Rhodes Curry's interests, Jan. 1920. Managing director Rhodes Curry, Ltd. First pres. and organizer N.S. Accident Prevention Assn. Mem. Marshlands and Amherst Golf Clubs. *Recreations:* Tennis, golf. *M.* Jessie Burrill, June 5, 1895. *Children:* Katherine, Bernice, Carl D., Jr., William G. *Home:* 14 Rupert St. *Office:* Rhodes Curry, Ltd., Amherst, N.S.

DENNIS, William Henry; *b.* New York, May 21, 1856; Eng., Scotch and Irish lineage; educ. Greenwich Acad.; B.C.S. N.Y.Univ.; C.P.A., New York, 1902. Varied experience in general practice; East India trade, exporting and importing; formerly prof. practical acctg. N.Y. Univ. Mem. A.I.A.; Natl. Assn. of Cost Accts. Mem. Board of Acctcy. Examiners N.Y. State, 1914-20. *Clubs:* Republican and Lawyers. *Home:* 151 Euclid Ave., Hackensack, N. J. *Office:* 87 Nassau St., New York.

DENSMORE, Louis E.; *b.* Montpelier, Vt., May 17, 1886; *s.* Eugene E. and Demis M. (Watson); attended Chelsea (Vt.) Acad. and Montpelier (Vt.) Sem.; *m.* Dorothy A. L. Moore, Nov., 1916; C.P.A., Massachusetts, Feb. 2, 1920. Mem. staff Scovell, Wellington & Co. Mem. N.A.C.A. *Child:* Russell E. *Home:* 78 Porter Rd., Cambridge, Mass. *Office:* 110 State St., Boston.

DERBES, Albert J.; *b.* Labadieville, La., Sept. 17, 1875; *s.* Rodolphe J. and Eleanore (La Barthe); French-Swiss ancestry; A.B., Immaculate Conception (Jesuits) College; *m.* Hazel M. Generes, May 12, 1909; C.P.A., Louisiana. Started as bkpr., now practicing for own account as C.P.A. Instr. higher acctcy., Loyola Univ.; mem. Board of Regents Internatl. Accts. Soc. Vice-pres. Associated Accts. of La.; sec. La. State Soc. C.P.A.'s; mem. A.I.A. Conducted audit of New Orleans Bakeries for Federal Trade Commission. Mem. Assn. of Commerce, Motor League and Suburban Gun Clubs; K.C. *Home:* 81 Morgan Blvd. *Office:* 400-1 Godchaux Bldg., New Orleans, La.

DERBES, Numa J., Sr.; *b.* New Orleans, La., Sept. 10, 1873; *s.* Rodolphe J., Sr., and Eleanore (La Barthe); studied parochial school; A.B., Immaculate Conception Coll., 1891; A.M., 1892. Early experience as bkpr., cashier, credit man, asst. mgr. (Columbia Mills, Inc.); asst. auditor Doullut & Williams Shipbuilding

Co.; senior acct. twelve yrs. Asso. acct. R. J. Derbes, Jr. Mem. K.C.; trustee Catholic Order of Foresters. *M.* Josephine Saizan, June 8, 1898. *Children:* Mathilde, Numa J., Jr., Harold, Chester. *Home:* 1900 Esplanade Ave. *Office:* 713 Union St., New Orleans, La.

DERBES, Rudolph Joseph; *b.* New Orleans, La., Jan. 29, 1870; *s.* Rudolph J. and Eleanore (La Barthe); grandson of Judge Alexander Derbes, U.S. Consul at Paris during Buchanan's administration; educ. private school and Jesuit's Coll.; *m.* Genevieve Salles, Apr. 28, 1897. C.P.A., La., 1912. Ten yrs. banking with old Union Natl. Bank of New Orleans. Practicing as pub. acct. since May, 1897. Installed cost systems in several southern states; author of Derbes System. Prof. cost acctg. Mem. A.I.A., La. Soc. C.P.A.'s, B.P.O.E., Rotary Club. *Recreation:* fishing. *Children:* Genevieve, Edgar, Clifford, Marcel, Paul, Rudolph, Gerard, Frederick. *Home:* 6303 West End Blvd. *Office:* 711 Union St., New Orleans, La.

DERRICK, Noah Erastus; *b.* Leesville, S.C., Mar. 2, 1889; educ. Cedar Grove Acad., Lenoir Coll., Draughon's Business Coll.; also five yrs. instr. bkpg. and acctg. last named; C.P.A., South Carolina, May 27, 1915. Two yrs. principal Sand Mountain Institute. Served as acct. for State in case State South Carolina vs. Railway Gas & Electric Co. for recovery Columbia Canal property. Practicing on own account. Sergt. Q.M.C. during World War, overseas eleven mos. *M.* Pansy Smoak, Apr. 4, 1918. Mason. I.O.O.F. *Home:* 1811 Bull St. *Office:* 1246 Main St., Columbia, S.C.

DERRY, Walter F.; *b.* New York, May 29, 1885; Eng. ancestry; educ. pub. schools, Pace Inst. of Acctcy. Formerly cashier commercial house, cost acct. and general acct. The Borden Co. Mem. staff Perine & Nichols. *M.* Viola A. McDonald, Aug. 8, 1920. *Home:* 454 76th St., Brooklyn. *Office:* 149 Broadway, New York.

DE VAULT, Henry S.; *b.* Bristol, Va., Sept. 22, 1882; *s.* Milton T. and Timmie Eugenia (Cardwell); educ. Bristol (Va.) H.S. and Deichmann's Prep. School, Baltimore, Md. Auditor Tenn. Ry. Co. for five yrs. prior to entering Haskins & Sells organization, Feb. 1, 1920. Mgr. Shanghai, China, office, Haskins & Sells. *Clubs:* Shanghai, Amer., and French of Shanghai. *Home:* 12 Route Henri Riviere. *Office:* 6 Kinkiang Road, Shanghai, China.

DEVLIN, John H.; *b.* New York, Mar. 10, 1876; *s.* John B. and Julia A.; grad. Vannais Acctcy. Inst., Hartford; C.P.A., Connecticut, Aug. 15, 1919. Varied experience in business, general contracting and mfg.; also with E. C. Gough, C.P.A., and Baker, Vawter & Wolf, accts. At present practicing independently as C.P.A. Formerly pres. DeVoy Corpn., N.Y., and vice-pres. and sec. Northern Warren Corpn., N.Y. Contributed paper on "Accounting for Proprietary Preparations," Journal of Acctcy., July 1920. Mem. A.I.A. *M.* Margaret M. Dowling, June 5, 1906. *Children:* Daniel, Warren. *Home:* 215 Park St., Montclair, N.J. *Office:* Prudential Bldg., Newark, N.J., and U.S. Trust Bldg., Paterson, N.J.

DEW, B. F.; C.P.A., Virginia. Asst. cashier Natl. State and City Bank of Richmond. *Home:* 714 Chamberlayne Ave. *Office:* 1111 E. Main St., Richmond, Va.

DEWAR, Douglas; *b.* Glasgow, Scotland, Feb. 3, 1883; *s.* Duncan and Janet (Gray); educ. Allan Glen's School, Glasgow High School and Univ.; C.A., Glasgow; C.A., Canada; C.P.A., Ohio and Wisconsin. Served articles with D. S. Carson of Moores, Carson & Watson, C.A.'s, Glasgow. Partner Marwick, Mitchell & Co. Served as capt., General List, attached to Headquarters Staff, Canadian Forestry Corps, B.E.F., France. Mem. St. Andrew's Soc. *Clubs:* Lawyers, N.Y. Athletic, Canadian. *Address:* 79 Wall St., New York.

DICKEY, Harold R., Jr.; *b.* Baltimore, Md., June 14, 1882; *s.* Harold R. and Sarah E.; Scotch ancestry; educ. pvt. tutors and pub. schools; eleven yrs. auditing, cost and pvt. accounting work; mem. staff Ford, Bacon & Davis during rate investigation by Pub. Serv. Comm., Md., of Consol. Gas, Elec. Light & P. Co. *M.* Martha E. Davis, Sept., 1914. N.Y. mgr., Wm. A. Gillespie & Co. *Home:* 342 W. 56th St. *Office:* 140 Nassau St., New York.

DICKEY, William Oliver; *b.* Altoona, Pa., Mar. 13, 1875; *s.* John C. and Elsie M.; Scotch-Irish lineage; attended Huntington pub. schools and Marshall College; C.P.A., West Virginia, Sept. 29, 1911. Head Dickey Audit & System Co. Vice-pres. State Assn. W.Va. Accts. Mem. Rotary, Huntington Country and Guyandot Clubs; Elk, Mason. *M.* Elizabeth Ward. *Child:* Katherine Ward. *Home:* 611 14th St. *Office:* First Natl. Bank Bldg., Huntington, W. Va.

DICKINSON, (Sir) A. Lowes; *b.* London, Eng., Aug. 8, 1859; *s.* Lowes and Ellen (Williams); educ. Charterhouse School, *Eng., and King's Coll., Cambridge Univ.,* Eng.; grad. Wrangler in Mathematical Tripos, 1884; M.A., 1888. C.P.A.; C.A. Mem. A.I.A.; mem. Ont. Inst. C.A.'s; fellow Inst, C.A.'s Eng. and Wales; fellow Inst. C.A.'s British Columbia. Mem. firm Price, Waterhouse & Co. Received knighthood from King George for services during war. Fellow Inst. of Actuaries. *M.* Mary Katherine Jennings, Aug. 3, 1888. *Children:* Mary Ellen, Dora Kathleen. *Address:* 3 Fredericks Pl., Old Jewry, London, E.C., Eng.

DIEHL, Geoffrey L.; *b.* Mainz, Hesse, Germany, Mar. 29, 1890; *s.* Jean and Wilhelmina; educ. grammar and high schools; Paris, Heidelberg, Columbia Univ., Walton School of Acctcy. F.C.A., California. Practicing independently. Has installed systems of accts. for dept. stores New York, Boston, Portland (Me.) and San Francisco. Mem. Cal. Inst. of C.A.'s; mem. Accts. Assn. of San Francisco (chmn. reference committee). *Home:* Hotel St. Mark, Oakland, Cal. *Office:* 260 Pacific Bldg., San Francisco.

DIEHM, Hedwig A.; *b.* Elizabeth, N.J., German ancestry; *d.* George John and Blanda (Flach); educ. pub. schools and private college tutors. Secretary to firm of Loomis, Suffern & Fernald. Mem. Women's City Club, League for Business and Professional Women, Acad. of Political Science, N.Y. Mozart Soc. *Home:* 116 W. 88th St. *Office:* 54 Wall St., New York.

DIETZE, Carl E.; *b.* Wausau, Wis., Dec. 20, 1886; *s.* M. M. and Alvina; preparatory educ. Mayville (Wis.) pub. and high schools; A.B., L.L.B., Univ. of Wis.; C.P.A., Wisconsin. Newspaper, insurance, and clerical experience; instr. of acctg. Univ. of Wis., 1913-14. Two yrs. legal and five yrs. acctg. experience. Practicing as pub. acct. and lawyer. Was candidate for district atty., 1916; bkpr. Wis. Legislature two sessions; cost acct. Fed. Trade Comm., 1917-18. Traveling auditor Int. Rev. Dept. up to Jan. 1, 1920. Started Milwaukee office Feb. 15, 1920. Mem. Milwaukee Soc. of Accts. Mason; Elk; mem. City Club, Phi Alpha Delta law frat., Beta Gamma Sigma frat. *Home:* 534 Stowell Ave. *Office:* 709 Security Bldg., Milwaukee, Wis.

DILLINGHAM, Robert Henry; *b.* East Orange, N.J., Sept. 11, 1871; *s.* Robert H. and Juliet (Tallman); educ. pub. schools and St. Johns Military School, N.Y.; C.P.A., New York, Mar. 28, 1911. Mem. firm S. E. Henderson & Co., accts. Conducted investigation treasurer's office N.Y. State Lunacy Comm., 1911; acct. in charge investigation Dept. of Health, Charity Dept. and Bellevue and allied hospitals, N.Y. City, 1911-12; asst. treas. Savage Arms Corpn., 1918-19. Mem. A.I.A. and N.Y. State Soc. C.P.A.'s. *M.*

Anna C. Kinman, July 31, 1900. *Child:* Grace. *Home:* 10 Pinehurst Ave. *Office:* 32 Union Sq., New York.

DILLMAN, Joseph F.; *b.* Lemont, Ill., Dec. 17, 1889; *s.* Jacob and Mary; attended St. Ignatius Coll., Northwestern Univ. School of Commerce, and Loyola Univ., all of Chicago; LL. B.; C.P.A., Illinois. At one time with Price, Waterhouse & Co., later with Andersen, DeLany & Co.; later treas. Blackstone Inst.; dir. Bur. of Acctg., Central Div. Amer. Red Cross; comptroller St. Johns River Shipyard Co., Florida; until recently bus. mgr. Southern School of Acctcy. and practicing C.P.A.; now associated with Mr. John H. Fahey. Mem. N.A.C.A.; K.C.; B.P.O.E. *M.* Penelope Nolan, Sept. 29, 1917. *Address:* 1005 Scolley Bldg., Boston.

DILLON, Edward J.; C.P.A., Missouri. Mem. A.I.A. *Address:* 1102 Republic Bldg., Kansas City, Mo.

DILLON, John Richard; *b.* West Point, N.Y., Feb. 16, 1890; *s.* George H. and Maria E. (Egan); Scotch-Irish ancestry; grad. Pub. School 10, Bronx, and Fordham Prep. School; B.C.S., N.Y. Univ.; C.P.A., New York; asso. A.I.A. Early experience in marine insurance and import and export offices and Loomis, Suffern & Fernald, C.P.A.'s. Present business connection, Hayden, Stone & Co.; treas. and dir. Butte and Superior Mining Co.; treas. Internatl. Cement and Southern Phosphate Corpns. Member Alpha Kappa Psi frat. *M.* Marie H. Treanor, Dec. 31, 1912. *Child:* Marjorie. *Recreations:* Tennis, golf. *Home:* 1 Eleanor Place, Yonkers, N.Y. *Office:* 25 Broad St., New York.

DILLON, William; *b.* New York, July 14, 1867; *s.* George Palmer and Rose Lennon; descendant of Earl of Roscommon; educ. pub. schools and private tutors; C.P.A., Massachusetts and Connecticut. Practicing individually as C.P.A. for past 25 yrs. Mem. A.I.A., C.P.A. Soc. of Mass. and C.P.A. Soc. of Conn. Mem. Boston Yacht Club, City Club, Athletic Assn., Chamber of Commerce, Elks, Royal Arcanum. Mason. *Child:* Schuyler. *Home:* 1109 Boylston St. *Office:* 67 Milk St., Boston.

DISSOSWAY, Edwin Thomas; *b.* New York, Apr. 3, 1888; *s.* Edwin Croswell and Mary E. (Baker); grad. Manual Training H.S., Brooklyn; B.C.S. (cum laude), N.Y. Univ.; studied Brooklyn Law School. With Citizens Natl. Bank, New York, 1906-17. With Haskins & Sells. Mem. Delta Mu Delta. *M.* Carolyn Fitz-Randolph Barteau. *Child:* Edwin Richard. *Home:* Capital Heights, Oyster Bay, L.I. *Office:* 30 Broad St., New York.

DITMAN, Charles R.; C.P.A., Maryland; mem. A.I.A. *Address:* 200 Maryland Trust Bldg., Baltimore, Md.

DIX, Samuel M.; B.S.; mem. A.I.A. Mem. firm Townsend, Dix & Pogson. *Address:* 55 Liberty St., New York.

DIXON, Frank Eastwood; *b.* Leicester, Eng., Apr. 3, 1881; English ancestry; *s.* William Henry and Elizabeth (Eastwood); educ. preparatory and private schools; Wesley School, Leicester. Articled to A. E. Warburton, C.A., 1901-06; A.C.A., Aug. 1, 1906; F.C.A., Mar. 5, 1913; C.A., Inst. Eng. and Wales; C.P.A., Indiana, June 5, 1918. Mem. A.I.A. Jan. 1, 1918; partner R. R. Preston & Co., C.A.'s, Leicester, Eng., 1906-10. Now partner Lingley, Baird & Dixon, C.P.A.'s. Mem. N.Y. A.C., Canadian Club of N.Y., Brit. Schools and Universities Club; St. George's Soc. of N.Y. Dir. R. W. Greeff & Co., Inc., N.Y. *Recreations:* Riding, golf, swimming, tennis, automobiling. *Home:* Hotel Wentworth, 59 W. 46th St. *Office:* 120 Broadway, New York.

DJORUP, Christian; B.C.S.; C.P.A., New York. Mem. firm McArdle, Djorup & McArdle. Mem. A.I.A. Mem. N.Y. State Soc. C.P.A.'s (mem. special committee on

violation of C.P.A. laws). Instr. foreign exchange, N.Y. Univ. *Address:* 42 Broadway, New York.

DOE, Willis H.; *b.* Medford, Mass., Aug. 22, 1883; *s.* J. Wesley and Clara E.; B.C.S., Northeastern College; M.B.A., Boston Univ.; C.P.A., New Hampshire, 1917. Twenty yrs. with Howe & French, Inc., Boston; instr. Bentley School of Acctg. and Fin., Past Regent Royal Arcanum; mem. Boston City Club and Credit Men's Assn. *M.* Florence Merrill, June 7, 1905. *Children:* Robert E., Barbara. *Home:* 616 Main St., Medford, Mass. *Office:* 99 Broad St., Boston.

***DOETSCH,* (Miss) Elsa;** *b.* Baltimore, Md., Jan. 2, 1886; *d.* Louis J. and Johanna; grad. Western H.S., Baltimore; A.B., Goucher Coll., 1907; C.P.A., Maryland, 1909. Practicing C.P.A. Mem. A.I.A. and Md. Assn. of C.P.A.'s. *Home:* 14 Merrymount Rd., Roland Park, Baltimore. *Office:* 30 Maryland Life Bldg., Baltimore, Md.

DOGGERELL, Alfred James; *b.* Frome, Eng., Nov. 19, 1861; *s.* James and Mary; attended Corsham School, Wiltshire, Eng.; mem. Inst. C.A.'s Ontario, 1917. Previously buyer wholesale millinery business. Practicing C.A. Mem. I.O.O.F.; four yrs. pres. Tecumseh Whist Club. As young man winner numerous footracing trophies. *M.* Schneider, Oct. 19, 1885. *Child:* Isabel. *Address:* 776 Wellington St., London, Ont.

DOHERTY, Erle Blake; *b.* Joplin, Mo., Sept. 17, 1882; *s.* William F. and Maleta E. (Speaks); *educ.* Joplin pub. schools and Joplin Bus. Coll., Southwestern Univ. School of Commerce, Accts., and Finance, Los Angeles; F.C.A., California. Office mgr. largest horse and mule dealers in world at 19. Mgr. horse and mule market at 25; mgr. Joplin Distributing and Mfg. Co. Pub. acct., Joplin, Mo., then Los Angeles and San Diego, Cal. Now auditor Broadway Amusement Co. and Bush Theatres, San Diego. *Home:* Costa Vista Apartments, San Diego. *Office:* Superba Theatre Bldg., San Diego, and Suite 21, 142 W. Jefferson, Los Angeles, Cal.

DOHERTY, John; mem. A.I.A. Mem. firm Waud & Doherty. *Address:* 82 Wall St., New York.

DOHR, James L.; *b.* Madison, Wis., Mar. 27, 1892; grad. Madison H.S.; A.B., Univ. of Wis., 1914; M.S., Columbia Univ., 1917; C.P.A., Wisconsin and Michigan. Formerly auditor of municipal accts., Wis. Tax Commission; subsequently with Federal Trade Commission, Byrnes & Baker, Food Admin. Grain Corpn., instructor in acctg. Columbia Univ. School of Business, and Bur. of Int. Rev. During World War 1st. Lieut., Air Service. Now with Thompson & Worley. Asso. A.I.A. *Home:* 138 W. Gorham St., Madison, Wis. *Office:* 14 Wall St., New York.

DOLGE, William; *b.* New York, Dec. 29, 1876; *s.* Alfred and Auguste Anna (Horn); grandfather, leader Revolution Saxony, 1848; studied Dahn Inst., N.Y., 1890; P.S. No. 35, N.Y., 1891; N.Y. Mil. Acad., Cornwall, 1893; School of Social Economics, N.Y., 1894; engaged mfg. felt, lumber, piano materials, Dolgeville, N.Y., and New York, to 1905; since pub. acct. *M.* Alice Putnam, Feb. 13, 1904. Auditor Relief Corps., San Francisco after earthquake, 1906; C.P.A., California, 1908; consulting acct., Bd. of Supervisors, San Francisco, 1907-9, 1910-14; organized acctg. dept. State Bd. of Control, 1911. Individual practice; mem. State Bd. of Acctcy. Cal. since 1911; sec. since 1914; auditor Marin Municipal Water Dist., 1912-20. Pres. Cal. State Soc. of C.P.A.'s; mem. A.I.A.; mem. N.A.C.A.; mem. Commonwealth Club of Cal. *Child:* Helen. *Home:* Alameda, Cal. *Office:* 311 California St., San Francisco.

DOLOWITZ, Alexander; *b.* Poland, Nov. 13, 1885; *s.* Saul and Dora (Kantor);

grad. Cooper Union; grad. Columbia Univ.; B.S.; B.A.; C.E.; C.P.A., New York. *M.* Florence R. Levine, Aug. 15, 1912. Acct. for J. J. Dukor, Trustee in Bankruptcy, S. Jarmulowsky Bank; dir. and treas. Kedem Navigation & Tr. Co.; dir. and sec. A. Lubarsky & Sons, Inc., and many import cos.; dir. and sec. Canal Securities Corpn. Pres. Thomas Davidson School. *Children:* David and Grace. *Home:* 18 W. 107th St. *Office:* 66 Broadway, New York.

DONALDSON, Frank E.; *b.* Malden, Ill., July 7, 1859; *s.* Alfred E. and Lucretia M. (Morrill); descended from Puritans who came to New England prior 1700; educ. pub. schools. *M.* Ida B. Latourette, 1888 (deceased); *m.* Elizabeth G. Kinsman, July 1, 1911. Railway business, 1876-87; cashier, Commercial (now 1st Natl.) Bank, Oregon City, Ore., eight yrs. Senior mem. firm Donaldson & Spencer. Dir. Havalite Corpn.; dir. Commercial Maritime Corpn. *Children:* Lucile F. and Maurine E. *Home:* 15 Mansfield Ave., Nyack, N.Y. *Office:* 74 Broadway, New York.

DONOVAN, Frank J.; *b.* St. John, N.B., Jan. 8, 1890; educ. pub. schools and business institute. Pres. Blomfield, Donovan & Rodger, Inc. *Home:* 67 Tennyson Ave., Highland Park, Mich. *Office:* 610 Moffat Bldg., Detroit, Mich.

DORNEY, Oliver Charles; *b.* Mar. 18, 1862; French-German ancestry; educ. pub. schools, commercial and art colleges; C.P.A., Pennsylvania, June 4, 1900. Mgr. Dorney Park; chief acct. and mgr. Allentown & Reading Traction Co.; pub. acctg., auditing, etc., 1880-1910. Pres. The Amer. Commercial School, Inc.; pres., The Amer. Realty Co.; dir. Penn Counties Trust Co., and Allen Tire & Rubber Co. Vice-Pres. Allentown Chamber of Commerce, chmn. City Civic Bur., mem. Bd. of Governors. Past pres. Allentown Rotary Club. Mason. (32° and Shriner). Inventor adjustable school and office furniture filing and indexing systems. *M.* Jennie C. Reynolds Wood, Aug. 12, 1918. *Home:* 115 S. 14th St. *Office:* Y.M.C.A. Bldg., Allentown, Pa.

DOTY, Albert M.; C.P.A.; mem. A.I.A. Sec. Sanders & Stayman. *Home:* 229 Guilford Ave. *Office:* 319 N. Charles St., Baltimore, Md.

DOTY, George M.; *b.* Savanna, Ill., Mar. 2, 1890; American ancestry; studied Savanna Township High School and acctg. course, Northwestern Univ.; C.P.A. Experience with Ill. Trust and Savings Bank, International Harvester Co., Marwick, Mitchell, Peat & Co., Andersen, De Lany & Co., Sinclair Refining Co. Sole partner George M. Doty & Co. *M.* Iva D. Ogle, Sept. 3, 1913. *Children:* Eva Doris, Kenneth George. *Home:* 5470 Woodlawn Ave. *Office:* 20 E. Jackson Blvd., Chicago.

DOUBLEDAY, Edwin S.; *b.* Columbia, Cal., Feb. 3, 1861; C.C.N.Y., B.S.; C.P.A., Massachusetts, Jan. 17, 1910; original mem. Bd. of Examrs., Mass. *Home:* 342 Forest Park Ave. *Office:* 293 Bridge St., Springfield, Mass.

DOUGHERTY, Richard; *b.* Glasgow, Scotland, Apr. 23, 1881; Irish-Scotch lineage; educ. Hillhead H.S., Glasgow, and St. Aloysius Coll. and Glasgow Univ.; C.A., Scotland, Oct. 31, 1905; C.P.A., Minnesota, Dec. 4, 1909; C.P.A., Wisconsin, Dec. 20, 1913. Served apprenticeship with Wight & Wight, C.A., Glasgow; then three yrs. with Davies Tait & Co., Glasgow and London; one yr. with Marwick, Mitchell & Co. Now head firm Richard Dougherty & Co., C.P.A., Minneapolis. Acted as divisional acct. Northwest Division of Red Cross during War. Checked all fuel firms this district for fuel administrator and checked mfg. firms doing war work for govt. Director and officer several Minneapolis corpns. *Clubs:* Minneapolis, Minneapolis Athletic, Interlachan Country, Minneapolis Automobile.

Recreations: Golf, automobiling. *M.* Jeanie Wilson, June 3, 1909. *Children:* Davina Mary, Jean. *Home:* 4350 Colfax Ave. S. *Office:* 1205-10 Plymouth Bldg., Minneapolis, Minn.

DOUGLAS, Harry J.; mem. A.I.A. Other information unobtainable. *Address:* Menlo Park, Cal.

DOUGLAS, Marion; *b.* Charleston, S.C., Nov. 9, 1863; Scotch descent; pub. and high school grad.; studied LaSalle Univ. Bkpr. and acct. during entire career; removed to Tex. 1897, practicing continuously in Galveston since. C.P.A., Texas. Mem. State Board Acctcy. vice-pres. State Soc. C.P.A.'s; mem. A.I.A. During World War, division auditor Camp McArthur, Waco, Tex. Vice-pres. Rotary Club; dir. Commercial Assn.; D.D., K. of C. Treas. and auditor Galveston Hotel Co. *M.* Aimee H. Barbot, Oct. 22, 1894. *Children:* Francis Marion, Yvonne. *Home:* 802 Ave. E. *Office:* Security Bldg., Galveston, Tex.

DOUGLAS, Robert; head firm Robert Douglas & Co. C.P.A., Massachusetts; mem. A.I.A.; mem. C.P.A.'s, Mass., Inc.; mem. N.A.C.A. Served as divisional auditor, Q.M.C., during World War. Mem. executive committee Mass. C.P.A.'s, Inc.; mem. committee on administration of endowment, A.I.A. *Address:* 49 Federal St., Boston.

DOWE, James Edward; *s.* John and Joana (Donovan); educ. pvt. and high schools, Somerville, Mass.; St. Mary's Coll., Ky., two yrs.; Bryant & Stratton, Boston, one yr. *M.* Janie Thornton, June 6, 1893; C.P.A., Alabama, July, 1919. Chief acct., sundry firms, Ala. and Ky., 30 yrs. Mem. firm Troy & Dowe. *Children:* Leila G., James E., Thornton G., Dorothy E., Robert J. *Home address:* Box 4, Route 4, Montgomery, Ala. *Office:* 1001 Bell Bldg., Montgomery, Ala.

DOWNIE, Fay J.; *b.* Ft. Worth, Tex., Jan. 12, 1879; *s.* John and Nora (Gault); educ. pub. school and LaSalle Extension Univ. C.P.A., Oklahoma, June 20, 1918. Practicing pub. acctg. 15 yrs. Dist. mgr. Baker, Vawter & Wolf. Shriner; mem. Rotary Club. *M.* Lula Bell Rice, Oct. 10, 1900. *Children:* Jack and Lucile. *Home:* 223 N. 14th St. *Office:* P. O. Box 1294, Muskogee, Okla.

DRAUGHON, William Henry; *b.* Cedar Hill, Tenn., May 10, 1878; *s.* Henry Clay and Laura (Draughon); educ. pub. schools of Robertson Co., Tenn., and Peabody College, Nashville, Tenn. Licentiate of Instruction. Taught literary school two yrs.; in printing business two yrs.; bkpr. five yrs. and pub. acct. ten yrs. Practicing independently, specializing in cost acctg. Mem. faculty Univ. of Detroit, giving lectures on cost acctg. Amer. Steam Pump Co. and Automobile Body Co. among important appointments. Pioneer inventor of negative-total-printing mechanism for listing-adding-subtracting machines. *M.* Lesa M. Frey, Dec. 25, 1899. *Children:* Henry Frey, Eloise Lucile, Harry Clay. *Home:* 425 West Grand Blvd. *Office:* 316 Moffat Bldg., Detroit, Mich.

DREVER, Thomas; C.P.A. Mem. A.I.A., Ill. Soc. C.P.A.'s. Comptroller Amer. Steel Foundries. *Address:* 332 S. Michigan Ave., Chicago.

DRISCOLL, Sidney Porter; *b.* Deerfield, Mass., Apr. 6, 1894; *s.* John Edward and Susan Esther (Porter); attended Savannah pub. schools, Staunton (Va.) Military Acad., and Univ. of Va.; *m.* Jane Louise Fulton, Oct. 6, 1917; C.P.A., Georgia, May, 1919. With Clayton, Eaton, Horton & Saussy, C.P.A.'s. Among youngest to pass Ga. C.P.A. exam. and sixth man to pass on first trial since inception of degree. Sec. and treas. Chatham Mfg. Co. Served as yeoman, U.S.N.R.F. in World War. Mason (32°, Scottish Rite). Mem. Phi Sigma Kappa and Delta Sigma Nu Frats. *Home:*

114 W. Park Ave. *Office:* Natl. Bldg., Savannah, Ga.

DRUCKER, A. P. Robins; *b.* Courland, Russia, Sept. 18, 1876; B.A., Columbia College; M.A., Chicago Univ. Head of Dept. of Bus. Admin. Colorado Coll. Mem. N.A.C.A.; Amer. Assn. of Univ. Instrs. in Acctg.; Amer. Assn. of Univ. Profs. Mason. Author: *Introduction to Acctg., The Teaching of Acctg. by the Historical Method; Retail Delivery System Acctg.* Veteran Spanish-Amer. War, 8th N.Y.Inf. *Home:* 1714 Wood Ave. *Office:* Colorado College, Colorado Springs, Colo.

DRYER, Reginald Peacock; *b.* Fort Wayne, Ind., Oct. 25, 1880; educ. Fort Wayne H.S., Rose Polytechnic Inst., Univ. of Mich. Resident mgr. Cleveland office Scovell, Wellington & Co. *Office:* Illuminating Bldg., Cleveland, Ohio.

DUBOIS, Frank Goelet; *b.* New York City, July 27, 1855; French-Holland Dutch lineage; grad. pub. schools, Packard's Business College; C.P.A., New York, 1901; C.P.A., New Jersey, 1904. Seventh regiment N.Y., 1885-1900. Inventor vertical system of filing, 1884. Author of Pub. Acct. Law of N.J., past-pres. N.J. State Board of C.P.A.'s; past-pres. N.J. State Soc. of C.P.A.'s; former mem. executive com. and trustee Amer. Assn. of Pub. Accts.; former mem. Board Examiners A.I.A. Now sec. N.J.State Soc. C.P.A.'s. Practicing independently. Mem. Down Town Club, Board of Trade, Kiwanis, Veterans 7th Regiment. Past regent Royal Arcanum. Mason. *M.* Ella Brewer, July 31, 1886. *Home:* Newark, N.J. *Office:* Kinney Bldg., Newark, N.J.

DUDLEY, Harold Mann; *b.* Milwaukee, Wis., Nov. 29, 1886; Yankee-Eng. ancestry; *s.* Charles E. and Fannie (Mann); attended Evanston, Ill., pub. schools; Univ. of Wis., B.A.; C.P.A., Wisconsin, Apr. 14, 1914; former district acct. War Dept.; five yrs. with Ernest Reckitt & Co., Chicago; former auditor Wis. State Board of Control and Univ. of Wis. At present asst. auditor Haskell & Barker Car Co., Inc. *M.* Eugenia Blunt, Oct. 1, 1912. *Children:* Robert Blunt, Mary Eleanor. *Home:* 716 Pine St., Michigan City. *Office:* Haskell & Barker Car Co., Inc., Michigan City, Ind.

DUMBRILLE, H. Hilton; mem. firm Lybrand, Ross Bros. & Montgomery. C.P.A., Connecticut. Mem. A.I.A. *Address:* 55 Liberty St., New York.

DUMVILLE, Harry; C.P.A., California. Mem. A.I.A. *Address:* First Natl. Bank Bldg., San Francisco.

DUNCAN, John Christie; *b.* Philadelphia, Mar. 6, 1881; *s.* Samuel and Margaret (Christie); grad. high schools, Philadelphia; M.S. and Ph.D., Univ. of Pa. Worked in machine shops in Philadelphia from machinist's helper to gang boss, draftsman, designed bldg., installed machinery, estimated costs, investigated and reported on costs production of coal briquettes from anthracite culm, 1899-1906. Asst. in industrial management, Univ. of Pa., 1906; with Haskins & Sells, New York, 1907; asst. prof. economics and acctg., Ohio State Univ., 1907-08; asst. prof. acctg. Univ. of Ill., 1908-13, and acting asst. dir. School of Commerce, 1911-12. Prof. bus. admin. and acctg., Univ. of Cincinnati, 1913-17. Acting dean Coll. of Commerce, Univ. of Cincinnati, 1919; comptroller Monitor Stove Co., Cincinnati, 1919. Manager of investment dept. and investigations, W. E. Hutton & Co., brokers and investment bankers, Cincinnati and New York. Attended Plattsburgh, N.Y., training camp, private, 1916; April, 1917-Sept., 1917, at Phila. Depot and Sept., 1917-July, 1918, Camp Joseph E. Johnston, captain in charge of training Q.M. officers and enlisted men; Aug., 1918-Feb., 1919, in charge Property Accountability Section, Administrative Div., Purchase Storage & Traffic, Washington,

D.C.; major, chief Statistics and Stock Records Branch, Purchase Storage and Traffic, executive officer Contracts Settlement Div., Dept. Dept. of Fin. *Writings and speeches:* Economic Side of Works Management (Business World, 1907); Property Accounting for Fire Loss (Journal of Acctcy., 1908); A Definition of Accounting (Amer. Econ. Assn., 1909); Scientific Basis of Acctg. (Amer. Assn. Accts., 1914); Principles of Industrial Management (D. Appleton & Co., 1911); Principles of Analytical Accounting (in press). Honorary mem. Cincinnati Chapter Ohio State C.P.A. Soc.; mem. Amer. Econ. Assn., Amer. Assn. Acctg. Instrs., A.S.M.E., and Business Men's Club. Mem. Alpha Kappa Psi and Beta Gamma Sigma frats. *M.* Elise Isabel Walker, May 27, 1918. *Child:* John Christie, Jr. *Home:* 3112 Fairfield Ave., East Walnut Hills. *Office:* 325 First Natl. Bank Bldg., Cincinnati, Ohio.

DUNDERDALE, Forbes; *b.* Brooklyn, Aug. 16, 1859; Eng.-Amer. ancestry; *s.* Forbes and Sarah (Booth); attended German Commercial Inst., Brooklyn; C.P.A., New Jersey, 1905. In banking 15 yrs. At present practicing independently. Served as capt. Adj. Gen. Dept., N.Y., ten yrs.; also 2nd lieut. 23rd Regt. Mem. Crescent Athletic Club, Wheatley Hills Golf Club. *M.* Amalia M. Kramer, Feb. 23, 1903. *Home:* 562 73rd St., Brooklyn, N.Y. *Office:* 150 Nassau St., New York.

DUNN, Homer Adams; *b.* Valley Falls, Kans., Apr. 22, 1863; Eng.-Scotch-Irish lineage; *s.* Stephen Hendershot and Sarah (Adams); attended pub. schools, Washburn College, Topeka; C.P.A., New York, Ohio, Missouri, Oklahoma, Texas, Louisiana. Office of Alien Property Custodian, Washington, D.C., and New York as director of Bureau of Audits, 1918; varied business experience, also acctg. and administration in railroad and steamship transportation. At present advisory partner in the copartnership of Haskins & Sells. Mem. N.Y.A.C., Metropolitan Museum of Art, Washburn College Club in N.Y., Kansas Soc. of N.Y. Mason. Author: *Accounting Inconsistencies and Fallacies; Information Needs of Investors for Judgment of Public Utilities; Railway Acctg. in Its Relation to the 20th Sec. of the Act to Regulate Commerce; Uniform Acctg. Methods for Anthracite Coal Operations. M.* Sadie Rose Johnson, Dec. 8, 1884. *Children:* Maro Alfred, Walter Emory, Roland Irving. *Address:* 37 W. 39th St., New York.

DUNNING, Alden W.; *b.* New York, Nov. 15, 1866; *s.* Benjamin and Sophonesba (Lownsbury); educ. pvt. schools; *m.* Mary Katherine Hughes. C.P.A., Illinois and New York. Merchant, banker, railroad man; has held official positions three ry. cos. Pres. and dir. Audit Co. of N.Y., The Appraisals Corpn., and Directory of Directors Co. *Clubs:* Bankers, Union League, Press (Chicago). *Home:* 449 Park Ave. *Office:* 189 Madison Ave., New York.

DURHAM, George T.; *b.* Tappahannock, Va., Oct. 26, 1891; American ancestry; educ. high schools and Walton School; C.P.A., Virginia, Nov., 1919. With Pullen, Henderson, McKinney & Co. Mem. Va. Soc. of Pub. Accts. *M.* Maud V. Coder, Sept. 4, 1916. *Child:* Elizabeth T. *Home:* R.F.D. No. 4, Lynchburg, Va. *Office:* 512 Peoples National Bank, Lynchburg, Va.

DURIVAGE, Arthur A.; *b.* Toledo, O., Sept. 10, 1892; French-Canadian descent; *s.* Joseph A. and Adeline (Charon); attended St. Louis Parochial School, Toledo, and St. John's Univ., Toledo. *M.* Lillian McCann, Apr. 30, 1919. Early business experience as acct. Omega Portland Cement Co., Jonesville, Mich.; later auditor for U.S. Int. Rev. Dept., Cleveland. At present pub. acct. and tax consultant. Mem. K.C. *Home:* 1503 Elm St. *Office:* 205 Hippodrome Arcade, Youngstown, Ohio.

DUSENBURY, Bradley Atwood; *b.* Albany, N.Y., Aug. 24, 1888; *s.* Bradley S. and Ida M. (Dwelly); educ. Cobleskill H.S., N.Y. Prep. School, Pace Inst. of N.Y., Walton School, N.Y. Eleven yrs. banking; simultaneously five yrs. deputy co. treas. Schoharie Co., N.Y., 1912-16; two yrs. acct. Fedde & Pasley, C.P.A.'s, N.Y. Comptroller Mallory Industries, Inc., and subsidiaries, Port Chester, N.Y. Also practicing generally. *M.* Helene Cooke Borst, Feb. 22, 1915. *Children:* Jean Borst, Helene Hope. *Home:* Lafayette Drive, Port Chester, N.Y. *Office:* Port Chester, N.Y.

DYSART, Hugh; C.P.A., New Hampshire. Mem. A.I.A.; mem. C.P.A.'s Mass., Inc. *Address:* 40 State St., Boston.

DYSART, Robert; *b.* Cocaigne, N.B., Jan. 21, 1872; *s.* Andrew Knox and Etta Miriam (Cutler); educ. New Brunswick pub. schools; attended Royal Military School, Fredericton, Canada; M.C.S., Univ. St. Joseph's Coll., Canada; C.P.A., Massachusetts, 1911. Early experience gained as asst. to Collector of Customs, Canada (Andrew Knox Dysart); also three yrs. with Andrew Stewart, C.P.A., Boston. Sole proprietor acctg. practice since 1900. Trustee Board Statistics, City of Boston. Mem. A.I.A., Amer. Acad. of Pol. Science, Amer. Mathematical Soc.; fellow C.P.A.'s, Mass., Inc. *Clubs:* St. John Gun, Canadian, Clover, Green Mountain. *Recreations:* Golf, hunting, traveling, farming. *Home:* 86 Bay State Rd. *Office:* 40 State St., Boston.

E

EASTMAN, Daniel H.; *b.* Ottawa, Can., Apr. 18, 1868; *s.* Daniel H. and Eliza (Carr); educ. graded and high schools; *m.* Lillian A., July, 1893. Eleven yrs. bkpr. C. H. F. Smith & Co.; eleven yrs. traveling auditor Hamm Brg. Co.; three yrs. senior acct. Formerly senior acct. Bishop, Brissman & Co. *Children:* Gwendolyn, Muriel. *Home:* 1974 Marshall Ave. *Office:* 410 Globe Bldg., St. Paul, Minn.

EATON, Walter W.; *b.* Ottumwa, Ia., Oct. 18, 1861; *s.* Alonzo and Ellen S. (Willard); attended Chicago pub. schools. Formerly pub. acct. in Chicago; asst. Seldon R. Hopkins, N.Y.; now practicing pub. acct. as head Walter W. Eaton & Co., Springfield. Mem. Springfield Country Club, Automobile Club, Sumpee Lake Yacht Club. *M.* Jennie M. Hooper, Nov. 21, 1901. *Child:* Adrian Willard. *Home:* 20 Taft Ave. *Office:* 318 Main St., Springfield, Mass.

ECCLESTON, Oliver H.; *b.* Stockton, Cal., Jan. 14, 1872; educ. common school, Stockton Normal and Bus. Coll.; studied preparatory courses for medicine and teaching. Worked in printing business for about three yrs.; also worked at blacksmithing and foundry; later in bkpg. and acctg. Asst. sec., auditor and dir. The Holt Mfg. Co.; also sec. to Benjamin Holt. Dir. Benjamin Holt, a corpn., and Stockton Realty Co. Served as auditor and sec. Liberty Loan Campaign, San Joaquin Co., State of Cal. B.P.O.E.; I.O.O.F. Mem. Stockton Golf and Country Club. *M.* Kathrine Power, Feb. 25, 1895. *Children:* William, Jack, Ruth, Marie. *Home:* 1535 N. Hunter St., Bours Park, Stockton, Cal. *Office:* The Holt Mfg. Co., Stockton, Cal.

ECKELBERRY, George Wendell; *b.* Zaleski, Ohio, Feb. 1, 1892; Amer. ancestry; attended pub. schools; Ohio State Univ., B.A. and M.A. Formerly with W. D. Wall, C.P.A., and A. L. Peters, C.P.A., Columbus. At present asst. prof. College of Commerce, Ohio State Univ. Mem. Delta Tau Delta frat., Alpha Kappa Psi frat., Athletic Club of Columbus, Amer. Economic Assn., Amer. Assn. of Univ. Instrs. in Acctg. Mason. Author:

Valuation of Public Utility Properties. Served one yr. in Air Service. *Home:* 303 W. 8th Ave. *Office:* Page Hall, Ohio State University, Columbus, Ohio.

ECKES, Peter A.; C.P.A., New York and New Jersey. Mem. firm Eckes & Dean. Dir. N.Y. State Soc. C.P.A.'s (chmn. committee on violation of C.P.A. laws). Mem. A.I.A. *Address:* 141 Broadway, New York.

EDGERTON, Halsey Charles; *b.* Northfield, Vermont, June 29, 1884; *s.* Charles A. and Flora S. (Brown); attended pub. schools, Norwich Univ., Dartmouth College, Amos Tuck School of Admin. and Finance; B.S., M.C.S.; C.P.A., New Hampshire, 1919. Formerly with Northfield Natl. Bank and other banks; at present treas. Dartmouth College. Mem. Graduate Club of Hanover, Boston City Club. Mason. Treas. and trustee Mary Hitchcock Memorial Hospital, dir. Northfield Natl. Bank, Dartmouth Natl. Bank and Hanover Water Works Co. *Address:* Hanover, N.H.

EDMONDS, David J.; pres. Edmonds & Bouton, Inc. C.P.A., New York. Mem. A.I.A. Mem. N.Y.State Soc. C.P.A.'s. *Address:* 56 Pine St, New York.

EDWARDS, Guy; *b.* Bath, Eng., Feb. 21, 1875; *s.* Samuel and Eleanore (Davey); attended Grosvenor School and Victoria Coll., both of Bath, Eng.; *m.* Fanny Marguerite Wilton, Sept. 15, 1910. Early business experience, Lloyd's Bank, Ltd., Bath and Bristol, Eng. Established own firm, 1915. Mem. Greater Waterloo Assn., Soc. of Pub. Accts. of Iowa. *Recreations:* Music, boating, reading. *Home:* 1025 Burton Ave. *Office:* First Natl. Bank Bldg., Waterloo, Iowa.

EGGLESTON, D. C.; M.E.; C.P.A., Connecticut. Special partner Klein, Hinds & Finke. Asst. prof. cost acctg. C.C.N.Y. Formerly with Dept. of Finance, City of New York. Author, *Municipal Accounting,* 1914. Mem. A.I.A. *Address:* 1182 Broadway, New York.

EICHENBAUM, Joseph G.; *b.* New York, July 22, 1891; *s.* Jacob and Regina (Greenwald); grad. P.S. 126, Brooklyn; studied N.Y. Prep. School; Pace & Pace, New York; bkpr. Sea Island Mills, 1908-10; acct. H. Ely Goldsmith, 1910-12; since pub. acct. Sergt. Air Service, Aircraft Production, Feb. 4, 1917-Jan. 25, 1918. *M.* Frances Goldberg, Sept. 14, 1919. Pres. Prudential Acctg. Corpn. Mason. Mem. Am. Leg.; Level Club; Petolfe S. & B. Assn.; mem. United Brothers. *Home:* 1728 Crotona Park E. *Office:* 1328 Broadway, New York.

EIDSON, Allen Ham; *b.* Atlanta, July 29, 1890; *s.* John Allen and Mamie A.; attended pub. schools; LL.B., Mercer Univ., Macon, Ga.; C.P.A., Georgia, May, 1918; formerly govt. field auditor. Picric Acid Plant, Construction Division U.S. Army. At present mem. firm Dawson & Eidson, C.P.A.'s. Mem. Kappa Sigma frat. Mason. Second lieutenant, Q.M.C., in World War. *M.* Erskine Allen, June 21, 1911. *Children:* John Frazier, William Blanchard. *Home:* 244 Gordon St. *Office:* 720 Atlanta Trust Co. Bldg., Atlanta, Ga.

EINBECKER, George A.; *b.* Chicago, Ill., Sept. 23, 1885; educ. Chicago pub. schools and Wis. Univ. extension div. C.P.A., Wisconsin. Formerly employed by Natl. Packing Co., Chicago; Amer. Hide & Leather Co., Milwaukee; Pa. Coal & Supply Co., Milwaukee. Senior acct. with Price, Waterhouse & Co. for three and a half yrs. Sec.-treas. Badger Talking Machine Shop, Milwaukee; sec.-treas. Badger Music Shop, Fond du Lac, Wis., and treas. Hamilton & Sons Canning Co., New London, Wis. Instr. one yr. Marquette Univ., Milwaukee, Wis. *M.* Harriet H. Burke, May 25, 1908. *Child:* Ruth. *Home:* 822 29th St. *Office:* 1517 First National Bank Bldg., Milwaukee, Wis.

EISENKOFF, Irving M.; *b.* Galicia, Austria, July 15, 1892; *s.* Frank (deceased) and Ida; grad. P.S. 62, Manhattan; B.C.S. (cum laude), N.Y. Univ., 1914; C.P.A., New York, 1919. Taught bkpg. N.Y. evening schools; engaged in accounting practice past eight yrs.; examr. Fed. Tr. Comm., 1917-18; participated in investigation flour milling industry and enforcement of milling regulations of Food Administration; at present connected with Mayor's Com. on Rent Profiteering. Mem. firm Mayer & Eisenkoff. Mem. N.Y. State Soc. C.P.A.'s; K. P.; editor Accountancy Club; Delta Mu Delta honorary frat. In service May, 1918-Jan. 1919, Sergt. 1st Class Air Service. *Home:* 769 Tinton Ave., Bronx. *Office:* 59 Fourth Ave., New York.

ELDER, David; *b.* Inverarity, near Dundee, Scotland, Oct. 31, 1882; educ. H.S. of Dundee, St. Andrew's Univ.; A.C.I.S., London (Eng.), 1904; C.A., Scotland, 1905; C.P.A., Ohio, 1908. Mem. A.I.A. Ten yrs. N.Y. resident partner of Mackay, Irons & Co., C.A.'s, Dundee, London and N.Y., after serving customary apprenticeship of five yrs., and advancing after lapse of ten yrs. to partnership in firm. At present senior partner David Elder & Co., C.A. Director of various industrial corpns. *M.* Helen Falconer Hume, 1911. *Children:* Elizabeth Jessie, Helen Falconer. *Home:* Prospect Ave., Arrochar, Staten Island, N.Y. *Office:* 26 Exchange Place, New York.

ELKINS, W. L.; treas. Wells, Elkins, Adams & Miller, Inc. C.P.A., Virginia; asso. A.I.A. Formerly with Int. Rev. Dept. Mem. Va. Soc. Pub. Accts. *Office:* Allison Bldg., Richmond, Va.

ELLIOTT, Edward S.; head firm Edward S. Elliott & Co. (established 1888). C.P.A., Tennessee; mem. A.I.A. *Address:* Bank of Commerce & Trust Bldg., Memphis, Tenn.

ELLIOTT, James A.; *b.* Des Moines, Ia., June 15, 1893; *s.* Alexander and Barbara Marion (Corson); studied Boston Latin School; A.B., Harvard, 1915; C.P.A., Massachusetts, Mar. 13, 1919; C.P.A., New Hampshire. Formerly chief acct., Cooley & Marvin Co. Mem. firm Elliott, Davis & Co. Asso. A.I.A.; junior, A.S.M.E. Mem. Boston City Club. A.F.& A.M., K.T., A.A.O.N.N.S. Served with Co. D, 301st Inf. *Home:* 1238 Blue Hill Ave., Mattapan, Mass. *Office:* 673 Boylston St., Boston.

ELLIOTT, James Henry; *b.* Cambridge, Mass., Mar. 11, 1890; *s.* William and Fannie A. (Brunt); attended Rindge Tech. School; S.B., Harvard, 1911; C.P.A., Massachusetts, 1917. Served as second lieutenant Air Service during World War. Formerly with Marwick, Mitchell, Peat & Co., Patterson, Teele & Dennis and Cooley & Marvin Co. Mem. firm Grimes, Elliott & Clarkson. *Home:* 53 Reservoir St., Cambridge, Mass. *Office:* 7 State St., Boston.

ELLIS, George Price; *b.* Chicago, Feb. 10, 1888; *s.* William H. and Mary L.; Eng.-Welsh ancestry; educ. pub. schools; Northwestern Univ.; *m.* Thayer Carlisle, June 25, 1909; C.P.A., Wisconsin, 1915; Ohio, 1919. Mem. firm Tanner, Gilman & Ellis; sec. Tanner-Gilman Schools; sec. and dir. Robbins Engineering Co.; pres. Agard Deaconess Rest Home; dir. Latin-Amer. Products Co.; dir. Calumet Storage Battery Co.; pres. Alumni Assn., Northwestern Univ. School of Commerce. Mason. Mem. Alpha Kappa Psi frat.; Kymry Soc.; Chicago Assn. of Commerce; Ill. Soc. of C.P.A.'s; Ohio Soc. of C.P.A.'s; Milwaukee Soc. of Accts. and Ill. Inst. of Accts.; mem. Art Inst. of Chicago. *Clubs:* Hamilton, City, Kiwanis, Chicago (of Northwestern Univ. men), Ill. Motor, Madison (Madison, Wis.). *Child:* George Price, Jr. *Home:* 10031 Lowe Ave. *Office:* 537 S. Dearborn St., Chicago.

ELWELL, Fayette Herbert; *b.* Rural Dale, Ohio, June 27, 1885; *s.* William H. C. and Georgia (Herbert); English ancestry prior to 1650, Amer. since; grad. McGregor, Ia., H.S.; B.A. in Commerce, Univ. of Wis.; *m.* Zora F., June 27, 1909; C.P.A., Wisconsin, 1914. Pres. Wis. State Bd. of Acctcy. since 1916; prof. in charge of acctg. instruction, Univ. of Wis.; pres. (1918), Amer. Assn. of Univ. Instrs. Mem. firm Elwell, Kiekhofer, Reichert & Ray, C.P.A.'s. Joint author Miner & Elwell's "Principles of Bookkeeping." *Home:* 2025 Chadbourne Ave. *Office:* 402 Bank of Wis. Bldg., and Univ. of Wis., Madison, Wis.

ENGLISH, Donald; *b.* Oakland, Cal., Dec. 27, 1885; *s.* Warren B. and Clara (Norris); B.S., Univ. of Cal., 1909; M.B.A., Harvard, 1914. Instr. in Commerce, State College of Washington, 1910-12. Prof. Economics and Acctg., Cornell Univ. Mem. Sigma Phi Epsilon frat. *Home:* 3 Central Ave. *Office:* Cornell Univ., Ithaca, N.Y.

ENNIS, Richard Franklin; *b.* Philadelphia, Sept. 29, 1893; educ. George Brooks Pub. School, Southern H.S., Philadelphia, Evening Wharton School of Accounts and Finance, U. of Pa. Formerly Cluett, Peabody & Co., Inc., five yrs.; Barrow, Wade, Guthrie & Co., pub. accts., one and a half yrs.; Geo. K. Watson & Co., C.P.A.'s, eight months; now with Moyer & Schectman, C.P.A.'s. Sergeant first class, Army Aviation Corps, during World War. *Clubs:* Craftsman's Club, Delaware County, Pa., Robert Morris of Philadelphia, American Legion, Veteran Corps First Regt. N.G.P., Mason. *Recreations:* Golf, swimming, baseball. *Home:* 6625 Lansdowne Ave. *Office:* 311 Lafayette Bldg., 5th and Chestnut Sts., Philadelphia.

EPPLE, William; *b.* London, Eng., June 6, 1874; *s.* Jacob and Fredericka; educ. Elmira, Ont., pub. and high school; Northwestern Univ. School of Commerce, Chicago; *m.* Alice Frost White, June 29, 1898; C.P.A., Illinois, Apr. 23, 1918. Formerly bkpr. and cashier, Empire State Granite Co., Goshen, N.Y., and bkpr. Amer. Steel & Wire Co., New York, N.Y. At present asst. sec. and asst. treas. Amer. Steel Foundries; officer and director other cos. Fellow Ill. Soc. C.P.A.'s; awarded gold medal by Ill. Soc. C.P.A.'s for first place Dec. 1917 exam. *Children:* Laura M., Alice M., Charlotte F., William S. *Recreation:* Music. *Home:* 5427 Lakewood Ave. *Office:* 332 S. Michigan Ave., Chicago.

EPSTEIN, Max M.; *b.* New York, Dec. 15, 1893; *s.* Abram and Elizabeth; attended Hartford pub. and high schools, B.C.S. New York Univ., 1915; C.P.A., Connecticut, 1918. Formerly bookkeeper and junior acct. Praticing independently as C.P.A. Vice-Pres. I.O.B.B.; mem. Sigma Alpha Mu frat. *M.* Vera Dorothy Goldberg, 1918. *Child:* E. Allan. *Home:* 70 Adams St. *Office:* 1026 Main St., Hartford, Conn.

ERBLANG, Alphonse A.; *b.* Faribault, Minn., Dec. 3, 1879; Master Accts., Jasper (Ind.) Coll.; received certificate in acctg. Univ. of Minn., Extension Division. Started in business as bkpr. and stenographer. Formerly instr. in acctg., Extension Division, Univ. of Minn. Sec.-treas. F. T. Becks Lumber Co. Mem. Amer. Assn. Univ. Instrs. in Acctg.; Minn. Acctg. Forum. *Home:* Faribault, Minn. *Office:* 1609 Wright-Arcade Bldg., St. Louis, Mo.

ERK, J. Henry; *b.* Pittsburgh, Pa., Feb. 9, 1870; pub. school educ., studied college three yrs. Practicing as pub. acct. since 1900; senior partner Erk, Speer & Co. Dir. Summerfield Machine Co. Lecturer technical subjects, federal tax laws, value of acctcy. to business man. Collects rare books on bkpg. and acctg. subjects. Mason (32° and Mystic Shrine). *Home:* 1208 Haslage Ave. *Office:* 338 Oliver Bldg., Pittsburgh, Pa.

ERNST, Alwin C.; *b.* Cleveland, Ohio; grad. high school and pvt. business coll.; *m.* Charlotta Fawcett, 1903. C.P.A., Ohio, Pennsylvania, Missouri, and other states. Pub. acct. since completion of school education. Managing partner, Ernst & Ernst. Personally directed investigation of International Mercantile Marine in behalf of preferred shareholders (1915); conducted financial survey of chain of banking and industrial units presided over by the late George B. Cox of Cincinnati; also investigation for bankers of Alexander Dowie, First Apostle of Zion Church, Zion, Ill. Selected by City of Cleveland to conduct audit of street railway system under Taylor franchise. In charge audit work Red Cross and Community War Chest funds during war. Apptd. by Sec. of Treas. McAdoo on committee to formulate system of handling first Liberty Loan issue. Organized accounting units Pittsburgh, Cincinnati, Cleveland and other units for bankers handling Liberty Loan organization. Handled subscriptions and accounting details of first Liberty Loan issue for Federal Reserve Bank of Cleveland. Active in charitable and philanthropic work; trustee of Y.W.C.A. of Cleveland. *Clubs:* Bankers, Railroad, Automobile of America, Old Colony (N.Y.), Mayfield Country, Union, Hermit, Cleveland Athletic, Toledo, Business Men's (Cincinnati), Columbus Athletic. Four daughters. *Home:* Cleveland Heights (during winter), and Gates Mills, Ohio (during summer). *Office:* Schofield Bldg., Cleveland, Ohio.

ERSKINE, Albert R.; C.P.A., Connecticut; mem. A.I.A. With Studebaker Corpn. Mem. Conn. Soc. C.P.A.'s. *Address:* South Bend, Ind.

ESCOTT, James S.; mem. A.I.A. Mem. firm Escott & Barnett, pub. accts. *Address:* 716 Columbia Bldg., Louisville, Ky.

ESHELMAN, G. Roy; *b.* Cerro Gordo, Ill., Oct. 22, 1886; *s.* Daniel M. and Ida C.; Pa. Dutch ancestry; attended country school and Cerro Gordo H.S.; LaSalle Extension Univ. Pvt. sec. and bkpr. H. M. Owen, principal Brown's Bus. Coll., Decatur, one year; Standard Oil Co., Decatur, five yrs., bkpr. to cashier; instr. Brown's Bus. Coll., one yr.; asst. auditor H. Mueller Mfg. Co., Decatur, two yrs.; since alone. *M.* Claudia E. Propst, Oct. 24, 1906. Past. sec., Rotary Club; mem. Rotary Club; pres. Accts. Assn. of Decatur; Decatur Club; Y.M.C.A. *Children:* Dalores and Helen. *Home:* 969 W. Decatur St. *Office:* 403 Standard Life Bldg., Decatur, Ill.

ESQUERRÉ, Paul Joseph; *b.* Plaisance, Gers, France, May 16, 1872; student Lyceum of Auch; Acad. of Toulouse; Univ. of France; B. ès L.; C.P.A., New York, 1911. Formerly biologist and bacteriologist. Practicing individually; head Post-Graduate School of Acctcy. Author, "Applied Theory of Accts." Mem. A.I.A.; mem. N.Y. Soc. of C.P.A.'s. Served three yrs. 2nd Regt. Zouaves, French Army. *Home:* 545 W. 148th St. *Office:* 20 Vesey St., New York.

EVANS, Clarence R.; C.P.A., Maryland. Mem. A.I.A. Cashier The American Bank. *Address:* 524 S. Broadway, Baltimore, Md.

EVANS, Thomas H.; *b.* Wales, Nov. 13, 1882; Welsh ancestry; educ. Welsh Intermediate H.S., graduating by exam. equal to preliminary exam. for Oxford; C.P.A., Michigan, Jan. 27, 1914. Extensive acctg. experience in woolen and carpet mfg. and in mining in Africa; at present practicing independently as C.P.A. Mem. A.I.A.; mem. Detroit Board of Commerce, Mich. Assn. of C.P.A.'s. Mem. I.O.O.F. and Mendelssohn Club, director and sec. Mendelssohn Club, trustee for branch of I.O.O.F. Welsh Volunteers, South Wales Battalion. Appointed Internal Revenue Agent U.S. during World War. *M.* Isabelle M. Craig, June 25, 1912. *Home:*

290 Meldrum Ave. *Office:* 2035 Dime Bank Bldg., Detroit, Mich.

EVANS, William McKendree; *b.* Richmond, Va.; Eng.-Scotch-Irish lineage. Formerly office manager Plummer, Youn# & Co., wholesale hardware, Peterboro, Va., and later Millhoser & Co., wholesale dry goods and notions, Richmond, Va. C.P.A., Virginia. Head firm W. McK. Evans & Co., C.P.A. Mem. Commonwealth, Old Colony and Kiwanis Clubs. Mason. Chmn. State Board of Acctcy.; vice-pres. Va. Soc. of Pub. Accts.; mem. A.I.A. Practicing 21 yrs. *Home:* 1512 Grove Ave. *Office:* 6 S. 10th St., Richmond, Va.

EVERSFIELD, Chauncey De Voursney; *b.* New York, May 15, 1894; attended Trinity Chapel, De Witt Clinton H.S.; B.C.S., N.Y. Univ.; L.A.A. Practicing acct. and associated auditor Amer. News Co. Dir. Acctg. Service Staff; pres. Natl. Inst. of Bus. Admin. *Author:* Income and Federal Tax Reports, Accounting Problems, Accounting Reports. Instr. acctg. N.Y. Univ. Dean of faculty Bronx Union School of Acctcy. Mem. Amer. Assn. Univ. Instrs. in Acctg.; Central Assn. of Accts., London; Travel Club of Amer.; Univ. Alumni. *M.* Ethel M. Barwis, Sept. 6, 1916. *Child:* Robert. *Home:* 618 11th St., Brooklyn, N.Y. *Office:* 64 Wall St., and 9 Park Place, New York.

EVERTS, Leslie S.; C.P.A.; mem. A.I.A. Mem. firm Vreeland, Everts & Co. Mem. Wis. State Soc. C.P.A.'s. *Address:* First Natl. Bank Bldg., San Diego, Cal.

EWING, Otis R.; C.P.A., Tennessee; mem. A.I.A. Head firm O. R. Ewing & Co. Mem. Tenn. State Board of Acctcy. *Address:* Union and Planters Bank Bldg., Memphis, Tenn.

F

FABELLA, Vicente; *b.* Pagsanjan, Laguna, Philippine Islands; *s.* Juan and Damiana Fernandez; A.B., Univ. of Philippines; Northwestern Univ.; Ph.B., Univ. of Chicago; C.P.A., Wisconsin, 1915. At present practicing Vicente Fabella & Co. Pres. Far Eastern Coll., School of Accts., Commerce and Finance; dir. Cotabato Plantation Co. Mem. Club Filipino; Philippine Columbian Assn.; Manila Merchants Assn.; Philippine Chamber Commerce; Amer. Economic Assn. Mason. *Home:* 1340 Herran, Manila. *Office:* 204 Roxas Bldg., Manila, Philippine Islands.

FAIRBANKS, Kenneth; *b.* Halifax, Nova Scotia, 1872. C.P.A., New York, 1910. Practicing independently. *Office:* 68 Broad St., New York.

FAIRLIE, Hugh Ogilvy; *b.* Chiswick, London, Eng., Dec. 17, 1883; *s.* Percy M. G. and Blanche E. (Cliffe); educ. Dulwich Coll. Prep. School and St. Olaves' Grammar School, London, Eng.; *m.* Grace B. Wilson, Aug. 20, 1913. C.P.A., California, Mar. 31, 1917. Asst. mgr. Haskins & Sells, San Francisco. Served as 2nd lieut. British Army during World War. *Child:* Margaret. *Home:* 3320 Washington St. *Office:* 1107 Crocker Bldg., San Francisco.

FAIRWEATHER, Careston Dakers; *b.* Minneapolis, Minn., July 21, 1886; *s.* Robert and Jean Gordon (Robertson); Scotch ancestry; educ. Arbroath (Scotland) H.S., St. Andrew's Univ.; C.A., Scotland, 1909; C.P.A., Minnesota, 1910; mem. A.I.A., 1919. Served apprenticeship with Mackay, Irons & Co., C.A.'s. Dundee, Scotland. Pub. acct. 18 yrs. Mem. firm David Elder & Co. Lieut., Pay Corps. U.S.N. R.F., Feb. 1, 1918 to Jan. 31, 1919. Mem. St. Andrew's Soc., Fox Hills Golf Club. *Home:* 45 Central Ave., Tompkinsville, Staten Island, New York. *Office:* 26 Exchange Pl., New York.

FALBERG, Weaver E.; *b.* Chicago, May 7, 1893; *s.* Herman and Anna; educ. pub. and high schools and Northwestern Univ., Chicago; grad. Pace & Pace Inst. Retail lumber business and railroad acctg. experience. Commenced with Ernst & Ernst as junior acct., Dec. 28, 1914; *m.* Emma G. Kreiner, June 24, 1915. Minneapolis mgr. Ernst & Ernst. Mason. Mem. Minneapolis Athletic Club and Acacia Club. *Recreations:* Golf, fishing, automobiling. *Child:* Weaver E., Jr. *Home:* 2624 W. 44th St. *Office:* First National Soo Line Bldg., Minneapolis, Minn.

FALK, Joseph M.; *b.* London, Eng., Oct. 15, 1878; *m.* Lola Ulm, 1907. Practicing individually as pub. acct. for 23 yrs. *Home:* Hastings-on-Hudson, N.Y. *Office:* 50 E. 42nd St., New York.

FARMER, Noyes D.; *b.* Manchester, N.H., July 22, 1884; *s.* Merrill and Elizabeth (Ross); B.B.A., Boston Univ. Early business experience with U. S. Bobbin & Shuttle Co. in various capacities; last position that of superintendent in one division. Then with Beggs & Cobb Tanning Co., Winchester, Mass., as cost acct. Then on staff Lybrand, Ross Bros. & Montgomery. Later supervisor of costs with The Atlantic Corpn., Portsmouth, N.H. Now auditor The Carborundum Co. Shriner, K.T., 32° Mason. Asso. A.S.M.E.; mem. Soc. of Ind. Engrs., N.A.C.A., and Niagara Club. *M.* Mary F. Johnson, Aug. 25, 1916. *Child:* Noyes D., Jr. *Home:* 238 Fourth St. *Office:* The Carborundum Co., Niagara Falls, N.Y.

FARQUHAR, Francis Peloubet; *b.* Newton, Mass., Dec. 31, 1887; A.B., Harvard, 1909; C.P.A., California, 1918; mem. A.I.A., 1918. With McLaren, Goode & Co., pub. accts. Mem. N.A.C.A. Lieut., S.C., U.S.N. R.F. during World War. Contbr. article on "Accounting for Cost of Naval Vessels Under Cost-Plus Profit Contracts," Journal of Acctcy., Sept. 1919. *Home:* 2728 Union St. *Office:* 519 California St., San Francisco.

FARRELL, James F.; *b.* Jersey City, N.J., 1875; educ. parochial school. Entered office Erie Railroad, 1890, as clerk; mgr. dept., 1900. With Charles W. Higgins & Co., ink mfrs., 1900-10. C.P.A., New York, 1909. Office mgr. Pace & Pace, 1910-13. Joined firm McWhorter, Boyce, Hughes & Farrell (now Boyce, Hughes & Farrell), 1913. Lectured acctg. Pace Inst., 1910-17. Sec. N.Y. State Soc. C.P.A.'s since 1914, having been reelected six times. Mem. A.I.A. *Address:* 120 Broadway, New York.

FARRINGTON, Francis W.; *b.* Bloomington, Md., Sept. 1, 1876. Pres. Farrington & Barnum, Inc. Rotarian, Elk, Mason. *Address:* 300 Fidelity Bldg., Tacoma, Wash.

FARRINGTON, Howard Faulkner; *b.* New York, Aug. 30, 1890; *s.* Harry F. and Charlotte E.; English ancestry; educ. pub. schools, H.S. of Commerce; B.C.S., New York Univ. Formerly with Patterson, Teele & Dennis, 1909-14; Seller, Farrington & O'Brien, 1914-16. Manager Watertown office Haskins & Sells. Mem. Y.M.C.A.; Rotary Club Watertown, Black River Valley Club. *M.* Florence G. Snyder, Oct. 16, 1912. *Child:* Robert Faulkner. *Home:* 26 Emerson Place. *Office:* Trust Company Building, Watertown, N.Y.

FARRINGTON, John C.; *b.* Manchester, Eng., June 26, 1885; *s.* Andrew and Mary; attended Lowell H.S.; B.C.S. Northeastern College; C.P.A., New Hampshire, Dec., 1917. Mem. school com. 1911-12-13, chmn. 1912, mem. Lowell Charter Com. 1920. Formerly bookkeeper Natl. Biscuit Co., acct. Middlesex Machine Co., and pub. acct., Lowell, Mass. Office manager Middlesex Machine Co. *Clubs:* K. of C., Royal Arcanum, Washington, Nashua Country, Long Meadow Golf, Mt. Pleasant Golf. Passed Mass. C.P.A. examination, awaiting certificate. *Home:* 182 Perry St., Lowell, Mass. *Office:* 107 Paige St., Lowell, Mass.

FATCHETT, Walter G.; *b.* Elvira, Iowa, Nov. 29, 1886; educ. Clinton Business College, Univ. of Minn. Formerly general office work; acct. and systematizer since Jan. 1, 1911; Fatchett, Jorgensen & Co. Mem. Soc. of Industrial Engrs., Natl. Assn. of Cost Accts. I.O.O.F., Mason. *Home:* 3349 1st Ave., South. *Office:* 1021 Plymouth Bldg., Minneapolis, Minn.

FEDDE, Adolph S.; C.P.A., New York. Mem. firm Fedde & Pasley. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 55 Liberty St., New York.

FEE, Ira Basil; *b.* Toledo, Iowa, May 6, 1879; Amer. ancestry; grad. Acad. at Toledo; A.B., A.M., Cornell College, Mt. Vernon, Iowa; C.P.A., Wyoming and Montana. Taught school, 1904-08; clerk Board of Charities and Reforms, Wyo., 1908-10; direction over accounts all state institutions penal or charitable character; appointed State Board Wyo., 1912; at present superintendent schools, Missoula, Mont. Mem. and sec. Mont. State Board of Examiners in Acctcy. Author article *Advantages and Disadvantages Mental Tests* in Aug. number Amer. School Board Journal. *Clubs:* Missoula Rotary, Univ. Club of Missoula, Natl. Phi Delta Kappa Frat. Mason. *M.* Gertrude Seager, 1905. *Children:* Dexter, Marjorie. *Home:* 820 Gerald Ave. *Office:* 200 Block, S. 6th St., West, Missoula, Mont.

FELLER, John E. O.; *b.* Canton, Ohio, June 20, 1888; *s.* John Feller and Julia Ann (Schessler); Swiss ancestry; attended pub. schools; C.P.A., Ohio, July 27, 1918; C.P.A., Indiana, Apr. 25, 1919. Formerly practicing independently as C.P.A.; at present senior partner, Feller and Spilker, accts. *Clubs:* Adcraft Club of Canton, Cleveland Chamber of Commerce, Athletic Club, B.P.O.E., K. of P. *M.* Hazel Lucille Beresford, July 27, 1910. *Children:* John Millard, Kathryn Elizabeth. *Home:* 1739 Oberlin Ct., N.W., Canton, Ohio. *Office:* New Vicary Bldg., Canton, Ohio; Park Bldg., Cleveland, Ohio.

FENN, Floyd C.; *b.* Atlanta, Ga., Apr. 29, 1890; educ. Mercer Univ. and Ga. School of Technology; C.P.A., Georgia, 1917. At one time in railroad transportation dept.; in agency and commercial depts. three yrs.; acctg. work with manufacturer, nine yrs. Sec. and auditor Atlantic Ice & Coal Corpn. Mason. Mem. Chamber of Commerce and Atlanta Athletic Club. *Home:* East Point, Ga. *Office:* 15 Collins St., Atlanta, Ga.

FENZEL, William Henry; *b.* Athens, Ohio, October 1, 1895; *s.* Frederick and Lydia M.; A.B., Ohio Univ.; B.C.S., New York Univ. Early experience with Athens Ice & Storage Co.; later with A. Karmel, C.P.A., and Tokalon, Inc., both of N.Y. At present, asst. prof. acctg. and commercial geography, Ohio Univ. Mason, member Sigma Pi frat. and T.H.E. Club. *Recreations:* Golf, tennis, dancing. *Address:* 34 W. Washington St., Athens, Ohio.

FERGUSON, Irving B.; *b.* New York, N.Y., June 22, 1872; *s.* Dudley Marvin and Caroline Virginia (Hoppock); educ. St. Paul's School, Concord, N.H.; Yale Univ., B.A.; C.P.A., New York, 1910. With N.Y. Life Insurance Co., 1893-96, at St. Paul, Minn.; cashier same co., West Superior, Wis., 1896-1901; gen. mgr. Holophane Glass Co., New York, 1901-03; sec. and auditor Amer. Dist. Telegraph Co. of N.J., 1904-13; 1914 to date, in business for self as C.P.A. Trustee and street commr. Village of Pelham, Westchester Co., N.Y., 1911; later treas. School Board. Supervised issuance of licenses War Trade Board, Washington, D.C. *M.* Julia Stanley Chapin, Oct. 2, 1900. *Children:* Irving Bruce, Jr., Dudley Chapin, Jean, Julian. *Home:* Pelham, Westchester County, N.Y. *Office:* 511 Fifth Ave., New York.

FERGUSON, J. W.; C.P.A.; mem. A.I.A. Other information unobtainable. *Address:* Stevens Bldg., Portland, Ore.

FERNALD, Henry B.; mem. firm Loomis Suffern & Fernald. C.P.A., New York. Mem. A.I.A. First vice-pres. N.Y. State Soc. C.P.A.'s, 1919-20; served as second vice-pres., 1917-19 (three terms). Also chmn. committee on relations with preparatory institutions, N.Y. State Soc. C.P.A.'s. Chmn. committee on procedure, A.I.A. Mem. N.A.C.A. (mem. board of directors and executive committee; also chmn. committee on standardization and mem. committee on applications). *Address:* 54 Wall St., New York.

FERNLEY, James Whitaker; *b.* Philadelphia, Nov. 2, 1861; *s.* John and Lavinia (Whitaker); Eng.-Holland, Dutch-Scotch lineage, descendant Musgrave family who went from Scotland to Eng. with Cerdie, 565; educ. pub. schools and Eastburn Acad.; C.P.A., Pennsylvania, 1899. Accounting since 1891 to date as mem. firm Vollum, Fernley & Vollum, C.P.A.'s. Past pres. Pa. State Board of Examrs. Pub. Accts., ex-treas. Amer. Assn. of Pub. Accts. *Clubs:* Vice-Commodore Ocean City Yacht Club, Netherlands Soc. of Phila., William L. Elkins No. 646, F. & A. M., Keystone Chapter R.A.M., Joppa Council. *M.* Anna A. Mullen, May 14, 1919. *Home:* 1706 Diamond St. *Office:* 907 Lincoln Bldg., Philadelphia, Pa.

FERO, De Roy Smith; C.P.A., New York and Missouri. Practicing independently. Mem. A.I.A. and N.Y. State Soc. C.P.A.'s. *Address:* 280 Madison Ave., New York.

FERRY, Henry Louis; *b.* New Orleans, La., Apr. 16, 1874; *s.* George L. and Celinie (Ducatel); attended Pinac Inst., New Orleans; received commercial certificate Jesuits' Coll.; C.P.A., Louisiana, Sept. 25, 1915. Formerly office mgr. and house auditor Hotel Grunewald Co., Ltd., New Orleans, La. With Charles E. Wermuth, C.P.A., since 1911. *M.* Laura Guillotte, Dec. 1, 1900. *Children:* Henry, Charles, Louis, Laura, Ines, Mildred and Alice. *Home:* 2610 Ursuline Ave. *Office:* 715-20 Hennen Bldg., New Orleans, La.

FICK, H. William; *b.* Stuttgart, Germany, Mar. 25, 1880; *s.* William and Augusta; studied Southern High School and College of Commerce, Germany, and Walton School of Commerce, Chicago, and Alexander Hamilton Inst., New York; *m.* Emily Johnson, Nov. 4, 1908. C.P.A., Michigan; mem. A.I.A.; mem. N.A.C.A. Formerly auditor for interurban and street car systems of Indiana. Present mgr. federal tax and pub. acctg. dept. Michigan Trust Co., Grand Rapids. *Mason.* Mem. Assn. of Commerce. *Child:* Henry. *Home:* 255 Paris Ave. *Office:* Michigan Trust Co., Grand Rapids, Mich.

FIELD, William Putnam; *b.* Scriba Corners, N.Y., Aug. 27, 1871; *s.* Major Putnam Field and Kate M. (Burt); grad. Oswego (N.Y.) H.S. Early experience as salesman, wholesale hardware and machinery houses of San Francisco and Mexico; also served as accountant, cashier, etc., with life insurance co., New York. C.P.A., California, Apr. 10, 1918. Mem. A.I.A.; F.A.A. (Fellow Central Assn. of Accts., London, Eng.); mem. Cal. State Soc. (Los Angeles Chapter) of C.P.A.'s. Pres. William P. Field & Co., pub. accts. Mem. Executive Council Amer. Natl. Red Cross, Havana Chapter; treas. Amer. Chamber of Commerce of Cuba; mem. Chamber of Commerce of U.S.A., Washington, D.C. Mem. S.A.R., Military Order of Loyal Legion of U.S., Army and Navy Club, New York, and *Rotary Club, Havana. Served in Natl.* Guard and Naval Reserve of Cal.; now reserve officer N.G.N.Y. *M.* Edith O'Farrell. *Children:* Marian, Catharine. *Address:* Pi y Margall St. No. 7, Havana, Cuba.

FIELDS, James Lewis; *b.* Freeport, Me., Jan. 25, 1843; *s.* Amos L. and Emeline (Gerrish); educ. Harpswell (Me.) Acad. and Bryant & Stratton Bus. Coll., Portland, Me. Private 25th Maine Vol. Inf.,

1862-3; Sergt. Major 32nd Maine Vol. Inf., 1863-4; teacher penmanship and bookkeeping Edward Little Inst., Auburn, Me., 1865-66, and same California Bus. Univ. 1867-69. Later general accounting. *M.* Frances A. Brainard, June 1, 1879. Asst. acct. San Francisco U.S. Sub-Treasury, 1890-94; since April 17, 1895, sec. and deputy commissioner Bureau of Bldg. & Loan Supervision, Cal. C.P.A., California, 1901. Author of the California C.P.A. Law. Mem. A.I.A., G.A.R., K.P. *Children:* Herbert B., Lewis C., Florence H. *Home:* 2141 Clinton Ave., Alameda, Cal. *Office:* 604-6 Claus Spreckels Bldg., San Francisco.

FIGSBY, Forrest Hamilton; *b.* Hemmingford, Que., Oct. 17, 1882; *s.* Thomas and Mary (Forrest); educ. Canadian Normal School; *m.* Grace E. Decker, Feb. 7, 1905; C.P.A., Ohio, Missouri, Indiana, Iowa, Arkansas. Early general store and investment banking experience. General partner firm of Ernst & Ernst. Prepared instructions and definitions in re: Cost of Cost-Plus Contracts, Ordnance Dept. *Clubs:* Bankers', *Knollwood Country*, both of New York, and Union, Cleveland. *Home:* Hotel Marseilles and Ossining, N.Y. *Office:* 27 Cedar Street, New York.

FINK, Edward Waldron; *b.* Goshen, Ind., Oct. 31, 1890; *s.* Reuben and Emma C.; studied Walton School of Commerce and Alexander Hamilton Inst.; *m.* Iva Gertrude Norton, Nov. 29, 1911; C.P.A., Illinois, Apr. 7, 1920. Formerly acct. and cost acct. Oliver Chilled Plow Works, Studebaker Corpn., Advance Rumley Co.; also at one time with Audit Co. of N.Y. Pres. The Guaranty Audit Co., Detroit. Mason. Served in Hospital Corps, U.S.N., during World War. *Recreations:* Motoring, golf. *Home:* 46 Stimson Pl. *Office:* 455 Equity Bldg., Detroit, Mich.

FINKE, Myron A.; *b.* New York, Aug. 4, 1887; grad. P.S. 69; A.B., C.C.N.Y., 1906; *m.* Blanche A. Stahl, Sept. 24, 1913. C.P.A., New York, 1916. Mem. firm Klein, Hinds & Finke. Special lecturer C.C.N.Y. School of Commerce on acctg. systems, advanced acctg and C.P.A. problems. Mem. N.Y. State Soc. C.P.A.'s. Mason. Mem. Metropolitan Museum of Art and N.Y. Automobile Club. *Recreations:* Tennis, automobiling. *Children:* Jacques, Natalie. *Home:* 264 Riverside Drive. *Office:* 1182 Broadway, New York.

FINNEY, Harry Anson; *b.* Postville, Ia., Nov. 19, 1886; *s.* Solon B. and Ellen M. (Buick); grad. Fayette (Ia.) high schools; Ph. B., Univ. of Chicago; studied Northwestern Univ., Walton School of Commerce; C.P.A., Illinois, 1917. Previously high school commercial teacher. Prof. of acctg., Walton School of Commerce. Won gold medal from Ill. Soc. C.P.A.'s for highest grade in Dec., 1916 C.P.A. exam.; also received highest grade in A.I.A. exam., May, 1919. Mason; mem. Hamilton Club. Co-author, Finney & Brown's *Modern Business Arithmetic;* asso. editor, Student's Dept., Jour. of Acctcy.; contbd. series of articles in Jour. of Acctcy., Nov.-Dec. 1919, entitled "Introduction to Actuarial Science." *Home:* 404 E. 42nd St. *Office:* 816 Peoples Gas Bldg., Chicago.

FIRTH, Joseph W.; mem. firm Cornwall & Firth, C.P.A., New York. Mem. A.I.A. and N.Y. State Soc. C.P.A.'s. *Address:* 5 Beekman St., New York.

FISCHER, Adolf Karl; *b.* Philadelphia, Nov. 25, 1891; *s.* A. Albin and Winifred; studied Episcopal Acad.; C.P.A., Pennsylvania. Mem. A.I.A. Lybrand, Ross Bros. & Montgomery, Philadelphia 1908 to date. Served as second lieut. inf., A.E.F., wounded in St. Mihiel drive. *Home:* 204 Chester Pike, Sharon Hill, Pa. *Office:* 1304 Morris Bldg., Philadelphia.

FISCHER, August; C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. Engaged in general practice acctcy.,

including "cost finding" since 1894. *Address:* 1011 Ave. A., New York.

FISCHER, Frederick, Jr.; *b.* New York, July 7, 1882; *s.* Frederick August and Anna; educ. New York pub. and Ethical Culture Schools, Pace Inst. of Acctcy.; C.P.A., Connecticut, July 15, 1917. At one time chief acct. Milliken Bros., Inc. Entered pub. acctg. with Haskins & Sells, 1911; with Perine & Nichols since 1913. Mem. firm Perine & Nichols, C.P.A.'s. Mem. A.I.A. Important acctg. appointments include systematizing State of Kentucky, other municipalities, and many pub. utilities. Mason. *Home:* 1492 Jefferson Ave., Brooklyn, N.Y. *Office:* 149 Broadway, New York.

FISHBURNE, Charles Cochran; *b.* Cordesville, S.C., May 25, 1876; *s.* William H. and Johanna (Benjamin); grad. The Citadel, military college of S.C., 1894; *m.* Virginia Alma Ingram, Sept. 14, 1898. Volunteer 2nd S.C. Inf. during Spanish-Amer. War. Asst. sec.-treas. Atlantic Cotton Oil Co., 1899-1901; chief acct. Southern Cotton Oil Co., Columbia District, 1901-14. C.P.A., South Carolina, 1915. Asst. district mgr. Southern Cotton Oil Co.; dir. and sec. Security Bldg. Corpn. Pres. S. C. Board of Pub. Accts., 1915-19; vice-pres. since 1919. Mason. Mem. Columbia Club and S.C. Seed Crushers Assn. *Recreations:* Motoring, chess. Nine children. *Home:* 1502 Hogood Ave. *Office:* 1103 Natl. Loan and Exchange Bank Bldg., Columbia, S.C.

FISHBURNE, Paul S.; *b.* Bellefonte, Pa., Jan. 23, 1887; *s.* J. H. and Esther M.; attended H.S. and Normal School, La Salle Extension Univ. Formerly yard clerk and yard master on B. R. and R. Ry., clerk in cost dept. Westinghouse Elec. and Mfg. Co. Works acct. and asst. manager of works Pittsburgh Model Engine Co. Mem. Natl. Assn. of Cost Accts.; I.O.O.F., Mason; treas. community club. *M.* A. Hilda Marshall, Oct. 27, 1910. *Child:* Raymond Paul. *Home:* 165 E. Fifth St. *Office:* Pittsburgh Model Engine Co., Peru, Ind.

FISHEL, Ralph M.; *b.* Minerva, Ohio, Mar. 26, 1891; B.C.S., Denver Univ.; C.P.A., Colorado, 1917. With B. K. Sweeney Electrical Co. Mason. Mem. Alpha Kappa Psi frat. *Home:* 2054 Eudora St. *Office:* 135 Broadway, Denver, Colo.

FISHER, Frederick Ralph; *b.* Whitewater, Wis., Dec. 17, 1874; common school educ. Went from school into accounting office Good & Fellows; *m.* Emily A. Crooks, Oct. 11, 1901. Pres. Security Audit Co. of New York. C.P.A., Wisconsin. Dir. Western Thread Co., Collingbourne Mills; sec. Belding Coal & Ice Co. Auditor Cluett, Peabody & Co., Inc., Goodyear Rubber Co., Geneva Optical Co., Beltrail Tractor Co., and Chas. Emmerich Co. Mason. *Recreations:* Motoring, hunting, fishing. *Children:* Bartlette, Cynthia Jane, Warren. *Home:* 115 Kedzie St., Evanston, Ill. *Office:* 500 S. Franklin St., Chicago.

FISHER, Leon Orr; *b.* Manchester, N.H.; high school educ.; C.P.A., New York. Started with Fitchburg (Mass.) Railroad, then one and a half yrs. in N.Y. office Freight Claim Dept., N.Y. Central. Joined staff William Trenholme, Teele & Dennis, 1899; then joined staff Haskins & Sells, in three yrs. becoming mem. firm; was representative Haskins & Sells in investigation of Equitable Life Assurance Society. *Apptd. general auditor last* named, 1906; 3rd vice-pres., 1912. At present 2nd vice-pres. Equitable Life Assurance Society. Mem. A.I.A. C.P.A. New York. Mem. N.Y. State Soc. C.P.A.'s (served three terms as 2nd vice-pres.). Former mem. N.Y. State Board of Examrs. Chief of Administration Branch, Div. of Purchase, Storage & Traffic, Feb. to Sept. 1918; asst. dir. Bureau of War Risk Insurance, Treasury Dept., Feb. to Nov. 1919. *Address:* 120 Broadway, New York.

FISHER, Lewis Gilbert; *b.* Barrington, R.I., Feb. 18, 1863; educ. pub. and pvt. schools; C.P.A., Rhode Island, 1914. Formerly bookkeeper, cashier and office mgr.; partner Ward, Fisher, Carpenter & Philbrick. Mem. A.I.A., Barrington Town Council (pres. three yrs.), treas. R.I. State Board of Acctcy. five yrs. Mem. Providence Chamber of Commerce, Kiwanis Club, pres. Accts. Club. Mason. Six yrs. Minn. Natl. Guard. *Home:* Barrington, R.I. *Office:* Union Trust Bldg., Providence, R.I.

FITCH, Stanley G. H.; B.S.; C.P.A., New York, Massachusetts and New Jersey. Partner firm Patterson, Teele & Dennis, Fellow C.P.A.'s Mass., Inc. (mem. executive committee). Mem. A.I.A. *Address:* 131 State St., Boston.

FITZ GERALD, Arthur Stanley; *b.* Belfast, Ireland, June 1, 1885; *s.* Major Thomas Patrick, O.B.E., and Sarah (Waite); early ancestors went over to Britain with William the Conqueror and were granted lands in Ireland; educ. United Westminster schools, London; George Watson's Coll., Edinburgh, Scotland; and Edinburgh Univ.; C.A., Edinburgh, July 14, 1911; Alberta, Canada, July 21, 1917; Ontario, Canada, June 27, 1919; Registered C.A., Michigan, Apr. 29, 1920. Served five yrs. apprenticeship Archibald Langwill, C.A., Edinburgh, 1905-10; asst. acct. Davidson & Syme, W.S., Edinburgh, 1910-12; senior acct. Mackintosh & Hyde, C.A.'s, Montreal, 1912-17; auditor and consulting acct. Calgary Brewing & Malting Co., Ltd., 1917-19. Mem. firm Dadson, Fitz Gerald & Co., Detroit, New York and Windsor, Can. Auditors to Detroit Mortgage Corpn.; Mich. Mortgage Investment Corpn., Lansing, Mich.; City of Windsor, Ont.; Essex Border Utilities Comm.; Mutual Finance Corpn., Ltd., Windsor; Neal Baking Co., Ltd., Windsor; Brit. Amer. Brewing Co., Ltd., Windsor; carried through reorganization acctg. sys. of City of Calgary, Alberta; full charge acctg. work in investigation of finances of City of Regina, Can.; and several important industrial audits. *Clubs:* Rotary, Windsor, Border Cities Chamber of Commerce, Essex County Golf, St. Clair Country. Mason. Joint holder with Mayor C. S. King of Amateur Record of Essex County Golf Club. Served as Trooper, Lothians and Border Horse (Imperial Yoemanry), 1908-11; Sergeant 15th Alberta Light Horse, 1915-18. *M.* Winifred Mary Hamner Smith, Sept. 15, 1915. *Child:* Patrick Stanley. *Home:* Windsor, Ontario, Can. *Office:* 1936 Dime Bank Bldg., Detroit, Mich.; Huron & Erie Bldg., Windsor, Ontario, Can.

FITZGERALD, Richard; *b.* Cork, Ireland, 1884; studied Queen's Coll., Cork, 1900-03. Went to sea as 2nd lieut. on survey boat to East India, Australia, etc., 1903. At first with Consolidated Gas Co.; then senior acct. Suffern & Son; with Homer S. Pace & Co.; partner Eckes, Fitzgerald & Dean; later comptroller Marden, Orth & Hastings Corpn., export and import. Mem. N.Y. State Soc. C.P.A.'s (mem. committee on revision of constitution and by-laws). *Address:* 345 E. 193rd St., New York.

FITZHUGH, Norman S.; *b.* Charleston, W.Va., July 4, 1878; *s.* Nicholas and Laura (Shrewsbury); Eng. ancestry; educ. Fishburn Military Acad., Waynesboro, Va., Eastman Business College, Poughkeepsie, N.Y., Washington and Lee Univ., Lexington, Va.; C.P.A., West Virginia, 1917. Varied experience in business and acctg. including experience in rate cases before I.C.C., Washington, D.C., and West Va. Pub. Service Comm. At present engaged in pub. work. Mem. Board of Examiners for Certified Pub. Accts. in W.Va., appointed May, 1920. *M.* Frances Truslow, Dec. 30, 1908. *Child:* Norman S., Jr. *Home:* 307 Brooks St. *Office:* Kanawha Natl. Bank Bldg., Charleston, W.Va.

FLACK, Adelbert W. J.; *b.* Cornwall, Ont., June 14, 1875; *s.* A. W. and Frances

(Powell); attended pub. and high schools, Cornwall; Upper Can. Coll., Toronto; *m.* Elizabeth Blanche Kirkpatrick. Consecutively with Bk. of Montreal, with Mt. Morris Bk., New York, and in charge banking and brokerage depts. Audit Co. of N.Y.; since mgr. Taylor, Smith & Hard, members N.Y. Stock Exchange. Treas. Upper Can. Coll. Old Boys Assn., N.Y.; mem. Canadian Club of N.Y. *Children:* Marjorie, Charles, James. *Home:* 140 W. 93rd St. *Office:* 49 Wall St., New York.

FLAHERTY, James Gerard; *b.* San Francisco, Oct. 4, 1894; Irish ancestry; attended St. Peter's Parochial School and Sacred Heart Coll.; F.C.A., California, Mar. 20, 1920. Formerly with B. F. Goodrich Rubber Co. Chief acct. Blyth, Witter & Co. During World War, 2nd Lieut., Q.M.C. Certified junior auditor, Cal. State Bd. of Equalization, by Civil Service Comm. Mem. Am. Legion, K.C., Amer. Inst. of Banking. *Home:* 921 Dolores St. *Office:* 700 Merchants Exchange Bldg., San Francisco.

FLEMING, Christopher Alexander; *b.* Derby, Ont., Can., May 12, 1857; *s.* John and Margaret (Robertson); Scottish ancestry; attended Owen Sound Collegiate Inst., Hamilton Collegiate Inst., Ontario Bus. Coll. C.A., F.C.A. Pub. school teacher three yrs., principal Northern Bus. Coll., 1881 to date. Pres. Fleming Publishing Co.; pres. Richardson Bond & Wright Co.; pres. Northern Bus. Coll., dir. and mgr. Owen Sound Loan and Savings Co. Auditor for many companies. Dir. and trustee Y.M.C.A. Author: *Expert Bookkeeping, The Laws of Business, Commercial Law and Business Forms, How to Write a Business Letter, Thirty Lessons on Punctuation, Penmanship Instructor, Journalizing and Business Problems. Recreations:* Deer hunting, photography, gardening. *M.* Margaret E. Donald, Mar. 17, 1882. *Children:* Howard, Jessie, Lillian, George, Stuart, Lally, Helen, Frances. *Home:* 566 9th St. E. *Office:* 823 2nd Ave., E., Owen Sound, Ont.

FLEMING, D. Earl; *b.* Centreball, Pa., Apr. 20, 1883; Eng. and Holland Dutch ancestry; studied Penna. State Normal School. Formerly clerk Penna. R.R. Co. (lines west of Pittsburgh); acct. Audit Co. of N.Y.; Amer. Audit Co., N.Y.; resident mgr. Scranton branch, Amer. Audit Co. Mem. firm R. G. Rankin & Co. Mem. I.O.O.F., Amer. Mechanics. Mason (32° K.T., Shriner). Holds teacher's professional certificate State of Penna. *Home:* 38 Dewey Ave., New Rochelle. *Office:* 30 Broad St., New York.

FLERSHEM, Whitney Byford; *b.* Chicago, Feb. 19, 1886; studied LaSalle Inst., Northwestern Univ.; C.P.A., Illinois, 1902. Vice-pres. United States Audit Co. Mem. A.I.A., Ill. Soc. of C.P.A.'s, B.P.O.E., K. of C. *Home:* 6429 Drexel Ave. *Office:* 30 N. Dearborn St., Chicago.

FLETCHER, F. Richmond; *b.* Waterbury, Conn., July 22, 1872; *s.* William I. and Annie L. (Richmond); attended Amherst H.S., Amherst Coll. Formerly special service dept. of Library Bureau and pres. Cutter, Fletcher & Co. Industrial engineer, Scovell, Wellington & Co. *M.* Jessie B. Underhill, Apr. 10, 1895. *Children:* Virginia, Sally, Francis. *Home:* Wellesley Hills, Mass. *Office:* 110 State St., Boston.

FLINT, John; C.P.A., New Jersey. Mem. A.I.A. Mem. N.J. State Soc. C.P.A.'s (mem. committee on press and publicity). Partner West & Flint. *Address:* 50 Pine St., New York.

FLINT, William, Jr.; mem. firm Flint & McGrath. C.P.A., Pennsylvania; mem. A.I.A.; mem. Pa. Inst. C.P.A.'s. *Address:* Colonial Trust Bldg., Philadelphia.

FLOCKEN, Ira Graessle; *b.* Mansfield, Ohio, Dec. 1, 1886; *s.* Edward and Katherine (Graessle); educ. Mansfield H.S.;

A.B., Ohio State Univ.; A.M. Cornell; Univ. of Chicago; Columbia Univ.; C.P.A., Pennsylvania, 1917. Previously instr. acctg. and economics, Univ. of Ill., 1911-12; instr. and prof. acctg., Univ. of Pittsburgh, 1912-18; acct. Haskins & Sells, 1918-19. Chief acct. and statistician Board of Pub. Education, Pittsburgh. Mem. Amer. Economic Assn. Amer. Statistical Assn., Phi Delta Theta frat., Alpha Kappa Psi frat. Lecturer in acctg., ordnance course, Univ. of Pittsburgh. *M.* Olive Gheen, Aug. 25, 1910. *Child:* Robert Edward. *Home:* 1226 Lancaster Ave. *Office:* 707 Fulton Bldg., Pittsburgh, Pa.

FLOYD, Winthrop Thayer; *b.* Murphys, Cal., Aug. 6, 1886; *s.* E. F. and Clara (Elliott); grad. Berkeley H.S.; B.S., Univ. of Cal.; C.P.A., California, Sept. 6, 1918. Asso. A.I.A. With Price, Waterhouse & Co. During World War, pvt. 144th Field Arty. *M.* Maude E. Nuland, Feb. 1, 1919. *Home:* 228 16th Ave. *Office:* 1003 First Natl. Bank Bldg., San Francisco.

FLYNN, Arthur McNamara; *b.* Litchfield, Minn., Sept. 29, 1877; *s.* Samuel and Mary; educ. pub. schools, bus. coll., Walton School of Acctcy. C.P.A., Washington, 1912. Hotel and mercantile experience; deputy county auditor, 1899-1912, Mecker County, Minn.; famous Fairbanks, Alaska, Bank Case; receiver Noyes vs. former directors. Formerly partner Flynn, Cramer & Linz, C.P.A.'s, Seattle, Wash. Mem. firm Arthur M. Flynn & Co., C.P.A.'s. Addressed Wash. Soc. C.P.A.'s on "Importance of Auditor's Report." Mem. Wash. Soc. of C.P.A.'s, Kiwanis Club, Tacoma, B.P.O.E. Enlisted Mont. 1898, company not called to active service. *M.* Alice Service, Jan. 15, 1909. *Children:* Margaret and Billy. *Home:* 804 N. Anderson St. *Office:* Tacoma Bldg., Tacoma, Wash.

FOLSOM, Charles E.; *b.* Cambridge; educ. Cambridge and Boston schools. C.P.A., Idaho. Mem. Idaho Assn. C.P.A.'s. Practicing over 20 yrs. Pres. and gen. mgr. Folsom Audit Co., Inc. *Address:* 364 Sonna Bldg., Boise, Idaho.

FOOTE, Elial T.; asst. treas. Metropolitan Museum of Art, New York. C.P.A., New Jersey. Mem. A.I.A.; mem. N.J. Soc. C.P.A.'s. *Address:* Metropolitan Museum of Art, New York.

FORBES, John Franklin; *b.* Wilmington, Cal., Mar. 24, 1876; privately educated with equivalent of Univ. degree, Juris Doctor. Admitted to practice law in Supreme Court of Cal. C.P.A., California, 1905; also C.P.A., Colorado, Illinois, Indiana, Louisiana, Oklahoma, Ohio and Missouri. Acct. for Southern Pacific Railroad Co. and subsidiaries prior to entering pub. acctg. Since 1911, mem. firm Haskins & Sells. Mem. Cal. State Bd. of Acctcy. (four terms of four yrs. each); sec.-treas. Cal. State Soc. C.P.A.'s; mem. Council A.I.A. Mem. faculty Univ. of Cal. *Clubs:* Commercial, Commonwealth, Olympic, Faculty, Pacific-Union, Mill Valley Golf, Belvedere Golf, Sierra, Cross Country, etc. *Recreations:* Mountaineering, golfing. *M.* Portia Ackerman, June 23, 1908. *Child:* John D. *Home:* Mill Valley, Cal. *Office:* Crocker Bldg., San Francisco.

FORD, George H.; *b.* Toronto, Can., Aug. 4, 1877; Eng. Amer. ancestry; educ. Univ. of the South; C.P.A., Florida, Aug. 29, 1911. Formerly phosphate business and banking. Partner Mucklow & Ford, C.P.A.'s. Important appointment as special auditor City of Jacksonville; also Traveling Acct., Construction Division of Army. Mem. A.I.A., chmn. State Board of Acctcy, Fla. *Recreations:* Golf, shooting. *Clubs:* Florida Country, Church; Elks. *Home:* Aberdeen Apts. *Office:* 56 U. S. Trust Bldg., Jacksonville, Fla.

FORD, Trace S.; *b.* Marshall Co., Iowa; *s.* Christopher and Fidelia; paternal ances-

try Dutch; maternal ancestry Scotch-Irish; grad. high school. Started in express business one yr.; entered railroad business in 1886, in it since. Auditor Des Moines Union Ry. Co., Des Moines Terminal Co., Iowa Transfer Ry. Co., all of Des Moines, Iowa. Auditor Wichita Falls Lines, San Antonio Uvalde and Gulf Railroad, Pittsburgh Lisbon & Western Railroad, Des Moines Short Line. Author: *Railroading Present and Future; Watered Stock; Eminent Domain; The High Cost of Bunk*, etc. *M.* Jessie L. Stanley, 1907. *Children:* Isabel, Stanley, Wilbur. *Home:* 1039 19th St. *Office:* Union Station, Des Moines, Iowa.

FORD, William S.; lecturer School of Commerce Northwestern Univ.; with Arthur Young & Co. *Address:* 105 S. La Salle St., Chicago.

FORMAN, Joseph Francis; *b.* Brooklyn, N.Y., Aug. 31, 1885; studied Internatl. Accts. Soc., Chicago; *m.* Alida Mary Kulenkampff, Dec. 26, 1912. Practicing pub. acctcy. independently. Elk, Mason (K.T., Shriner). *Home:* 2513 Anne St. *Office:* 407 Commerce Bldg., Kansas City, Mo.

FORSTER, George Frederic; *b.* Wellington, Eng., Dec. 3, 1854; B.A., Univ. of Cambridge; *m.* Gertrude Selena Eynon, Mar. 27, 1878. Early experience with acctg. firms in Eng. C.P.A., New York, 1905. With Cerro de Pasco Copper Corpn., New York. *Clubs:* Lawyers, Canadian, Englewood Golf, Hay Harbor. *Recreations:* Literature, golf. *Children:* Madeleine, Gladys. *Home:* 601 W. 115th St. *Office:* 15 Broad St., New York.

FOSS, Chester Merrill; *b.* Hancock, Me., July 2, 1888; attended Kent's Hill Sem., Shaw's Bus. Coll., and Natl. School of Acctcy.; *m.* Flora Huston, Oct. 18, 1910; C.P.A., Maine, 1917. Vice-pres., treas. and dir. Cunningham, Foss & Co. Dir. Falmouth Loan & Bldg. Assn. During the war was auditor in charge of constrn. Camp Devens, Mass., and Boston Army Supply Base, with rank of Captain, Q.M.C. Mem. I.O.O.F.; K.G.E.; Kiwanis Club of Portland. *Home:* 49 Brown St., S. Portland, Me. *Office:* 390 Congress St., Portland, Me.

FOSTER, Chandler Hunting; *b.* Peabody, Mass., Apr. 4, 1893; *s.* (Dr.) Horace Kendall and Florence (Peabody); prepared for college at Phillips Acad., Andover, Mass.; A.B., Dartmouth, 1915; *m.* Dorothy Marguerite Perkins, June 4, 1918; C.P.A., Massachusetts, 1920. Formerly with Patterson, Teele & Dennis, Boston. Mem. staff Scovell, Wellington & Co. During World War, promoted through various grades from rank of private to 2nd lieut., Q.M.C. *Home:* 262 Lafayette St., Salem, Mass. *Office:* 110 State St., Boston.

FOTHERINGHAM, Alexander K.; C.P.A., Nebraska, Illinois and Iowa. Mem. firm Fotheringham, Wright & Co. Mem. A.I.A. *Address:* Brandies Theater Bldg., Omaha, Neb.

FOX, Adolph; *b.* New York, Jan. 26, 1887; *s.* Jacob W. and Rachael; B.C.S., N.Y. Univ., 1912; C.P.A., New York, 1913. With Perley Morse & Co., C.P.A.'s, 1912-15; auditor Underwood Typewriter Co., 1915-18; examr. of accts., Federal Trade Commission, Washington, D.C., 1918; revenue agent, Int. Rev. Bur., since 1919. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s, F.&A.M. *M.* Rose Herson, July, 1920. *Home:* 1563 Vyse Ave. *Office:* Custom House, New York.

FOX, James J.; C.P.A., Massachusetts and New Hampshire. Mem. firm Fox, Hayes & O'Brien. Asso. A.I.A.; asso. N.A.C.A. Former U.S. Int. Rev. Agt. *Address:* 43 Tremont St., Boston.

FOY, Arphaxad; C.P.A., Michigan. With Price, Waterhouse & Co. Mem. A.I.A.

Address: 1004 Union Trust Bldg., Detroit, Mich.

FOY, Herbert Vaughn; *b.* Orlando, Fla., Aug. 22, 1889; French and Dutch parentage; educ. grammar and high schools, Tampa Bus. School, Walton School of Commerce; C.P.A., Florida, Dec. 27, 1917. Fifteen yrs. experience as bkpr., acct. and auditor. Formerly asst. supervisor, Philadelphia Dist., Cost. Acctg. section, Ordnance Dept. Practicing alone. Asso. A.I.A.; mem. Fla. State Board of Acctcy. Mason. Mem. K.P. *Recreations:* Fishing, swimming, automobiling. *M.* Nellie Lucille (Foy), June 14, 1916. *Child:* Margaret Moore. *Home:* 403 E. Amelia Ave. *Office:* 24 First Natl. Bank Bldg., Tampa, Fla.

FOYE, Arthur Bevins; *b.* Brooklyn, June 20, 1893; *s.* Frank G. and Susan G.; Eng. ancestry; attended N.Y. pub. schools, Commercial H.S.; B.C.S. (cum magna laude), New York Univ. Formerly instr. in Acctg. New York Univ. School of Commerce. Accounts and Finance. Now with Haskins & Sells. *M.* Emma Graham, Oct. 7, 1914. *Home:* 580 E. 22nd St., Brooklyn. *Office:* 30 Broad St., New York.

FRAME, Robert Nelson; *b.* Buffalo, N.Y., June 3, 1876; *s.* William Elphiston and Anna Gloth; grandfather among first constrn. engrs. in Amer.; educ. pub. schools, Bryant & Stratton School of Acctcy., technical school, pvt. tutor univ. prof.; *m.* Elizabeth C. Lang, Oct. 4, 1899. Pub. acct. 25 yrs.; pres. Arrow Specialty Co.; treas. Tropical Development Co.; sec. E. McKinley Estates. Mason. Mem. Y.M.C.A. *Address:* 65 Northrup Pl., Buffalo, N.Y.

FRAME, William A.; C.P.A., Minnesota and Wisconsin. Auditor Young, Quinlan Co., cloaks, suits and furs. Mem. Mich. Soc. of Pub. Accts. Mem. A.I.A. *Address:* 513 Nicolette Ave., Minneapolis, Minn.

FRANCIS, James Parker; *b.* New York, Feb. 7, 1859; *s.* Charles S. and Averic Parker Allen; descendant John Alden, Miles Standish; attended private school Tarrytown, N. Y. C.P.A., Massachusetts, Jan. 17, 1910. Early business experience Chemical Natl. Bank. Practicing as C.P.A.; treas. and director St. Luke's Hospital, treas. and director Union for Good Works, treas. First Congregational Soc., director New Bedford Family Welfare Soc. Mem. A.I.A; fellow C.P.A.'s of Mass. *Clubs:* Wamsutta, New Bedford Country, New Bedford Yacht; Unitarian Laymen's League. *M.* Louise Vincent, March 3, 1885. *Children:* Vincent, Arthur, Standish. *Home:* 100 Hawthorn St. *Office:* 24 Masonic Bldg., New Bedford, Mass.

FRANKLIN, Benjamin; *b.* Jamestown, N. Y., March 24, 1867; *s.* Benjamin and Emily Caroline; high school educ.; C.P.A., Illinois, Sept. 26, 1904; C.P.A., Wisconsin, Iowa, Texas, Minnesota, Indiana and Ohio. One year with Conant & Grant; five yrs. with Haskins & Sells; 15 yrs. with Marwick, Mitchell & Co. General partner Marwick, Mitchell & Co. *Clubs:* Minneapolis, Minnesota and St. Paul, Kitchi Gammi of Duluth, Interlachen Country, Minneapolis Athletic, Washington. *M.* Cora Louise, June 29, 1907. *Child:* Cleomira Bell. *Recreations:* Golf, fishing. *Home:* 2405 W. 22nd St. *Office:* 115 S. 4th St., Minneapolis, Minn.

FRASER, Edward; *b.* Edinburgh, Scotland, Dec. 28, 1877; attended Edinburgh Acad., George Watsons College, Edinburgh, Univ.; C.A., Scotland, 1901; C.P.A., Illinois, 1903; C.P.A., Missouri, 1910. Formerly with Hugh Blair, C.A., Edinburgh, 1895-1902; Price, Waterhouse & Co., 1902-4; Audit Co. of N.Y., 1904-6; Arthur Young & Co., 1906 to date, resident partner Kansas City Office. Mo. Examining Board, 1919; pres. Mo. Soc., 1920; dean Kansas City School of Acctcy., Law and Finance. Mem. Univ.

Club, Kansas City and Country Club. *M* Rachel Brinkerhoff, Nov. 21, 1917. *Child* Alexander. *Home:* 607 East 47th St *Office:* 1104 Commerce Bldg., Kansas City, Mo.

FRASER, Harold E.; *b.* London, Eng., July 8, 1886; *s.* William and Sara; grad. Gonzaga Univ. (Law), Spokane, Wash. *M.* Cora Theresia Dunn, Jan. 1, 1913; C.P.A., Washington, 1918. While in London, professional singer and musical director. Three years in mfg. business and three years with Cooper Bros. & Co., C.A.'s, London; also two years in railroad and tourist travel in London. Sec. Union Trust Co., Spokane, Wash., since 1910. Sec. W. E. Allen Co.; asst. sec. Parsons & Parsons. F.&A.M. Mem. Spokane Chamber of Commerce. Discharged corporal Washington Natl. Guard. *Children:* Warren Harold, Robert Lovat. *Recreations:* Golf, tennis, music. *Home:* E. 1024 Mission Ave. *Office:* Union Trust Co., Spokane, Wash.

FRASER, John; C.P.A., New York. With S. D. Leidesdorf & Co. Mem. A.I.A.; mem. N.Y.State Soc. C.P.A.'s. *Address:* 417 Fifth Ave., New York.

FRAZER, George Enfield; *b.* Amber, Ia., Feb. 1, 1889; *s.* George Henry (deceased) and Alzora (Stephens); ancestry Scotch; A.B., State Univ. of Ia., 1909; LL.B., Univ. of Wis., 1912; C.P.A., Wisconsin, 1914; *m.* Helen James, June 9, 1915. Consulting acct. City of Milwaukee, Bureau of Economy and Efficiency, 1911; prof. of pub. acctg. and comptroller, Univ. of Ill., 1913-15; professional lecturer in School of Commerce and Admin., Univ. of Chicago, 1917; asst. dir. of fin., U.S. Army, 1918; mem. Com. on Financial Admin., U.S. Shipping Bd. Emergency Fleet Corpn., 1919. First Pres. Ill. Manufacturers' Cost Assn., 1916-18; pres. National Masonic Research Soc., 1914; partner, Frazer & Torbet, C.P.A.'s; fellow, Ill. Soc. C.P.A.'s; admitted to Wis. and Federal Bars, 1912; admitted to Ill. Bar, 1916. *Clubs:* Acacia and Phi Alpha Delta, Univ. and Quadrangle (Chicago), member of all Masonic bodies. Delivered address before American Assn. of Pub. Accts., 1912. Contbr. Journal of Acctcy, 1912, and numerous others. *Children:* Edmund Symons, George Enfield, Jr. *Home:* Lincoln and Prospect Aves., Winneka, Ill. *Office:* 208 S. La Salle St., Chicago.

FREEMAN, Herbert C.; C.P.A., New York and Missouri. Partner Touche, Niven & Co. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s (mem. committee on "furtherance of the objects of the society"). Mem. Natl. Assn. Cost Accts. *Address:* 42 Broadway, New York.

FREEMAN, William E.; C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. Mem. N.A.C.A. *Home:* Fieldston Road, Riverdale-on-Hudson, N.Y. *Office:* 80 Broadway, New York.

FRENCH, Bernard M.; *b.* Newburgh, N.Y., Dec. 6, 1884; *s.* Bernard and Bridget (Masterson); prepared LaSalle Acad., New York; B.C.S., N.Y.Univ. Formerly acct. with U.S. Liquidation Commission in France. Mem. staff Davies & Davies. Served as pvt. overseas during World War. Mem. A.I.A. *M.* Ruth C. Smuck, May 8, 1920. *Home:* 23 Post Ave. *Office:* 103 Park Ave., New York.

FRENCH, Herbert F.; *b.* Randolph, Mass., Apr. 8, 1868; *s.* George M. and Rachel L. (Mann); educ. Thayer Acad., S. Braintree, Mass.; *m.* Grace L. Moulton, 1890 (deceased); eleven yrs. in shoe manufacturing business; *m.* Edith L. MacGregor, 1910; C.P.A., Massachusetts, Jan. 17, 1910. Senior mem. firm Herbert F. French & Co.; pres. Randolph Savings Bk. *Children:* Richard F. and Earle M. *Home:* 374 N. Main St., Randolph, Mass. *Office:* 100 Summer St., Boston.

FRIEDMAN, Charles; b. New York, Jan. 24, 1890; grad. C.C.N.Y.; B.A.; B.C.S.;

C.P.A., New York. *Home:* 68 Lenox Ave. *Office:* 100 Fifth Ave., New York.

FRIEDMAN, Henry Eli; *b.* Boston, Feb. 19, 1895; A.B., Harvard College, 1916; M.B.A., Harvard Graduate School of Bus. Admin., 1917; C.P.A., Massachusetts, 1919; C.P.A., New Hampshire, 1919. During War, Cost Acct., Bureau of Aircraft Prodn. Treas. Air Container Co., Inc. (Boston). Head firm Henry E. Friedman & Co., C.P.A.'s. *Home:* 188 Forest St., Medford, Mass. *Office:* 40 Court St., Boston.

FRIEDMAN, Mitchell Jacob; *b.* Baltimore, Md., June 27, 1897; *s.* Harry and Anna; ancestry Hebraic; grad. Keysville H.S., Va.; grad. Baltimore City Coll.; studied Univ. of Md., N.Y.Univ.; grad. Georgetown Univ., LL.B.; M.L.D.; atty., D.C. Spl. acct. Inaugural Comm., 1917; later field auditor U.S. Housing Corpn., since alone as pub. acct. and atty. 2nd Lieut. U.S.R. Owner Friedman Calendar Co. (inventor "perpetual calendar"). Mem. Chamber of Commerce; B.P.O.E.; I.O.B.B. *Home:* 1810 R St. N.W. *Office:* 707 Union Trust Bldg., Washington, D.C.

FUCHS, Charles Christian; *b.* New York, Feb. 9, 1878; grad. Pace Inst. of Acctcy.; C.P.A., New York. At one time office mgr. Pittsburgh Plate Glass Co.; formerly mem. staffs Patterson, Teele & Dennis, and Haskins & Sells, respectively. First Commissioner of Finance, City of White Plains, N.Y.; expert acct. Comptroller's Office, City of New York; also supervising acct. Income & Excess Profits Taxes, Bur. of Int. Rev., Washington, D.C. Now practicing C.P.A. Prepared City of White Plains financial report, 1916-17. Mason. *M.* Anna D. von Glahn, Oct. 14, 1913. *Child:* Walter. *Home:* Granite Springs, N. Y. *Office:* 30 Church St., New York.

FULLER, Edward; *b.* Brooklyn, N.Y., July, 1876; 1897, upon completing special course at Norwich Acad., entered industrial field in accounting, later assisting in various industrial and commercial reorganizations and consolidations; entered employ of Haskins & Sells as accountant on staff of New York office; resigned Dec. 19, 1908, to accept presidency and gen. managership of Maryland Biscuit Co., Baltimore, Md., and assisted in its reorganization, continuing in that capacity until Nov., 1910, when resigned and returned to Haskins & Sells as mgr. Baltimore office at the date of its opening, Dec. 1, 1910; became mem. firm Dec. 1, 1913, acting as resident partner, Baltimore, until Oct. 1, 1919, when appointed district partner with supervision over the firm's offices at Baltimore, Philadelphia, Atlanta and New Orleans; in 1918 assisted the Bureau of Personnel, American Red Cross (National Headquarters) in connection with enrollment of personnel for overseas service; C.P.A., Maryland, Colorado and Missouri; mem. A.I.A. and International Committee Y.M.C.A. *Address:* 12th Floor, Calvert Bldg., Baltimore, Md.

FULLER, F. Skubitzke; *b.* Hermansville, Michigan, Mar. 11, 1889; *s.* Fred R. and M.A.; grad. high school Marinette, Wis.; studied Univ. of Wis. and Univ. of Marquette; B.S.; C.P.A., Washington. Practicing pub. acctg. in Middle West and on Pacific Coast for seven years. Head F. S. Fuller Co. Member Multnomah Club. *M.* Hazail Lee, 1917. *Home:* 1803 E. John St. *Office:* 300 Melhorn Bldg., Seattle, Wash.

FULLER, Lewis Cox; *b.* Brooklyn, N.Y., March 28, 1888; *s.* Frank and Elizabeth Golden; studied pub. schools, Commercial H.S., Boys' H.S., Brooklyn; N.Y. Univ., B.C.S.; C.P.A., New York, March 30, 1914. Mem. firm Sparrow, Harvey & Co. Mem. A.I.A.; mem. Chamber of Commerce of U.S. *Child:* Jeanne Wright. *Home:* Glenn and Clinton Aves., Jamaica, N. Y. *Office:* 38 Park Row, New York.

FULLERTON, Aubrey Cummings; *b.* Picton, N.S., Sept. 7, 1885; *s.* George W. and Elizabeth C.; educ. high school and business college. One time bkpr. Internatl. Harvester Co.; acct. and asst. sec. Minneapolis Capitalist (iron mines, etc.); auditor and office mgr. Seattle Constrn. and Dry Dock Co. Ten yrs. experience as senior pub. acct. C.P.A., California, Sept. 6, 1918. Mem. A.I.A., Feb. 20, 1919. Mem. Cal. State Soc. C.P.A.'s, San Francisco Chapter. Asst. mgr. Haskins & Sells, San Francisco. Mason. Mem. Press Club. *M.* Ada Mildred Yorston, Mar. 10, 1920. *Home:* 403 Curtaz Apts. *Office:* 1101 Crocker Bldg., San Francisco.

FULTON, Clarence H.; *b.* Geneva, N.Y., 1865; Scotch-Irish-Eng. parentage; educ. high school and business college; C.P.A., Colorado; mem. A.I.A. Pres. Colo. C.P.A. Society, 1920; pres. Colo. State Board of Acctcy., 1920. Practicing on own account. Mem. Civic and Commercial Assn. of Denver. *Home:* 1300 Grant St. *Office:* 524 17th St., Denver, Colo.

FURSE, James; *b.* Martin, S.C., June 24, 1873; *s.* Stephen Smith and Annie Margaret (Thomson); Eng.-Scotch ancestry; educ. pub. schools; B.S., Univ. of S.C.; C.P.A., Georgia, 1909. Chief clerk to comptroller of Central Ga. Ry. Co. until 1911, mem. firm Chas. Neville & Co., 1912-13, comptroller accounts City Savannah, 1913-17; auditor Terry Shipbuilding Corpn., Savannah, 1917-19; mem. acctg. staff of special representative of Sec. of War, 1919, settling up accounts U.S. vs. Allied Governments covering war expenditures; chief Amortization Sec. Income Tax Unit, to date. Mason. *Recreations:* Golf, cards. Served with Natl. Guard of Ga., 1895-97. *M.* Christianna Houseal Thomson, July 9, 1902. *Children:* Margaret Houseal, Christianna. *Home:* 1931 Kenyon St., N.W. *Office:* Amortization Section, 14th and B Sts., Washington, D.C.

G

GAINES, Collins; *b.* Union, Ky., Aug. 10, 1875; *s.* John Dudley and Mary Jane (Collins); studied high school, Texarkana, Tex.; M.A., Eastman College, Poughkeepsie, N. Y. Asst. to auditor, East Texas Lumber Mills and Texarkana, Shreveport and Natchez Ry., 1890-97; bkpr. and asst. cashier State Natl. Bank, Texarkana, Tex., 1900-06; practicing pub. acct. since 1914. Member B.P.O.E. *M.* Martha Bryson Woods, Nov. 27, 1909. *Child:* Collins Gaines, Jr. *Home:* 1315 Walnut St. *Office:* 404 Texarkana Natl. Bank Bldg., Texarkana, Tex.

GALE, Charles Jacob; *b.* Lynn, Mass., Oct. 31, 1888; *s.* William Henry and Alice Clark (Batchelder); ancestors among early New England settlers; grad. Boston Latin School; A.B. (cum laude), Harvard Coll., 1910; *m.* Harriette Elza Draper, Sept. 9, 1914. Consecutively in employ Harvey S. Chase & Co.; Harvard Univ. business office; Scovell, Wellington & Co.; sec.-treas. Amer. Balsa Corpn. Asst. sec.-treas. Amer. Balsa Co., Inc. Mason. Sergt., M.V.M. Mem. Acacia frat.; Harvard Club of N.Y. *Child:* Edith. *Home:* Mamaroneck, N.Y. *Office:* 50 E. 42nd St., New York.

GALENSON, Louis P.; *b.* Russia, Feb. 20, 1886; B.C.S., N.Y. Univ.; C.P.A., New York, Aug. 1917. *Home:* 1841 Marmion Ave., Bronx, N.Y. *Office:* 15 Park Row, New York.

GALLAHER, Ernest Yale; *b.* New York, June 3, 1875; *s.* S. C. and Julia A. (Beach); attended Columbia Univ.; LL.M., N.Y. Univ., 1898; admitted N.Y. Bar, 1899; C.P.A., New York, 1901. Early experience with First Natl. Bank of New York; in law office one yr.; also

with Price, Waterhouse & Co. for a time. Commr. of Accounts, New York City, 1907-08; Teachers' Retirement Board, 1917-18. Vice-pres. and comptroller Western Union Telegraph Co. Dir. American District Telegraph Co. (N.J.), Dominion Telegraph Co. (Can.), 195 Broadway Corporation, Stock Quotation Telegraph Co., Gold & Stock Telegraph Co., and 17 other cos. *Clubs:* Knollwood Country, Railroad, N.Y. Athletic, University (Washington). *Recreations:* Golf, boating. *M.* Isabelle S. Moore, 1910. *Home:* The Apthorp, Broadway and 79th St. *Office:* 195 Broadway, New York.

GALLIEN, Edward J., Jr.; *b.* Albany, N.Y., Aug. 16, 1881; *s.* Edward J. and Jennie C. (Osborne); trace ancestry through to Emperor Gallienus; grad. Albany High School. Practicing individually. Editor *St. Paul's Chimes.* Delivered address: "Keeping Books in 2220 B.C." Mem. Chamber of Commerce, Buffalo; F.&A.M. *Home:* 427 Huntington Ave. *Office:* 9-11 Erie Savings Loan Assn. Bldg., 39 Erie St., Buffalo, N.Y.

GANO, C. A.; mem. firm Gano & Cherrington. C.P.A., Ohio. Mem. A.I.A. *Address:* Mercantile Library Bldg., Cincinnati, Ohio.

GARDINER, William; *b.* Scotland, June 10, 1885; arrived U.S., 1886; educ. San Francisco grammar and high schools, Internatl. Corres. Schools and La Salle Extension Univ.; C.P.A., California. Started work as clerk in large sugar mfg. co.; went through different depts. of railway acctg. offices for eight yrs.; for four yrs., senior acct., I.C.C. Auditor Hale Bros., Inc., department store, two yrs.; one yr. statistician and chief examr. State Bureau of Labor Statistics. Now practicing C.P.A. *Home:* 366 Athens St. *Office:* 948 Market St., San Francisco.

GARDNER, Henry Ward; *b.* Glasgow, Scotland, Aug. 5, 1893; Scotch-Eng. lineage; educ. Queens Park School and Glasgow Univ. Early experience with chartered acct. and stock broker, Glasgow. Present County Auditor, Beadle Co., S.D. Also statistician Third State Census of S.D. Mem. B.P.O.E. and K.P. *Recreations:* Golf, hunting, skating. *Address:* Huron, S. D.

GARDNER, Sherwood G.; *b.* Coats, N.C., Mar. 5, 1891; educ. Buies Creek Acad.; *m.* Bertha V. Joyner, 1915. C.P.A., North Carolina. Resident mgr. Pullen, Henderson, McKinney & Co., Raleigh, N.C. *Home:* Farmville. *Office:* Raleigh, N.C.

GARLING, Harold S.; *b.* Hagerstown, Md., Sept. 6, 1892; *s.* W. H. and Alice (Angle); educ. Shippensburg H.S. and Dickinson Coll.; *m.* Mary MacDannald, Sept. 19, 1917. C.P.A., 1918. With J. P. Herr, C.P.A. Mem. Pa. Inst. of Accts. Mason. *Recreation:* Tennis. *Child:* Richard A. *Home:* Norwood, Pa. *Office:* 1019 Land Title Bldg., Philadelphia.

GARNER, Howard Preston; *b.* Buford, Ga., May 2, 1891; *s.* Melville Summerfield and Annie Laurie (Robinson); educ. common and high schools; Dahlonega (preparatory) and Emory College, Ga. Started as stenographer post office dept.; disbursing clerk, Q.M. Dept., U.S.A., three yrs.; acctg. dept. and traveling auditor Central Ga. Ry. Co. and Ocean S.S. Co., Savannah, five yrs. Served in France with A.E.F., June 1917 to Feb. 1919; attached Hoover Food Mission, serving in Italy, Serbia, and Hungary, Feb., 1919 to Aug., 1919. Mgr. Paris office Haskins & Sells. Chief acct., U.S. Liquidation Commission, War Dept., Paris, France, during latter part of its activities. *Home:* 11 bis Rue Marbeau. *Office:* 49 Rue de Provence, Paris, France.

GARNETT, Robert Edward; *b.* Plymouth, Ill., March 7, 1885; *s.* Robert K., and Annie E.; educ. Carthage College Acad.; A.B., Univ. of Ill.; C.P.A., Oklahoma, April, 1918. Mem. firm Zumwalt, Will-

son & Garnett, C.P.A.'s. Mem. Chamber of Commerce, Mason. *M.* Hazel L. Jones, June 4, 1912. *Child:* Edward Jones. *Home:* 1421 W. 39th St. *Office:* 304 Patterson Bldg., Oklahoma City, Okla.

GARRETSON, John Durand; *b.* San Mateo, Cal., Nov. 29, 1871; *s.* John and Ella (Durand); educ. Germantown Acad., Philadelphia, Pa.; *m.* Mae Purvine, Dec. 26, 1911. Formerly auditor San Francisco-Oakland Terminal Rys. Practicing acctg. for 30 yrs. Mem. firm MacHugh & Garretson. *Children:* John P., Kirk D. *Home:* 4119 Manila Ave., Oakland, Cal. *Office:* 277 Pine St., San Francisco.

GATES, Benjamin; *b.* Pittsford, Vt., Aug. 6, 1873; *s.* Amos L. and Isabella (Johnson); studied Brandon Grammar School, Montpelier Seminary, and Univ. of Michigan. Atty. at Law since Nov. 1903. City grand juror, Montpelier, 1904-6; State's Atty. Washington County, 1906-10; Asst. Clerk H. of Rep., Vt., 1912-14; Sec. to Governor Gates, 1915-16; Auditor of Accts. since 1917. Mem. State Bd. of Control, Mem. Bd. Pub. Accts. Mason. Mem. M.W.A.; K.P.; Apollo Club; asso. mem. G.A.R. Mem. "The Club," a literary institution. Served as private Co. A., 1st Regt. Conn. Volunteers Spanish American War. *Recreations:* Fishing, gardening. *Address:* Montpelier, Vt.

GAUSE, Edmund Canby; *b.* Wilmington, Del., July 22, 1873; *s.* Col. Harlan and Ellen Canby; Eng. ancestry; educ. private schools Wilmington and Pennington Seminary, N.J.; C.P.A., Pennsylvania, Ohio, Missouri, Colorado, Indiana and Oklahoma. Varied experience in lumber, ship, car and engine building, blast furnaces, railroads; at present partner firm Haskins & Sells. Instr. in acctg. three yrs. Univ. of Pittsburgh. Mem. A.I.A., State C.P.A. Soc. in Pa., Ohio, Mo., Ill.; Military Order of the Loyal Legion; Amer. Assn. of Univ. Instrs. in Acctg. *M.* Mary Sargent, Dec. 16, 1893. *Home:* 21 Forbes Terrace. *Office:* Farmers Bank Bldg., Pittsburgh, Pa.

GAY, Sidney; *b.* Round Rock, Tex., Oct. 6, 1884; Eng. lineage; educ. high school and business college; received diploma La Salle Univ. of Chicago in advanced acctg. Experience as bkpr., cashier, treas. $75,000 corpn.; junior acct. two yrs. and senior acct. three yrs.; two yrs. Internal Revenue Agent, 1918-19. Practicing on own account. Mason (Shriner). *M.* Mamie, Feb. 11, 1908. *Child:* Evelyn. *Home:* 2505 Columbus St. *Office:* 10 Clark Bldg., Waco, Tex.

GAYLORD, Charles A.; *b.* St. Louis, Mo., June 26, 1893; *s.* Frank L. and Minnie A.; attended St. Louis grade schools, McKinley H.S.; studied Alexander Hamilton Inst. Partner and manager Bankers Audit Co. Auditor Inland Empire Pottery Co., Washington Water Power Co., Tull & Gibbs. Mem. Spokane Amateur Athletic Club. During World War, sergt. Motor Transport Corps. *M.* Myrtle M. Levy, June 20, 1918. *Child:* Morris L. *Home:* N. 1319 Nettleton St. *Office:* 311 Exchange Bldg., Spokane, Wash.

GAYNOR, Philip B.; C.P.A., New York. Mem. A.I.A. Formerly senior with Audit Co. of New York. Head Philip B. Gaynor & Co. *Address:* 165 Broadway, New York.

GEE, Walter S.; C.P.A., Pennsylvania. Mem. firm Lybrand Ross Bros. & Montgomery. Mem. A.I.A. Charter mem. N.A.C.A. (mem. board of directors; mem. chapters committee; chmn. committee on applications). *Address:* 55 Liberty St., New York.

GEIGER, Gilbert B.; *b.* Pekin, Ill., July 29, 1879. C.P.A., Indiana, June 22, 1916. In pub. acctg. practice 20 yrs. *Home:* 215 Behrends Ave. *Office:* 808-10 Lehmann Bldg., Peoria, Ill.

GERDAU, Herman; C.P.A., Pennsylvania. Mem. firm Wells & Gerdau. Mem. A.I.A. and Pa. Inst. C.P.A.'s. *Address:* 1619 Arch St., Philadelphia.

GERRY, Louis Cardell; *b.* Fall River, Mass., Sept. 18, 1884; Dartmouth Coll., A.B.; M.C.S.; C.P.A., New York; formerly mem. firm Niles & Niles; mem. firm Bodell & Co., bankers. Dir. Fed. L. & Tr. Co., N.Y.; dir. Columbus Del. & Marion Elec. Co., Ohio; dir. and treas. Hemphill Co., Pawtucket, R.I.; dir. and treas. Vaile Kimes Co., Dayton, Ohio; dir. Elmira Water, Light & Ry. Co., N.Y.; dir. Hartford City Gas Light Co., Hartford, Conn. Mem. N.Y. Univ. Club. *Address:* Bodell & Co., Providence, R.I.

GERWIG, Harry Knowles; *b.* Chicago, March 18, 1893; *s.* Frank L. and Adelaide (Knowles); grad. R. T. Crane Technical H.S., Chicago; studied Northwestern Univ. School of Commerce; C.P.A., *Illinois*, 1916. First in Illinois C.P.A. exam., 1916. Lieut. (j.g.) U.S.N. R.F., May 1918-July 1919. Present comptroller and asst. treas. Austin Nichols & Co., Inc. Mem. Chicago Athletic Assn. *M.* Rosemary Lehr, Jan. 7, 1920. *Address:* 1195 Union St., Brooklyn, N.Y.

GIBBS, William E.; mem. A.I.A. Other information unobtainable. *Address: Westfield, Mass.*

GIBSON, James Earle; *b.* Aitkin, Minn., Aug. 13, 1886; educ. pub. and high schools and business college. C.P.A., Washington. Law, railroad, bank, fruit cannery (owner), and lithographing experience. Practicing C.P.A. Mem. Mutual Business Club, Eagles, and Associated Industries. Traung Label and Lithograph Co., Hatton-Oliver Co., Union Transfer Co., among more important acctg. engagements. *M.* Hazel M., Nov. 5, 1911. *Children:* James Earle, Jr., and June. *Home:* 312 27th Ave., South. *Office:* 236 Central Bldg., Seattle, Wash.

GILBERT, Fenton L.; *b.* Greenville, Pa., Sept. 17, 1875; *s.* W. H. and May (Byers); studied Ann Arbor, Mich., High School and Univ. of Mich. (three yrs.); C.P.A., Ohio, Indiana, Arkansas and Missouri. With First Natl. Bank, Fremont, Ohio, 1904-06; Ernst & Ernst, Cleveland, 1906-10. Resident partner (New York) Ernst & Ernst. Mem. Bankers' Club. *M.* Emily Heiselmann, June 30, 1904. *Children:* Carlton, Geraldine. *Home:* Beechmont Park, New Rochelle, N.Y. *Office:* 27 Cedar St., New York.

GILBERT, Frederick Charles; *b.* Quebec City, P.Q., Feb. 7, 1865; *s.* Frederick and Elizabeth (Copp); educ. Ottawa pub. and high schools; *m.* Sophie Macdonald, 1896; C.A., Ontario, 1901; C.A., Manitoba, 1912. General business and later company secretarial work until 1911 in Ottawa; then in practice as C.A. in Winnipeg, 1911 to date. Partner Gilbert & Laird. Pres. Inst. of C.A.'s of Manitoba; mem. council Dominion Assn. of C.A.'s. Mason. Mem. Canadian Club and Y.M.C.A. *Children:* Gordon Macdonald and Helen Elizabeth. *Home:* 970 MacMillan Ave. *Office:* 305 Electric Ry. Chambers, Winnipeg, Man.

GILBERTSON, Gilbert S.; *b.* Minneota, Minn., Oct. 26, 1879; *s.* St. and Aslaug; Icelandic lineage; educ. Minneota H.S.; C.P.A., Oklahoma. About ten yrs. on staffs leading acctg. firms as junior and senior. Now proprietor and principal Gilbertson Co. Acct. for M. Rumely & Co., La Porte, Ind., consolidation, receivership and reorganization, 1912-17; investigation gas rates City of Ft. Smith, Ark., 1918; gas rate case Clear Creek Oil & Gas Co., Ft. Smith, Ark., 1919-20. County chmn. War Savings Stamp Committee Sebastian Co., Ft. Smith, Ark., 1918-19. *Clubs:* Business Men's, Country. *M.* Julia Bella Goff,

June 14, 1903. *Home:* 201 N. 7th St. *Office:* 800 First Natl. Bank Bldg., Ft. Smith, Ark.

GILCHRIST, John M.; C.P.A., Nebraska. Pres. Neb. State Assn. C.P.A. Practicing independently. Vacationing in Scotland at time of publication of this volume. *Address:* 901-6 Omaha Natl. Bank Bldg., Omaha, Neb.

GILES, Cecil Dashwood; *b.* Weston-Super, Mare, Eng., Jan. 29, 1875; *s.* (Capt.) Charles Shea Giles, R.N., and Helen Nevillia; descendant famous British naval family; studied Loudon House School, St. Johns Wood, London; Kings Coll., London, and pvt. naval acad.; nom. for entrance Royal Navy by Adm. Lord John Fisher; *m.* Vesta Lucille Grimes, Sept. 16, 1916; acct. 24 yrs.; C.R.A. (Scotland). Senior mem. C. D. Giles & Co. A.F.&A.M. Mem. Corning Club (Corning, N.Y.); brother Reginald H. Giles, vice-pres. Bankers Trust Co. *Home:* 435 W. 119th St. *Office:* 140 Nassau St., New York.

GILL, Joseph; C.P.A., New Hampshire. Practicing independently. Mem. A.I.A. *Address:* 2 Rector St., New York.

GILLESPIE, William Andrew; *b.* Baltimore, Md., Oct. 25, 1881; *s.* James Milligan and Amelia Keene; educ. pub. school; Baltimore City Coll.; Bryant & Stratton Bus. Coll.; *m.* Nellie L. Baldwin, June, 1903; C.P.A., Maryland, March 25, 1909. Mem. staff Lybrand Ross Bros. & Montgomery, five yrs.; John Heins & Co., two yrs.; deputy state auditor Feb. 1913-Oct. 1919; state auditor Oct. 1919 to date. Head firm William A. Gillespie & Co.; sec.-treas. State Bd. of Examrs. Mem. Natl. Federation C.P.A.'s. *Children:* Allen Lee, William A., Jr. *Home:* 2645 Calvert St. *Office:* 606-8 Union Trust Bldg., Baltimore, Md., and 140 Nassau St., New York.

GILLIAM, H. S.; C.P.A., Missouri. Mem. A.I.A. With Emerson Electric Co. *Address:* 2024 Washington Ave., St. Louis, Mo.

GILLINGHAM, Joseph Gundry; C.P.A.; mem. A.I.A. *Home:* Oregon Yacht Club. *Office:* Lewis Bldg., Portland, Ore.

GILLINGHAM, Victor G.; *b.* Clacton, Eng., May 2, 1886; *s.* William George and Fanny; British lineage; educ. Ascham College, Clacton, Eng., London Polytechnic College; C.P.A., New Hampshire, Nov. 1919. Asso. A.I.A. Formerly on staff Patterson, Teele & Dennis; on staff Arthur Young & Co. *M.* Margaret Hume, June 13, 1914. *Child:* Robert. *Home:* 235 Washington Ave., Newark, N.J. *Office:* c|o Arthur Young & Co., 71 Broadway, New York.

GILMAN, Stephen; *b.* Chicago, June 13, 1887; *s.* Stephen W. and Frances (Fraser); Colonial (N.E.)-Scotch lineage; grad. Madison (Wis.) H.S.; B.S., Univ. of Wis., 1910; *m.* Martha Rogers, June 1913; C.P.A., Wisconsin, 1916; C.P.A., Ohio, 1919. Several yrs. engineering work; later mgr. credit dept. Tenn. Coal, Iron & R.R. Co. Mem. firm Tanner, Gilman & Ellis; chmn. of bd. and dir. Internatl. Accts. Soc., Inc.; vice-pres. Tanner, Gilman Schools. *Author:* "Principles of Acctg." and numerous general and cost acctg. articles. Mem. Amer. Stat. Assn.; mem. Ill. Soc. C.P.A.'s; mem. N.A.C.A. (mem. Coms. on Research and Edn., and on Junior Membership of N.A.C.A.); mem. Ohio Soc. C.P.A.'s; Ill. Inst. Accts.; Amer. Assn. Univ. Instrs. in Acctg. *Child:* Stephen. *Home:* 5439 Kimbark Ave. *Office:* 2626 S. Michigan Ave., Chicago.

GILMAN, Stephen W.; *b.* Jacksonville, Ill., July 11, 1857; *s.* Henry and Arminda A.; LL.B., Univ. of Wis.; C.P.A., Wisconsin, Nov. 1913. Chmn. board to determine adequacy of railroad returns to the State of Wisconsin, 1893-96. Mem. advisory

staff Pres. W. H. Taft's Commission on Efficiency; mem. Wis. State Board of Conciliation and Wis. State Board of Acctcy. Prof. business administration, analysis financial accts., corpn. finance and investments, Univ. of Wis. Atty. at law; reviser Gary's Probate Law; lecturer before business organizations on business subjects. *M.* Frances F. Fraser, June 21, 1883. *Son:* Stephen Gilman, Jr., of Tanner, Gilman & Ellis. *Clubs:* Madison, University, Political Economy. Mem. Sigma Phi and Phi Delta Phi. Mem. Amer. Econ. Assn. *Home:* 410 N. Livingston St. *Office:* 406 Economics Bldg., Univ. of Wis., Madison, Wis.

GILSON, Ernest W.; *b.* Ashburnham, Mass., Aug. 16, 1873; *s.* Frank B. and F. Emma; educ. Cushing Acad., Ashburnham. Twenty-five yrs. acctg. experience hardware and grain business; also at present owner of Fitchburg Plating Works. Mason. *Recreations:* Hunting, fishing. *M.* Ada T. Farwell, Oct. 20, 1897. *Home:* 84 Mt. Vernon St. *Office:* 2 Main St., Fitchburg, Mass.

GIMSON, Lawrence K.; mem. firm John H. Koch & Co. C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 55 Liberty St., New York.

GINSBERG, Isidor; mem. A.I.A. Other information unobtainable. *Address:* 41 Union Square, New York.

GLIDDEN, Elmer G.; *b.* Alton, N. H., June 9, 1886; educ. Alton (N. H.) High School, Dover Commercial Coll. Formerly bkpr., cashier and production order clerk five yrs.; with C.P.A. one yr.; chief acct. and office mgr. department stores, Providence, R. I., and Boston, eight yrs. Mem. staff Scovell, Wellington & Co. *Home:* 40 Clement Ave., W. Roxbury, Mass. *Office:* 110 State St., Boston.

GLOVER, Patrick W. R.; C.P.A., New York. Mem. firm Barrow, Wade, Guthrie & Co. Director N.Y. State Soc. C.P.A.'s. Mem. A.I.A. *Address:* 25 Broad St., New York.

GLUNTS, James D.; head James D. Glunts & Co.; C.P.A., Massachusetts and New York. Mem. A.I.A.; fellow C.P.A.'s, Mass., Inc.; mem. N.A.C.A. *Address:* 68 Devonshire St., Boston.

GOBEL, Raymond Wertman; *b.* Northampton, Pa., July 13, 1889; *s.* Hiram and Polly; studied Amer. Commercial School, Allentown, Pa., and Walton School of Commerce, Chicago; *m.* Esther Munhollon, Dec. 23, 1915; C.P.A., Ohio, July 24, 1916. Mem. staff Nau, Rusk & Swearingen, C.P.A.'s. Mason (Shriner). *Child:* Ruth Arlene. *Home:* 15117 Clifton Blvd. *Office:* 906 Ulmer Bldg., Cleveland, Ohio.

GODFREY, Albert Edward; *b.* Providence, R.I., Apr. 17, 1893; grad. grammar school; attended high and commercial schools, Pace & Pace school, and Northeastern Univ. of Boston. Formerly bkpr., cashier and acct. various firms; for time with Govt. ordnance dept. Supervising acct. Accounting Service Co. Mem. Food Admin. Bd., City of Cranston, R.I., during early part of war; mem. Mayor's War Defense Group (Cranston, R.I.). Pres. Church League, Providence. Mem. I.O.O.F. *Clubs:* Rivercliff Country, Triple Link, Jericho. *Recreations:* Bowling, baseball, chess. *M.* Ruth H. Booth, Oct. 14, 1914. *Children:* Louise, Hope. *Home:* Rivercliff Drive, Devon, Conn. *Office:* 15 Fairfield Ave., Bridgeport, Conn.

GODFREY, Oswald Julius; *b.* Sedbergh, Eng.; *s.* Robert and Margaret; educ. King Edwards Grammar School, Birmingham, Eng.; *m.* Cecile Maud Challoner, July 17, 1905; F.C.A., Saskatchewan; B.Acc., Saskatchewan Univ. Pres. Dominion Assn. of C.A.'s, 1915-16; pres. Sask. Assn. C.A.'s, 1911-14. Early experience with A. Field & Co., Birmingham. Head firm O. J. Godfrey & Co.

Author: "Municipal Finance and Accounting." Firm engaged as auditors cities of Medicine Hat and Prince Albert, etc.; also investigated Highways Dept. of Provincial Govt., 1916. A.F.&A.M. *Recreation:* Motoring. Four children. *Address:* Indian Head, Sask.

GOETTSCHE, H. C.; *b.* Chicago, Nov. 18, 1885; educ. Lake View High School, Y.M.C.A., and Northwestern Univ.; C.P.A., Illinois, Dec. 1917. Started in 1904 as junior and gradually assumed full charge with C. Nigg, C.P.A. Started independent practice in Dec. 1913; now senior mem. firm H. C. Goettsche & Co., C.P.A.'s. Auditor Ill. Soc. C.P.A.'s; dir. Ill. Inst. of Accts. Mem. A.I.A. Mason. *Clubs:* Kiwanis, Chapel Hill Country. *Recreations:* Motoring, golf. *M.* Hambley, Sept. 14, 1910. *Children:* Roy Charles, George Albert, Roger Lyman. *Home:* 5638 Wayne Ave. *Office:* 30 N. LaSalle St., Chicago.

GOGGIN, Walter J.; *b.* Gardner, Mass., Sept. 17, 1882; *s.* Michael J. and Mary A. (Carr); Irish descent; educ. Gardner H.S.; Stearns Prep. School, Hartford, Conn.; A.B., Tufts, 1908; B.B.A., Boston Univ., 1918; C.P.A., New Hampshire, 1918; C.P.A., Massachusetts, 1918. Varied early experience as teacher New Bedford H.S., five yrs.; Boston H.S. of Commerce, three yrs.; asst. prof. Boston Univ., three yrs.; mgr. Tufts Coll. Book Store, two yrs. Asso. prof. acctg. Boston Univ.; also maintains acctg. office in Boston. Dir. Kean's Service, Inc., Boston; sec. and dir. George W. Nicoll, Inc., Boston. Mem. Amer. Assn. Univ. Instrs. in Acctg., Eliot Club. Mason. At Plattsburgh Camp S.A.T.C., summer 1918. *Home:* 61 Rockview St., Jamaica Plain, Mass. *Office:* 319 Washington St., and 525 Boylston St., Boston.

GOLDBERG, Maurice; *b.* New York, Sept. 27, 1889; educ. pub. schools and N.Y. Univ.; C.P.A., New York. With Arthur Wolff & Co., C.P.A.'s, 1912-19. Practicing independently. Mason (32°, Scottish Rite). 2nd Lieut. Q.M.R.C. *Home:* 752 W. 178th St. *Office:* 277 Broadway, New York.

GOLDENBERG, Benjamin; *b.* Philadelphia, Nov. 1, 1891; grad. Central H.S.; B.S. in E., Wharton School, Univ. of Pa., 1913; C.P.A., Pennsylvania, 1916; mem. A.I.A.; mem. firm Goldenberg, Rosenthal Co. *Home:* 5723 Chestnut St. *Office:* 411-15 Widener Bldg., Philadelphia.

GOLDMAN, Myron M.; *b.* New York, June 14, 1871; *s.* Elias I. and Annie; B.A., C.C.N.Y.; C.P.A., Louisiana, Nov.,' 1908. Twenty yrs. in acctcy. Practicing C.P.A. Mem. A.I.A. Mem. Oakland Country Club, B.P.O.E., I.O.B.B., Tours Infirmary (dir.), Jewish Orphans Home (dir.), Y.M.H.A. *Home:* 3820 St. Charles Ave. *Office:* Whitney Central Bldg., New Orleans, La.

GOLDSBOROUGH, Charles Carroll; *b.* Easton, Md., Oct. 19, 1875; *s.* (Judge) Henry H. and Anna M. (Kennard); ancestors settled Md. 1670; grad. Baltimore City College; C.P.A., New York. Mem. A.I.A. and N.Y. State Soc. C.P.A.'s. Auditor McGraw-Hill Co., Inc.; sec.-treas. and dir. Peter F. Pia, Inc. Mem. Baltesrol Golf Club, Calumet Club. *Address:* 12 W. 56th St., New York.

GOLDSMITH, H. Ely; *b.* Nordhausen, Germany, Feb. 18, 1881; *s.* Gustav and Margarethe; educ. Realschule, Germany; *m.* Ida Grausman, Dec. 17, 1907. C.P.A., New York, 1911. Examr. of Municipal Accts., State Comptroller, 1911-14; expert, State Dept. of Efficiency and Economy; acct. N.Y. City Bd. of Educ. Pres. Accurate Audit Co. (established 1907). *Author:* "Laymen's Corporation Manual," 1911; editor, Income Tax depts. numerous publications. Served one yr. in German Army, 1901-02. *Child:* Amy. *Home:* 2 Pinehurst Ave. *Office:* 1265 Broadway, New York.

GONTHIER, George; *b.* Nov. 21, 1869; *s.* Louis and Adeline (Charbonneau); educ.

Commissioner's School, Montreal, and pvt. tuition. Licentiate Institute Acct. Began practicing 1893, continuing independently until 1911, in which year entered partnership Gonthier & Midgley, licentiate accts. and auditors. In 1907, became mem. firm St. Cyr., Gonthier & Frigon, bankers and brokers. Mem. council Chamber of Commerce since 1902, also ex-treas. Chiefly instrumental in organization of Inst. of Accts. and Auditors of Province of Que., being elected first president. Also mainly responsible for passage of Dominion law (1904) compelling regular bookkeeping systems in business. Lecturer on acctg and finance; author essay "Bonds as an Investment" (written in French). Assisted in foundation Commercial H.S., Montreal, since affiliated with Laval Univ. Conducted Quebec So. Ry. investigation, 1905; apptd. by Royal Commission in City of Montreal investigation, 1908; in May, 1917, apptd. by Canadian Federal Govt. to report on foreign corpn. activities in re: "trading with the enemy." Official bank auditor and auditor Bank of Hochelaga, Montreal. *M.* Lumina daSylva, June 13, 1892 (died Feb. 3, 1918). *Clubs:* Montreal, Canadian, Laval-sur-le-Lac. *Home:* 107 Marlow Ave. *Office:* 103 St. Francois-Xavier St., Montreal, Que.

GOODE, Percy G.; C.P.A., California; A.C.A., Inst. of C.A.'s, England. Mem. firm McLaren, Goode & Co. Mem. A.I.A.; Cal. Soc. C.P.A.'s, San Francisco Chapter. *Home:* Bohemian Club. *Office:* 519 California St., San Francisco.

GOODELL, Clayton H.; *b.* Colton, Ohio, Jan. 3, 1889; educ. Toledo H. S., Amer. School of Osteopathy, Kirksville, Mo. With Scovell, Wellington & Co. *Home:* 19 Maplewood Terrace. *Office:* 615 Stearns Bldg., Springfield, Mass.

GOODING, Henry Elliott; *b.* Winnsboro, S.C., Mar. 1, 1881; *s.* R. C. and Ella (Elliott); attended Mt. Zion Pub. School, Winnsboro; B.S., Univ. of S.C.; C.P.A., South Carolina. Early experience in banking and cotton oil mfg. acctg.; also former bus. mgr. *The Daily Record*, Columbia, S.C. Head Gooding Audit Co. Mem. Univ. Alumni and Certified Accts. Assn. *M.* Rosa Forsythe Aubrey, June 7, 1905. *Children:* George Aubrey, Henry Elliott, Katherine Aubrey. *Home:* 2728 First Ave. *Office:* 1108 Palmetto Bldg., Columbia, S.C.

GOODLOE, J. S. Morris; *b.* Louisville, Ky., 1869; paternal ancestors (Welsh) settled Va. about 1620, mother's family among early Penn Colonists; educ. public and high schools Louisville, Ky., graduating from Louisville H.S., 1882; pursued special courses N.Y.Univ., C.C.N.Y., and Columbia. Early years in business were in railroad work as audit-office clerk, telegraph operator, station agent, trainman, train dispatcher, travelling auditor and auditor. From 1883 to 1895, connected with Louisville and Nashville R.R., Evansville and Terre Haute R.R., Louisville, Evansville and St. Louis R.R., Texas Pacific R.R., Great Northern R.R., and smaller lines. Joined staff Patterson & Corwin, N.Y. (now Patterson, Teele & Dennis), Apr., 1895; made junior mem. firm in charge Columbus, Ohio, office 1902; previous to this in 1900, received degree C.P.A., New York. Left Patterson, Teele & Dennis, 1905, establishing firm Goodloe & Kennedy; C.P.A. No. 1, Ohio, 1908; returned N.Y. 1909, engaging in individual acctg. practice until 1917, clientele including irrigation, transportation, electric light and power, manufacturing and construction properties in western states. C.P.A., Colorado, 1911. In June, 1917, entered service of Navy Dept. as chief division of cost inspection attached to Bureau of Supplies and Accts. under Rear-Admiral Samuel MacGowan, Paymaster General. Resigned Dec., 1918, after termination of World War, to resume practice in New York City. Since Nov. 1, 1919, mem. firm Loomis, Suffern & Fernald. Present pres. N.Y.State Soc.

C.P.A.'s, mem. Council, A.I.A. (mem. Council of A.I.A. and Bd. of Trustees of predecessor, Amer. Assn. of Pub. Accts., and its predecessor, Federation of Societies of Pub. Accts., continuously since 1903); pres. Ohio Soc. of Pub. Accts., 1903-07; served as chmn. first State Bd. of Examrs., Ohio, at time of passage Ohio C.P.A. law (1908); honorary mem. Tex. Soc. C.P.A.'s. Mem. bd. of dirs. of seven manufacturing, merchandising and operating corporations. For six yrs., mem. State Militia of Ky.; in First Ky. Volunteers during Spanish Amer. War. *Home:* Brooklyn, N.Y. *Office:* 54 Wall St., New York.

GOODMAN, Edward Cross; *b.* St. Catharines, Ont.; English ancestry; C.P.A., New York, Aug. 15, 1901; western manager, Audit Co. of N.Y. *Address:* 39 S. La Salle St., Chicago.

GOODMAN, Ernest L.; *b.* Chepachet, R.I., June 7, 1892; educ. Providence English H.S., Rhode Island Commercial School; grad. Pace Inst. of Acctcy.; C.P.A., New Hampshire, Jan., 1920. Formerly office mgr. Newton D. Benson, concrete constrn., Providence. Partner Ward, Fisher, Carpenter & Philbrick. Mem. A.I.A.; Accts. Club of Southern New England. Mason. *Home:* 831 Douglas Ave. *Office:* Union Trust Bldg., Providence, R.I.

GOODNER, George E. H.; *b.* Howard, Kans., May 23, 1879; *s.* W. B. and Roxana (Bateman); attended Howard, Kans., grade and high schools; Baker Univ., Baldwin, Kans. C.C.A.; C.M.A.; C.P.A., Oklahoma, 1918. Experience as law clerk, bkpr., school teacher, auditor, mgr., travelling and pub. auditor. Auditor Income Tax Unit, Consol. Returns Subdivision. Newspaper correspondent; wrote publications for immigration bureau St. Louis and San Francisco Ry.; edited *Weatherford Enterprise,* official organ Weatherford, Okla., Commercial Club. Mem. Okla. Soc. C.P.A.'s. Mem. M.W.A. *M.* Etta Sylvester, 1905. *Children:* Helen, Henrietta, Ruth. *Home:* Weatherford, Okla. *Office:* Consol. Returns Subdivision, Income Tax Unit, Washington, D.C.

GOODWIN, J. Pryse; C.P.A., Illinois. With Joseph Froggatt & Co. Mem. A.I.A. Contbr. *Journal of Accountancy. Address:* 25 Broad St., New York.

GOODYEAR, Watson E.; S.B., Mass. Inst. Tech.; A.B., Harvard. Mem. firm Baker-Goodyear Co. *Address:* 42 Church St., New Haven, Conn.

GORDIN, George; *b.* New York, Aug. 31, 1891; *s.* Jacob M., dramatist, and Anna; grad. Brooklyn Boys' H.S.; B.C.S., N.Y. Univ. Several yrs. in employ large New York acctg. firms. Pres. George Gordin & Co., pub. accts. Editor, *Community Voice;* active in charitable and civic matters. Dir. Community Center and Keneseth Israel Temple. *M.* Rae Pauline Kemp, Apr. 19, 1920. *Home:* 247 N. 8th St. *Office:* 832 Hamilton St., Allentown, Pa.

GORDON, Arthur B.; C.P.A., Iowa. Mem. A.I.A.; mem. Ill. Soc. C.P.A.'s. Mem. firms Arthur B. Gordon & Co., and Gordon & Ball. *Address:* 343 S. Dearborn St., Chicago.

GORDON, George Kimball; *b.* Somerville, Mass., Mar. 7, 1886; grad. Watertown H.S., Mass.; Boston Univ., A.B., 1907; B.B.A., 1916; C.P.A., New Hampshire, 1918; asso. A.I.A. With Price, Waterhouse & Co. *Home:* 206 Ash St., Waltham, Mass. *Office:* 60 State St., Boston.

GORDON, Harry Duncan Lockhart; *b.* Toronto, Ont., July 20, 1873; *s.* W. H. Lockhart Gordon, barrister-at-law; educ. Upper Canada Coll., Toronto, and Royal Military Coll., Kingston. F.S.A.A. (England); fellow Dominion Assn. of C.A.'s; fellow Inst. of C.A.'s of Ontario. Mem. firm Clarkson, Gordon & Dilworth. During World War, Lieut.-Col. commanding 4th Canadian Mounted Rifles, France and

Belgium; mentioned in despatches; awarded Distinguished Service Order; at present commanding Ontario Mounted Rifles. *M.* Kathleen Hamilton Cassels, Feb. 22, 1905. *Children:* Walter, Hugh, Isabelle, Kathleen, Duncan. *Clubs:* Toronto, Ontario, Toronto Golf, Royal Canadian Yacht. Mem. Canadian Military Inst. *Home:* 43 Queen's Park. *Office:* 15 Wellington St. W., Toronto, Ont.

GORDON, Huntlie; *b.* Lowell, Mass., Dec. 22, 1871; *s.* George A. and Ann F.; educ. grammar school. Since age of 14 engaged as bkpr., teller, salesman and mfr. Junior acct. two yrs.; asst. acct. one yr.; senior acct. five yrs. In private professional practice since 1907. Trustee C. H. Cowdrey Machine Works and Blake Pump & Condenser Co. Notary public. Uses title of Business Counselor as practice includes establishment and organization of mfg. plants, commercial advice as to management, etc. Mem. B.P.O.E., Chamber of Commerce, Fay, Oak Hill Country and Rotary Clubs. *M.* Georgianna E. Knapp, Jan. 25, 1894. *Children:* Alice, Dorothy. *Recreations:* Camping, motoring, billiards, baseball. *Home:* 54 Belmont St., Somerville. *Office:* Safety Fund Bank Bldg., Fitchburg, Mass.

GORDON, John; C.P.A., New York. Practicing independently. Mem. A.I.A. and N.Y.State Soc. C.P.A.'s. *Address:* 1123 Broadway, New York.

GORE, Edward Everett; *b.* Carlinville, Ill., Dec. 4, 1866; *s.* David and Cinderella Davis (Keller); Eng.-Swiss ancestry, Amer. since colonial days; educ. pub. schools, Blackburn Coll., and Univ. of Ill. Studied law, 1888-93; *m.* Amanda Jeanette Burgdorff, Oct. 6, 1892; Justice of the Peace, 1889-93; chief Bldg. and Loan Dept. of Ill., 1893-97; chief Banking Dept., Ill., 1895-97; pub. acct. since 1897; C.P.A., Illinois, 1903. Partner Barrow, Wade, Guthrie & Co. Conducted investigation Milwaukee Railway & Light Co. for rate regulation, 1907; also investigation Chicago City Ry. for City of Chicago, 1914. Mem. Council A.I.A.; mem. Executive Com. Chicago Assn. of Commerce; pres. War Emergency Union of La Grange during World War. Mason; K.P.; S.A.R.; mem. Union League Club. *Children:* Florelle Jeanette, Mary Amanda, Virginia Cinderella, Alexander Burgdorff. *Home:* 200 S. 5th Ave., La Grange, Ill. *Office:* 53 W. Jackson Blvd., Chicago.

GORHAM, Frederick A., Jr.; *b.* Grand Rapids, Mich., March 12, 1877; *s.* Frederick A. and Ella (Conger); educ. St. Paul's School, Concord, N.H.; Yale, B.A., 1899. *M.* Phoebe Gheen Ricker, Jan. 23, 1907; nine yrs. cashier, Babcock, Rushton & Co., Chicago. Four yrs. sec. and treas. Payette, Weiser Milling Co., Payette. Five yrs. in charge Income Tax Department of the Michigan Trust Co., Grand Rapids. Mem. A.F.&A.M., Exchange Club. *Children:* Virginia and Frederick A., 3rd. *Home:* 420 Paris Ave. S.E. *Office:* 819 Michigan Trust Co. Bldg., Grand Rapids, Mich.

GORSEY, Samuel J.; *b.* Russia, Nov. 8, 1897; grad. Boston Eng. H.S., 1914; B.B.A., Boston Univ., 1917; C.P.A., New Hampshire, 1919; indiv. pract.; pres. Harvard Pickle Works, Inc., Cambridge. Asso. A.I.A.; mem. K.P. *Home:* 625 Morton St., Mattapan, Mass. *Office:* 73 Tremont St., Boston.

GOUGH, Edward C.; C.P.A., New York. Mem. A.I.A. and N.Y.State Soc. C.P.A.'s. *Address:* 101 W. 42nd St., New York.

GOVE, Archibald Chase; *b.* Cambridge, Mass., August 28, 1888; *s.* Archibald R. (deceased) and Eunice Annette; student Cambridge Latin School; A.B., Harvard, 1911; M.B.A., Harvard Grad. School of Bus. Admin., 1913; *m.* Dora M. Decker, 1915; C.P.A., Massachusetts, March, 1917. Formerly with Willett, Sears & Co., Stand-

ard Oil Co., of N.Y. (travelling auditor); Henley-Kimball Co. (asst. treas.); Lybrand Ross Bros. & Montgomery, Boston. Practicing independently. Mason, Elk. *Children:* Robert A., Ralph S. *Home:* 29 Maple Ave., Cambridge, Mass. *Office:* 148 State St., Boston.

GOWER, Wiliam B.; C.P.A., New Hampshire. Mem. A.I.A. Contbr. *Journal of Accountancy.* *Address:* 20 Exchange Place, New York.

GRABO, Herman F.; *b.* Lawrence, Mass., Sept. 11, 1855; *s.* Carl F. and Marie (Stockmann); educ. U.S. Naval Acad. With LaSalle Extension Univ. Public acct. Mem. Chicago Mendelssohn Club. M. Blanche S. Chase, Nov., 1880. *Child:* Carl Henry. *Home:* E. 60th St. *Office:* 4046 Michigan Ave., Chicago.

GRADE, Abraham Isaac; *b.* Vilno, Russia, Aug. 4, 1887; *s.* Solomon and Sarah; *educ. high school and Northwestern Univ.* School of Commerce; *m.* Clara Kabakov, Oct. 5, 1907; C.P.A., Illinois, Oct. 2, 1919. Worked as bkpr. and acct. for various houses in Chicago and New York; practicing as pub. acct. since 1915. Principal A. I. Grade & Co. Mem. Chicago Assn. of Commerce. Mason. Prepared income tax book for Greenwood Co., *publishers.* Gained unanimous decision debate on "League of Nations," Jan. 10, 1920, Bush Temple Theatre. *Children:* Joseph, Sarah. *Home:* 2542 Wilson Ave. *Office:* 127 N. Dearborn St., Chicago.

GRADY, Paul L.; *b.* Huron, S.D., Sept. 24, 1884; *s.* Eugene J. and Catherine; B.S., Univ. of Ill. Engr. Pub. Utilities Comm. of State of Ill., 1914-17; engr. Kans. Pub. Utilities Comm., 1917-20. First Lieut., Engrs., U.S.A., Aug. 19-Nov. 30, 1918. Pres. Utilities Engineering and Audit Co. Elk; K.T.; Rotarian. Mem. Amer. Soc. C.E. *M.* Alleen C. Gochenour, Dec. 11, 1915. *Children:* John Paul, Lynn Robert. *Home:* 1156 Garfield Ave. *Office:* Crawford Bldg., Topeka, Kans.

GRAEF, Joseph Edwin; *b.* New York, Aug. 1, 1880; *s.* Francis S. and Ada (Gascoygne); grandson Sir William Caulfield, capt. Eng. Army, and Joseph Graef, sculptor; attended pub. and prep. school, New York; studied N.Y. Univ.; C.P.A., New York, Aug. 26, 1909. Formerly mem. staff Deloitte, Plender, Griffiths & Co., C.A.'s; later acct. in charge, Bureau Economy & Efficiency, Dept. of Water Supply, Gas & Electricity; also at one time gen. mgr. Precision Mach. Co. Senior partner firm J. E. Graef & Co., pub. accts. and auditors. Mem. A.I.A. and N.Y. State C.P.A. Soc. Vestryman Episcopal Church, Dobbs Ferry, N.Y. Mem. Sleepy Hollow Club. Ten yrs. (1st Sergt.), 7th Regt., Co. B, N.G.N.Y. *Recreations:* Golf, horseback riding. *M.* Josephine Ashe. *Home:* Ogden Park, Dobbs Ferry, N.Y. *Office:* 31 Nassau St., New York.

GRAFFAM, George M.; *b.* South Portland, Me., Sept. 3, 1873; *s.* Ezra P. and Mary B. (Moors); attended South Portland H. S., Shaw's Bus. Coll. and Internatl. Bus. Univ., Detroit; C.P.A., Maine, Feb. 1, 1915. Formerly in govt. service, Washington, D.C. Practicing C.P.A. on own behalf. Advisory mem. Internatl. Accts. Soc., Chicago. Treas. Baptist Convention, State of Me. Mason. Mem. Y.M.C.A.; Woodfords Club. *Home:* 57 Westminster Ave. *Office:* 202-3 Masonic Bldg., Portland, Me.

GRAHAM, Claude Mauldin; *b.* Union, S.C., Mar. 26, 1875; *s.* O. B. H. and Lizzie (Robinson); Scotch ancestry; educ. common schools, starting work in 1889. Served as post office clerk several yrs.; asst. postmaster at Newberry, five years; *m.* Mattie Esther Blair, Oct. 14, 1896; office deputy U.S. Marshal, 1898-1902. Studied acctg., served as acct. for cotton mills at Union and Spartanburg for ten yrs.; at present auditor R. L. Bryan

Co., *Columbia, mfg. stationers.* C.P.A., South Carolina, Apr. 24, 1915. *Home:* 826 Laurens St. *Office:* 1425 Main St., Columbia, S.C.

GRAHAM, Harry Bennett; *b.* Monmouth, Ill., Feb. 11, 1874; *s.* Edward Y. and Augusta B.; educ. common school and Trinity Hall (military acad.), Washington; *m.* Ada Mae Campbell, Feb. 1894. Has been engaged in ranching, surveying, office work, stock promotion, and as carpenter, blacksmith and miner. Vice-pres. Miami Audit and Investment Co. Was in Cal. Natl. Gd., six yrs.; Fla. Natl. Gd., two yrs. *Children:* Harold B., Helen Augusta, Frederick E. *Recreations:* Hunting, fishing, motoring, cultivating orange grove. *Home:* Ave. A. and 11th St. *Office:* Real Estate Bldg., Miami, Fla.

GRAHAM, James Maxtone; *b.* Scotland, 1863; educ. Fettes Coll., Edinburgh, and Edinburgh Univ. Qualified as mem. Edinburgh Soc. of C.A.'s in 1888; mem. Dominion and Montreal C.A. Societies. Senior partner Maxtone, Graham & Sime, Edinburgh and London; partner Riddell, Stead, Graham & Hutchison, Montreal, Toronto, Winnipeg, etc. Auditor Royal Bank of Scotland and Bank of Montreal. Dir. Scottish Provident Institution, Scottish Mortgage & Trust Co., Ltd.; Scottish Spitsbergen Syndicate, Ltd.; Chairman, Scottish Canadian Mortgage Co., Ltd., British Settlement of South Africa, Ltd. *Address:* 80 St. Francois-Xavier St., Montreal, Que.

GRAHAM, John; *b.* Kinross, Scotland, Jan. 5, 1877; *s.* Peter and Jessie (Scott); educ. high school, Falkirk, Scotland; *m.* Maude Mabel Sworder, Apr. 13, 1913; C.A., British Columbia. Practicing independently. Mem. New Westminster Board of Trade and Burnaby Board of Trade. Principal tenor Westminster Operatic Society. Assignee Westminster Woodworking Co., Ltd.; Isaac Hudson, Harrison Lake Logging Co., Ltd.; J. W. McDonald, all of New Westminster. Schaake Co., Ltd., Vancouver; B.C. Equipment Co., Ltd.; Van Timberland Lumber Co., Ltd., New Westminster; B.C. Mfg. Co., New Westminster, among important acctg. appointments. *Clubs:* Westminster, "Burns", Edmonds Tennis. *Recreations:* Golf, tennis, singing, motoring, boating. *Children:* Eleanor Scott, John Gordon. *Home:* 2292 Linden Ave., Edmonds, B.C. *Office:* Westminster Trust Bldg., New Westminster, B.C.

GRANT, John Allan; *b.* Williamstown, Ont., July 2, 1864; Scotch-Eng. descent; educ. Ft. Covington (N.Y.) Acad.; *m.* Alice Skeith, May 20, 1891; C.A., Montreal, Nov. 1907. Acct. for Canada Cotton Mfg. Co., Cornwall, Ont., 1881-98. Mem. firm P.S. Ross & Sons, C.A.'s. Mem. council of Dominion Assn. of C.A.'s; vice-pres. Assn. of Accts. in Montreal; dir. Audit Co. of Montreal. Contbr. various articles *Canadian Chartered Accountant.* Mem. Canadian Club of Montreal. *Children:* Queenie, Charles, Harold. *Home:* 4332 Montrose Ave., Westmount, Que. *Office:* 142 Notre Dame St., W., Montreal, Que.

GRAY, Fred; *b.* Simcoe, Ont., Jan. 18, 1880; Eng.-Scotch-Irish ancestry; educ. high school, Simcoe, Ont.; *m.* Lena Bohmer, July 11, 1908. C.P.A., Illinois, 1915. Asst. sec. U.S. Food Products Corpn. and various subsidiary cos. Mem. Ill. Inst. of Accts. and Crerie Coeur Club, Peoria. *Children:* George, Geoffrey, Relalee, Thomas. *Address:* 942 N. Glen Oak Ave., Peoria, Ill.

GRAY, Joseph Train; *b.* Edinburgh, Scotland, June 15, 1887; studied Watson's Coll., Edinburgh, and Edinburgh Univ.; C.A., Edinburgh, Scotland, and Man., Sask., and Alta. Institutes. With P. Burns & Co., packers. Served as pvt. 9th Royal Scots and lieut. 8th Royal Scots in World War. *Home:* 311 37th Ave., W. *Office:* P. Burns & Co., Calgary, Alta.

GRAY, Philip Herbert; *b.* Cambridge, Eng., June 18, 1860; educ. Perse School, Cambridge, Eng.; C.P.A., Illinois, July 7, 1908. Mem. firm Kelly, Gray & Co. Fellow Ill. Soc. C.P.A.'s. Mason (R.A.M., K.T.). *Recreations:* Motoring, golf. *Home:* 33 N. Austin Ave. *Office:* 40 N. Dearborn St., Chicago.

GRAY, W. Chester; *b.* Boston, June 22, 1876; C.P.A., Massachusetts. Mem. A.I.A. and Mass. Soc. C.P.A.'s, Inc., Associated Industries of Mass., Mass. Real Estate Exchange, Boston Chamber of Commerce, Kiwanis Club of Boston, Inc., and Mass. Nautical School Alumni Association. Contbr. press and trade papers, articles, speeches, etc., against federal and state income tax laws, advocating taxation of "outgo" rather than income. Served in Navy during Spanish Amer. War. *Office:* 68 Devonshire St., Boston.

GRAY, William Rennselaer; *b.* Aurora, Ill., Sept. 27, 1879; *s.* Frederick and Rella (Davis); Litt. B., 1904, Dartmouth; M. C.S., 1905, Amos Tuck School. Clerk U.S. Treasury Dept., 1897-1900; instr., asst. prof. and prof., respectively, Amos Tuck School. C.P.A., New Hampshire, 1919. Dean and prof. acctg. Amos Tuck School. Auditor Precinct of Hanover, N.H.; special justice Municipal Court, Hanover, N.H. Chief Division Committee on Education and Special Training, During 1918, 1919, in charge acctg. S.A. T.C. contracts, War Dept.; audited accts. State Treas. and Auditor of Accts., Vermont, 1919. Mem. Corpn. Mary Hitchcock Memorial Hospital. Mem. Amer. Econ. Assn., Amer. Assn. Univ. Instrs. in Acctg., Amer. Assn. Univ. Profs. Alpha Delta Phi frat. *M.* Lucia May Shattuck, Dec. 25, 1905. *Address:* 9 N. Park St., Hanover, N.H.

GREELEY, Harold Dudley; *b.* Minneapolis, Minn., March 23, 1882; *s.* Otto E. and May (Dudley); studied Univ. of Maine, N.Y. Univ., and Harvard Law Schools; LL.B., LL.M., C.P.A., New York, 1912; mem. A.I.A. Formerly practiced law in New York City; now practicing C.P.A. under own name. Resident mgr. Walton School of Commerce in New York; lecturer on acctg. Columbia Univ.; formerly mem. faculty N.Y. Univ. Editor *Business Accounting* (Ronald Press Co.), five vols.; author Volume I of *Business Accounting* on "Theory of Accounts"; co-author Volume V on "Practical Problems"; co-author *Practical Accounting Methods* (Ronald Press Co.). During World War, lieut. (senior grade) U.S.N. R.F. Pay Corps. *Address:* 25 W. 43rd St., New York.

GREELEY, Henry N.; C.P.A., Massachusetts; mem. A.I.A.; fellow C.P.A.'s Mass., Inc. *Address:* 53 State St., Boston.

GREEN, Harold L.; *b.* Ansonia, Conn.; educ. Ansonia High School, Yale Sheffield School; B.S., M.E.; asso. A.I.A. Mem. staff of Scovell, Wellington & Co., 1913-1917; mgr. of their Cleveland office, 1917-1919. Comptroller, Willys Corp., 1920. *Office:* Room 1905, 11 Pine St., New York.

GREENDLINGER, Leo; *b.* Austria, Aug. 22, 1879; *s.* Nathaniel and Ruth (Glassman); attended Royal Seminarium, Austria, in which country studied law for two yrs. Came to U.S. 1900; *m.* Rose Lichtenberg, June 14, 1903. Engaged in mfg., 1903-04; vice-principal Payne's Bus. Coll., 1904-05; pres. South Brooklyn Bus. Coll., 1905-07. B.C.S., 1907; M.C.S., 1908; C.P.A., New York, 1910. Editor C.P.A. Question Dept. (first dept. of its kind), *Journal of Accountancy,* 1907-11; asst. prof. acctg., N.Y. Univ., 1907-15; practicing and consulting acct., 1907-12. Dir., treas., sec. and controller Alexander Hamilton Inst. since 1912; also dir. Blackstone Inst., Chicago. Special lecturer on acctg. Case School of Applied Science, 1915-16; Univ. of Wis., 1916-1917. Mem. A.I.A., Amer. Econ. Assn., and N.Y. State Soc. C.P.A.'s. *Author:* Accounting Problems with Solutions (2 vols.), 1909; Graded Acctg. Problems (3 vols.) as co-author with W. H. Dennis,

1910; Accounting Principles and Practice, 1910; Financial and Business Statements, 1917. Public speaker and contbr. on business topics to magazines. *Clubs:* Friars, Old Colony, Great Neck, Sphinx. Mem. Delta Mu Delta frat.; hon. mem. Phi Sigma Delta scholastic frat. *Recreation:* Golf. *Home:* "Woodledge", Briarcliff, N. Y. *Office:* Alexander Hamilton Institute, 13 Astor Place, New York.

GREENE, Michael M.; *b.* Sept. 10, 1891; grad. Townsend Harris Hall; B.S., B.C.S., N.Y. Univ.; practicing ten yrs. F.& A.M. Mem. Consumptive Relief League. *Home:* 900 Riverside Drive. *Office:* 50 Church St., New York.

GREENE, U. S.; *b.* Birmingham, Ala., Sept. 23, 1893; Scotch-Eng. descent; grad. Meridian (Miss.) H.S.; C.P.A., North Carolina, Nov. 24, 1919; B.C.S., Washington School of Acctcy., Washington, D.C., June, 1920. Formerly income tax auditor, Bur. of Int. Rev. Mem. firm Hein & Greene. 32° Scottish Rite Mason and Shriner. *Address:* Phelps Bldg., Binghamton, N. Y.

GREENFIELD, Frederick W.; C.P.A., New York. Practicing on own account. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Home:* 1356 Madison Ave., New York, and 155 Sickles Ave., New Rochelle, N.Y *Office:* 507 Fifth Ave., New York.

GREENFIELD, Leo; *b.* Baltimore, Md., Nov. 9, 1891; *s.* Jacob and Helena; educ. commercial acad., France and England; studied Walton School of Commerce, Chicago. Former traveling auditor in Europe for Fidelity Co. of Md.; also former foreign mgr. and auditor of Ohio bank. Practicing pub. acct. State vice-pres. United Acct. and Bkpr. Assn. B.P.O.E.; U.C.T.; Mason. *Home:* 1946 Edmondson Ave. *Office:* Equitable Bldg., Baltimore, Md.

GREENMAN, Howard; C.P.A., New York. Mem. A.I.A. Practicing on own account. Formerly of Squires & Greenman. Mem. N.Y. State Soc. C.P.A.'s *Address:* 20 Vesey St., New York.

GREENWAY, Eugene; C.P.A., Maryland. Mem. A.I.A. Practicing independently. *Address:* 1016 Munsey Bldg., Baltimore, Md.

GREENWOOD, Herbert S.; C.P.A., New Jersey. Mem. A.I.A. Mem. N.J. Soc. C.P.A.'s (trustee). *Home:* 764 Clifton Ave., Newark, N.J. *Office:* 68 William St., New York.

GREET, R. Douglas; head R. Douglas Greet & Co. Mem. A.I.A. *Address:* 309 Broadway, New York.

GREGERSON, Louis James; C.P.A., Nebraska, 1918. Partner Gregerson Bros., accts. *Specialize in income tax work.* *Address:* Omaha Natl. Bank Bldg., Omaha, Neb.

GREGORY, Eustace Tatton; *b.* Manchester, Eng., Dec. 16, 1884; *s.* William and Ann Lees (Sutton); studied National School, Prestwich and Stand Grammar School; *m.* Dorothy Bell, June 27, 1916. C.A., Alberta, final gold medallist, 1919. Examinations of London Bankers Inst. With Manchester and Liverpool District Bank, Manchester, eight yrs.; Union Bank of Canada, Lethbridge, Alt., three yrs.; acctg. training with Edwards, Morgan & Co., Calgary, Alta. At present with Dadson, Fitz Gerald & Co., Windsor, Ont., *Home:* 536 Church St. *Office:* 22 Huron and Erie Building, Windsor, Ont.

GREIG, A. F. R.; C.P.A., Illinois. Mem. A.I.A. Mem. Ill. Soc. C.P.A.'s. *Address:* 4552 Ellis Ave., Chicago.

GREY, David L.; C.P.A., Missouri. Mem. A.I.A. Res. mgr. Price, Waterhouse & Co. *Address:* Third Natl. Bank Bldg., St. Louis, Mo.

GRIDER, Charles Martin; *b.* Town of Lake, Wis., Sept. 4, 1887; *s.* Daniel and Sarah J.; educ. Milwaukee pub. and high schools; C.P.A., Texas, July 31, 1915. Mem. firm Thurston & Grider. Mem. A.I.A.; Texas Soc. C.P.A.'s. *Clubs:* Tol-

tec. Mason (K.T., Shriner). *M.* Newell E. Compton, Sept. 4, 1915. One child. *Home:* 1207 Cincinnati St. *Office:* 304 City National Bank Bldg., El Paso, Tex.

GRIFFIS, Claude F.; C.P.A., New York. With Lybrand, Ross Bros. & Montgomery. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 55 Liberty St., New York.

GRIFFITH, Horace P.; *b.* Philadelphia, Apr. 7, 1878; *s.* Charles A. and Mary C.; grad. Central H.S.; B.S., Univ. of Pa. (Evening School of Accts & Fin.); *m.* Ethel Fisler Hudson, June 11, 1906; C.P.A., Pennsylvania, June 7, 1909. Associated with Swift & Co., 1896-1904; grain brokerage, 1904-07. Entered pub. acctg. profession on own acct., 1907. Vice-pres. Pa. Inst. of C.P.A.'s. Mem. A.I.A. Pres. State Bd. of Examrs. of Pub. Accts., 1917-19. Mason. Mem. Manufacturers' Club of Philadelphia. Contbr. acctg. publications and has delivered numerous addresses before acctcy. schools and business assns. *Recreations:* Motoring and outdoor sports. *Children:* Paul H., Joseph F., Mary P. *Home:* 5815 Chester Ave. *Office:* 432 Bourse Bldg., Philadelphia.

GRIFFITH, Joseph; *b.* Cumberland, Md., June 24, 1876; *s.* William E. and Jane (Long); attended high school, acad., Chicago Law School; *m.* N. Miriam Price, Oct. 1907; C.P.A., Minnesota, 1916. Mem. A.I.A. Formerly asst. natl. bank examr.; also in steel, tin plate, grain, milling, manufacturing. For ten yrs. pub. acct.; practicing independently. Dir. Metropolitan Natl. Bank of Minneapolis. Mason. Mem. Minneapolis Athletic Club. *Recreation:* Golf. *Home:* 1225 W. Minnehaha Parkway. *Office:* 514 New York Life Bldg., Minneapolis, Minn.

GRIFFITHS, Albert Francis; *b.* Newport, Eng., Oct. 6, 1862; *s.* John and Fanny; *m.* Fannie Bailey, Dec. 10, 1883. In lumber trade in Eng., 1880-87; lumber business in British Columbia, 1887-95; sec. public companies British Columbia, 1895-1920. C.A., Dominion, Nov. 14, 1905; F.C.A., British Columbia, Feb. 17, 1908; F.C.I.S., London, Mar. 1, 1910. A.F.&A.M.; A.A.O.N.M.S.; mem. Union Club of B.C. Pioneer of the City of Vancouver, B.C.; Justice of the Peace in and for the Province of British Columbia; Freeman of the City of London; Freeman of the Worshipful Co. of Needlemakers, London. *Home:* Scott Ave., Oak Bay, Victoria, B.C. *Office:* Law Chambers, Victoria, B.C.

GRIMES, Arthur V.; *b.* Somerville, Mass., Apr. 5, 1884; *s.* James H. and Elizabeth A.; grad. Brookline H.S.; A.B., Harvard; C.P.A., Massachusetts. Six yrs. with Patterson, Teele & Dennis, C.P.A.'s, in New York and Boston. Partner Grimes, Elliott & Clarkson. Mem. Harvard Club. *M.* Alice T., Oct. 9, 1916. *Recreation:* Yachting. *Home:* 51 Columbia St., Brookline, Mass. *Office:* 7 State St., Boston.

GRISWOLD, Ernest H.; C.P.A., Massachusetts and New Hampshire. Mem. firm Griswold & Conant. Mem. A.I.A.; mem. C.P.A.'s Mass., Inc. *Address:* Old South Bldg., Boston.

GROEBE, Louis G.; mem. firm William W. Thompson & Co. C.P.A., Illinois and Wisconsin; mem. A.I.A. Mem. Wis. State Soc. C.P.A.'s. *Address:* Tribune Bldg., Chicago.

GROPPER, Nathaniel W.; *b.* New York, Aug. 26, 1889; grad. P.S. 20, Townsend Harris Hall; studied N.Y.Univ.; bkpr. five yrs.; acct. and int. rev. agt. five yrs.; during said time pub. acct.; mem. firm Holde, Gropper Co.; C.P.A., New Hampshire. A.F.&A.M. *Home:* Edgemere, L.I. *Office:* 299 Broadway, New York.

GROSS, Louis; *b.* Dec. 27, 1887; *s.* Samuel and Johanna; attended C.C.N.Y.; B.C.S., N.Y.Univ., 1911; C.P.A., New York, 1913. Formerly expert acct. for City of New

York three yrs.; taught acctcy, at evening high school five yrs. Practicing C.P.A. Mem. A.I.A., N.Y. State Soc. C.P.A.'s. Mason, Elk. *M.* Rose Mendel, Dec. 21, 1913. *Children:* Edwin Arthur, Jeanne Eleanor. *Home:* 21 Mount Hope Place, Bronx, N.Y. *Office:* 141 Broadway, New York.

GROSS, M. R.; asst. treas. Sinclair Consolidated Oil Corpn. C.P.A., New Jersey. Mem. A.I.A. *Address:* 3131 Equitable Bldg., New York.

GROVER, Ralph Ferson; *b.* Batesville, Ark., Oct. 29, 1885; *s.* Joseph Lawrence Wilmot and Ella Elizabeth (Ferson); educ. Batesville H.S. C.P.A., Arkansas, June 5, 1915. Mem. A.I.A. Formerly junior officer of Citizens Natl. Bank, Hot Springs, Ark.; at present with Lybrand Ross Bros. & Montgomery. During World War in civilian government service. Mason; B.P.O.E. *M.* Bonnie Lois Wier, Sept. 5, 1918. *Recreations:* Tennis, country walks. *Address:* 240 W. 15th St., New York.

GRUBE, Harry A.; *b.* Roseville, Pa., Sept. 22, 1883; *s.* George B. and Clara E. (Albert); ancestry Swiss-Eng.-German; educ. pub. schools, Neffsville, Pa.; grad. Lancaster (Pa.) Bus. Coll., 1899; grad. First Pa. State Normal School, Millersville, Pa., 1902. Clerk R. Levy & Son, Dept. Store, Philadelphia, 1902; teacher Manheim Twp. School Bd., Lancaster, Pa., 1903; bkpr. Lancaster Silver Plate Co., 1903-04, R. Levy & Son, 1904; credit man, office mgr. and collection mgr., 1905-06. Credit man and collection mgr. M. Heilbron & Bros., furniture and carpets, 1907. Mem. staff John Heins & Co., 1907-13; with Barrow, Wade, Guthrie & Co., 1913-16. Acct. for Capital Traction Co., Washington, D.C., in matter of valuation of this co. by Public Utilities Comm.; testimony accepted by Comm. as expert, case decided Sept. 4, 1919. Auditor Intertype Corpn., installing cost and general systems, 1916-1917; treas. since 1917. Executor Estate of John F. Albert, deceased, Philadelphia Orphans Court, 1909-10; trustee since 1910. Passed U.S. Civil Service exam. bkpr., 1904; C.P.A., Pennsylvania, Nov., 1912; U.S. Civil Service exam. expert cost acct., 1918; exam. A.I.A., 1919. Mem. Pa. Inst. of Accts.; asso. A.I.A.; mem. Brooklyn Chamber of Commerce. *M.* Mabel Schuch. *Child:* Loretta. *Home:* 7811 Bay Parkway. *Office:* 50 Court St., Brooklyn, N.Y.

GRUNDMAN, Otto A.; *b.* New York; educ. N.Y. pub. schools; B.C.S., New York Univ.; C.P.A., New York, Jan. 23, 1909. General acctg. practice. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s; Mason, Alpha Kappa Psi frat. *Home:* 2 Broad Ave., Ossining, N.Y. *Office:* Room 911, 225 Fifth Ave., New York.

GUERIN, Arthur S.; *b.* Port Huron, Mich., Aug. 21, 1877; high school educ.; C.P.A., Michigan, July, 1907. Mem. J. H. Clegg Audit Co., 1901-07; Fleming, Guerin Co., 1907-10; chief acct. Richards Audit Co., 1919. Mgr. Universal Service Co., mfrs. motor trucks. F.&A.M. *Home:* 239 Blaine Ave. *Office:* 1120 Grand River Ave., Detroit, Mich.

GUNN, James Newton; C.P.A., Connecticut. Mem. A.I.A.; mem. Conn. State Soc. C.P.A.'s. *Home:* 850 7th Ave. *Office:* 1790 Broadway, New York.

GUNNELL, William J.; C.P.A.; mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* Dun Bldg., Buffalo, N.Y.

GUNTHER, Samuel Lazarus; *b.* Odessa, Russia, June 15, 1885; *s.* Meyer and Anna; educ. Chicago pub. schools; Northwestern Univ. Three yrs. in employ N. W. Rubel & Co.; ten yrs. with various corpns. and firms as office man, bkpr., and accts. Treas. R.G.B.F. Co. *Home:* 1494 E. 115th St. *Office:* 808 Leader News Bldg., Cleveland, Ohio.

GUTHMANN, Harry G.; *b.* East Syracuse, N.Y., Dec. 16, 1896; *s.* Martin and Margaret D.; grad. East Syracuse H.S.; B.A., Syracuse Univ.; post grad. work N.Y.Univ. School of Commerce. Clerk First Natl. Bank, Syracuse, summers, 1914-1915; junior acct., Madden & Reass, N.Y., 1918-19; income tax deputy, Newark, 1919. Instr. in acctg. Syracuse Univ. Mem. Assn. Univ. Instrs. in Acctg.; asso. mem. N.A.C.A. *Home:* 725 Ostrom Ave. *Office:* School of Bus. Admin., Syracuse Univ., Syracuse, N.Y.

GUTHRIE, William; *b.* Greenock, Scotland, Feb. 24, 1883; *s.* Robert B. and Flora (MacDonald); educ. Scotland pub. schools and Glasgow Univ.; C.A., Scotland; C.P.A., Wisconsin; C.P.A., Iowa; mem. A.I.A. Served apprenticeship with Drynan, Fulton & Mitchell, Glasgow; chief acct. for Taquah Mining and Exploration Co., West Africa; acctg. in Canada and later U.S. Practicing independently. Mem. Iowa State Board Acctcy. Sec. Sioux City Chapter Amer. Red Cross. Mason. Mem. Chamber of Commerce, Sioux City Boat and Rotary Clubs. *M.* Sara P. Gaynor, 1917. *Child:* Catherine. *Home:* 3033 Jennings St. *Office:* 607-8 Frances Bldg., Sioux City, Iowa.

H

HAAG, Joseph; sec. Board of Estimate and Apportionment, New York City. C.P.A., New York. Mem. A.I.A., N.Y. State Soc. C.P.A.'s. *Address:* Municipal Bldg., New York.

HABERSTROH, Frederick; *b.* Bamberg, Bavaria, Germany, Dec. 23, 1870; *s.* Carl and Catherine; educ. Packard's Business Coll., 1897, N.Y. School of Accts, 1904-5; C.P.A., New York, Mar. 5, 1905. Started as junior with J. Lee Nicholson, Jan. 14, 1904. Practicing independently. Instr. cost acctg. and preparation for C.P.A. exams., N.Y. School of Accounts. Treas. McDonough St. Baptist Church, Brooklyn. Served one yr. German Army, 1888-89. *M.* Adelaide May Koenig, Apr. 12, 1899. *Children:* Cora, Alexander. *Home:* 764a Quincy St., Brooklyn, N.Y. *Office:* 63 Park Row, New York.

HAHN, Frederick F.; *b.* Cincinnati, Ohio, Apr. 6, 1882; *s.* Fred F. and Emily (Shafer); educ. pub. schools of Cincinnati; *m.* Eula Eads, June, 1906; C.P.A., California, Jan., 1913. Pacific Coast mgr. Haskins & Sells. Mem. A.I.A. Formerly instr. acctcy. Univ. of Cal. Scottish Rite Mason. *Clubs:* California, Los Angeles Country. *Recreation:* Golf. *Home:* 837 S. Ardmore Ave. *Office:* 807 Haas Bldg., Los Angeles, Cal.

HALL, Charles O.; C.P.A., Maryland. Mem. A.I.A. Practicing independently. *Address:* Fidelity Bldg., Baltimore, Md.

HALL, James; *b.* Glasgow, Scotland, Nov. 11, 1877; *s.* George and Mary J. (Bertram); educ. Harris Acad., Dundee, Scotland; C.A. Scotland, Jan. 3, 1901; C.P.A., Ohio, Oct. 2, 1908; Minnesota, Dec. 4, 1909; Missouri, Nov. 18, 1910; Illinois, May 17, 1912; Wisconsin, Nov. 26, 1913; Indiana, June 12, 1915; Iowa, Nov. 16, 1915; Texas, Nov. 27, 1918; F.C.A., British Columbia, Oct. 1, 1913. Formerly with Mackay & Mess (now Mackay, Irons & Co.) Dundee, 1893-99, Dunlop & Murray, C.A., Glasgow office, 1899-1902, for them in British Central Africa and Portuguese East Africa, 1902-05. Partner firm Marwick, Mitchell Co. Examr. in acctg. Univ. of Ill., 1914-17; acted as Chairman of the Board. Mem. A.I.A.; Natl. Assn. of Cost Accts. *Clubs:* Union League, Chicago; Westmoreland Country, Evanston; Country, Evanston; Columbia, Indianapolis; Mason (Oriental Consistory and Medinah Temple, Chicago). *M.* Williamina Dewar, June 28,

1905. *Child:* Elza Dewar. *Home:* 2044 Sheridan Road, Evanston, Ill. *Office:* 105 S. LaSalle St., Chicago.

HALL, James W.; Boston mgr. The Amer. Audit Co. C.P.A., Massachusetts; mem. A.I.A.; mem. C.P.A.'s, Inc. *Address:* 79 Milk St., Boston.

HALL, John A.; *b.* Louisville, Ky., Dec. 8, 1869; *s.* John A. and Jennie (Wintersmith); educ. high school and Universal Bus. Inst., New York; *m.* Ethel E. Le Noir, Apr. 18, 1906. Railroad acct. until 1911; practicing pub. acctg. since then. C.P.A., Georgia, Jan., 1914. Head firm John A. Hall, C.P.A. Sec. Fla. Soc. of C.P.A.'s. Mem. A.I.A., Real Estate Bd., Chamber of Commerce, Auto. Assn., Rotary Club, Country Club. Mason. *Recreation:* Golf. *Home:* 326 Barrs St. *Office:* 307 Clark Bldg., Jacksonville, Fla.

HALL, William Franklin; C.P.A., Massachusetts; mem. A.I.A. Fellow C.P.A.'s, Mass., Inc. *Address:* 53 State St., Boston.

HALTER, Edwin Charles; *b.* New York, Aug. 15, 1887; *s.* Charles and Anna; *m.* Caroline S. Lawrence, March 16, 1917; C.P.A., Connecticut, Feb. 11, 1919. Mem. A.I.A. Senior acct. staff Lybrand, Ross Bros. & Montgomery. *Home:* 1345 Plimpton Ave. *Office:* 55 Liberty St., New York.

HAMILTON, Albert E.; C.P.A.; mem. A.I.A. With Klink, Bean & Co. Mem. Los Angeles Chapter Cal. State C.P.A. Soc. *Address:* Title Insurance Bldg., Los Angeles, Cal.

HAMILTON, George Frank; *b.* New York City; *s.* William J. and Anna S.; educ. N.Y. public schools and Dwight Preparatory School; N.Y.Univ., B.C.S. Formerly asso. editor, Alexander Hamilton Inst.; instr. in acctg., N.Y.Univ. and Newark Inst. of Arts and Sciences; lecturer in acctg., Brown Univ. At present, Mng. Ed., Scientific Retailing Institute, Boston. U.S. Naval Reserve Force, 1917-19. Mem. Am. Assn. Univ. Instrs. in Acctg.; mem. Alpha Kappa Psi and Delta Mu Delta frats. Dir. Accounting Service Staff, New York and Boston. Co-author "1918 Federal Tax Reports"; author "Retail Shoe Salesmanship," and numerous pamphlets, short stories and special articles. *Home:* 2471 University Ave., New York. *Office:* 727 Atlantic Ave., Boston.

HAMLIN, Bryan; *s.* George Scoville; grad. Horace Mann School; Williams Coll., A.B.; 2nd Lt., U.S.A.S., A.E.F.; *mem.* firm Taylor & Hamlin. Mem. Sharon (Conn.) Country Club; Y.M.C.A.; Williams Club; Sigma Phi frat. *Address:* 66 and 3551 Broadway, New York.

HAMMA, Morton M.; C.P.A.; mem. A.I.A. Mem. firm Hamma & Pfeiffer. Fellow and past pres. (1915-17) Colo. State Soc. C.P.A.'s. *Address:* First Natl. Bank Bldg., Denver, Colo.

HAMMARSTROM, Albert Henry; *b.* Norwichville, Can., Oct. 29, 1870; *s.* Charles G. and Aleda; attended high school and business college; partially completed law correspondence course; *m.* Clara M. Trowbridge, June 6, 1895. Engaged as abstracter of titles and examr. for twelve yrs. prior to 1905. Auditor and acct. in charge books Amer. Wire Cloth Co., Clinton, 1905-08. Since 1908, pub. acct. on own account and employed by Chicago firms of pub. accts. C.P.A., Iowa, June 22, 1915. Practicing independently since. Sec.-treas. State of Iowa Board of Acctcy. Mem. A.I.A., N.A.C.A., and Iowa Soc. C.P.A.'s, and Iowa Soc. Pub. Accts. Mason, Rotarian; mem. Clinton (Iowa) Chamber of Commerce. *Children:* Mary A., Helen O., Ruth E. *Home:* 603 Fourth Ave. *Office:* 208 Weston Bldg., Clinton, Iowa.

HAMPTON, John Steele; *b.* Covington, Ky., Feb. 8, 1873; *s.* Silas Wade and Margaret (Steele); LL.B., Lincoln Jefferson

Univ., Hammond, Ind.; *m.* Elizabeth McClintic, 1899; C.P.A., Tennessee, 1913. Formerly acct. and credit mgr. wholesale grocery business Memphis; practicing C.P.A. to 1917. Auditor and treas. (and dir.) Brown & Hackney, Inc., hardwood lumber mfrs. Conducted Shelby Co. (Tenn.) and Memphis Park Commission audits. Mem. Memphis Merchants Exchange, Lumberman's Club, Colonial Country Club. Served as Capt. 2nd Tenn. Inf., Spanish-Amer. War. *Children:* Margaret, William and Elizabeth. *Recreation:* Golf. *Home:* 85 N. Willett St. *Office:* Bank of Commerce Bldg., Memphis, Tenn.

HAND, Chester Culver; *b.* Plymouth, Ind., July 28, 1886; *s.* H. N. and L. L.; Eng. lineage; Ph.B., Univ. of Chicago; C.P.A., Illinois. Teaching for twelve yrs., from district school to univ. In charge higher acctg. instr. dept., LaSalle Extension Univ. Mem. Ill. Soc. C.P.A.'s. Mason. Ten months military service during World War. *M.* Edith Clark, June, 1917. *Recreations:* Tennis, swimming, golf, baseball. *Home:* 620 Isabella St., Wilmette, Ill. *Office:* 4046 Michigan Ave., Chicago.

HANKINS, G. Clinton; *b.* Oketo, Kans., Mar. 19, 1891; Eng.-Dutch lineage; educ. Marysville (Kans.) H.S. and Union Coll., College View, Neb. Bkpr., 1911-15; *m.* Hannah Faye, Aug. 19, 1914; pub. acct., 1915-20. Passed auditing and commercial law divisions in A.I.A., C.P.A. Colorado exams., May, 1919. *Address:* Earl Bldg., Boulder, Colo.

HANKS, Jerome Wiswell; *b.* Aurora, Ill., Sept. 10, 1875; English ancestry; *s.* William and Emma E. Hanks. Grad. East Aurora (Ill.) high school; C.P.A., Wisconsin, Sept. 9, 1915. Began as clerk for Natl. Biscuit Co., and after fifteen yrs., the last three of which were spent as traveling auditor, resigned to enter public acctg. *M.* Grace Stockwell, Oct. 17, 1899. Practicing alone since 1911; as J. W. Hanks Audit Co., since Apr. 1, 1918. Mem. Wis. Society C.P.A.'s, Rotary, R.A. Mason, Y.M.C.A., Travel Club. *Recreations:* Tennis, golf, motoring and fishing. *Children:* Norman and Elizabeth. *Home:* 912 Cass St., LaCrosse, Wis. *Office:* 410-411 Batavian Bank Bldg., LaCrosse, Wis., and Security Bldg., Minneapolis, Minn.

HANNON, Frank M.; mem. A.I.A. Other information unobtainable. *Address:* 33 W. 42nd St., New York.

HANSBROUGH, John A.; C.P.A.; mem. A.I.A. *Address:* City Hall, Tampa, Fla.

HANSEN, Arne Sevrin; *b.* Gilbert Station, Iowa, July 21, 1885; educ. pub. schools; Pacific Lutheran Acad.; C.P.A., Washington, Dec. 20, 1913. Engaged pub. acctg. work since 1907. Mem. firm A. S. Hansen & Co., C.P.A.'s. Mem. A.I.A.; sec. Washington Soc. of C.P.A.'s. Mem. Kiwanis, Chamber of Commerce. Mason. *M.* Elva Lela Baker, Feb. 2, 1910. *Child:* Frances Elva. *Home:* 1217 25th Ave. N. *Office:* 900-901 Leary Bldg., Seattle, Wash.

HARALSON, William Walter; *b.* Alameda, Cal., May 1, 1870; English ancestry; *s.* W. D. and L. J. Haralson; educ. Howard Coll.; A.B. *M.* Mert Murphree, May 23, 1893. Formerly chief traveling auditor, Atlantic Coast Line R.R. Co.; actuary, Alabama Ins. Dept. C.P.A., Alabama, 1919. Income tax adviser, accountant and actuary; examiner for Tuskegee Institute and State of Alabama. Associated with H. S. Miller & Co., Birmingham and Troy, Ala. Mem. A.A.O.N.M.S., Masons, Elks, K. of P., I.O.O.F. Mem. Natl. Guard. *Recreations:* Hunting and fishing. *Child:* James. *Home:* Troy, Ala. *Office:* Birmingham, Ala., and Troy, Ala.

HARCOURT, Vivian; C.P.A., Ohio. Partner Deloitte, Plender, Griffiths & Co. Mem. A.I.A. *Address:* 49 Wall St., New York.

HARDEN, James Alexander; *b.* Shelby, Ala., Aug. 18, 1887; educ. high school and military coll.; C.P.A., Alabama, by exam.,

July 19, 1919. Seven yrs. accounting experience. *M.* Mary Terry, June 4, 1908. Pres., Harden Audit Co. York and Scottish Rite Mason. *Children:* Henry, James, Virgil, Marion. *Home:* Anniston, Ala. *Office:* Birmingham, Ala.

HARDY, Willoughby Dauge; *b.* Greene Co., N.Y., July 11, 1863; ancestry English-French; studied Norfolk (Va.) Acad., Brooklyn Polytechnic Inst., Betts Mil. Acad., Stamford; mem. Norfolk Light Arty. Blues; C.P.A., New York, 1911. Consecutively cashier, H. C. Hardy & Sons; teller, Farmers' Bank, Norfolk; No. Pac. R.R. Co.; Gen. Electric Co.; Va.-Carolina Chemical Co., Richmond; sec.-treas. Tunis Lumber Co., Norfolk; since pub. acct., N.Y. Municipal accounts examiner for Comptroller, N.Y. State. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s; N.Y. Southern Soc.; Va. Club; Country Club. *Home:* 610 W. 115th St., New York. *Address:* c|o State Comptroller, Albany, N.Y.

HARMAN, Frank Smith; *b.* Brooklyn, N.Y., Feb. 19, 1889; *s.* George William and Alicia (Farrell); B.C.S., New York Univ.; C.P.A., New York; C.P.A., Ohio. Formerly senior cost acct. U.S. Navy. Now associated with Olin & Smith. Mem. University Club, Akron. Lieut. (j. g.), U.S. Navy. *Recreation:* Golf. *Home:* University Club. *Office:* Metropolitan Bldg., Akron, Ohio.

HARNED, Franklin M.; C.P.A.; mem. A.I.A. Mem. N.Y. State Soc. C.P.A.'s. *Address:* 266 Lincoln Road, Brooklyn, N.Y.

HARPER, Richard L.; C.P.A., Massachusetts; mem. A.I.A.; mem. C.P.A.'s Mass., Inc. Formerly mem. firm Amos D. Albee, Son & Co. Retired because of ill health. *Address:* Wollaston, Mass.

HARRIS, Charles G.; *b.* Dale, Ind., July 3, 1869; *s.* George W. and Nancy A.; educ. pub. school Spencer County, and commercial coll. Early experience as clerk in father's country store, and deputy county surveyor. Pub. acct. 1900 to date; pres. Spencerian Commercial School since Jan., 1920. Coined word "sleeper" in collection of taxes not listed on county assessors' books of counties in Ky.; patented Harris Ticking Pen; uncovered greatest shortage known in Building and Loan books, Geo. L. Martin affair of Louisville, Ky. Mem. A.I.A., Ky. Inst. of Accts.; I.O.O.F.; Rotary Club. Mason. *M.* Lizzie Small, Apr. 26, 1893. *Home:* R.F.D. No. 2, Box 493. *Office:* 321 Guthrie St., Louisville, Ky.

HARRIS, David William; *b.* Glasgow, Scotland, Nov. 30, 1874; *s.* James and Alexandra Johanna (Ross); studied Hutchison's Grammar School; St. Mungo's Coll. (Glasgow); Chartered Accountant; mem. Inst. Accts. and Actuaries, Glasgow. Employed in largest accounting offices Glasgow, nine yrs.; came to Amer. 1900; joined staff Eastern Audit Co. (Boston); consecutively with Niles & Niles, Patterson, Teele & Dennis, Arthur Young & Co.; vice-pres. Federal Acctg. Corpn.; *m.* Effie Campbell, Nov. 28, 1907. Mem. firm Harris, Latter & Co. Mason (32°). Mem. St. Andrew's Soc. State of N.Y., Old Colony Club, Canadian Club of N.Y. *Children:* James Campbell and David Ross. *Home:* 567 Eighth St., Brooklyn. *Office:* 61 Broadway, New York.

HARRIS, Homer F.; mem. A.I.A. Other information unobtainable. *Address:* 1912 Alfresco Pl., Louisville, Ky.

HARRIS, Ira; C.P.A.; mem. A.I.A. Mem. Tex. Soc. C.P.A.'s. *Address:* Dallas, Tex.

HARRIS, Orville D.; mem. firm Charles G. Harris & Co. Mem. A.I.A. *Address:* 321 Guthrie St., Louisville, Ky.

HARRIS, Roy R.; *b.* Montezuma, N.C., May 10, 1887; *s.* William J. and Rachel M. (Netherland); educ. N.C. pub. schools,

Univ. of Chattanooga. Resident mgr. Clayton, Eaton, Horton & Saussy. Important appointments include Lykes Bros., Havana; Knight & Wall Co., Tampa; Bentley Gray Dry Goods Co., Tampa; Internal Revenue Agent. *Clubs:* Kiwanis, Palma Ceia Golf. Mason. *Recreations:* Golf, baseball, hunting and fishing. *M.* Lula Goodson, Oct. 18, 1909. *Children:* Helen Goodson, Roy R., Jr. *Home:* 10 Harbor View. *Office:* Strand Bldg., Tampa, Fla.

HARRISON, Edward Hanson; *b.* Cincinnati, Ohio, Aug. 30, 1861; *s.* James Henry and Margaret Carlisle (McCutcheon); U.S. Naval Acad., 1881. In U.S. Navy, 1877-83; organized Naval Militia of Ill., 1893-1901. Pub. acct. since 1894; C.P.A., Illinois; mem. A.I.A. Prepared report on Distilling and Cattle Feeding Co., 1895. *M.* Ellen Howard, May 10, 1898. *Child:* Margaret H. *Home:* 302 S. Eighth Ave., LaGrange, Ill. *Office:* 608 S. Dearborn St., Chicago.

HARSH, Harry Lee; C.P.A., Tennessee; mem. A.I.A. *Address:* P. O. Box 80, Memphis, Tenn.

HART, Fred W.; C.P.A., Ohio. Mem. firm Roden & Hart. Mem. A.I.A. *Address:* Mercantile Library Bldg., Cincinnati, Ohio.

HART, Harold B.; C.P.A., New York. With Patterson, Teele & Dennis. Mem. A.I.A. Mem. N.Y. State Soc. C.P.A.'s (mem. committee on violation C.P.A. laws). *Home:* 404 W. 115th St. *Office:* 120 Broadway, New York.

HART, J. Ben; *b.* Portsmouth, N.H., Apr. 26, 1865; *s.* Joseph H. and Sarah Ann (Vennard); ancestors settled in Mass. about 1630; educ. pub. schools; C.P.A., New Hampshire. Varied experience as bkpr., owner and mgr. of hotels, 22 yrs.; at present practicing pub. acct. Chmn. Hotel and Restaurant Com., Federal Food Admin. for N.H. Pres. and dir. Junior Motor Co., Manchester, N.H. *Clubs:* Calumet, Intervale Country, sec. and treas. Derryfield Club; sec. N.H. Hotel Assn. *M.* Alice M. Chandler, June 1, 1899. *Child:* Virginia Vennard Hart. *Home:* 45 Bay St., Manchester, N.H. *Offices:* 875 Elm St., Manchester, N.H.; Vermont Natl. Bank Bldg., Brattleboro, Vt.

HARTEL, Charles E.; *b.* Brooklyn, N.Y., Jan. 23, 1890; educ. pub. schools. Formerly with Ernest Reckitt & Co., J. Lee Nicholson & Co., Arthur Young & Co., George K. Watson & Co. Treas. Hiller, Hade & Hartel, Inc. Pres. North Shore Banking Co., Inc. Author article on *Mechanical Accounting,* Sept., 1917—*100% Magazine. Home:* Clarendon Beach Hotel, 831 Wilson Ave. *Office:* 1221 First National Bank Bldg., Chicago.

HARTSHORN, Horace S.; C.P.A., Massachusetts; mem. A.I.A.; mem. C.P.A.'s Mass., Inc. Practicing independently. *Address:* 50 Congress St., Boston.

HARVEY, Edwin; *b.* Brooklyn, N.Y., July 26, 1874; *s.* Edwin and Sarah Anna; attended grammar and high schools and Long Island Bus. Coll.; B.C.S., N.Y. Univ.; C.P.A., New York. Practicing for more than 25 yrs. Mem. firm Sparrow, Harvey & Co. Treas. and dir. Sycamore Constrn. Co.; sec. and dir. John F. Trommer, Inc. Mem. A.I.A. *Clubs:* Ridgewood Town, Ridgewood Country, Alpha Kappa Psi frat. *M.* Mabel Dorothea Westlake, Mar. 15, 1910. *Children:* Richard Westlake, Edwin Jonathan, Dorothea. *Home:* 117 E. Spring Ave., Ridgewood, N.J. *Office:* 38 Park Row, New York.

HASTINGS, James J.; *b.* Elizabeth, N.J., Mar. 27, 1890; *s.* John W. and Mary (Dolan); grad. N.Y. Prep.; studied N.Y. Univ.; C.P.A., New Jersey. Formerly mem. staff Deloitte, Plender, Griffiths & Co., Arthur Young & Co., Fedde & Pasley. Associated with James F. Welch, C.P.A.,

general practice Paterson, N.J. Instr. acctg. Pace Inst.; field auditor in charge accounts, Army Supply Base, Brooklyn, and Raritan Arsenal, Metuchen, N.J., during Great War. Asso. A.I.A. Mem. Elks. *Home:* 144 N. 4th St., Newark, N.J. *Office:* 129 Market St., Paterson, N.J.

HATCH, Frank Selden; *b.* Easton, Me., June 29, 1888; *s.* D. J. and Marietta A. (Ball); educ. high school (Saugus, Mass.), bus. coll., Burdett Coll. (Lynn); C.P.A., Massachusetts; asso. A.I.A.; *m.* Marian G. Heuser, June 5, 1915; instr. acctg. Springfield (Mass.) Y.M.C.A. and Mass. State Bd. Edn.; accountant for Hampden Co. chapter Amer. Red Cross; auditor, Springfield Chamber of Commerce; present connection, Moore Drop Forging Co. Mem. I.O.O.F., Springfield Chamber of Commerce, N.A.C.A., Engr. Soc. Western Mass., Y.M.C.A., Kiwanis Club, Nayasset Club; Springfield Country Club. *Home:* 101 Benedict Terrace, Longmeadow, Mass. *Office:* 38 Walter St., Springfield, Mass.

HATFIELD, Henry Rand; *b.* Chicago, Nov. 27, 1866; *s.* (Rev.) Robert M. Hatfield, D.D., and Elizabeth A. (Taft); A.B., Northwestern Univ., 1892; Ph.D., Univ. of Chicago, 1897; Leipzig Univ. In municipal bond business, 1885-90; *m.* Ethel A. Glover, 1898. Director Div. Planning and Statistics War Industries Bd., 1918; Expert Advisory Tax Bd., 1919. Prof. of Acctg., Univ. of Cal. Author, *Modern Accounting,* D. Appleton & Co. Mem. Beta Theta Pi frat. and Phi Beta Kappa. *Children:* John, Robert, Elizabeth. *Home:* 2633 Le Conte Ave. *Office:* Univ. of California, Berkeley, Cal.

HATTER, Elmer L.; *b.* Baltimore, Md., July 18, 1881; *s.* Charles W. and Ann Elizabeth (Porter); educ. pub. schools; grad. Baltimore City College, 1900; C.P.A., Maryland, 1908. Formerly acct. Amer. Agricultural Chemical Co. Practicing as C.P.A., 1908 to date. Lectured on acctg. Johns Hopkins Univ., and Baltimore Y.M.C.A. School of Commerce, Accounts and Finance. During war, field auditor Camp Meade, Md.; organized acctg. systems other camps. Mem. council A.I.A. *M.* Alice Virginia Metcalfe, Nov. 9, 1904. *Children:* Charles William, Eleanor Rae, Louis Metcalfe. *Home:* 5108 Wayne Ave., Howard Park, Baltimore, Md. *Office:* 731 Munsey Bldg., Baltimore, Md.

HAUSER, Andrew M.; with Lybrand Ross Bros. & Montgomery. C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 968 Anderson Ave., New York.

HAUSLE, Jerome Paul; *b.* Buffalo, N.Y., June 17, 1891; prepared Masten Park H.S.; B.S., Cornell Univ. Formerly acct. with Internal Rev. Bureau, Washington, D.C., and Internal Rev. Agt., Buffalo Division of Internal Rev. Service. Mem. firm Amen, Surdam & Co., Inc. *Home:* 41 Southampton St. *Office:* 507 Liberty Bldg., Buffalo, N.Y.

HAWES, Henry C.; *b.* Atlanta, Ill., May 23, 1893; B.A., Univ. of Ill.; C.P.A., Illinois, May, 1919. With Lybrand Ross Bros. & Montgomery. Mason. *Address:* 617 Harris Trust Bldg., Chicago.

HAWKINS, Herbert B.; *b.* Brooklyn, N.Y., June 17, 1881; C.P.A., New York; consulting acct. Mayor's Committee on Milk, N.Y., 1917, Regional Milk Comm. for New England, 1917-18. Wrote reports for N.Y. State Joint Leg. Comm. on Dairy Products (1916), reports published by Dept. of Agr.; wrote report "Milk Situation in New England," 1917, for Boston Chamber of Commerce. Mason (32°, Shrine); B.P.O.E.; Y.M.C.A.; Merchants Assn., N.Y. *Home:* 476 Clinton Ave., Brooklyn, N.Y. *Office:* Woolworth Bldg., New York.

HAWKINS, Norval A.; C.P.A., Michigan. Mem. A.I.A. Of Hawkins, Geis & Co. *Address:* 723 Majestic Bldg., Detroit, Mich.

HAY, S. George; *b.* Jan. 25, 1882. Asst. mgr. Haskins & Sells, New York office; C.P.A., Montana, Missouri and Oklahoma; mem. Washington Soc. C.P.A.'s; mem. A.I.A. *Address:* 30 Broad St., New York.

HAYDEN, George Whitcomb; *b.* Lawrence, Mass., Sept. 18, 1860; *s.* Edmund R. and Charlotte (Fairbanks); pub. school educ.; coal business with father to 1885; *m.* Amelia A. Dainty, Oct. 17, 1888; 17 yrs. with Safeguard Acct. Co.; alone since 1913. Mem. I.O.O.F. *Address:* 34 Robinson St., Winter Hill 45, Mass.

HAYWOOD, Leopold John; *b.* Toronto, Ont., Sept. 24, 1888; *s.* Alfred and Lola; educ. Upper Canada College, Toronto. Five yrs. banking experience, eleven yrs. acctg.; at present mem. firm Ralph E. Young & Co. Mem. Inst. of C.A.'s of Ontario. *Clubs:* Albany, life mem. Scarboro Golf and Country; life mem. Zetland Masonic Lodge. *M.* Lola Morse Kimball. *Children:* Alfred, Kenneth and Amy. *Home:* 297 Glen Road. *Office:* Canada Life Bldg., Toronto, Ont.

HEBRANK, Harry M.; *b.* Philadelphia, Sept. 20, 1883; *s.* Max M. and Emma M.; educ. Univ. of Pa.; C.P.A., Pennsylvania, Feb. 3, 1916. In pub. acctg. over ten yrs., 15 months Internal Revenue Agent, Treasury Dept., Washington, in consolidated return section Income Tax Unit. Mem. Pa. Inst. of C.P.A.'s; mem. A.I.A. *Recreations:* Tennis and walking. *M.* May F. Taylor, Oct. 26, 1918. *Home:* 4809 N. 13th St. *Office:* Comptroller, Newton Machine Tool Works, Philadelphia.

HECHT, Charles; *b.* New York, N.Y., May 16, 1879; *s.* Adolph and Rose; Bohemian parentage; educ. N.Y. pub. schools; Hebrew Tech. Inst., 1895; C.P.A., Univ. State of N.Y., 1907. Mechanical experience in wood working establishment, instr. N.Y. City evening schools, in bookkeeping, commercial law and business methods; instr. Y.M.H.A. in business methods. Served as Inspector, Selective Service Draft. Now practicing C.P.A. Mem. A.I.A. *M.* Flora Schott, Jan. 12, 1908. *Children:* Rose Beatrice, Charles Maurice, Ruth Maric, Berenice Regina. *Home:* Old Mamaroneck Road, White Plains, N.Y. *Office:* 35 Wall St., New York.

HEHL, Charles L.; *b.* Baltimore, Md., Nov. 11, 1865; grad. high school and attended coll. one yr.; *m.* Lillian West Almoney, Oct. 19, 1900; C.P.A., Maryland, 1902. Started as office boy Raisin Fertilizer Co.; sec.-treas. this co. when sold 1898; one of first two C.P.A.'s, Md. Pres. Baltimore Audit Co. (inc. 1906); pres. and dir. Gen. Finance & Credit Co. Mem. A.I.A.; Md. Assn. C.P.A.'s; Merchts. and Mfrs. Assn., Baltimore; Rotary Club; Royal Arcanum; B.P.O.E.; Baltimore Country Club. *Home:* Edmondson Ave., Ten Hills. *Office:* 901 Calvert Bldg., Baltimore, Md.

HEINKE, Llewellyn Hubert; *b.* Twickenham, Eng., Nov. 11, 1879; educ. Christ's Hospital, London, and Manchester Grammar School; *m.* Mabel Watson Carney, June 7, 1910. C.P.A., Michigan, Mar. 1, 1919. Formerly with Palatine Insurance Co. and Coutts & Co., bankers, London; also with Canadian Bank of Commerce, F. H. Macpherson & Co., C.A.'s, Detroit. Sec., treas. and dir. United Light & Railways Co.; also sec. and dir. United Motors Co. and dir. various pub. utility corpns. Limited practice as pub. acct. Mem. Com. on Acctg. Educ., Natl. Electric Light Assn. *Children:* Dorothy, Beryl. *Home:* 552 E. Fulton St. *Office:* 701 Michigan Trust Bldg., Grand Rapids, Mich.

HELLER, Samuel; *b.* Russia, Sept. 15, 1890; *s.* Barnet and Sarah H.; grad. pub. school; attended Townsend Harris Hall; B.C.S., N.Y. Univ.; C.P.A., New York, Oct. 16, 1916. Practicing on own account. F.&A.M.; mem. Toynbee Assn. *M.* Minnie M. Katz, June 15, 1919. *Home:*

1143 Longfellow Ave. *Office:* 366 Fifth Ave., New York.

HELMUS, John; *b.* Brooklyn, N.Y., Oct. 22, 1891; *s.* Fred and Catherine; grad. Manual Training H.S., June, 1910; grad. Pace & Pace, June, 1915; *m.* Ida Huelle, Aug. 27, 1917; C.P.A., New York, Nov., 1919. Was teacher bkpg. New York evening schools for several yrs.; in pub. acctg. four yrs. Mem. firm Cullinan & Helmus. Mem. N.Y. State Soc. C.P.A.'s. During War with Germany, asst. supervisor, cost acctg. branch, Ordnance Dept., Chicago District. *Home:* 363 Weirfield St., Brooklyn, N.Y. *Office:* 50 Church St., New York.

HELWIG, Clarence Franklin; *b.* Uhrichsville, Ohio, July 20, 1872; *s.* Christian David and Priscilla Louisa (Demuth); Moravian ancestry; attended Wyandotte Acad.; grad. Kansas City (Kans.) H.S., 1890; studied Woodworth Business School, Denver, Colo. Entered employ Kansas City Elevated Co. on graduation from high school; cashier, storekeeper and ultimately purchasing agt. this co. until 1894. Solicitor, later foreman, Denver Lithographing Co., 1893; then in employ Frank Trumbull, receiver Union Pacific, Denver & Gulf Ry. Co., remaining with auditor for receiver, A. D. Parker, until 1906. Supervised New Mexico interests, E. D. Shepard & Co., 1906, withdrawing to join Rocky Mountain Fuel Company, Denver; at present general auditor this co. Also sec. and dir. Rocky Mountain Stores Co. and auditor subsidiary corpns. C.P.A., Colorado, Feb. 26, 1914. *M.* Mary Prentiss Simpson (died 1905), Oct. 16, 1895. *Children:* Herschel Sylvester, Frederic William. *M.* Maud Terhune, Sept. 4, 1906. *Children:* David Terhune, Paul Demuth, Martha Louisa. Mem. A.I.A.; mem. Colo. Soc. C.P.A.'s. Lecturer mining accts. Denver Univ. School of Commerce and Finance. Was chmn. Y.M.C.A. war campaign and active other relief campaigns. *Societies:* Luther Burbank, Natl. Geographic, Natl. Efficiency, Denver Civic and Commercial Assn., Natl. Playground Assn. *Clubs:* Kansas, Denver Motor, Denver Athletic. *Home:* Littleton, Colo. *Office:* A. C. Foster Bldg., Denver, Colo.

HENDERSON, A. T.; C.P.A., Virginia. Resident partner (Lynchburg, Va.) firm Pullen, Henderson, McKinney & Co. Mem. Va. State Board of Acctcy.; mem. A.I.A. and Va. Soc. of Pub. Accts. *Address:* People's Natl. Bank Bldg., Lynchburg, Va.

HENDERSON, Thomas B. G.; mem. A.I.A. With Lybrand Ross Bros. & Montgomery. *Address:* 617 Harris Trust Bldg., Chicago.

HENDERSON, William Alexander; *b.* Garafraxa, Ont., Jan. 12, 1852; educ. Helmouth Coll., London, Ont. C.A., Manitoba. In practice since 1882 as pub. acct. One of the incorporators of Inst. of C.A.'s of Man. Mem. Inst. council since 1886. Head firm W. A. Henderson & Co. *Home:* 218 Furby St. *Office:* 508 Electric Railway Chambers, Winnipeg, Man.

HENDRIX, Ernest C.; C.P.A., Maryland. Mem. A.I.A. *Address:* 10 South St., Baltimore, Md.

HENNIGAN, H. W.; C.P.A., Arkansas. Mem. A.I.A. Pres. Ark. State Bd. of Acctcy. *Address:* Southern Trust Bldg., Little Rock, Ark.

HENRY, Frank R.; *b.* St. Louis, Mo., July 3, 1867; C.P.A., Missouri. General auditor for 25 yrs. Vice-pres. and mgr. Majestic Mfg. Co. *Home:* 3939 Westminster Place. *Office:* 2014 Morgan St., St. Louis, Mo.

HERBST, George Michael; educ. Buffalo pub. schools, Bryant & Stratton Business Coll., Pace School of Acctcy. With Taylor & Crate. Mem. I.O.O.F. Mason.

Home: 589 E. Ferry St. *Office:* 2101 Elmwood Ave., Buffalo, N.Y.

HERGERT, Peter; C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 105 Elmwood St., Woodhaven, N. Y.

HERINGTON, Percy Reginald; *b.* Port Slade, Eng., Jan. 30, 1866; *s.* Charles and Mary (Strange); educ. Toronto pub. schools; C.P.A. Early experience as bookkeeper and acct. Mem. firm Jasper & Herington, Inc. Pres. Hudson & Co. Mem. A.I.A., N.Y. State Soc. of C.P.A.'s. Mem. N.Y. Oratorio Soc. *Home:* 383 E. 195th St. *Office:* 1476 Broadway, New York.

HERR, John P.; C.P.A., Pennsylvania. Practicing individually. Mem. A.I.A. Mem. Pa. Inst. C.P.A.'s. *Address:* Land Title Bldg., Philadelphia.

HERRICK, Lester; C.P.A., California; mem. A.I.A. Mem. firm Lester Herrick & Herrick. *Address:* Merchants Exchange Bldg., San Francisco.

HERRMANN, Max; C.P.A., Louisiana. Mem. A.I.A.; mem. La. Soc. C.P.A.'s. *Address:* 4216 Chestnut St., New Orleans, La.

HERRON, Murray; *b.* Hillsboro, Ohio, Oct. 23, 1882; *s.* James Boyd and Emma (Murray); Eng. ancestors settled Mass., 1620, Irish ancestors settled Va., 1826; educ. common schools and A.I.T.; *m.* Clara Blanche Rowe, Feb. 12, 1910. C.P.A., Illinois, May, 1919. Early experience as mfr. soda fountains, typewriter salesman, pub. auditor, and auditor pub. utilities and mfg. plants. Partner McCoy & Herron. Contbr. cost and acctg. articles for local mfrs. magazines. Specialize in tax work. *Child:* Dorothy. *Recreations:* Fishing and hunting. *Home:* 4449 Malden St. *Office:* Harris Trust Bldg., Chicago.

HERTLE, John C.; C.P.A., New York; Commr. Accts., 1898-1908; acct., Transfer Tax Atty., N.Y. State Comptroller, 1911-14; acct. Atty.-Gen., N.Y., 1911-14. *Address:* 607 World Bldg., New York.

HERWIG, Julius H.; *b.* New Hampton, Ia., Dec. 13, 1884; German parentage; educ. New Hampton pub. and high schools, Upper Ia. Business Coll.; A.B., Upper Ia. Univ., Fayette; studied accty. LaSalle Extension Univ., 1913-14; C.P.A., North Dakota, June, 1914. Early experience in father's store while attending school; assisted in teaching work and in treas. office during college and prep. school; head of commercial dept., Fargo H.S., 1912-20. Commercial instr., St. Louis High Schools. Specializing in federal income tax laws. Mem. Executive Com., Commercial Section, N.D. State Educ. Assn., 1919-20; audited Farmers' Co-operative Elevators, N.D. and Mont., 1915. Mem. Fargo War Organization. *M.* Eleanor Towne, June 19, 1918. *Home:* 4049 Shaw Ave. *Office:* McKinley High School, St. Louis, Mo.

HESSOL, Philip H.; B.C.S., N.Y.Univ.; C.P.A., New York, 1914; with Amer. Druggists Syndicate. *Home:* 878 Macy Pl., New York. *Office:* Long Island City, N. Y.

HETZEL, John J.; *b.* Chicago, July 27, 1861; high school and two yrs. college educ. In charge of streets, San Diego, Cal., 1888; apptd. first sec. Board of Pub. Works, 1889; sec. Amer. Consul at Vancouver, B.C., 1891; supt. San Diego, Pacific Beach & LaJolla Ry., 1899-1903. City Expert, San Diego, 1904-07 and 1913-16; several terms County Expert (office at Los Angeles). F.C.A., California, 1919. Mason; K.P. *M.* Charlotte A. Carl, Jan. 28, 1913. *Address:* 1014 Douglas St., Los Angeles, Cal.

HEVERLE, Richard L.; *b.* Philadelphia, 1876; C.P.A., Pennsylvania. Mem. firm Heverle & Hay. *Home:* 4534 Pine St. *Office:* 1031 Real Estate Trust Bldg., Philadelphia.

HEYWOOD, Myrtle C.; C.P.A., New York. Mem. A.I.A. *Address:* 860 Riverside Drive, New York.

HICKLIN, Benjamin; *b.* San Francisco, Feb. 27, 1891; *s.* Charles W. and Bertha; grad. Polytechnic H.S., San Francisco; attended St. Ignatius College, San Francisco. Eleven yrs. in pub. utility and contracting firms; three yrs. pub. acctg. C.P.A., California, June 5, 1918. With William Dolge, C.P.A. Mem. K.C. (4th degree). *M.* Theresa C. Epting, June 5, 1918. *Home:* 1005 Diamond St. *Office:* 311 California St., San Francisco.

HIDDEN, Harry Stuart; *b.* Cincinnati, Ohio, July 9, 1882; *s.* Calvin L. and Fannie (Stewart); attended Madisonville pub. and high schools; Ohio State Univ.; A.B.; B.S. in Chem. *M.* Myra Hazelton, June 3, 1914. Formerly cost acct. Jeffrey Mfg. Co., Columbus, Ohio; later assayer Tenn. Zinc Co.; then chief chemist and plant foreman Branch Grasselli Chemical Co. Vice-pres. Western Appraisal Co. B.P.O.E., I.O.O.F. *Children:* Mary Frances, Elizabeth Stuart. *Home:* 5515 Madison Rd. *Office:* Atlas Bank Bldg., Cincinnati, Ohio.

HIGGINS, Fred Page; *b.* Pine Grove, Ont., Jan. 14, 1883; educ. Harbord Collegiate Inst., Toronto; C.A., Ontario, 1907. Formerly with Edwards, Morgan & Co., C.A.'s, Toronto. Mem. firm Fred Page Higgins & Co., Toronto and Detroit. *Clubs:* Ontario, Old Colony, Kiwanis, Fellowcraft Athletic; Zetland Lodge. *Home:* 64 Edna Ave., Toronto. *Offices:* 47 Adelaide St. E., Toronto; Real Estate Exchange Bldg., Detroit, Mich.

HIGHTOWER, J. D.; C.P.A., North Carolina. Mem. A.I.A.; mem. La. State Soc. C.P.A.'s. *Address:* Southern Life & Trust Bldg., Greensboro, N.C.

HILBORN, Melvin; *b.* Elmira, Ont., May 6, 1889; *s.* Isaac and Lydia (Snyder); Irish ancestry; educ. Elmira pub. schools, Kitchener Collegiate Inst., Guelph Business Coll.; C.A., Ontario, June 18, 1918. Formerly cashier Bond Hardware Co., Ltd., Guelph, sec.-treas. Elmira Interior Woodwork Co., Ltd. Now with Thorne, Mulholland, Howson & McPherson. Mem. I.O.F. and I.O.O.F. *Recreations:* Tennis and bowling. *M.* Ketha Lois Peacock, Nov. 27, 1917. *Child:* Betty Lois. *Home:* 180 Monarch Park Ave. *Office:* 1026 Bank of Hamilton Bldg., Toronto, Ont.

HILDITCH, Frederick William; *b.* Audley, Staffordshire, Eng., June 18, 1863; *s.* William and Alice; studied Cobridge Collegiate School, Staffordshire, Eng.; *m.* Agnes Lavina Hartland, descendant of Charles Dickens' wife's family, Oct. 10, 1888. At one time articled to English attys., but gave up this profession to become an acct. C.P.A., Connecticut and Iowa. Senior partner F. W. Hilditch & Co. Mem. A.I.A.; Governor, Conn. Soc. of C.P.A.'s. Contbr. Journal of Acctcy., Jan., 1920, Thesis on *Cost Accounting in the Chain Industry.* Mem. Siwaney Country Club. *Recreation:* Golf. *Children:* Dorothy, Phyllis Hogarth, Marjorie Alan. *Home:* Ellison Ave., Bronxville, N.Y. *Office:* 141 Broadway, New York.

HILL, Frederick B.; *b.* Norfolk, Va., Oct. 11, 1882. C.P.A., Virginia. Head firm Frederick B. Hill & Co., C.P.A.'s. Mem. Va. State Board of Acctcy.; mem. A.I.A. and pres. Va. Soc. Pub. Accts. Mem. Old Colony Club and Chamber of Commerce, Norfolk. Mason (K.T., 32° Mason, and A.A.O.N.M.S.); B.P.O.E. *Address:* Flatiron Bldg., Norfolk, Va.

HILL, James Gordon; *b.* Philadelphia, Pa., Oct. 7, 1878; ancestry, Scotch-Eng.; educ. Central High School; A.B.; *m.* Sarah Ethel Douds, Oct. 9, 1907; trained on staff, Lybrand Ross Bros. & Montgomery, Philadelphia; formerly mem. firm Carson & Hill, Philadelphia; asst. Dist. Auditor U.S. Shipping Bd., San Francisco. Partner firm MacHugh & Garretson. C.P.A., Pennsylvania, 1910;

C.P.A., Colorado, 1915. Charter mem. A.I.A.; mem. N.A.C.A. Mem. Masonic Club, Bethlehem Lodge. F.&A.M., Lions Club. *Home:* 795 Geary St. *Office:* 277 Pine St., San Francisco.

HILL, Thomas Percy; *b.* Birmingham, Eng., Sept. 24, 1886; *s.* Thomas and Amelia (Downham); attended King Edward's Grammar School, Technical Inst., Univ. of Alta., Can.; C.A., Alberta, 1918; mem. A.I.A., 1919; C.A., Ontario, 1920. Started with Guest, Keen, Nettlefolds, Ltd., mfrs., Birmingham; later with J. E. Pritchard & Co., C.A.'s, Birmingham; Edwards, Morgan & Co., C.A.'s, Calgary, Can., and Lybrand Ross Bros. & Montgomery, C.P.A.'s, New York. Mem. firm Crawford, Hill & Co., C.A.'s. Mem. Alpine Club of Canada and I.O.O.F. *Recreation:* Golf. *Address:* 109 Cuthbertson Blk., Fort William, Can.

HILLER, August; *b.* Pittsburgh, Pa., July 30, 1881; German-French lineage; attended pub. and high schools, Pittsburgh; M.E., Lehigh and Univ. of Pittsburgh; *m.* Bertha Charlotte Schuck, June 21, 1905; C.P.A., Pennsylvania, 1912. Mgr. Pittsburgh office, Suffern & Son, N.Y., C. P.A.'s, 1911-12; chief acct. and statistician, Bd. of Pub. Education, Pittsburgh, 1913-17; lecturer on costs, Univ. of Pittsburgh, 1913-17; investigator in bus. admin. and fin., U.S. Bur. of Education, 1916; investigator of costs, Bur. of Frgn. and Domestic Commerce, 1917; plant acctg. officer, Bur. of Aircraft Prodn., 1918; head of cost system work, Arthur Young & Co., industrial engineering dept., Chicago, 1919. Pres. and dir. Hiller, Hade & Hartel, industrial engrs. and pub. accts., Chicago and Milwaukee; mgr. industrial engineering and acctg., Business Service Co., Pittsburgh. Mem. A.I.A.; Penna. Inst. C.P.A.'s; Pittsburgh Inst. of Accts.; Amer. Acad. Political and Social Science; Amer. Assn. for Advancement of Science; Natl. Economic League; Pittsburgh Economic Club; Natl. Assn. of School Acctg. Officers; Audubon Soc.; pres. Economics-Sociology Section, Acad. of Science and Art of Pittsburgh; South Hills Country Club. Contbr. various technical journals, including Jour. of Acctcy. *Recreations:* Fishing, camping. *Children:* Herbert Spencer, Austin. *Home Address:* Box 638, R.D. 6, Mt. Oliver Station, Pittsburgh, Pa. *Office:* 802 Park Bldg., Pittsburgh, Pa.

HILLMAN, Frederick J.; *b.* Hawley, Mass., Mar. 23, 1879; *s.* Frank J. and Georgianna (Brayman); educ. Northampton (Mass.) pub. school, Springfield Bus. School and Zanerian Coll.; *m.* Maude Watters, Sept. 26, 1900. Taught advanced business and acctg. subjects seven yrs. C.P.A., Massachusetts, Jan. 17, 1910. Mem, A.I.A. Pres. New England Audit Co.; treas. Bateman & Co., Inc.; dir. Bozart Rug Co., Loring Axtell Co., Page Needle Co. Pres. Western New England Chamber of Commerce, three yrs.; Major attached to Gen. Staff during World War; honorably discharged, Dec. 17, 1918. Mem. Rotary, Nayasset, Army and Navy (N.Y.), and other clubs. *Children:* Muriel Watters, Frederick J., Jr. *Home:* 102 Dartmouth St. *Home Office:* 31 Elm St., Springfield, Mass.

HILLMAN, Hobart P. L.; C.A., Canada; C.P.A., Ohio; mem. A.I.A. Comptroller Toronto Hydro Electric System. *Home:* 648 Ontario St. *Office:* 226 Yonge St., Toronto, Ont.

HILTON, William Paul; *b.* Syracuse, N.Y., Sept. 12, 1875; *s.* Alfred Seymour and Lucinda Augusta (DeLong); educ. grammar and high schools, with special courses in mathematics. C.P.A., Virginia, Nov. 19, 1910. Proprietor general and cost acctg. business. During World War, Division Auditor, Constrn. Division, Camps Lee, Meade, Hill and Stuart. Former pres. Va. Soc. Pub. Accts.; chmn. Va. State Board of Acctcy.; auditor Jamestown Exposition Co. Mem. council and vice-pres. A.I.A.; mem. Board of

Examrs. A.I.A.; 2nd vice-pres. N.A.C.A.; dir. Chamber of Commerce, Norfolk, Va.; mem. Natl. Advisory Board Old Colony Club; director several local business organizations. Mem. Va. Soc. of Pub. Accts.; asso. mem. Automobile Engrs. *Author:* Bonus Capital Stocks and Bonds (Journal of Acctcy, June, 1915); Interest on Capital (Journal of Acctcy., Vol. 22); Uniform Cost Reporting (for North Carolina Pine Assn., 1918). *Clubs:* Rotary, Country of Norfolk, Princess Ann Country, Old Colony. *M.* Ella Maud Baker, June 24, 1897. *Children:* Alfred Noble, Ellis Baker, Margery, Virginia, Lois. *Recreations:* Hunting, fishing. *Home:* 205 E. 41st St., Riverview, Norfolk, Va. *Office:* Natl. Bank of Commerce Bldg., Norfolk, Va.

HIMMELBLAU, David; *b.* Dubuque, Ia., May 19, 1889; *s.* M. J. and Rachel; A.B., State Univ. of Ia.; B.B.A., Northwestern Univ.; C.P.A., Illinois, 1913; C.P.A., Wisconsin, 1917. Early experience as instr. and acct.; at present partner Arthur Andersen & Co., C.P.A.'s; prof. of acctg. Northwestern Univ. School of Commerce. In charge Cost Inspection, Special Investigations Section, Acctg. Division, Bureau Supplies and Accounts, U.S. Navy, during war; passed asst. paymaster with rank of lieut. U.S.N.R.F. Mem. A.I.A., Ill. Soc. of C.P.A.'s, N.A.C.A., Amer. Economics Soc., Amer. Assn. of Univ. Instrs. in Acctg., Amer. Acad. Political and Social Science. Co-author: *Complete Acctg. Course,* by Anderson, Himmelblau and Kohler; Author: *Solutions to* 1914 *Ill. C.P.A. Problems and Questions. M.* Rhoda Mauntner, Oct. 29, 1919. *Home:* 912 Lakeside Place. *Office:* 111 W. Monroe St., Chicago.

HINCKLEY, Nathaniel Bent; *b.* Milton, Mass., Feb. 21, 1843; *s.* Thomas Hewes and Sarah Ann (Bent); direct descendant of Thomas Hinckley, last colonial governor of Plymouth Colony; educ. pvt. school and Milton Acad.; *m.* Isabella Mack, Nov. 24, 1881; C.P.A., Minnesota, Oct. 5, 1909. Served in Civil War as master's mate, U.S.N., with West Gulf Squadron under Admiral Farragut. For 14 yrs. at Shanghai and Hong Kong, China, as acct. for Russell & Co.; asst. general auditor Chicago, Burlington & Quincy R.R. Co., six yrs.; auditor and asst. treas., Chicago, Burlington & Northern R.R. Co., 14 yrs.; treas. West Publishing Co., two yrs.; asst. general auditor, Chicago Great Western R.R. Co., two yrs.; auditor Mason City and Fort Dodge R.R. Co., two yrs. Mem. A.I.A.; mem. Minn. State Bd. of Acctcy.; Minn. Soc. of Pub. Accts. Mason; mem. Soc. Colonial Wars. *Children:* Thomas Lesley, Robert Messinger. *Home:* 745 Osceola Ave. *Office:* 441 Endicott Bldg., St. Paul, Minn.

HINDS, George Kent; *b.* Otsego, N.Y., Feb. 27, 1870; *s.* James and Florence A.; educ. Oneonta High School, Ohio Northern Univ., New York Univ.; B.C.S.; B. Ped.; LL.B.; M.A. (Hon.); C.P.A., New York, 1909. Best drilled private in O.N.U. military school. *M.* Anna Beatrice Chick, Dec. 25, 1905. Excise commissioner; lecturer on judicial accounting in C.C.N.Y.; author, Codification of C.P.A. laws of the U.S. Mem. firm of Klein, Hinds & Finke; sec. for nine yrs. Henry Clay Lodge No. 277. *Home:* 92 Riverside Drive. *Office:* 1182 Broadway and 17 Battery Place, New York.

HINDSLEY, Norman; *b.* Walsall, Eng., 1886; educ. Tettenhall Coll.; A.C.A., Eng., 1908; C.A., Alberta; ten yrs. in C.A. offices; branch mgr. for Marwick, Mitchell, Peat & Co. Treas. P. Burns & Co., Ltd. Author: *Agreements of Sale,* 1913. *Home:* 323 38th Ave., West, Calgary. *Office:* East Calgary, Alberta.

HIRSCH, Reuben; *b.* Minsk, Russia, Aug. 10, 1896; *s.* Nathan and Rose; Hebrew ancestry; grad. Commercial H.S.; B.C.S., N.Y.Univ. Mem. and mgr. Rosencrans & Hirsch. Mem. Cost Inspection Force, U.S.N., 1918-19. Mason. *M.* Esther

Fieldman, May 19, 1920. *Home:* 1108 North Ave., Elizabeth, N.J. *Office:* 299 Broadway, New York.

HOAGE, William Grant; *b.* Spring Valley, N.Y., Apr. 6, 1867; Eng.-Scotch-Dutch lineage; educ. Brooklyn pub. school, Wright's Private Coll., special courses Heffley Inst. and Pace & Pace. Bkpr. for 15 yrs. in Wall St. and mfg. chemical and other businesses; six yrs. with acctg. houses, Haskins & Sells, Perley Morse & Co., Lybrand Ross Bros. & Montgomery, and Pogson, Peloubet & Co. Practicing alone since Apr. 1, 1914. C.P.A., Montana, Apr. 25, 1919. Sec. and treas. four corpns. *Home:* 514 West Granite St. *Office:* 412-14 Daly Bank Bldg., Butte, Mont.

HODGE, William Ewart; *b.* Walthamstow, Essex, Eng., May 20, 1883; *s.* William and Mary Rebecca (Treen); educ. Parmiter's Foundation School, Victoria Park, London, and King's Coll., Strand. Civil servant, 1898-99; London City and Midland Bank, 1899-1907. Came to Saskatchewan, 1907. B. Acc., Univ. of Sask.; charter mem. Inst. of C.A.'s of Sask., 1909. City treas., 1909; practicing since 1909. Principal partner W. E. Hodge, Ronald, Griggs & Co. Vice-pres. Inst. of C.A.'s Sask.; past pres. Inst. of C.A.'s Sask.; dir. Rotary Club, Moose Jaw. Four yrs. alderman City of Moose Jaw, 1916-19; chmn. Parks Committee one yr.; chmn. Finance Committee, three yrs. A.F.&A.M. *M.* Gertrude Mary Butters, Aug. 29, 1908. *Children:* Albert Ewart, Harry Norman, Roland William, Constance Joan. *Home:* River Park. *Office:* Suite 2, 227 Main St., Moose Jaw, Sask.

HOENIG, Morris J.; pres. Certified Audit Co. C.P.A., New Jersey. Mem. A.I.A.; mem. N.J. Soc. C.P.A.'s. *Address:* 9 Clinton St., Newark, N.J.

HOFF, Edwin N.; *b.* Hitchcock, S.D., May 10, 1887; grad. Oregon City (Ore.) H.S.; LL.B., Univ. of Ore.; C.P.A., Oregon, June, 1915; atty. at law, Oregon, 1911. Int. rev. agt., Int. Rev. Bur., Portland, Ore. Asso. A.I.A. *Home:* 1122 Milwaukee St. *Office:* 302 Custom House Bldg., Portland, Ore.

HOFFORD, George Marr; *b.* Penn Haven, Pa., Mar. 28, 1864; *s.* Francis T. and Sarah M. (Dodson); educ. pub. schools. Commenced as junior clerk mining office Coxe Bros. & Co., Drifton, Pa.; in time promoted auditor Coxe Bros. & Co., Delaware, Susquehanna & Schuylkill R.R. Co. In 1907, gen. auditor North Coast Railroad Co. (hdqs. Spokane, Wash.); when road absorbed by Oregon, Washington Ry. and Navigation Co., 1911, transferred by Harriman interests and elected auditor Pacific Fruit Express Co. and ten other subsidiaries of Southern Pacific Co. After severing this connection, engaged pvt. practice. Later joined staff Marwick, Mitchell, Peat & Co.; apptd. mgr. State of Tex., May, 1915. C.P.A., Texas, Aug. 14, 1916; mem. A.I.A., Nov., 1919; mem. Tex. Soc. C.P.A.'s, May, 1920. Now Tex. mgr. Marwick, Mitchell & Co. *Clubs:* Dallas City, Dallas Country, Dallas Mutual. Mem. N.A.C.A. and Dallas Chamber of Commerce and Mfrs. Assn. *M.* Katherine Allen, Jan. 6, 1892. *Children:* Anna, Marian. *Home:* 2809 McKinney Ave. *Office:* 1008 Amer. Exchange Natl. Bank Bldg., Dallas, Tex.

HOGG, Alfred W. D.; mem. A.I.A. *Home:* 53 Hamilton Terrace. *Office:* 37 Maiden Lane, New York.

HOLDEN, Ralph Ferguson; *b.* Clarksburg, W.Va., Apr. 3, 1880; *s.* Wilson P. and Myrtle (Ferguson); pvt. and pub. schooling; attended Fishburne Military School and Kentucky Univ.; C.P.A., West Virginia, 1911. Has spent about twenty yrs. in positions of trust and as pub. acct. Now chmn. Examining Board of C.P.A.'s, W.Va. Practicing as C.P.A. Large coal cos. and glass factories among important

acctg. clientele. Mem. B.P.O.E. *Address:* 433 Horror Ave., Clarksburg, W.Va.

HOLDING, William; *b.* Croydon Surrey, Eng., Mar. 16, 1881; *s.* William and Ellen; educ. St. Dunstan's Coll., London; A.S.A.A., England. In commercial lines, 1898-1901. Served with 21st London Regt. (First Surrey Rifles), 1916-18. Now with Haskins & Sells. *Home:* 25 Aspinall Road, Brockley. *Office:* 30 Coleman St., London, E.C., Eng.

HOLDSWORTH, Henry N.; C.P.A., Iowa. Mem. A.I.A.; mem. Iowa Soc. of Pub. Accts. *Address:* Johnson Co. Bank Bldg., Iowa City, Iowa.

HOLLIDAY, H. M.; C.P.A., Louisiana; mem. A.I.A. Mem. La. Soc. C.P.A.'s. *Address:* Whitney Bldg., New Orleans, La.

HOLLIS, Ralph Thomas; *b.* London, Eng., July 7, 1874; *m.* Daisy Alice Benson; C.A., Eng. and Wales, Aug. 5, 1896. In public practice, London, 1896-1905; Detroit, 1906 to date; mem. firm of Hollis, Tilton & Porte. Mem. F.&A.M. Mem. Inst. C.A.'s of Eng. and Wales, Mich. Assn. C.P.A.'s, Detroit Board of Commerce, Credit Men's Assn., and Automobile Club. *Home:* 1443 Bewick Ave. *Office:* Penobscot Bldg., Detroit, Mich.

HOLLOWAY, Charles Bertram; *b.* Paris, Mo., Mar. 13, 1883; *s.* Junius Edward and Margaret (Duvall); descendant of Commodore Perry of Lake Erie *fame*; educ. High School and business college; C.P.A., Missouri; charter member A.I.A. Entire business career of 18 yrs. spent with Price, Waterhouse & Co. Manager of Philadelphia office Price, Waterhouse & Co. Served as Major Engrs. from August, 1917, to June, 1919, 15 months overseas; organized and acted as officer in charge of Bureau of Finance and Accts. of A.E.F. Mem. Va. Soc. Sons of the Revolution. *Recreations:* Riding, swimming, etc. *Home:* Strafford, Pa. *Office:* 1238 Commercial Trust Bldg., Philadelphia.

HOLMAN, Frederic Ernest; *b.* Charlestown, Mass., Dec. 16, 1875; *s.* (Rev.) William O. and Lucy Milliken (Hunt); grad. Rockland (Me.) H.S., 1890. C.P.A., Maine, Ohio, Indiana, Vermont, North Carolina, Texas and Wisconsin. Chmn. Me. Bd. of Acctcy., 1913-19; 1st vice-pres. Natl. Federation C.P.A.'s; pres. Me. Soc. C.P.A.'s. Mem. Boston City Club. Thirty yrs. acctg. experience; last ten in pub. practice. Gen. mgr. Holman Audit Co. Dir. Kenwood Woolen Mills and Waterman Mfg. Co. *Author:* Accounting Principles and Practice (two volumes), Municipal Budgets and Modern Municipal Accounting, Principles of Estate Accounting, Depreciation, etc. *M.* Elizabeth Alden Curtis, author and poet, mem. Boston Authors Club. *Home:* 114 Pine St. *Office:* 39 Exchange St., Portland, Me.

HOLMES, Adrian Emery; *b.* Hartford, Me., Jan. 17, 1888; *s.* George A. and Flora C.; attended Buckfield H.S., Bliss Bus. Coll., Univ. of Me., and summer work Univ. of Vt. and Boston Univ.; *m.* Althea H. Stetson, Dec. 30, 1914; C.P.A., Vermont, Nov. 30, 1918. Mem. Vt. State Bd. of Acctcy. since Sept. 11, 1917. Dir. Commercial Dept., Burlington H.S. Mem. I.O.O.F.; Vt. Teachers' Assn.; New Eng. Federation of High School Commercial Teachers. *Recreation:* Music. *Home:* 98 Hungerford St. *Office:* Burlington H.S., Burlington, Vt.

HOLT, Joseph Franklin; *b.* North East, Maryland, June 23, 1892; educ. North East H. S.; N. Y. Univ. With Scovell, Wellington & Co. Mem. Soc. Industrial Engineers. *Home:* North East, Md. *Office:* Stearns Bldg., Springfield, Mass.

HOLTZMAN, Robert M.; C.P.A., Pennsylvania. Mem. A.I.A. and Pa. Inst. C.P.A.'s. Practicing independently. *Address:* Lincoln Bldg., Philadelphia.

HONECKER, Charles Arthur; C.P.A.; mem. A.I.A.; mem. N.A.C.A. Mem. firm Kirby, Cullen, Auer & Honecker. *Address:* 105 W. Monroe St., Chicago.

HOOD, John, Jr.; mem. firm Lybrand Ross Bros. & Montgomery. C.P.A., Pennsylvania; mem. A.I.A. and Pa. Inst. C.P.A.'s. *Address:* Morris Bldg., Philadelphia.

HOOD, Walter; *b.* Brooklyn, July 21, 1888. English ancestry. Grammar school educ.; *m.* Gladys Edwards, Nov. 1, 1913; C.P.A., California, Aug. 31, 1916. From May 22, 1902, to Dec. 31, 1916, mem. staff Lester Herrick & Herrick, C.P.A.'s. Mem. firm Hood & Strong, C.P.A.'s; vice-pres. California State Soc. C.P.A.'s; mem. A.I.A.; F.&A.M. *Clubs:* Olympic, Commonwealth. *Children:* Jack, Robin. *Home:* 218 15th Ave. *Office:* 260 California St., San Francisco.

HOOPER, Florence; *b.* Woodberry, Md., Dec. 17, 1886; *d.* Alcaeus and Florence; grad. Girls' Latin School, Baltimore; A.B., Goucher Coll., 1907; C.P.A., Maryland, 1909. Natl. Treas. Woman's Foreign Missionary Soc. of the Methodist Episcopal Church. Mem. Phi Beta Kappa, A.I.A., and Md. Assn of C.P.A.'s. Author "A Manual of Bookkeeping for Treasurers of Foreign Missions." Contbd. article on "Real Estate Holdings of a Foreign Missionary Society," in Journal of Accountancy. *Home:* 2201 Maryland Ave. *Office:* 30 Maryland Life Bldg., Baltimore, Md.

HOPKINSON, Joseph; *b.* Bury, Lancashire, Eng., Jan. 29, 1890; *s.* Jesse and Eliza; grad. Bury High School; C.A., Manitoba, Can.; *m.* Miss Johnson, May, 1916. Managing sec., Merchants' Consolidated, Ltd. Mem. A.F.&A.M., Assiniborne Club. *Child:* Kenneth Gordon. *Home:* 139 Luxton Ave. *Office:* 110 Princess St., Winnipeg, Man.

HOPSON, Howard C.; pub. utilities; C.P.A., Wisconsin. Mem. A.I.A. *Home:* 622 W. 113th St. *Office:* 61 Broadway, New York.

HORN, George Frederick; *b.* Hamilton, Ont., Nov. 10, 1881; Eng. ancestry; educ. pub. schools Canada; Regents Exams. N.Y.; C.P.A., New York. *Mem.* A.I.A. Formerly DeLoitte, Plender, Griffiths, one-half year, Touche, Niven & Co., five and one-half yrs., Leslie Banks & Co., one yr. With John H. Koch & Co. two years to date. *M.* Mabel Alice Shepard, Oct. 4, 1913. *Home:* 295 Parkside Ave., Brooklyn, N.Y. *Office:* 55 Liberty St., New York.

HORNE, Henry Abbott; mem. firm Niles & Niles. C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 111 Broadway, New York.

HORTON, Rodney Barb; *b.* Lometa, Tex., Aug. 8, 1882; *s.* Henry W. and Maggie L.; common school educ., studied La Salle Extension Univ.; *m.* Eileen Hazel Horton, 1914. C.P.A., Georgia, Nov. 22, 1918. Mem. firm Clayton, Eaton, Horton & Saussey. A.F.&A.M. (Shrine, Scottish Rite). Mem. Rotary and Kiwanis Clubs. *Home:* Cor. Battey and 46th Sts. *Office:* 1012 National Bldg., Savannah, Ga.

HOUSTON, A. M.; C.P.A., Missouri. Mem. A.I.A. Comptroller Fulton Iron Works Co. *Address:* 324 Laurel Ave., St. Louis, Mo.

HOVEY, Robert Le Compte; *b.* Ithaca, N.Y., July 8, 1878; *s.* Charles Hiram and Theresa Ann (Mundy); grad. Ithaca H. S., 1897. Has been engaged in railroading in its various depts. of operation, engineering, etc., pub. acctg. and financial journalism and statistics. Practicing as financial acct. and investment counsel. Vice-pres. and dir. A. W. Kimber & Co. Editor forthcoming 42nd edition of New Manual of Statistics, Stock Exchange Handbook. Held position of asst. comptroller (in Paris) Amer. Red Cross Comm. to France and Belgium; comptroller (in Paris) Amer. Relief Administration. Served during recent war in 9th Coast Artillery Corps, N.Y. Guard. Mem. Meridian Club, Amer. Geographical Soc., Japan Society, and S.A.R. *Home:* 661

West End Ave. *Office:* 160 Broadway, New York.

HUBBARD, Adin Sargent; *b.* Franklin, Mass., Apr. 4, 1853; *s.* Sabin and Almira (Sargent); educ. high school and commercial college; *m.* Addie M. Shaw, Sept. 4, 1889. Started as farmer's boy, carpenter, and later bkpr. Taught Bryant & Stratton Bus. Coll., Providence. C.P.A., Rhode Island, Dec. 29, 1906. Practicing independently. Sec. State Bd. of Acctcy.; also sec. Accountants Club of Southern New England. Mem. A.I.A.; past pres. R.I. Soc. C.P.A.'s. Mason, Odd Fellow. *Home:* 840 Hope St. *Office:* 419 Grosvenor Bldg., Providence, R.I.

HUBBARD, Eugene William; *b.* West Acton, Mass., June 28, 1890; educ. Florence Grammar School, Northampton Commercial Coll. With Scovell, Wellington & Co. *Home:* 321 Belmont Ave. *Office:* 615 Stearns Bldg., Springfield, Mass.

HUBBARD, Louis Sheffield; *b.* New York, N.Y., Oct. 3, 1859; *s.* William F. and Fanny (Garr); educ. College St. Louis, New York; C.P.A., New York, 1901. Formerly junior partner firm Whitmore & Co., West India merchants; other varied experience; practicing acctcy., 1892 to date. Mem. N.Y. State Soc. C.P.A.'s. Mem. Amateur Billiard Club. Mason. *Recreations:* Billiards, skating, golf. *Home:* 127 W. 82nd St. *Office:* 160 Broadway, New York.

HUBBELL, Charles H.; *b.* Cleveland, Ohio, March 16, 1880; *s.* Z. M., and Amelia (Sanderson). *M.* Marjorie L. Phillips, Feb. 9, 1917. C.P.A., Illinois, Wisconsin, Indiana, Missouri, Oklahoma, Texas and Maine. Asso. A.I.A. Mem. firm of Hubbell & Meaden. Mem. Cleveland Athletic Club, City Club, Chamber of Commerce, Credit Men's Assn. *Home:* 15111 Clifton Blvd., Lakewood. *Office:* 322 Hickox Bldg., Cleveland, Ohio.

HUBER, (Miss) A. Mayre; *b.* Girard, Ill., May 17, 1894; educ. high school and univ. C.P.A., North Carolina, Nov. 1919. Auditor U.S. Bur. of Int. Rev. *Address:* 618 Colorado Bldg., Washington, D.C.

HUDDERS, Eugene Russell; *b.* New York, N.Y., Aug. 1, 1877; *s.* Eugene R. and Etta M. (Hull); Eng. ancestry; educ. N. Y. pub. schools, N.Y. City College; C.P.A., New Hampshire, 1919, by A.I.A. exam. Varied experience as chief acct. and office mgr. commercial and industrial organizations, 1898-1908; practicing independently, 1908 to date. Special asst. to chief of Clothing Branch, C.& E. Division, Office of the Quartermaster Gen. (1918), Washington and New York, War Dept. Author: *Indexing and Filing* (1916), Ronald Press Co. Mem. A.I.A., Natl. Assn. Cost Accts., Soc. Industrial Engineers, Amer. Statistical Assn.; Mason. *Recreation:* Motoring. *M.* Elizabeth Smith, 1898. *Children:* Stanley C., Leslie Milton. *Home:* 649 Prospect Place, Brooklyn, N.Y. *Office:* 41 Union Square, New York.

HUDSON, Paul H.; asst. sec. Empire Trust Co. C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 120 Broadway, New York.

HUEY, Frank J.; C.P.A., Texas and Louisiana. Sec. Tex. State Bd. of Acctcy. Practicing independently. *Address:* 1218 Carter Bldg., Houston, Tex.

HUGHES, Charles L.; C.P.A.; mem. A.I.A. With U.S. Shipping Board Emergency Fleet Corpn. Mem. N.Y. State Soc. C.P.A.'s. *Address:* 1313 Carter Bldg., Houston, Tex.

HUGHES, Elliott B.; with Lybrand Ross Bros. & Montgomery. C.P.A., Massachusetts; mem. A.I.A.; mem. C.P.A.'s Mass., Inc. *Address:* 50 Congress St., Boston, Mass.

HUGHES, James F.; *b.* 1879; educ. pub. schools and Phillips-Exeter Acad.; C.P.A., New York and New Jersey. Started as pvt. sec. J. H. McClement of

Geo. P. Butler & Co., bankers, six yrs. Joined James F. Farrell in firm Hughes & Farrell, C.P.A.'s, 1913; later McWhorter, Boyce, Hughes & Farrell; now Boyce, Hughes & Farrell. Treas. N.Y. State Soc. C.P.A.'s since 1918; also chmn. committee on lectures and entertainments. Mem. A.I.A. Has lectured at Columbia Univ *Address:* 120 Broadway, New York.

HUGHES, John; *b.* Chester, Eng., June 14, 1889; *s.* Thomas Edwin and Martha; educ. Ellesmere College, Eng., and Oxford and London Universities; asso. Inst. C. A.'s Eng. and Wales (Aug., 1911) and Ontario (Jan., 1914); LL.B. Articled Haswell Bros., C.A.'s, Chester, 1906-11 Lever Bros. Ltd., 1911-12, thence Brussels, elsewhere in Europe, and Toronto Ont. In practice Toronto as John Hughes C.A., 1913-14. Overseas lieut. B.E.F. 1914-17. Now auditor-in-chief Hudsons Bay Co., Canada. Mason. Mem. United Service Club. *M.* M. S. Speakman, May 9, 1914. *Children:* Joan, Edwin, Anthony. *Home:* 404 Edmonton St., Winnipeg, and Blacon Villa, Chester, Eng. *Office:* Auditor-in-chief, Hudsons Bay Co., Winnipeg, Man.

HUGHES, Rupert S.; C.P.A., Illinois. Mem. firm Barrow, Wade, Guthrie & Co. Mem. A.I.A.; mem. Ill. Soc. C.P.A.'s. *Address:* 25 Broad St., New York.

HULL, William I.; *b.* St. Louis, Mo., Apr. 9, 1860; Eng. ancestry; high school educ.; *m.* Maye S. Clagg, 1882. Mercantile, farming, railroad operation, banking, street railway, manufacturing experience. Practicing independently; auditor and systematizer for last 18 yrs. Treas. and dir. Soc. of Pub. Accts. of Iowa, Inc. Mason. Mem. Commercial and Kiwanis Clubs. *Children:* Roberta L., William M., Elizabeth A., Earl C. *Home:* 703 2nd Ave. S. *Office:* 711-12 Snell Bldg. Ft. Dodge, Iowa.

HUME, John Chandler; *b.* Bombay, India, July 7, 1882; *s.* Edward S. and Charlotte E. (Chandler); Scotch-Eng. lineage; educ. Hotchkiss School; Yale; *m.* Inger C. Petraeus, Sept. 22, 1917. Bkpr., acct., and mgr. in manufacturing and banking firms before going into public work. Acct. for Alien Property Custodian; individual practice; treas. and dir. Stevens Phonograph Corpn.; sec. and dir. Replitura Corpn. *Home:* 218 Prospect Pl., Brooklyn, N. Y. *Office:* 15 Broad St., New York.

HUME, Leigh A.; *b.* Eau Claire, Wis., May 27, 1887; Canadian Scotch lineage; educ. common, high, business, and correspondence schools. Formerly chief auditing unit U.S. Army Ordnance Dept., Washington, D.C., and district auditor, San Francisco. Partner Hightower-Hume-Young Co. Devised cannery cost and acctg. systems Consolidated Canneries of California. *M.* Mary J. Plumlee, Aug. 27, 1911. *Address:* 219 Mason Bldg., Fresno, Cal.

HUMPHREYS, William E.; *b.* Goderich, Ont., Mar. 14, 1866; *s.* Franklin E. and Ellen Maria (Hawley); grad. Mason City (Iowa) H.S., attended State Univ. of Iowa, Iowa City (Iowa); C.P.A., Colorado, Oct. 22, 1907. Early experience in banking in Kansas City, Mo.; receiver smelting co.; mgr. financial affairs large Colo. mining cos. Practicing acctg. since 1899. Auditor for Food Administration, Sugar Distributing Committee, during recent war. Mason. Mem. Denver Club and Denver Athletic Club. *Home:* The Denver Club. *Office:* 701-2 Colorado Bldg., Denver, Colo.

HUNT, Glen Willard; *b.* Little Falls, N.Y.; *s.* Theodore E. and Maria Ersula; grad. Little Falls (N.Y.) Acad.; studied Rochester (N.Y.) Bus. Inst. In charge commercial dept., prep. school; head commercial dept. Norwood (Mass.) H.S. and teacher commercial depts. some of largest eastern business colleges. Practicing acctg. independently. Mason (K.T., A.A. O.N.M.S.); mem. Lion's Club. Served

as sergt. Indian Territory Militia. *M.* Meeda Potter. *Home:* 901 Fond du Lac St. *Office:* 808 Barnes Bldg., Muskogee, Okla.

HUNT, S. Wade; C.P.A., Illinois. Mem. A.I.A.; mem. Ill. Soc. C.P.A.'s. *Address:* 1109 Harris Trust Bldg., Chicago.

HUNTER, Alexander; C.P.A., New York. Head Alexander Hunter & Co. Mem. A. I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* Marbridge Bldg., New York.

HUNTER, Andrew, Jr.; head firm Andrew Hunter, Jr., & Co. Mem. A.I.A.; C.P.A., Maryland. *Address:* Munsey Bldg., Baltimore, Md.

HUNTER, Clyde Holland; *b.* Marion, Ill., Mar. 19, 1889; *s.* John J. and Emma (Cox); Welsh-German-Eng. ancestry; grad. Marion (Ill.) H.S. and Gem City Bus. Coll., Quincy, Ill.; attended Illinois and Northwestern Universities; *m.* Florence Elsie Geib, May 9, 1914; C.P.A. Illinois, 1915. Fellow Illinois Soc. C.P. A.'s; former branch house auditor and ex-director The Booth Fisheries Co., three yrs. Partner Kelly, Gray & Co., C.P.A.'s. A.F.&A.M.; B.P.O.E. Mem. Theta Delta Chi frat., and Quincy (Ill.) Country Club. *Children:* James Gordon, Robert Shannon. *Home:* 1046 Linden Ave., Wilmette, Ill. *Office:* 40 N. Dearborn St., Chicago.

HUNTER, Joel; *b.* Mobile, Ala., 1870; *s.* Joseph T. and Laura (Roberts); Eng. ancestry; educ. pub. schools, Barton Coll.; C.P.A., Georgia, 1908; C.P.A. Ohio, 1909. Varied experience in banking, railroad, life and fire insurance, trading, manufacturing, cost finding, acctg., economics. Lecturer on acctg. and business economics, Emory Univ., Atlanta, Oglethorpe Univ., Atlanta, and Univ. of Ga., Athens. Senior partner Joel Hunter & Co. Author: *Thinking in Figures, Mathematical Short Cuts, How to Pass C.P.A. Exams.* Pres. North Ave. Apartments Co., pres. Consolidated Realty Co., dir. various organizations. Chmn. Georgia Board of C.P.A. Examiners; pres. Atlanta Economic Soc. *Clubs:* Capital City, Ausley Park Golf, Rotary. Lieut. Loma Rifles, Mobile, Ala., in 1894. *Recreations:* Golf and motoring. *M.* Lethe Rizzell, 1897. *Children:* Joel, Jr., William Theophilus, Elizabeth. *Home:* 861 Peachtree St. *Office:* 1004-1006 Atlanta Trust Bldg., Atlanta, Ga.

HUNTINGTON, Charles Clifford; *b.* Springfield, Ohio, Jan. 12, 1873; *s.* George W. and Anna E. (Swaney); Eng. and Scotch-Irish ancestry; educ. pub. schools, Antioch Coll., Ohio State Univ., Cornell Univ.; B.Sc., B.Ph., M.A., Ph.D. With U.S. Dept. of Commerce and Labor, 1906-09; at present prof. of economics in charge acctg. Ohio State Univ. Instr. economics and acctg. Student Army Training Corps, Ohio State Univ. Special examr. U.S.Bureau of Corpns. in investigation Amer. Tobacco Co. and allied corpns. Author: *History of Construction, Cost and Operation of Ohio Canals, History of Banking and Currency in Ohio;* book reviews, paper on *Standardization Acctg. Courses in Univ.,* before Amer. Assn. of Univ. Instrs. in Acctg. Mem. K.P., Amer. Econ. Assn., Alpha Kappa Psi, Amer. Assn. of Univ. Instructors in Acctg. *M.* Stella Barkman, 1906. *Home:* 1485 Penn. Ave. *Office:* College of Commerce and Journalism, Ohio State Univ., Columbus, Ohio.

HURDMAN, Frederick Harold; C.P.A., New York. Mem. firm Hurdman & Cranstoun. Mem. A.I.A. (mem. Board of Examrs.); mem. N.Y. State Soc. C.P.A.'s (mem. committee on "furtherance of the objects of the society"); mem. N.A.C.A. *Address:* 55 Liberty St., New York.

HURST, Clarence Arthur; *b.* Milton, Ind., July 8, 1858; Welsh ancestry; attended pub. schools; Asbury Univ.; *m.* Cooper, 1883; U.S. Int. Rev. Agt. 1916-18; representative Robert Douglas & Co., Ernest

Reckitt & Co., Temple, Webb & Co. Neville, McIver, Barnes & Co., Homer K. Jones & Co., Lawrence & Lawrence, Charles E. Wermuth. Mem. City Club. *Home:* 2034 F St., N.W. *Office:* 316 Southern Bldg., Washington, D.C.

HURST, Robert August; *b.* Toledo, Ohio; LL.B., St. Johns' Univ.; C.P.A., Indiana. Mem. firm Konopak, Hurst & Dalton. Dir. and pres. Cadillac Candy Co., Detroit. *Home:* 632 Prouty Ave. *Office:* 210-11-12 Second National Bank Bldg., Toledo, Ohio.

HUSBAND, William Philip, Jr.; *b.* Cambridge, Mass., Aug. 28, 1891; attended Cambridge grammar schools, Rindge Technical School; pursued special course Harvard Univ., School of Bus. Admin.; B.B.A., Boston Univ.; C.P.A., Maine, 1918. At one time acct. Harvard Univ.; later mem. staff Boyden & Steacy, C.P.A.'s, Boston; then senior resident auditor U.S. Shipping Bd. in charge acctg work for Wood Ship Construction in New England. Practicing C.P.A. Mem. Delta Sigma Pi and B.P.O.E. *Home:* 188 Stat St. *Office:* 212 Fidelity Bldg., Portland Me.

HUTCHINSON, Arthur W.; *b.* London, Eng., Apr. 5, 1897; educ. Polytechnic H.S., Los Angeles; Pace Acctcy. School, Washington, D. C.; C.P.A., New Hampshire, 1920. Formerly with Atchison, Topeka and Santa Fé R. R. four yrs.; zone finance officer U. S. Army Transportation Branch, Washington, D. C., two yrs.; Income Tax Unit, Washington, D. C., five mos. Mem. staff Scovell, Wellington & Co. *Home:* 227 Payson Rd., Belmont, Mass. *Office:* 110 State St., Boston.

HUTCHINSON, James; *b.* Aberdeenshire, Scotland, Nov., 1872; educ. Hatton pub. school, Aberdeen, Scotland; Edinburgh Univ. Mem. firm Riddell, Stead, Graham & Hutchinson, C.A. Pres. Assn. C.A.'s, Montreal; mem. Edinburgh Soc. of C.A.'s; mem. Dominion Assn. of C.A.'s. Important appointments include that of auditor Bank of Montreal and The Royal Trust Co. *Clubs:* Canada, Winter, Montreal Curling, Kanawaki Golf. Mem. Art Assn. of Montreal. *M.* Lillie Isabella Harper, Oct. 26, 1906. *Home:* 26 Aberdeen Ave., Westmount, Que. *Office:* 80 St. Francis Xavier St., Montreal, Que.

HUTCHINSON, Joseph Elliott; *b.* Greensboro, Ala., Sept. 28, 1864; *s.* A. K. and Virginia W.; Scotch-Eng. descent; educ. Hill and Vernon School, Univ. of Ala., Southern Univ.; C.P.A., Texas, 1915. *Left college junior year, entered acctg.* as bkpr. 1881; pub. acctg. since 1907. Mem. firm Hutchinson & Smith, Dallas. Dir. National Assn. of Cost Accts. *Clubs:* Univ., Dallas Athletic; Mason. *M. Eleanor P. Richardson, Dec. 26, 1888. Children:* Joseph Elliott, Jr., Mrs. H. H. Bishop, Mrs. S. H. Bricker. *Home:* Waldorf Hotel. *Office:* Praetorian Bldg., Dallas, Tex.

HUTCHINSON, Joseph Elliott, Jr.; *b.* Tuscaloosa, Ala., Supt. 28, 1889; *s.* Joseph E. and Eleanor R.; Eng. ancestry; educ. Memphis Military Inst.; Staunton Military Acad.; C.P.A., Texas, Mar. 1916. Bkpr., Nov. 1906 to Nov. 1909; pub. acctg., Nov. 1909 to date. Mem. firm Hutchinson & Smith, C.P.A.'s. Represented govt. on cost plus contracts in aircraft production. First Lieut., A.S.A.P., Nov. 1917 to May 1919. Mem. A.I.A., N.A.C.A., Texas Soc. of C.P.A.'s. Mem. Dallas Athletic Club. Mason (Hella Temple A.A.O.N.M.S., Scottish Rite, 32°). *M.* Estella Hoffman, May 19, 1914. *Home:* Waldorf Hotel. *Office:* 603 Praetorian Bldg., Dallas, Tex.

HUTCHINSON, Thomas G.; pres. Hutchinson Audit Co. C.P.A., Florida; mem. A. I.A. *Address:* St. James Bldg., Jacksonville, Fla.

HUTCHISON, George Elliott; *b.* London, Eng.; educ. pub. and high schools;

Northwestern Univ.; C.P.A. Formerly auditor Pittsburgh-Belmont Coal Co. and allied cos.; gen. auditor Zeigler Coal Co.; sec. and treas. F. G. Hartwell Co.; on staff Price, Waterhouse & Co. Head firm Geo. E. Hutchison. Chief acct. Fuel Admin., Ill., during life of govt. control. Mem. Inst. of Accts., Washington; Ill. Soc. of C.P.A.'s. Consulting acct. Chicago Coal Merchants Assn.; Ill. and Wis. Retail Coal Dealers Assn. Mem. Ill. Athletic Club. *Home:* 1416 Rosemont Ave. *Office:* 800 Fisher Bldg., Chicago.

HYDE, Ralph Kingsley; *b.* Providence, R.I., Jan. 29, 1878; *s.* Daniel W. and Josephine M.; Eng.-Amer. ancestry; educ. Providence H.S.; A.B., Brown Univ., 1898 C.P.A., Massachusetts, 1911. Instr. mathematics Brown Univ., one yr.; deputy collector, U.S. Internal Revenue, four yrs.; employ several corpns. engaged in mfg. boots, shoes, machinery and tools, seven yrs.; practicing pub. acct. ten yrs. Mgr. Boston Office Haskins & Sells. Mem. A.I.A.; C.P.A.'s of Mass., Inc. *Clubs:* Boston City, Exchange. Mason. *M.* Louise Prouty Young, June 10, 1908. *Home:* Branden Hall, Brookline, **Mass.** *Office:* 84 State St., Boston.

HYER, Samuel Carpenter; *b.* New York, Nov. 27, 1884; *s.* James and Ella Estelle; English Dutch ancestry; educ. pub. and high schools; C.P.A., New York, Oct. 7, 1911. Clerk Pa. Railroad Co., New York, 1900-08; practicing pub. acct., New York, 1908-10; acct. Pub. Serv. Comm., N.Y., 1910-12; supervising acct. Dept. of Finance, New York, 1912-18; Income Tax Unit, Washington, D.C., 1918-19; practicing C.P.A., San Francisco, 1919-20. Dean San Francisco Inst. of Acctcy. Lecturer on acctg. subjects; lectured Pace Inst., New York and Washington, D.C., also C.C.N.Y., 1910-18. In fall of 1918 organized Income Tax Unit, Bur. of Internal Rev., Washington, D.C.; subsequently chief consolidated returns section; sent San Francisco as chief rev. agt., resigning 1920. Mem. Chamber of Commerce. *Home:* 890 Bush St. *Office:* 417 Market St., San Francisco.

HYSLOP, George K.; C.A., Edinburgh. Mem. firm Leslie, Banks & Co. Mem. A.I.A.; N.A.C.A. *Address:* 50 Church St., New York.

I

IFFLA, George H.; C.P.A., New York. Mem. firm Cavanagh and Iffla. Mem. A. I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 21 E. 40th St., New York.

INGHAM, Howard Maxwell; *b.* Philadelphia, Pa., Apr. 14, 1877; *s.* William H and Mary E. Maxwell; educ. St. Paul's School, Concord, N.H.; Yale Shefficld Scientific School, M.E. course; Ph.B. Asst. to Supt., Southwark Foundry & Machine Co., Philadelphia; Supt. of the M. W. Kellogg Co., Jersey City. Now practicing as industrial engineer. Installed cost system in Morton Mills, Lowell; Bronx Co., New York City; Liondale Bleachery, Rockaway; New York Mills, N.Y.; Profit Sharing Plan, Frank & DuBois, New York. Lt. U.S.N.R.F.; asst. naval insp. of ordnance. *Clubs:* Yale, Englewood, Englewood Field, and Knickerbocker Country Club; Military Order of Foreign Wars; Amer. Leg. *Home:* Englewood, N.J. *Office:* 140 Nassau St., New York.

ISENBERG, William Bernard; *b.* Brooklyn, N.Y., Apr. 5, 1894; *s.* Jacob and Esther (Wachsman); educ. Stuyvesant High School; N.Y.Univ.; B.C.S. and C.P.A., New York. Mem. firm James Barr & Co., and mgr. Detroit office. Mem. Phi Sigma Delta frat. Served 13 mos., 6th detachment, Air Service, Aircraft Prodn.,

during World War. *Home:* Hotel Stevenson. *Office:* 520 Penobscot Bldg., Detroit, Mich.

ISZARD, Clifford Eugene; *b.* Clayton, N.J., Apr. 29, 1868; *s.* Thomas Whitney and Hannah (Ridgway); ancestry, French-Eng.; educ. Clayton pub. schools; Temple Coll., Philadelphia; *m.* Lillian Gause Plummer, Apr. 15, 1896. C.P.A., Dec., 1914; first pres. Del. Soc. C.P.A.'s; auditor A.I.A.; mem. N.A.C.A. Official, Bd. of Grace M.E. Church, Wilmington. Performed important accounting work and investigations for city of Wilmington and State of Del. Author: "Cost Acctg. for Municipal Water Utilities." *Children:* Thomas Harold, Beverly Ridgway, Christine, Marian. *Home:* 1002 Jackson St. *Office:* 600 Ford Bldg., Wilmington, Del.

ISZARD, T. Whitney; *b.* Clayton, N.J., Aug. 31, 1885; educ. Neptune Township High School, Ocean Grove, N.J., and Univ. of Penn., Philadelphia; C.P.A., Del., 1914. Six yrs. in public acctg. work, 1911-17. In auditing dept. General Motors Corpn. Mem. A.I.A.; Del. Soc. of C.P.A.'s. 1st Lieut. Corps of Engrs., A.E.F., 1918-1920. *Address:* General Motors Corpn., Detroit, Mich.

IVES, Raymond; *b.* New York, Dec. 31, 1885; *s.* Theodore M. and Anna W. (Kellog); preliminary educ. Pomfret (Conn.) School; B.A., Yale; C.P.A., New York. Three yrs. with Price, Waterhouse & Co., New York. Partner in firm Lovejoy, Mather, Hough & Stagg, 1911 to date. During World War, Major Engrs., Financial Requisition Officer, A.E.F. *Clubs:* University, New York; Yale. *Home:* 255 W. 84th St. *Office:* 123 Liberty St., New York.

IVY, Fred E.; C.P.A., Tennessee. Mem. A.I.A. Other information unobtainable. *Address:* Bank of Commerce & Trust Bldg., Memphis, Tenn.

J

JACKSON, Frank Lee; *b.* Gastonia, N.C., Aug. 1, 1882; ancestry, Scotch-Irish; *s.* John Frank and Mary (Adams); educ. Gastonia public school and Davidson Coll.; B.S.; C.P.A., (N.C.); attended Walton School of Commerce. *M.* Annie M. Chaffin, Sept. 8, 1909. Sec. and treas. and gen. mgr. Mountain Retreat Assn., Montreat, N.C. Treas. and bus. mgr. Davidson Coll. A.F.&A.M. (Masonic Lodge) 32° and Shrine. *Children:* Susie McQueen, Frank Lee, Jr. *Address* Davidson College, Davidson, N.C.

JACKSON, George Arthur; *b.* Gouverneur, N.Y., Sept. 11, 1881; *s.* George and Louisa; Eng. parentage; educ. Utica Free Acad. In pub. acctg. work since 1907; with Audit Co. of N.Y., three yrs.; practicing Rochester 1910 to date. Pres. Rochester Certified Audi Corpn. Served as auditor for Amer. Red Cross during Great War. Mem. Rochester Credit Men's Assn. Mem. I.O.O.F *M.* Mae Elizabeth Hurley, Nov. 25, 1903. *Children:* Richard Carlisle, William Manning, Robert Marlin. *Home:* 240 Augustine St. *Office:* 601 E.&B. Building, Rochester, N.Y.

JACKSON, George P.; *b.* London, Eng., Oct. 2, 1885; grad. Birkbeck Coll., Kingsland, London; attended London School of Arts and Sciences and London Univ. lectures; grad. Kansas City School Acctcy., Law & Finance, 1913. Asso. mem. Kansas City Chapter Mo. Soc. of C.P.A.'s. Before entering pub. practice held offices of corpn. treas., gen. auditor, trustees for Eng. cos., and federal receiver. Senior mem. Geo. P. Jackson & Co., pub. accts. Has conducted federal receivership for steamship co, investigations in Mexico, acctg. work for U.S. Govt. at

Camp Funston. Mem. faculty Kansas City School of Acctcy., Law & Finance. *M.* Elva Carson, June, 1919. *Clubs:* Meadow Lake Country, Kansas City, City, Optimist. Mem. Chamber of Commerce. *Home:* 3216 St. John Ave. *Office:* 404 Commerce Bldg., Kansas City, Mo.

JACKSON, William H.; mem. A.I.A. Mem. firm Cobb & Jackson. C.P.A., Tennessee. *Address:* Bank of Commerce Bldg., Memphis, Tenn.

JACOBS, Albert Lawrence; *b.* Pittsburgh, Pa., Feb. 6, 1888; Eng.-Amer. parentage; educ. Pittsburgh grade and high schools; Univ. of Pittsburgh; C.P.A., Pennsylvania, 1917. At present with Main & Co. Pres. Interurban Printing and Publishing Co.; pres. Accts. Supply Co. Supervising cost inspector, 12th Naval District U.S. Navy; office mgr. for supervising engineer at erection Camp Meade. Lieut. U.S. Naval Reserve. *M.* Helena Kapner, Sept. 23, 1918. *Home:* 253 N. Craig St. *Office:* 723 Farmers Bank Bldg., Pittsburgh, Pa.

JACOBS, Benjamin; *b.* Hutchinson, Kans.; *s.* Isaac and Minna; C.P.A., New York. Several years with firm of pub. accts.; at present auditor and dir. Metropolitan Tobacco Co.; auditor New Jersey Tobacco Co. Asso. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. Mem. Progress Club, New York. *Home:* Hotel Ansonia. *Office:* 22 Fourth Ave., New York.

JACOBS, David B.; *b.* New York, May 13, 1890; *s.* Aaron J. and Eva; educ. pub. and high schools; B.C.S., N.Y.Univ. 1913; C.P.A., New York, 1916; *m.* Sylvia Wolburg, Mar. 20, 1917; indiv. pract. Mason. Mem. Unity Club; N.Y. State Soc. C.P.A.'s. *Child:* Anne. *Home:* 163 Eastern Parkway, Brooklyn, N. Y. *Office:* 160 Broadway, New York.

JACOBS, Herbert E.; C.P.A., Massachusetts. Mem. A.I.A.; mem. C.P.A.'s, Mass,, Inc. *Address:* 131 State St., Boston.

JACOBSON, Charles; C.P.A., New York. *Practicing independently.* Mem. A.I.A. *Address:* 366 Fifth Ave., New York.

JACOBSON, Hyman I.; *b.* New York, N.Y., Dec. 29, 1891; educ. pub. schools; Pace & Pace; Post Graduate School of Acctcy. (Esquerré); A.B., College of City of N.Y.; C.P.A., New York, 1920. For some time chief statistician New York City Police Dept. At present practicing privately. Acct. for Port of N.Y. Warehousemen's Bureau of Information, Inc. (Board of Trade), installing uniform cost systems, etc., for members. Dir. Sigma Alpha Mu Frat. Realty Board. Dir. Certified Acctg. Co. of N.Y. Author of *Cost Finding for Warehousemen,* Pittsburgh, Amer. Warehousemen's Assn., 1920. *M.* Lillian Grollman, 1917. *Child:* Judith. *Home:* 816 Eastern Parkway, Brooklyn, N.Y. *Office:* 15 Park Row, New York.

JAMES, William Hardin; *b.* Chester, S.C., Nov. 21, 1889; *s.* John Capers and Sarah Dabney (Hardin); grad. Chester (S.C.) H.S.; A.B., Univ. of S.C., 1909; *m.* Mattie May Neville, June 19, 1913; C.P.A., Georgia, 1917. Taught school in Sumter Co., S.C., two yrs. after finishing college; formed connection with Atlanta acctg. firm, Jan. 1, 1912. Head firm William H. James & Co., C.P.A., established 1915, succeeding firm Ridley & James. Cost Acct. Bureau of Aircraft Prodn., War Dept., 1918-19. Chief acct. for War Dept. in charge govt. contracts at Western Electric Co., Chicago. Mason. *Children:* Frances Moore, William Neville. *Home:* 58 E. 11th St. *Office:* 1125 Atlanta Natl. Bank Bldg., Atlanta, Ga.

JAQUES, Rupert W.; C.P.A., Massachusetts and New Hampshire. Mem. A.I.A. *Address:* 53 State St., Boston.

JARDINE, Charles Allward; *b.* Toronto, Ont., Mar. 23, 1894; *s.* James W. and

Elizabeth Ann (Allward); educ. Wellesley School, Winchester; Jarvis College Toronto; C.A., Ontario, June, 1917. Barrow, Wade, Guthrie & Co. *Clubs* New York Tennis, Canadian Club of N.Y. British Schools and Universities, Commonwealth. *Recreations:* Tennis, golf, swimming, motoring. *M.* Marie Josephin Antoinette Gilly, Dec. 15, 1917. *Children:* Marie Elizabeth, Charles, Allward *Home:* 260 Valentine Lane, Yonkers, N.Y *Office:* 25 Broad St., New York.

JARVIS, E. P.; *b.* Seattle, Wash., Oct. 3, 1891; grad. Seattle H.S., studied Univ. of Wash., one yr.; C.P.A., Washington, 1918. Resident auditor U.S. Shipping Board Emergency Fleet Corpn., Seattle. Mem. Sigma Alpha Epsilon frat. *M.* Ethel Frances Miller, June 23, 1915. *Children:* Muriel Frances, Rodney Miller. *Home:* 4912 Wallingford Ave. *Office:* 407 Securities Bldg., Seattle, Wash.

JAY, Harry Moore H.; *b.* New Orleans, La., Jan. 29, 1876; *s.* John and Martha (Keen); French-Eng.-Scotch ancestry; educ. New Orleans H.S.; C.P.A., Tennessee, June 4, 1913. Started as asst. bkpr. 1893, later Singer Mfg. Co., advanced to audit dept.; assumed charge office of a mercantile co., Memphis, 1897; office mgr. and credit man seven yrs.; entered pub. acctg. service 1904. Mem. A.I.A. La. State Natl. Guard, 1894-5. Mem. Chamber Commerce, City Club. *M.* Laura Elizabeth Dalton, Feb. 9, 1898. *Home:* Graham Apts., Madison Ave. *Office:* 1308-09 Bank of Commerce Bldg., Memphis, Tenn.

JAYNE, David Austin; *b.* Eatonville, Pa., Mar. 4, 1878; *s.* David and Hannah E. (Kishbaugh); educ. Keystone Acad., Factoryville, Pa., and East Stroudsburg (Pa.) Normal School; *m.* Cecelia MacCutcheon, 1908. C.P.A., West Virginia, 1912. Formerly teacher in pub. schools; later bkpr. and business college teacher Mem. firm Jayne & MacCutcheon, C. P A.'s. Sec. W. Va. State Bd. of Acctcy. Sec. Assn. of C.P.A.'s of W. Va. Has worked in twelve states, especially on lumber and coal accounting. Has delivered addresses on coal acctg., acctg. and credit acctg. in business. Mason, 32° and Shrine; Elk. *Home:* Keystone Manor. *Office:* Masonic Temple, Charleston, W. Va.

JEFFREY, James T.; Aberdeen, Scotland, Sept. 24, 1886; *s.* George B. and Elizabeth; educ. Scotland pub. school, obtained "merit certificate"; Pace & Pace Acctcy. School. Formerly auditor passenger accounts C.&E.I.R.R.; later supervising acct. and mgr. Income Tax Dept., Ernst & Ernst, Chicago office. Office mgr. Gutmann & Co., tanners. *M.* Ida Thompson, April, 1909. *Child:* Bruce, *Home:* 2021 Eastwood Ave. *Office:* 1511 Webster Ave., Chicago.

JEMISON, Robert W.; *b.* Jackson Parish, La., Apr. 24, 1848; *s.* Robert W. and Sarah (Stubbs); Eng.-Irish ancestry; educ. pub. schools; C.P.A., Georgia, Nov., 1908. Early experience as bkpr. Practicing independently as C.P.A. Sec. and treas. Ga. State Board Examrs. of Pub. Accts. Served in Confederate Army. *M.* Kate Boifeuillet, Nov. 11, 1873. *M.* Lannie Holt Holmes, Oct. 21, 1891. *Children:* J. B., Richard, Mamie Sallie. *Home:* 687 College St. *Office:* 309 Casualty Building, Macon, Ga.

JEROME, J. J.; *b.* Andover, Eng.; Eng. lineage; educ. Lawrence Univ., Appleton, Wis.; C.P.A., Michigan. Formerly chief acct. Bohl Malleable Co., Detroit; principal acct. Detroit Trust Co. Pres. Jerome-Shaefer Co., Accts. Mem. A.I.A. Important appointments include Reo Motor Car Co., Columbia Sugar Co., Clinton County books, Mich., City of Lansing books, etc. Mason. *M.* Eva L. Ireland. *Children:* Dorothy, Lawrence, Paul, Franklin. *Home:* Detroit, Mich. *Office:* Capital National Bank Bldg., Lansing, Mich.

JEWETT, Alfred S.; *b.* Saugerties, N.Y., June 9, 1891; *s.* F. A. and Minetta C.; ancestry Amer.; attended pub. schools Catskill; Albany Bus. Coll.; *m.* Minetta C. Wing. Auditor Knickerbocker Portland Cement Co., Inc., 1918-19; treas. since Feb. 11, 1920. *Home:* 630 E. 176th St. *Office:* 30 E. 42nd St., New York.

JOHNSON, Alexander; C.P.A., Illinois. Mem. A.I.A. Sec. Commonwealth Audit Co. Mem. Ill. Soc. C.P.A.'s. *Address:* First Natl. Bank Bldg., Chicago.

JOHNSON, Frederick; C.P.A., Minnesota. Mem. A.I.A.; Asso. of Inst. of C.A.'s, Eng. Resident mgr. Barrow, Wade, Guthrie & Co. Mem. San Francisco Chapter, Cal. State Soc. C.P.A.'s. *Address:* 216 Pine St., San Francisco.

JOHNSON, George P.; C.P.A.; mem. A.I.A. Mem. Wis. State Soc. C.P.A.'s. *Address:* 929 Stock Exchange Bldg., Chicago.

JOHNSON, James Theron, Jr.; *b.* North Andover, Mass., May 27, 1881; *s.* James T. and Frances A. (Cowdery); early colonial ancestry; educ. Johnson H.S., N. Andover; Waltham H.S.;. B.C.S., Northeastern College, Boston; C.P.A., Massachusetts, 1917. Clerical experience Waltham Bleachery & Dye Works; at present with Baush Machine Tool Co., Metals Div. Mem. Springfield Country Club; K.P.; Royal Arcanum; Sons of Veterans. *Recreations:* Golf and automobiling. *M.* Birdie L. Shay, Nov. 3, 1909. *Child:* Virginia Lee. *Home:* 21 Forest Park Ave. *Office:* Baush Machine Tool Co., Springfield, Mass.

JOHNSON, Joseph French; *b.* Hardwick, Mass., Aug. 24, 1853; *s.* Gardner Nye and Eliza (French); A.B., Harvard, 1878; *m.* Caroline T. Stolp, Aug. 4, 1884. Early experience in newspaper work with *Springfield Republican, Chicago Tribune, Spokane Spokesman.* Honorary D.C.S. Union, 1909; LL.D., Hobart, 1915. Formerly prof. of economics Univ. of Pa. Dean N.Y.Univ. School of Commerce; pres. Alexander Hamilton Inst., New York. Treas. Economic Club of New York; dir. N.Y. Merchants' Assn. *Author:* "Money and Currency" (Ginn & Co.), "Business and the Man" (Alexander Hamilton Inst.). *Clubs:* Harvard, Ardsley, Portchester Country. *Children:* Pauline Johnson Beardslee (deceased), Harold Stolp, Redford Kohlsaat. *Home:* 8 E. 8th St. *Office:* 32 Waverly Pl., New York.

JOHNSON, Paul C.; C.P.A., Illinois. Mem. A.I.A.; mem. Ill. Soc. of C.P.A.'s. *Address:* Harris Trust Bldg., Chicago.

JOHNSON, Raymond A.; *b.* Lincolnville, Pa., May 27, 1888; educ. high school and Edinboro State Normal. Formerly asst. sec. and treas. Erie Lithograph & Printing Co.; later with Ernst & Ernst, C.P.A., Cleveland. Mem. firm McCoy, Johnson & Smith. Mem. Erie Yacht Club; Y.M.C.A. Mason. *Home:* 1554 Buffalo Road. *Office:* 209-210 Marine Bank Bldg., Erie, Pa.

JOHNSON, William B.; *b.* Van Hiseville, N.J., July 1, 1873; *s.* Charles A. and Mary Jane; studied N.J. pub. schools. N.Y. Prep. School; *m.* Myrtle M. Matthews, 1898; B.C.S., N.Y. Univ., 1909; C.P.A., New York, 1909. Instr. pub. school, 1902-09; instr. N.Y. Univ., 1909-19; pub. acct., 1919 to date. Mem. Alpha Kappa Psi frat., Delta Mu Delta frat., Nappeckamack Club (Yonkers); I.O.O.F.; mem. Metropolitan Museum. *Home:* 440 Park Hill Ave., Yonkers. *Office:* 43 Cedar St., New York.

JOHNSTON, Charles A.; of Washington Audit Co. Mem. A.I.A. *Address:* L. C. Smith Bldg., Seattle, Wash.

JOHNSTON, Clarence Edward; *b.* Columbus, Ga., Sept. 25, 1883; *s.* John Henry and Georgia (Hungerford); descendant of Lieut. Jason Gordon Miller of Revolutionary Army; educ. Chicago grammar schools and North Chicago Bus. Coll.; *m.*

Lillian Farrell, June 6, 1906; C.P.A. Jan. 19, 1915. Entered acctg. profession, June 1902, with Stewart & Young, C.P.A.'s, Chicago. Proprietor C. E. Johnston & Co. Dir. Nashville Savings & Loan Corpn.; dir. Tenn. Gravel Co. Mem. Golf, Country and Commercial Clubs. *Child:* Elizabeth. *Home:* Tulane Hotel. *Office:* Fourth and First Natl. Bank Bldg., Nashville, Tenn.

JOHNSTON, Clarence William; *b.* Columbus, Ohio, Aug. 23, 1896; Eng. ancestry; educ. elementary and high schools; B.S., Ohio State Univ. Early experience as junior pub. acctg. work. Auditor and sec. Murray Pump & Valve Mfg. Co. Mem. Elks. Mason. One year military service. *M.* Emma T. Spiers, Oct. 20, 1918. *Home:* New Lexington, Ohio. *Office:* Murray Pump & Valve Mfg. Co., New Lexington, Ohio.

JOHNSTON, D. Vincent; C.P.A., Pennsylvania, 1903. Mem. firm Lawrence E. Brown & Co. Mem. A.I.A. and Pa. Inst. C.P.A.'s. *Address:* Real Estate Trust Bldg., Philadelphia.

JOHNSTON, Rice Lindsay; *b.* Orangeville, Ont., Jan. 11, 1889; *s.* William and Louisa M.; attended Orangeville and Toronto public schools, Jarvis St. Collegiate, Toronto, and Upper Canada Coll., Toronto; *m.* Daisy P. Winstanley, Dec. 6, 1917; C.A., Ontario, June, 1919. Engaged approximately seven yrs. with Clarkson, Gordon & Dilworth, C.A.'s, Toronto. Now practicing for self. *Home:* 126 Kennedy Ave. *Office:* 183 Church St., Toronto, Ont.

JONES, Arthur Francis; *b.* Southampton, Eng.; educ. Christ Coll., Brecon; C.P.A., Minnesota, 1910; C.P.A., Wisconsin, 1913; A.C.A., England, 1902. Partner Alex. C. Rae & Co. Sec. and treas. Income Tax Advisory Corpn. *Author:* "Lumber Mfg. Accounts," (Ronald Press); "Accountants' Relation to Timber Bond Issues" (Amer. Acad. of Political and Social Science), and other articles. *Home:* 646 Ravensview Drive. *Office:* 620 Corbett Bldg., Portland, Ore.

JONES, Elwin E.; *b.* Tennyson, Ind., May 14, 1882; Scotch-Welsh ancestry; studied common and high schools and LaSalle Extension Univ. and Internatl. Accts. Soc.; C.P.A. by exam., Indiana, 1916. Taught pub. school four yrs., business college eight yrs.; instr. LaSalle Extension Univ. since 1914. Pub. acct. and auditor since 1914. Pres. and mgr. Edwin E. Jones & Co. Mem. Old Colony Club and Chicago Art Inst. Mason, Odd Fellow. *M.* Emma Brannock, Oct. 27, 1907. *Children:* Edwinna, Eloise. *Recreations:* Tennis, baseball, swimming, rowing, autoing. *Home:* 110 S. Euclid Ave., Oak Park, Ill. *Office:* 259 LaSalle St., Chicago.

JONES, Homer K.; C.P.A., Tennessee and Arkansas. Mem. A.I.A. Mem. Tenn. State Board of Acctcy. *Address:* Falls Bldg., Memphis, Tenn.

JONES, Ira P.; C.P.A., Tennessee. Sec. Tenn. State Board of Acctcy. *Address:* Stahlman Bldg., Nashville, Tenn.

JONES, Robert Hale; C.P.A., Tennessee. Mem. A.I.A. Other information unobtainable. *Address:* Falls Bldg., Memphis, Tenn.

JONES, Samuel Barksdale; *b.* Cokesbury, S.C., July 7, 1867; *s.* Rev. Samuel B., D.D., and Lottie (Power); Scotch, Irish, Welsh and French lineage; educ. S.C. pub. schools; B.A., Wofford College, Spartanburg; C.P.A., South Carolina, 1916. Served 16 yrs. First Natl. Bank, Spartanburg; with Treasury Dept. during World War, as Internal Revenue Agent, Income Tax Division, resigning to enter business as C.P.A. and Income Tax Expert, locating at Charleston. Captain Hampton Guards, S.C. Militia, Lieut.-Col. staff of Gov. John P. Richardson, S.C. *Recreations:* Autoing, boating and fish-

ing. *M.* Ernestine Heinitsh, Dec. 24, 1888. *Children:* Ernestine H. Pernell, Lottie Legare La Bree, Octavia Korner, Samuel B. Jones, Jr., Theodora Montague Jones. *Home:* 8 Rutledge Ave *Office:* 35 B. Broad St., Charleston, S.C.

JONES, Thatcher C.; Lehi, Ariz., Sept. 29, 1888; *s.* Edward E. and Letitia (Wheatly); B.C.S. and M.C.S. (cum laude), N.Y.Univ. At one time in retail agricultural implement business; for one yr. asst. auditor Charles Williams Stores, New York. Present vice-pres. and manager Rolyat Distributing Co., vice-pres. and mem. executive committee Provo Implement & Motor Co. Mem. Board of Educ., Provo City; auditor of corporate books of Provo City. *M.* Vera Harding, July 5, 1912. *Children:* Rudger E., Kay H. *Home:* 690 W. Centre St. *Office:* Farmers & Merchants Bank Bldg., Provo, Utah.

JONES, William B.; *b.* Monroe, La., Feb. 8, 1889; *s.* William Nelson and Emma; educ. Lilly H.S.; A.B., Meridian Coll., Miss. Formerly acct. John K. Breeden & Co., C.P.A.'s, Houston; asst. mgr. Bonham Wholesale Grocery Co.; asst. mgr. Ernst & Ernst, Dallas. Mgr. Ernst & Ernst, New Orleans office. *M.* Bonnie Eloise McKnight, June 12, 1912. *Children:* Beauford, Louis. *Home:* 2216 Peters Ave. *Office:* Hibernia Bank Bldg., New Orleans, La.

JOPLIN, J. Porter; C.P.A., Illinois; hon. mem. Inst. of Chartered Accts., Manitoba, Canada. Mem. firm Walton, Joplin, Langer & Co.; pres. Walton School of Commerce. Pres. Amer. Assn. of Pub. Accts. (predecessor of A.I.A.), 1914-16. Mem. council A.I.A.; also mem. committees on professional ethics and administration of endowment. Mem. Ill. Soc. C.P.A.'s. During World War served as divisional auditor, Q.M.C. *Address:* 225 N. Michigan Ave., Chicago.

JORDAN, Chester A.; mem. A.I.A. Mem. firm Jordan & Jordan. *Address:* Fidelity Bldg., Portland, Me.

JORGENSEN, Karl; *b.* Denmark, Apr. 13, 1883; Danish ancestry; educ. Walton School of Commerce; Danish Army School of Intendanture. With Bureau of Commercial Economics, Chicago. Mem. firm Fatchett, Jorgensen & Co., Minneapolis. Important appointments include Commonwealth Edison Co., People's Gas, Light & Coke Co., several large department stores. Mem. Soc. Industrial Engineers. A.F.&A.M. *Home:* 16 S. Lotus Ave. *Office:* 1846 Peoples Gas Bldg., Chicago.

JOSEPHS, Nathan; *b.* Rezina, Bessarabia, Russia, May 15, 1888; educ. English High School, Worcester, Mass.; B.B.A., Boston Univ.; C.P.A., New Hampshire, July, 1913; asso. A.I.A. Formerly office mgr. while studying acctg. at Boston Univ. At present practicing individually. *Home:* 97 Grafton St. *Office:* 918 Slater Bldg., Worcester, Mass.

JOYCE, Charles B.; *b.* Rockford, Ill., June 16, 1882; educ. St. James School, Rockford Coll. Formerly chief acct. Free Sewing Mach. Co.; ten yrs. chief acct. D. Roper Corpn.; two yrs. pub. acctg. Dir. and officer seven industrial plants. Mem. K. of C., Elks, Lion's Club, Young Men's Business Assn., Chamber of Commerce. *M.* Mary Ryan, May 14, 1907. *Child:* Robert. *Home:* 311 N. Second St. *Office:* 317 W. State St., Rockford, Ill.

JUCHHOFF, Frederick; b. Enterprise, Kans., July 7, 1884; *s.* Henry and Henrietta; grad. Pilot Grove, Mo., Acad.; Ph.B. and Ph.D., Kansas City Univ.; LL.B., Ohio Northern Univ.; LL.M., Univ. of Me.; grad. School of Commerce, Northwestern Univ. Instr. Berea Coll., 1906-08; *m.* Edna Z. Collins, Sept. 12, 1909; later asso. prof. commerce and finance, James Milliken Univ. and asso. prof. acctcy., Toledo Univ.; prof. of

economics and acctcy., summers, 1915-20, Univ. of Va.; pub. acct., Chicago, 1910-17; dir. Va. State School of Acctcy., Richmond, and prof. economics, Coll. of William and Mary. *Home:* Williamsburg, Va. *Offices:* 1228 E. Broad St., Richmond, Va., and 1907 F St. N.W., Washington, D.C.

JUDD, Orrin R.; *b.* Kingston, N.J., Nov. 4, 1870; *s.* Rev. Orrin B., LL.D., and Susanna (Reynolds); attended New York pub. and pvt. schools; B.C.S., N.Y.Univ., 1902; LL.B., N.Y.Univ., 1904; C.P.A., New York. Admitted to Bar (N.Y.), 1904. Lecturer banking practice N.Y. Univ., 1903-09. Trust officer Columbia Trust Co. Mem. A.I.A.; mem. N.Y.State Soc. C.P.A.'s (mem. admission committee). *Addrcss:* 60 Broadway, New York.

JUMONVILLE, Henry Joseph; *b.* New Orleans, La., July 29, 1879; *s.* Edward and Ludovine (Folse); educ. pub. and high schools. Entered employ Edison Electric Co., July 29, 1897, as office boy; with this co. and successors until April 1, 1917, when occupied position of gen. auditor Amer. Cities Co. Resigned to practice acctcy. on own acct.; gave this up Oct. 3, 1917, to enter service Amer. Red Cross as comptroller and asst. mgr. Gulf Div., holding this office until Dec. 31, 1918. C.P.A., Louisiana, Nov. 30, 1918. Mgr. New Orleans office, Haskins & Sells. Vice-pres. General Automobile Co., garage and supplies. Mem. La. State Soc. C.P.A.'s; mem. Natl. Geographic Soc. *Clubs:* Chess, Checkers and Whist, New Orleans Country, Round Table. Mem. B.P.O.E. *M.* Matilda Alice Sweeney, Nov. 22, 1916. *Children:* Henry Joseph, Jr., Moreau James. *Home:* 1228 Pine St. *Office:* 906 Maison Blanche Bldg., New Orleans, La.

K

KADISON, Louis; C.P.A., New York. Practicing independently. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 160 Broadway, New York.

KAMERMAN, David; *b.* Austria, Aug. 18, 1892; educ. N.Y.Univ., School of Commerce; Fordham Univ., School of Law; N.Y.Univ. Law School; Columbia Univ., School of Business; B.C.S., LL.B., LL.M., and C.P.A., New York. Formerly internal rev. agent. Mem. firm Kamerman, Michaelson & Co. *Home:* 171 Beach 75th St., Arverne, L.I. *Office:* 1133 Broadway, New York.

KANE, Peter James; C.P.A., New York. Practicing independently. Mem. A.I.A Mem. N.Y. State Soc. C.P.A.'s; mem. N.A.C.A. Mem. Amer. Economic Assn.; Chamber of Commerce of U.S. *Address:* 81 Fulton St., New York.

KARMEL, Abraham; grad. pub. school, DeWitt Clinton H.S.; N.Y. Univ., B.C.S.; C.P.A., New York, Sept. 1910; mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Home:* Pelham, N.Y. *Office:* 261 Broadway, New York.

KARNS, Grant Arthur; *b.* Parker, Ind., Sept. 1, 1885; *s.* Levi H. and Sarah A.; educ. Parker pub. and high schools; Ind. Normal School (private), Muncie; M. Accounts, York Coll., York, Neb. Formerly teacher commercial subjects Taylor Univ., Upland, Ind.; York College, York Neb.; H.S. Rocky Ford, Colo.; H.S. Muscatina, Ia.; H.S. Omaha, Neb.; H.S. Bedford, Ind. Partner Karns & Karns, pub. accts. Mason. *M.* Bess May Farley, Sept. 7, 1910. *Children:* Jack Arthur, Lee Farley. *Home:* 2418 Central Ave. *Office:* 700 Kahn Bldg., Indianapolis, Ind.

KARNS, Harry L.; *b.* Parker, Ind., Jan. 26, 1889; *s.* O. K. and Minnie M.; Scotch-Dutch ancestry; educ. Richmond H.S.; Earlham Coll. and Univ. of Chicago, special courses teaching and acctg

Formerly with Geo. S. Olive, C.P.A., one yr.; traveling auditor Prest-O-Lite Co., 1917; asst. auditor Nordyke & Marmon Co., 1918-19; practiced independently as pub. acct. three and a half yrs. Dir. Commercial Dept., Pana, Ill., H.S., eight yrs.; taught extension classes higher acctg. Univ. of Ind., three yrs. Comptroller Fed. Savings & Ins. Co. During Great War appointed by U.S. Govt., on competitive exam. as supervising auditor, declining same, being then engaged in war work. Mem. B.P.O.E. *M.* Mabel M. Ford, Aug. 24, 1909. C.P.A.; Asso. A.I.A. Partner Karns & Karns, pub. accts. *Home:* 3448 N. Capitol Ave. *Office:* 700 Kahn Bldg., Indianapolis, Ind.

KAUFFMAN, J. H.; C.P.A. Mem. A.I.A. *Address:* Capitol Bldg., Columbus, Ohio.

KEAST, George Roscoe; educ. grammar school and Univ. of Pa. Evening School of Accts. and Fin.; C.P.A., Pennsylvania, Jan., 1920. Mem. A.I.A. Manager Pittsburgh office Lybrand, Ross Bros. & Montgomery. *Home:* 419 Hampton Ave., Wilkinsburg. *Office:* 1415 Union Bank Bldg., Pittsburgh, Pa.

KEEFFE, William H.; *b.* Cambridge, Mass., Feb. 7, 1885; educ. St. Joseph's H. S., Somerville, Mass. Formerly salesman office equipment and loose leaf supplies eight yrs.; Library Bureau, special service dept. and on staff Cutter, Fletcher & Co., Inc., six yrs. Mem. staff Scovell, Wellington & Co. *Home:* 7 Temple St., Arlington, Mass. *Office:* 110 State St., Boston.

KEISTER, Donald C.; *b.* Riverside, Cal., Nov. 23, 1889; *s.* Lawrence and Cora (Cormany); educ. Lebanon Valley College, Univ. of Pittsburgh, Grad. School of Bus. Admin. Harvard Univ.; A.B., M.B.A.; C.P.A., Wisconsin, 1919. Asst. Prof. of Bus. Admin., Univ. of Wis. Mem. Harvard Club of Pittsburgh; Assn. of Univ. Instrs. in Acctg.; Amer. Economic Assn. *Home:* 1005 Loucks Ave., Scottdale, Pa. *Offices:* First Natl. Bank Bldg., Scottdale, Pa., and 230 Fifth Ave., Pittsburgh, Pa.

KELLER, Albert Edward; *b.* St. Louis, Mo., May 12, 1884; *s.* John and Elise (Kuhns); studied St. Louis pub. schools; B.C.S., Univ. of Denver, 1913; C.P.A., Colorado, Mar. 24, 1914. Sec. Colo. State Bd. of Acctcy., 1915. Capt. Q.M.C., Purchase, Storage and Traffic Div., Washington, D.C., during World War; commissioned Capt. U.S.R. Feb. 19, 1919. Gained early business experience with Mexican Central Ry., St. Louis, New York, and Mexico City, and Amer. Smelting & Refining Co., Denver. Mem. firm Collins, Morris, Keller & Co. Spent seven mos. in acctg. appt. in Ecuador, 1914-15. Mem. A.I.A.; mem. Colo. Soc. C.P.A.'s; Assn. of Amer. Officers of the Great War; Denver Optimists Club. Mason, K.T., Shriner; Alpha Kappa Psi frat. *M.* Helen Cornish, Aug. 19, 1918. *Recreation:* Tennis. *Home:* 1540 Grant St. *Office:* 1030 Foster Bldg., Denver, Colo.

KELLER, H. A.; C.P.A. Practicing independently. Mem. A.I.A. *Address:* Hayden Bldg., Columbus, Ohio.

KELLY, Lincoln G.; *b.* Fillmore, Utah, Jan. 23, 1887; *s.* John and Margaret M.; attended public and high schools, Fillmore, Utah. LL.B., Univ. of Utah; studied Advanced Acctg., Walton School of Commerce, Chicago; completed course and received certificate Alexander Hamilton Institute, N.Y., 1913. *M.* Jennie Reid, Dec. 23, 1908. C.P.A., Utah, 1915. Began teaching school at age of 18, teaching for four yrs., acting as principal Orangeville public schools three of these yrs.; bkpr. of various concerns two yrs.; admitted to the Bar, State of Utah, 1911; traveling deputy auditor State of Utah two yrs. State Auditor, State of Utah, 1912-16. Represented Utah at several annual conferences of Natl. Tax Assn. Mar. 1, 1918, to July 14, 1919, Major Q.M.C. Construction Div. of Army, in charge traveling accts. section. From

July, 1919, to Dec., 1919, served at maximum civil service salary in income tax unit of the Bur. of Int. Rev., Washington, D.C. Resumed practice as senior member firm Lincoln G. Kelly & Co., C.P.A.'s, Jan. 1, 1920, reopening offices closed on entering the service March, 1918. Mem. A.I.A. Vice-pres. Natl. Assn. of State Auditors and Comptrollers, 1915-16. Vice-pres. Utah Assn. of Certified Accountants, 1920. Papers on "Budget System," and "School District Accounting" read at respective annual meetings. Mem. Bd. of Control State Mental Hospital, Utah, 1913-16. *Clubs:* University, Commercial. *Children:* Lincoln Spry, Kathlyn Lenore. *Home:* 1012 Blaine Ave. *Office:* 612 Walker Bank Bldg., Salt Lake City.

KELLY, William P.; C.P.A., Minnesota; mem. A.I.A. With accounting department International Harvester Corpn. *Address:* 606 S. Michigan Ave., Chicago.

KENNEDY, Ridgley E.; *b.* Newark, Ill., Aug. 29, 1859; Scotch-Irish-Eng. lineage; educ. common school and one yr. high school. Left school to take up office work at age of 17, turning to bkpg. Later took charge office Grand Recorder, A.O.U.W., Cedar Falls, Iowa, fraternal insurance order, installing system, etc., 1882-88. Opened acctg. office Philadelphia, 1889; practiced there until 1917, when removed to Los Angeles, opening office as pub. and cost acct. C.P.A., Pennsylvania, June 15, 1899; mem. Amer. Assn. Pub. Accts., Oct. 1, 1905; mem. A.I.A., Sept. 19, 1916; mem. N.A.C.A., Apr. 26, 1920. Mason (R.A.M., K.T., Shriner). Mem. Los Angeles Athletic Club. *Recreations:* Golf, shooting, fishing. *M.* Carrie Palmer, Dec. 23, 1880. *Child:* Harry A. *Home:* 1739 S. Kingsley Drive. *Office:* Security Bldg., Los Angeles, Cal.

KENWORTHY, Arthur W.; C.A. Mem. firm Kenworthy & Pierce. Mem. A.I.A. *Address:* 120 Broadway, New York.

KEPPLE, Francis E.; *b.* Emporia, Kans., Apr. 19, 1890; *s.* Peter C. and Alice S.; educ. Emporia Bus. Coll., Kans. State Normal School, and LaSalle Extension Univ. C.P.A., Oklahoma, 1918. Formerly stenographer, bkpr., salesman, traveling auditor, pub. acct. Sec.-treas. Graham Oil & Gas Co. Mem. K. of C. *Home:* 724 S. Olympia St. *Office:* 602 Exchange Natl. Bank Bldg., Tulsa, Okla.

KERA, Jacob William; *b.* Russia, May 8, 1893; *s.* Meyer S. and Cassie P. (Schor); educ. high school, C.C.N.Y.; B.C.S., N.Y. Univ. School of Commerce, Accts. and Fin.; LL.B., N.Y.Univ. School of Law; C.P.A., New York, 1918. Practicing as C.P.A. *Home:* 181 Sheridan Ave., Brooklyn, N.Y. *Office:* 61 Park Row, New York.

KERN, Ethelbert L.; C.P.A., Colorado; mem. A.I.A. Fellow Colo. Soc. C.P.A.'s. Practicing on own account. *Address:* 1353 Delaware St., Denver, Colo.

KERNAGHAN, D. H.; mem. firm Kernaghan & Bridewell. C.P.A., Texas. Mem. Tex. State Board of Acctcy. Mem. A.I.A.; mem. Tex. Soc. of C.P.A.'s. *Address:* Touraine Bldg., Ft. Worth, Tex.

KERR, David Smith; *b.* Greenock, Scotland, Apr. 5, 1878; C.A. (Scotland); C.A. (Canada); C.P.A., Minnesota; C.P.A., Ohio. Lecturer on higher acctcy. and corpn. finance, McGill Univ., 1913-16. Organized Bd. of Pension Commissioners for Canada. Fuel Control Auditor and financial advisor to the Fuel Controller for Canada. Mem. firm Kerr, Payne & Co. Frequent contbr. *Can. Chartered Acct.;* delivers numerous addresses on acctg. and kindred subjects. *Address:* 232 St. James St., Montreal.

KERR, Errol; C.A.; mem. A.I.A. Mem. firm Harris, Kerr & Co. *Address:* 347 Madison Ave., New York.

KERZIE, F. L.; *b.* Ljubljana, Jugoslavia; attended high school Ljubljana; Western

Reserve; Univ. of Wash. C.P.A., Washington, 1919. *Office:* 306 Maynard Bldg., Seattle, Wash.

KESSLER, E. G. H.; C.P.A. Mem. A.I.A.; mem. State Board of Acctcy. Mem. firm Kessler, Cartall & Co. *Address:* La Salle Bldg., St. Louis, Mo.

KESTER, Roy Bernard; *b.* Cameron, Mo., Sept. 11, 1882; *s.* Julius B. and Jessie M. (Corn); Scotch-German ancestry; educ. pub. and high schools; A.B., Missouri Wesleyan; B.C.S. and M.A., Denver Univ.; Ph.D., Columbia; C.P.A., Colorado. Formerly practicing pub. acctg., Denver. Asso. prof. acctg. Columbia; also associated with Ronald Press Co., and Boyce, Hughes & Farrell. Served as instr. S.A.T.C. Author: *Acctg. Theory and Practice,* Vols. I and II. Mem. A.I.A.; Colo. State Soc. C.P.A.'s. Mem. Columbia Univ. Club; Alpha Kappa Psi, professional frat. *M.* Isadore Stuart Van Gilder, 1915. (Deceased). *Child:* Annette. *Home:* 457 W. 123rd St. *Offices:* Columbia Univ., and 20 Vesey St., New York.

KETCHUM, Nelson V.; C.P.A., New York. Mem. firm Ketchum & Pease. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 45 Nassau St., New York.

KETTLEWELL, Wilfrid Coyne; *b.* Jerseyville, Ont., Oct. 24, 1879; Eng.-Scotch-Irish ancestry; C.P.A., Ontario, 1905; *m.* Elyth S. Helson, June 14, 1911. Two yrs. with Barrow, Wade, Guthrie & Co., New York; 18 yrs. with Ryerson Press, Toronto, Ont. Managing dir. Charles Bush, Ltd. Mason. Mem. Ontario Club. *Children:* John W., Robert W. *Home:* 53 Foxbar Rd. *Office:* 105-11 Davenport Rd., Toronto, Ont.

KIDD, Francis Howard; *b.* Stafford, Staffordshire, Eng.; attended pvt. school, Stafford, and Jesse Ketchum Pub. School, Toronto; subsequently tuition by B.A., Toronto Univ. Head bkpr. for 15 yrs. in wholesale house, later sec. and treas. John Dick, Ltd., Toronto, jute and cotton bag and woolen goods mfrs. A.C.A., Inst. of C.A.'s of Ont., 1894; Dominion Assn. of C.A.'s, 1903; Inst. of C.A.'s of B.C., 1919. Mem. firm Bawden, Kidd & Co. Auditor Municipality of Alberni, B.C.; auditor for numerous pub. and pvt. benevolent organizations. A. F. & A. M. Mem. Nanaimo and Rotary Clubs. *M.* Blanche Edith Chamberlain, 1906. *Child:* Marion. *Recreations:* Gardening, walking. *Home:* 115 Stewart Ave. *Office:* 4 Merchants Bank Chambers, Nanaimo, B.C.

KIEKHOFER, Benjamin A.; *b.* Clintonville, Wis., Nov. 15, 1889; *s.* Gustavus F. and Christina; educ. pub. schools of Wis., South Side H.S. of Milwaukee; B.A., Univ. of Wis.; C.P.A., Wisconsin. Mem. firm Elwell, Kiekhofer, Reichert & Ray, C.P.A.'s. Sec. Wis. State Bd. of Pub. Affairs and Wis. State Bd. of Acctcy. Active chmn. Wis. Div. of Natl. Budget Committee. Mem. Kiwanis Club. *M.* Elizabeth Turner, Dec. 30, 1915. *Home:* Madison, Wis. *Office:* Bank of Wisconsin, Madison, Wis.

KILETS, Harold De Geer; *b.* Port Huron, Mich., June 11, 1876; *s.* T. L. and Carrie I. (Saph); Eng. ancestry; educ. high school, Bryant & Stratton School of Commerce, Finance and Accounts. Formerly Fleming, Guerin & Kilets; sec. Port Huron Brewing Co.; pub. acct. and auditor. Resident partner Richards Audit Co. Chief Deputy County Clerk, St. Clair County, Mich. Six yrs. Mich. Natl. Guard. Mem. N.A.C.A. Mem. Detroit Board of Commerce; Kiwanis. Mason (K.T., Scottish Rite, Mystic Shrine). *M.* Elizabeth Alice Mann, Mar. 31, 1901. *Children:* John Rowden and Elizabeth Dudley. *Home:* 413 Cadillac Ave. *Office:* 622 Book Bldg., Detroit, Mich.

KILROE, William Rupert Rice; *b.* Shrewsbury, Eng., Apr. 11, 1882; British ancestry; educ. Southeastern Coll., St.

Lawrence, Eng.; C.A., England; C.P.A., Missouri, Ohio, and California. Price, Waterhouse & Co., of San Francisco. Mem. A.I.A. *Address:* 1003 First National Bank Bldg., San Francisco.

KIMBALL, Gardner W.; *b.* Plainfield, N.J., June 7, 1873; early New Eng. ancestry; educ. pub. and high schools; varied early experience; Rising Star Lodge, 126, F.& A.M.; C.P.A., Pennsylvania; mem. A.I.A.; mem. Pa. Inst. C.P.A.'s. Mem. firm Edward P. Moxey & Co. *Address:* Real Estate Trust Bldg., Philadelphia.

KIMBALL, H. Forrest; *b.* Hampden, Me., March 27, 1890; *s.* John Willis and Helen Lyanda; studied Presque Isle H.S., Shaw Bus. Coll., and Natl. School of Acctcy.; C.P.A., Maine, 1918. Principal and head of Commercial Dept. of Public H.S. for eight yrs. At present with The Bentley School of Acctg. and Finance. Mem. Phi Delta Theta frat. *M.* Abbie Verplast, Sept. 10, 1911. *Children:* Kermit Reginald, Gerald Winston, H. Forrest, Jr. *Address:* 125 Tremont St., Boston.

KINARD, Caddie Hudson; *b.* El Dorado, Ark., Jan. 7, 1887; *s.* Samuel E. M. and Frances Captoria; equivalent high school educ.; grad. Pace Inst. Acctcy., New York, Walton School of Commerce, Chicago; C.P.A., Arkansas, June 30, 1919. At one time stenographer and bkpr.; past ten yrs. devoted to study and practice acctcy. Practicing C.P.A. Mem. Ark. Soc. C.P.A.'s; asso. N.A.C.A. Mem. B.P.O.E.; Mason (K.T.). *M.* Sarepta Norris, June 14, 1908. *Children:* Frances and Eloise. *Home:* 110 West Ave. *Office:* Masonic Bldg., El Dorado, Ark.

KING, Harry Harris; *b.* Shushan, N.Y., June 24, 1889; *s.* Walter S. and Jennie L.; attended Mt. Hermon School, Northfield, Mass.; B.S.M.E., Worcester Polytechnic Inst.; C.P.A., Massachusetts, 1919. Interested in various educational matters and in management of number of mfg. plants. Practicing five yrs. as pub. acct. Mem. firm Cushing, King & Co. Pres. La Sares Co. A.F.&A.M. Mem. Tau Beta Pi and Sigma Xi, honorary engineering societies; mem. A.S.M.E. and N.A.C.A. Lecturer Northeastern Coll. Writes miscellaneous articles on technical subjects. *Recreations:* Baseball, golf, tennis. *Home:* 40 High St. *Office:* 307 Main St., Springfield, Mass.

KING, Karl G.; *b.* Fisher, Minn., Nov. 7, 1890; *s.* Rev. S. H. King; educ. South Bend H.S.; South Bend Commercial Coll., LaSalle Univ.; C.P.A., 1917. Five yrs. bank auditor; industrial acctg., five yrs. Sec.-treas. and dir. Reed & King, Inc. F.&A.M.; B.P.O.E.; Y.M.C.A.; Chamber of Commerce. *Clubs:* Kiwanis, Knife and Fork, Indiana, South Bend Country. *Home:* 515 W. LaSalle St. *Office:* 709-10 J.M.S. Bldg., South Bend, Ind.

KING, Melvin B.; *b.* Milgrove, Pa., Feb. 26, 1881; educ. pub. and high schools; Butler Business Coll. and course in acctg. Early experience bookkeeping and auditor's office P.R.R.Co. Practicing independently. *Home:* 113 Ramport St. *Office:* 28 Vandergrift Bldg., Pittsburgh, Pa.

KINLEY, David; *b.* Dundee, Scotland, Aug. 2, 1861; *s.* David and Jessie Preston (Shepherd); preliminary educ. Punchard Free School, Phillips Academy, Andover, Mass.; A.B., Yale, 1884; post grad. Johns Hopkins, 1890-92; Ph.D., Univ. of Wis., 1893; LL.D., Ill. Coll. Asst. Johns Hopkins, and instr. Woman's Coll., Baltimore, 1891-2; fellow and asst. in economics, Univ. of Wis., 1892-3; asst. prof. economics, Univ. of Ill., 1893-4; prof. economics since 1894, dean College Literature and Arts, 1894-1906; dir. School of Commerce, 1902-15; dean Grad. School, 1906-19; vice-pres., 1914-19; acting pres., 1919-20; pres. 1920- . Mem. Ill. Industrial Insurance Commission, 1906-7; apptd. mem. Ill. Tax Comm. 1910, but declined in order to accept apptmt. from Pres. Taft as delegate to 4th Internatl. Conference of

Amer. States at Buenos Aires, and as minister on special mission to Chile on delegation representing U.S. at Centennial of Chilean Independence. Mem. Wis. Acad. of Sciences, Arts, Letters; Amer. Econ. Assn. (pres. 1913); Amer. Statistical Assn.; Royal Econ. Soc.; honorary mem. faculty Univ. of Chile. Permanent group Com. of Pan-Amer. Financial Conference, assigned to Chile (until 1919); com. on research Div. of History and Economics, Carnegie Endowment for Internatl. Peace. Mem. Ill. State Comm. on State Salaries, 1919- . Chmn. Univ. Com. on Accty. in general charge C.P.A. exam. matters, 1903-18; hon. mem. Amer. Assn. of Pub. Accts. *Author:* "The Independent Treas. of the U.S.," 1893; "Monograph of Trusts," 1899; "Money," 1904. Monographs prepared for Natl. Monetary Comm. on "The Use of Credit Instruments in Payments in the U.S.," and "The Independent Treasury and the Banks"; also various reports, pamphlets and sundry magazine articles. Editor *Preliminary Economic Studies of the War,* Carnegie Endowment. M. Kate Ruth Neal, June 22, 1897. *Children:* Harriet, Janet. *Home:* 1203 W. Nevada St. *Office:* 355 Administration Bldg., Univ. of Ill., Urbana, Ill.

KINMAN, James Irvin; *b.* Bloomfield, Iowa, Sept. 5, 1887; *s.* N. S. and Nettie (White); attended high school, Southern Iowa Normal School; Drake Univ., Des Moines, two yrs.; Western Normal School of Shennandoah, Iowa, and Western Inst. of Acctcy., Commerce and Finance, Seattle, Wash. C.P.A., Washington. Head firm J. I. Kinman & Co., C.P.A.'s. Principal commercial dept. Southern Iowa Normal School, Bloomfield, Iowa; sec. Northwestern Bus. Coll., Spokane, Wash. Dir. Farmers & Mechanics Bank, Union Printing and Stationery Co. Principal Western Inst. of Acctcy., Spokane. B.P.O.E.; mem. Spokane Ad. Club, Chamber of Commerce, and Spokane Athletic Club. *M.* Muriel Troxel, May 10, 1920. *Recreations:* Motoring, golf. *Home:* 3019 S. Tekoa St. *Office:* 1414 Old Natl. Bank Bldg., Spokane, Wash.

KINNEY, John Patrick; *b.* Kansas City, Kan., Sept. 4, 1888; studied St. Edwards Coll. and State Univ., Austin, Tex.; M.A.; B.C.S.; also studied law. Formerly auditor I.&G.N.R.R.Co.; later auditor Anheuser Busch Brewing Co.; asst. or deputy county clerk, Trovis Co., Tex. Pres. Kinney Audit & System Co. Sec. K. of C. Club, Dallas; instr. K. of C. War activities, School for Demobilized Soldiers and Sailors. During World War, served on unassigned General Staff. Asso. A.I.A.; mem. N.A.C.A. *M.* Hettie S. Payne, June 10, 1910. *Child:* John P., Jr. *Recreations:* Baseball, football, motion pictures. *Home:* 1013 Haines Ave. *Office:* 404 Sam Houston Life Bldg., Dallas, Tex.

KIRBY, William C.; C.P.A., Iowa; mem. A.I.A. Mem. firm Kirby, Cullen, Auer & Honecker. Mem. Ill. Soc. of C.P.A.'s. *Address:* 105 W. Monroe St., Chicago.

KIRTLAND, F. W.; *b.* Egg Harbor, Wis., July 26, 1879; *s.* (Capt.) N. W. and Effie Elizabeth; educ. country, high, and normal schools; LL.B., De Paul Univ., 1913; C.P.A., South Dakota, 1919. Taught commercial subjects ten yrs., practiced law at Freeport, Ill., 1913-18. Pres. Interstate Audit Co.; dir. high school commercial dept., Freeport, Ill.; dir. commercial dept. Sioux Falls, S. D., H.S.; dean School of Commerce, Univ. of S. D.; in charge C.P.A. training course for government vocational men, Albuquerque, N. Mex. Maxwell (N. Mex.) State Bank and Worthing (S. D.) Electric Co. among clients. Mem. I.O.O.F.; M.W.A.; B.P.O.E. *Recreations:* Motoring, hunting, boating. *Home:* Albuquerque, N. Mex. *Office:* c|o A. N. Hirons, Gary, Ind.

KLEIN, Charles A.; C.P.A., New York. Practicing independently. Mem. A.I.A.;

mem. N.Y. State Soc. C.P.A.'s. *Address* 1 Wall St., New York.

KLEIN, Joseph J.; *b.* New York, April 4, 1884; *s.* Pinkus and Esther (Eichler) attended N.Y. public schools; B.S., C.C. N.Y., 1906; M.A., N.Y.Univ., 1909, Ph.D., 1910; C.P.A., New York, 1911. Formerly lecturer N.Y.Univ. School of Commerce, and School of Business, C.C.N.Y. Lecturer on Federal and N.Y. State Law and Procedure, 1919- . During World War, expert Council of Natl. Defence; volunteer expert Red Cross drives, United War Work. Senior mem. Klein, Hinds & Finke, C.P.A.'s. Dir. N.Y. State C.P.A. Soc.; dir. City Coll. Alumni Assn.; treas. City Coll. Club. Tax editor *N.Y. Globe* and Associated Newspapers. Contbr. *Jour. of Acctcy., N. Y. Times, Times Annalist,* etc. Expert in prosecution of federal tax frauds; on N.Y. State C.P.A. Soc. Com. in re N.Y. State income tax regulations. F.&A.M. (32°). Mem. Amer. Economic Assn., A.I.A., N.Y. State Soc. C.P.A.'s., N.Y. Univ. Philosophical Soc. *Author:* "Elements of Accounting," 1914; "Principles and Methods in Commercial Education," 1915; "Students Handbook of Accounting," 1915; "Bookkeeping and Accounting," 1917; "Development of Mercantile Instruments of Credit in U.S." *M.* Janet R. Frisch, Nov. 24, 1918. *Child:* David Charles. *Home:* 440 West End Ave. *Office:* 1182 Broadway, New York, and Barristers' Hall, Boston.

KLEIN, Sydney; A.B. Harvard, 1913. Practicing individually. Mem. West Flatbush League. *Home:* 234 Dahill Road, Brooklyn, N.Y. *Offices:* 35 Wall St. and 15 Broad St., New York.

KLEIN, William G.; C.P.A., Pennsylvania. Mem. A.I.A. Practicing independently. *Address:* Real Estate Trust Bldg., Philadelphia.

KLINK, George T.; sec.-treas. Klink, Bean & Co. C.P.A., California; mem. A.I.A. *Address:* Oceanic Bldg., San Francisco, Cal.

KNOEPPEL, Frederick J.; *b.* Milwaukee, Wis., Dec. 20, 1888; German ancestry; C.P.A., Wisconsin, 1914. With Scovell, Wellington & Co. Contributor *Journal of Acctcy.* Mem. A.I.A., N.A.C.A. Mem. Ill. and Wis. Soc. C.P.A.'s; Soc. of Industrial Engineers, Western Efficiency Soc. *Home:* 549 36th St., Milwaukee, Wis. *Office:* 10 S. LaSalle St., Chicago.

KOCH, John Henry; *b.* West Hoboken, N.J., Aug. 2, 1880; attended West Hoboken H.S.; mem. staff Barrow, Wade, Guthrie & Co. Apr. 30, 1896-Sept. 19, 1911, since alone. B.C.S., N.Y. Univ. 1906. *M.* Margaret A. Grevatt, Sept. 19, 1907; C.P.A., New York, Aug. 20, 1912. Head firm John H. Koch & Co. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s; Accountants Round Table, Acad. Polit. Sc.; U.S. Chamber of Commerce; National Efficiency Society; Academy of Applied Ornithology; Alpha Kappa Psi frat.; N.Y.U. Alumni; North End Assn.; Forum and Civic Conference; Lawyers, Montclair, and N.Y. Athletic Clubs. *Children:* John Henry, Jr., Frank Grevatt. *Home:* 105 Forest Ave., Glen Ridge, N.J. *Office:* 55 Liberty St., New York.

KOHLER, Eric Louis; *b.* Owosso, Mich., July 9, 1892; *s.* F. Edwin and Kate E.; educ. Ann Arbor H.S.; A.B., Univ. of Mich.; M.A., Northwestern Univ.; C.P.A., Illinois, 1916. With Arthur Andersen & Co., and asso. prof. acctg. Northwestern Univ. Joint author with Arthur Andersen and D. Himmelblau of univ. acctg. text (Ronald Press); also vol. in progress for financial series (Ronald Press). Mem. A.I.A.; Amer. Assn. Cost Accts. Mem. City Club. Captain, Q.M.C., and captain, Infantry during Great War. *Recreation:* Scouting. *Home:* 4945 Sheridan Road. *Office:* 31 W. Lake St., Chicago.

KOHR, Walter Preston; C.P.A., West Virginia. Mem. firm Kohr, Brubaker & Fisher. Mem. A.I.A. *Address:* Marshall Bldg., Cleveland, Ohio.

KOMAREK, Edward J.; *b.* Milwaukee, Wis., Dec. 16. 1893; studied Marquette Acad., Marquette Univ., Milwaukee, grad. classical course. Industrial engr. For 22 mos. supervising cost acct., U.S. Govt., supervising cost and acctg. methods of seven Du Pont plants and forty eastern firms. Res. mgr. Richards Audit Co. Has written articles on Industrial Problems for the Building Trades, Oil Industry, Automobile Industry; Income Tax Problems and the Solution of the Problem of Industrial Unrest. Mem. Ill. and Chicago Assns. of Commerce. *Clubs:* Ill. Athletic, Press, I-A-C Golf, Executives. *Recreations:* Golf, swimming. *Home:* 6644 Newgard Ave. *Office:* 1308 Maller Bldg., Chicago.

KONOPAK, Lothar Theodore; *b.* Toledo, Ohio, 1884; C.P.A., Indiana, Mar. 1, 1920. Mem. firm Konopak, Hurst & Dalton. Served as 1st Lieut. Field Arty. during World War. Mason. *Home:* 855 Virginia St. *Office:* 210-12 Second Natl. Bank Bldg., Toledo.

KOON, Lemuel M.; *b.* Ingersol, Mich., Nov. 28, 1886; Amer.-Canadian parentage educ. pub. schools; *m.* Mary E. Potts, Feb. 5, 1914; C.P.A., Oregon, 1916. Early experience as cost acct. in electrical appliance factory and traveling staff auditor for public utility co. Mem. firm Rutherford & Koon; asst. sec. Ore. Surety & Casualty Co. Fellow, Ore. Soc. C.P.A.'s. *Home:* 460 E. 68th St., South. *Office:* 320 Ry. Exchange Bldg., Portland, Ore.

KORNITZ, Ewald E.; *b.* Milwaukee, Wis., Nov. 8, 1895; *s.* Rudolph and Bertha; educ. Milwaukee graded and high schools, and Marquette Univ.; C.P.A., Wisconsin, June 21, 1920. Four yrs. practicing acct. for Albert Trostel & Sons Co. and subsidiaries. Supervising and consulting acct. Western Leather Co., Milwaukee Counter Co., Milwaukee Heel Co., and Peabody Leather Co., Milwaukee, and Amity Leather Products Co., West Bend, Wis. Instr. acctg. Marquette Univ., Milwaukee. *Home:* 916 Richards St. *Office:* 608 Commerce St., Milwaukee, Wis.

KORTJOHN, Martin; *b.* Oct. 15, 1878; educ. pub. schools, I.C.S., N.Y. Prep. Schools, Pace Inst. of Acctcy.; *m.* Dorothy Fecher, Sept. 7, 1902; C.P.A., New York, Dec. 3, 1917. Formerly on staff of Fedde & Pasley; several years instr. Pace Inst. Sole principal. F.&A.M.; R.A.M.; K.T.; Shrine; Past Regent, Royal Arcanum. Contbr. *Pace Student. Children:* Martin F., Dorothy, Eugene W. *Home:* 52 Clinton Place, Bronx, N.Y. *Office:* 15 Park Row, New York.

KOTTEMANN, William C.; B.C.S., N.Y. Univ.; C.P.A., New York. Government auditor of constrn, Aviation Div., Riverside, Cal., during War. Has been mem. faculty N.Y.Univ., Brooklyn (N.Y.) Y.M. C.A., Southwestern Univ. (Los Angeles), and Occidental Coll. (Los Angeles). Head firm William C. Kottemann & Co. *Address:* Laughlin Bldg., Los Angeles, Cal.

KRACKE, Edward Augustus; *b.* New York, N.Y., Nov. 29, 1882; *s.* Henry and Henrietta (Hoffmann); educ. pub. schools, Boys' H.S.; A.B., Harvard. Early experience real estate development and banking connections. District mgr., Chicago, Haskins & Sells. *Clubs:* Harvard Club of Chicago, Illinois Athletic, North Shore Golf. *M.* Leonora Share, May 15, 1905. *Children:* Edward A., Jr., Virginia Louise. *Home:* 1010 Elmwood Ave., Wilmette, Ill. *Office:* 604 Harris Trust Bldg., Chicago.

KREBS, William Samuel; *b.* Albert Lea, Minn., Nov. 28, 1889; *s.* William Samuel and Adelaide A. (Simms) Krebs; grad. Oak Park (Chicago) high school, Univ. of Ill., Univ. of Wis., and Yale Univ.; B. A.; M.A. Formerly with Marshall, Field & Co., Chicago, and Guaranty Trust Co., New York; instr. in accounting Univ. of Mich.; asst. prof. acctg. Univ. of Me. *M.*

Margaret Bowen, Aug. 24, 1916. Prof. of acctg., Washington Univ., St. Louis. Mem. Am. Econ. Assn.; Am. Acad. of Pol. & Soc. Science; Am. Assn. U.I.I.A. *Recreations:* Motor-boating, tennis. *Home:* 5544 Pershing Ave. *Office:* Washington University, St. Louis, Mo.

KROEHL, Howard; *b.* Asbury Park, N.J., Dec. 25, 1881; *s.* Frederick William and Sarah Louise (Gahagan); high school grad., Asbury Park, N.J.; B.C.S., N.Y. Univ.; C.P.A., Illinois, Aug. 13, 1917. Was with Audit Co. of N.Y. 16 yrs., acting as western mgr. thereof for five and a half yrs. Head Howard Kroehl & Co., organized Jan. 15, 1918. During World War, efficiency expert in civilian capacity, Ordnance Dept., Chicago. Mem. Union League Club, Assn. of Commerce, Ill. Assn. of C.P.A.'s. Mason (Shriner). *M.* Mariett Briggs, Nov. 25, 1907. *Children:* Howard, Jr., Gwendolyn. *Home:* 10141 S. Leavitt St. *Office:* 208 S. La Salle St., Chicago.

KROHN, Theodore; *b.* Bloomfield, N.J., July 19, 1897; educ. Newark pub. schools; Bloomfield H.S.; B.C.S., New York Univ.; C.P.A., New Jersey, 1920. Mem. A.I.A. July, 1913, to July, 1918, with C.A.; Deloitte, Plender, Griffiths & Co. from Jan., 1919, to date. Served as first class petty officer U.S.Navy during war. Contbd. article on *Taxation of Capital Profits and Stock Dividends,* Journal of Acctcy., 1920. *Home:* 38 Berkeley Place, Bloomfield, N.J. *Office:* 49 Wall St., New York.

KUECHENMEISTER, Hugo; *b.* Kewaskum, Wis., Jan. 16, 1889; B.A., Univ. of Wis.; C.P.A., Wisconsin, 1915. Electrical utility experience, clerical positions various mfg. and retail industries. Auditor and director Marsh Refrigerator Service Co. Pres. Milwaukee Soc. of Accts. Editor correspondence course on advanced acctg. for Natl. Electric Light Assn. *M.* Frances Trewyn, Aug. 4, 1915. *Children:* Hugo, Jr., Kathryn. *Home:* 1243 Frederick Ave. *Office:* Marsh Refrigerator Service Co., Station "C", Milwaukee, Wis.

KUESEL, John Herman; *b.* Brooklyn, N.Y., May 30, 1890; *s.* John and G. Margret; educ. Univ. of Marburg, Hessen Nassau, Germany; B.C.S. and B.S., New York Univ.; C.P.A., New Jersey, 1919. Formerly gen. acct. International Coal Products Corpn. Mem. firm Wulfing & Kuesel, C.P.A.'s. Registered municipal acct., State New Jersey. Author: *Some Phases of Chemical Costs,* March number, *Drug and Chemical Markets,* reprinted in "Dyer," Manchester, Eng. Fellow N.J. State Soc. C.P.A. Asso. mem. A.I.A. Mem. White Beeches Golf and Country Club. *Home:* Tenafly, N.J. *Office:* 150 Nassau St., New York.

KUHNS, Maurice S.; C.P.A., New York, 1897; C.P.A., Illinois, 1903. Mem. A.I.A.; mem. Ill. Soc. C.P.A.'s. Pres. Safeguard Account Co. *Address:* 11 S. LaSalle St., Chicago.

KURTZ, Wade; *b.* East Stroudsburg, Pa., Mar. 28, 1879; *s.* N. P. and Hannah; grad. East Stroudsburg H.S., Northwestern Univ.; C.P.A., Missouri. Partner C. H. Montgomery & Co. Mem. A.I.A. *Address:* 712 Scarritt Bldg., Kansas City, Mo.

KURZ, Meyer; B.C.S., N.Y.Univ.; C.P.A., New York; St. Lawrence Univ. (LL.B.), 1921. Mem. firm Schapiro & Schapiro. *Home:* 857 Beck St. *Office:* 41 Park Row, New York.

L

LA BOUTE, F. G.; studied Walton School of Commerce; C.P.A., Michigan. Mem. A.I.A. *Address:* Union Trust Bldg., Detroit, Mich.

LACHENBRUCH, Milton C.; *b.* New York, May 17, 1886; *s.* Jonas and Henrietta; B.C.S.; C.P.A., New York. With Kelly-Springfield Tire Co. *Home:* 80 Guion Pl., New Rochelle, N.Y. *Office:* 1710 Broadway, New York.

LACKEY, Homer; A.B., Univ. of Oregon; M.B.A., Harvard Univ.; C.P.A., Illinois. With Scovell, Wellington & Co. *Home:* Chicago. *Office:* 10 S. LaSalle St., Chicago.

LAFRENTZ, Ferdinand W.; pres. Amer. Audit Co. C.P.A., New York. Pres. N.Y. State Board of Acctcy.; past-pres. Amer. Assn. of Accts. (1901-03); former 1st vice-pres. N.Y. State Soc. C.P.A.'s (1913-14). Mem. A.I.A. (mem. council). *Address:* 100 Broadway, New York.

LAIRD, John Kenneth; C.P.A., Illinois. Senior mem. John K. Laird & Co., C.P.A.'s; mem. faculty LaSalle Extension Univ. Mem. A.I.A. Mem. Soc. Industrial Engineers; Western Efficiency Soc. Sec. Ill. Soc. of C.P.A.'s. Mem. Chicago Assn. of Commerce. *Home:* 1330 Columbia Ave. *Office:* 110 S. Dearborn St., Chicago.

LAMB, Francis Stewart; *b.* Madison, Wis., Jan. 27, 1891; *s.* Charles F. and May S.; Eng.-Scotch ancestry; Univ. of Wis., B.A., 1913; C.P.A., Wisconsin, 1915; *m.* Florence Buckstaff, 1917. Formerly acct. for Wis. Normal Schools; later sec. and acct. Wis. State Bd. of Educ.; staff acct. S.A.T.C.; then acct. Montana Legislature Budget. At present res. mgr. Tanner, Gilman & Ellis. Mason. Mem. Acacia frat.; Beta Gamma Sigma frat.; Kiwanis Club; Ill. Inst. Accts.; Ill. Soc. C.P.A.'s. *Children:* Mary Elizabeth, Angus Stewart. *Address:* 178 Main St., Oshkosh, Wis.

LAMB, George Ross; *b.* New York, N.Y., Nov. 1, 1865; Irish-Scotch ancestry; educ. Brooklyn pub. schools; C.P.A., Ohio, Oct. 14, 1909. Varied experience, mercantile and manufacturing, acct. and executive; 17 yrs. professional acctg. Mgr. Haskins & Sells, Cincinnati office. Former pres. Ohio Soc. of C.P.A.'s. Mem. Univ. of Cincinnati Coll. of Commerce. Author articles for *Paper Trade Magazine,* other publications and newspapers; speeches, financial and trade organizations. Mem. B.P.O.E.; K.of P. *Clubs:* Business Men's, Automobile, Cuvier Press, Chamber of Commerce. *M.* Sybilla McCauley Hill, July 1, 1891. *Child:* Esther Hill. *Home:* 3439 Linwood Ave. *Office:* 414 First National Bank Bldg., Cincinnati, Ohio.

LAMPMAN, Ralph Wesley; *b.* Vestaburg, Mich., Jan. 16, 1885; *s.* George W. and Julia A. (Cole); educ. Mason H.S.; LL.B., 1918, Univ. of Manitoba; C.A., 1910. Early experience as cost acct. Mich. Ammonia Works, Detroit. Chief acct. Natl. Trust Co., Ltd., Winnipeg. Lectured principally with respect to trust co. accts. *Clubs:* Winnipeg, Rowing, Riverside Golf. *Recreations:* Golf, music, literature. *M.* Stella M. Rannard, June 16, 1920. *Home:* 182 Waverley St. *Office:* 323 Main St., Winnipeg, Man.

LANDON, William P.; *b.* New Milford, Conn.; *m.* Edith M. Griffin, 1893; C.P.A., Connecticut, 1909. Asso. A.I.A.; mem. State Bd. of Acctcy. With State Banking Dept. Mason, K.T. and Shriner. Mem. City Club; S.A.R. *Children:* Daniel S., Mary E. *Home:* 277 Laurel St. *Office:* State Capitol, Hartford, Conn.

LANE, Warren C.; *b.* Maytown, Ky., May 26, 1891; *s.* Joseph C. and Susan (Henry); Amer. ancestry; educ. pub. and

normal schools; B.C.S., Bowling Green Bus. Univ. Formerly acct. wholesale and retail merchants; principal grade school; principal commercial dept. high school, three yrs.; acctg. dept. college, two yrs.; pub. acct., four yrs. C.P.A., New Hampshire, July 30, 1920. Dir. acctg. dept., Bryant & Stratton Commercial School. Author: *A Treatise on Depreciation, Amortization and Good-Will.* Mason. *M.* Pauline Newitt, July 18, 1916. *Child:* Caroline. *Home:* 116 Pawtuxet Ave., Norwood, R.I. *Office:* 405 Butler Exchange Bldg., Providence, R.I.

LANGDON, W. E.; b. near Washington C.H., Ohio, Aug. 4, 1881; *s.* F. E. and Alice (House); studied Wilmington, Ohio, H.S. and Los Angeles H.S.; Wilmington Coll. and Nelson's Bus. Coll.; C.P.A., Ohio. Formerly with Amer. Audit Co. and F. E. Wefner, C.P.A., Cincinnati; opened office on own account, 1906. Sec.-treas. Ohio Soc. C.P.A.'s; mem. A.I.A. Past pres. of Ohio Soc. C.P.A.'s and pres. Columbus Chapter of Ohio Soc. C.P.A.'s. Contbr. *Finance and Industry,* Cleveland, *Pottery and Glass Journal,* New York. Delivered speeches before U. S. Potters Assn. Convention, Washington, D.C., and Glass Club, Pittsburgh, Pa. Mem. Columbus Athletic Club. *Home:* Columbus, Ohio. *Office:* Huntington Bank Bldg., Columbus, Ohio.

LANGDON, W. G.; C.P.A., California. With *New York American* and *New York Evening Journal.* Mem. A.I.A.; mem Cal. State Soc. C.P.A.'s. *Address:* 228 William St., New York.

LANGE, Frank F. L.; *b.* Elbing, Germany, Sept. 14, 1875; *s.* Hermann P. and Augusta; educ. N.Y. pub. schools, LL.B and L.L.M., N.Y.Univ. Law School; C.P A., New York, Feb. 17, 1904. Previous experience private acctg. and system installation. Attorney-in-Fact Edw. Gribbon & Sons, Ltd.; sec. and treas. Glands Textile Co., Inc. *M.* Amanda M. S. Luebeck, June 7, 1900. *Children:* Alvin H. F., Cynthia A. H., Vivian L. *Home:* 143 Terrace Ave., Portchester, N.Y. *Office:* 64 White St., New York.

LANGER, Charles Heinreichs; *b.* Hameln, Germany, Aug. 7, 1876; came to Amer. in 1882. Lecturer in acctg., Northwestern Univ., 1909-12; C.P.A., Illinois, 1911. Vice-pres. Walton School of Commerce; mem. firm Walton, Joplin, Langer & Co., C.P.A.'s. Mem. A.I.A.; Ill. Soc. C.P.A.'s; N.A.C.A. *Author:* Constructive Accounting. *Clubs:* Chicago Athletic, South Shore Country, Flossmoor Country. *Home:* 369 E. 52nd St. *Office:* 225 N. Michigan Ave., Chicago.

LANIER, Ike; *b.* Danville, Ky., Jan. 24, 1889; *s.* Ike T. and Amanda L.; educ. *preparatory schools*; LL.B., Centre Coll. of Ky.; practised law, 1910-14; income tax agent, 1914-18; revenue agent in charge 1918-19, Huntington, W.Va., and St. Louis, Mo. Resident partner Lewis, Murphy & Co., *accts., tax consultants* and engineers. *Clubs:* Cincinnati Univ., Business Men's. Mem. Cincinnati Chamber of Commerce. *Recreation:* Tennis. *M.* Eleanor L. Davidson, Oct. 16, 1915. *Child:* Lloyd. *Home:* 18 Haydock Apts., Grandview Ave. *Office:* 511 Traction Bldg., Cincinnati, Ohio.

LA RUE, Joseph Arthur; *b.* Quebec, P.Q., Can., Mar. 1, 1878; *s.* Hon. V. W. La Rue, L. C., and Josephine Richard; educ. Christian Bros. Commercial Acad., Quebec; *m.* Florestine Beauchesne, May, 1902; C.A., Quebec, 1913; L.I.A., 1913. Started as bkpr. J. B. Renaud & Co., 1893-99; mgr. La Banque Jacques Cartier, Que., 1899-1900; mgr. La Banque Nationale, 1900-01; comptroller Z. Paquet & J. A. Paquet, 1900-07. Mem. firm La Rue & Trudel, C.A.'s, and partner La Rue, Trudel & Pichet, liquidators. Treas. and dir. Laval Hospital; vice-pres. Quebec Golf Club; sec. Orleans Golf Club; sec. and treas. Columbus Bldg. Assn. Prof. acctcy. Laval Univ.; auditor for

shareholders La Banque Provinciale du Canada. Ex-lieut. 87th Quebec Regt. Mem. Garrison, Rotary, Quebec Golf, Orleans Golf, Quebec Curling, Canadian, Riviere a Pierre Fishing Clubs. *Recreations:* Golf, curling. *Children:* Madeleine, Louise, Jacques, Jean Paul, Gabriel, Cyrelle. *Home:* 106 Grand Allee. *Office:* 126 St. Peter St., Quebec, P.Q.

LATHROP, Will Brown; *b.* Aurora, Ill., Mar. 17, 1876; *s.* Wyllys B. and Adelaide (Brown); Eng. ancestry emigrated to Amer., 1634; educ. Aurora and Chicago pub. schools; C.P.A., Indiana, May, 1918. Practicing as acct. Asso. A.I.A. Mem. Kiwanis Club, Sons Amer. Revolution, Veteran Corps, first regt. I.N.G. *M.* Alice L. Hinds, June 20, 1899. *Home:* 479 Garfield Ave., Aurora, Ill. *Office:* 5 S. Wabash Ave., Chicago.

LATIMER, James D.; C.P.A., Pennsylvania. Mem. A.I.A.; mem. Pa. Inst. C.P.A.'s. *Address:* 5420 Westford Road, Olney Park, Pa.

LATTER, Edward Doewra; *b.* London, Eng., Sept. 26, 1872; educ. Shaw's Acad., Sandringham House, London; M.E.; *m.* Charlotte A. Hart, Sept. 14, 1901. With English, Canadian and U. S. engineering and accounting firms engaged in industrial organization and management. Mem. firm Harris, Latter & Co. Specializes in installing cost and production methods and business surveys. Has written articles on manufacturing methods and accounts. Asso. A.S.M.E. Mason. Mem. Chamber of Commerce, Asbury Park, N.J.; Rotary Club. *Child:* Violet Mary. *Home:* 1203 Fifth Ave., Asbury Park, N.J. *Office:* 61 Broadway, New York.

LAUGHLAND, David Stuart; *b.* Glasgow, Scotland, 1886; educ. Glasgow Univ.; C.A., Scotland; C.P.A., Wisconsin, 1912. Formerly Glasgow, ten yrs.; New York, Chicago and Milwaukee, Arthur Young & Co., six yrs. Practicing as pub. acct. *Recreations:* Golf, tennis. *Home:* Glasgow, Scotland. *Office:* 147 Bath St., Glasgow, Scotland.

LAWRENCE, Page; *b.* Las Vegas, New Mex., Sept. 8, 1885; *s.* Thomas Hoel and Kate Nelson (Page); descendant Gov. Page, colonial gov. of Va., and Gen. Jacob Brown (War of 1812); educ. grade and high schools, also pvt. instruction; C.P.A., Colorado, Mar. 26, 1910. Early experience in U.S. Post Office and banking, building and loan assns. In practice acctcy., first as individual, later mem. firm Lawrence & Lawrence; now mgr. Kansas City, Mo., office Haskins & Sells. Three yrs. prof. acctcy. Denver Univ. School of Accts. and Fin. Sec. Colo. State Board Acctcy.; vice-pres. Colo. State Soc. C.P.A.'s; mem. council A.I.A. During World War served as Div. Auditor, Const. Div., Q.M.C. and Div. Acct., Mountain Div. Amer. Red Cross. Honorary mem. Alpha Kappa Psi frat. *Clubs:* Denver Athletic (life mem.); Lakewood Country (Denver), Kansas City, Mid-Day (Kansas City). *Recreations:* Hunting, fishing, mountain climbing, golf. *M.* Mary Priscilla Nickerson, June 12, 1917. *Children:* Priscilla Nickerson and Katherine Page. *Home:* 5715 Wornall Road, Kansas City. *Office:* 420 New York Life Bldg., Kansas City, Mo.

LAWRENCE, Thomas Hoel; *b.* Denver, Colo., Nov. 15, 1886; *s.* Thomas Hoel and Kate Nelson (Page); educ. Denver pub. and high schools; C.P.A., Colorado, 1917; Texas and Oklahoma, 1920. Professional experience includes railroad acctg. and constrn. engineering (railroad); nine yrs. reporter and editor daily newspapers and magazines; nine yrs. in pub. acctg. Mgr. Denver office Haskins & Sells. Mem. A.I.A.; Soc. Ind. Engrs.; Denver Civic and Commercial Assn. *Clubs:* Denver Athletic, Denver Country, Lakewood Country, Denver Motor, Denver Press, etc. *Recreations:* Golf, motoring. *M.* Rebecca Marks, July 23, 1912. *Children:* Thomas Hoel, Jr., Elizabeth DuVal (deceased),

Jack. *Home:* 1427 Franklin St. *Office:* 830 Foster Bldg., Denver, Colo.

LAWS, Clarence Reynolds; *b.* Cincinnati, Ohio, Aug. 4, 1871; *s.* William H. H. and Emma Lacy (Cameron); educ. pvt. and Woodward High Schools, Cincinnati; C.P.A., Missouri, 1910. Many yrs. with Boatmen's Bank, St. Louis; resigned 1918 as vice-pres. and mem. directorate. Practicing individually as C.P.A. Mem. Mo. Athletic Assn. *M.* M. Janet Middleton, June, 1900. *Home:* 4954 W. Pine Blvd. *Office:* LaSalle Bldg., St. Louis, Mo.

LAWTON, George R.; C.P.A. Mem. A.I.A. Other information unobtainable. *Address:* Tiverton, R.I.

LAWTON, James Marsland; *b.* Havana, Cuba, Jan. 19, 1877; *s.* Benjamin Evans and Sarah (Douglas); Eng.-Scotch lineage; attended St. Marks School, Southborough, Mass.; Harvard, ex-1899, studying at this univ. three yrs. Early experience in sheet steel operation, stock brokerage, mining. C.P.A., Arizona, 1919. Mem. firm Lawton Bros. & Co., established 1914. *M.* Carmen Padres, June 22, 1906. *Home:* 820 East 4th St. *Office:* 90 North Church St., Tucson, Ariz.

LAWTON, Willard H.; C.P.A., Pennsylvania. Mem. A.I.A. Honorary mem. Pa. Inst. of C.P.A.'s. *Address:* 230 Windemere Ave., Wayne, Pa.

LEAMY, Robert H.; *b.* W. Rutland, Vt., Oct. 19, 1881; *s.* James and Catherine. C.P.A., Ohio, Feb. 7, 1914. Extensive work in banking and acctg. Partner Lovejoy, Mather, Hough & Stagg. Mem. A.I.A. and Ohio State Soc. C.P.A.'s. *Home:* 875 W. 180th St. *Office:* 123 Liberty St., New York.

LEATHEM, Ernest F.; head firm E. F. Alberta Business College, Edmonton; Arkansas; mem. A.I.A. *Address:* Goodwyn Inst., Memphis, Tenn.

LE CLEAR, Walter M.; *b.* Deerfield, Ill., Oct. 20, 1882; *s.* John M. and Clara A. (Stringham); French-Dutch-Eng. ancestry; educ. pub. schools of Deerfield, Ill., and high school, Highland Park, Ill.; Northwestern Univ.; *m.* Rena M. Griffin, June 18, 1917; C.P.A., Illinois, 1909. Associated with Ernest Reckitt & Co., since April, 1902. Mem. firm Ernest Reckitt & Co. Mem. A.I.A. Mem. Bellevue Country Club. *Recreation:* Golf. *Child:* Dorothy A. *Home:* 305 McBride St. *Office:* S. A. and K. Bldg., Syracuse, N.Y.

LEE, Christian Paul; *b.* Hedemarken, Norway, June 1, 1871; educ. Albion (Wis.) Acad. and Stoughton Acad. and Business Inst.; C.P.A., Arizona. Has been in retail merchandising, commission business, and mining in State of Arizona. Opened office as pub. acct. in partnership with W. H. Plunkett, 1910. Now practicing C.P.A.—C. P. Lee and Associates. Sec. Ariz. State Board of Acctcy. Sec. A.B.C. Mining Co. Served as City Clerk, Ironwood, Mich., one yr.; acct. Ariz. State Corpn. Commission, 1913, and on special occasions since. Mason. Second Duty Sergeant of Company H, 34th Mich. Volunteer Infantry Spanish-Amer. War. *Clubs:* Rotary, Country, Arizona. *Home:* Arizona Club. *Office:* 201 National Bank of Arizona Bldg., Phoenix, Ariz.

LEE, Earle Goodrich; *b.* St. Paul, Minn. Senior Acct. Bishop, Brissman & Co. C.P.A.'s. Mem. St. Paul Acctg. Forum and St. Paul Athletic Club. *Home:* 1789 Dayton Ave. *Office:* 410 Globe Bldg., St. Paul, Minn.

LEE, Frederic Morgan; *b.* London, Eng., Mar. 23, 1864; Eng. ancestry; educ. private schools, Eng.; C.P.A., California. Served articles with London F.C.A. Mem. A.I.A.; San Francisco Chapter State Soc. C.P.A.'s. *Clubs:* National Liberal, London; Rotary and Transportation, San Francisco. Mason (K.T. and Shrine).

M. Gertrude Alice Amos, Feb. 27, 1892. *Children:* Frank Eric Russell, Winifred Joyce. *Home:* 225 El Cerrito Ave., Piedmont, Cal. *Office:* 920-921 American National Bank Bldg., San Francisco.

LEEMING, Harold F.; C.A.; mem. A.I.A. Partner Patterson, Teele & Dennis. *Address:* 120 Broadway, New York.

LEETE, Harry Osborn; *b.* Brooklyn, N.Y., Dec. 7, 1888; *s.* James Plant and Anna (Reeves); educ. Boys' H.S., Brooklyn, Pace Inst. of Acctcy., New York, and La Salle Extension Univ., Chicago; *m.* Virginia Mohun, Apr. 26, 1916; C.P.A., New Hampshire; C.P.A., Vermont. Junior, semi-senior, senior, and supervising acct., Ernst & Ernst, 1915-17; auditor and asst. sec. Jenckes Spinning Co. and subsidiaries, Pawtucket, R.I., 1917-20; since June 1, 1920, associated with Ernst and Ernst, New York. Fellow R.I. Soc. C.P.A.'s; mem. N.A.C.A.; asso. A.I.A.; Accts. Club of Southern New England. Contbr. article on Terminology and Technique of the Balance Sheet, "The Pace Student," Mar. and Apr., 1920; read paper on "Proper Accounting for Fixed Assets" before Accountants Club of Southern New England; delivered address on "Federal Taxes in Relation to Manufacturers" before Woonsocket (R.I.) Chamber of Commerce. F.&A.M.; mem. Sons of the Revolution. *Children:* Virginia Olive and Marjorie. *Home:* 713 Eastern Parkway, Brooklyn, N.Y. *Office:* 27 Cedar St., New York.

LEFAIVRE, Joseph George; *b.* Quebec, Can., Jan. 15, 1876; *s.* George and Sara (Plamondon); educ. Christian Brothers School, Commercial Course. Pub. acct. for 25 yrs.; 13 yrs. with father in Quebec, eight yrs. individual practice in Edmonton, Western Can., three yrs. with Haskins & Sells, N.Y., one yr. with present connection. Mgr. for Wilson & Heye. Conducted audit of Can. Consol. Rubber Co., Eastern Division, 1917. Mem. K.C.; Chamber of Commerce. *M.* Alphonsine Duval, Apr. 17, 1900. *Child:* Georgette. *Home:* 1245 S. State St. *Office:* 605 Keith Bldg., Syracuse, N.Y.

LEFFERTS, William Reuben; *b.* Churchville, Pa., Jan. 24, 1889; *s.* Linford and Nellie R.; grad. Abington H.S. and Temple Univ. Bus. Course; grad. Wharton School Evening Dept., Univ. of Pa.; *m.* Louisa A. Wieduwilt, Oct. 7, 1915; C.P.A., Pennsylvania, 1918. Formerly with acctg. dept. Pa. R.R. Co., and on staffs of Stockwell, Wilson & Linvill and A. L. Eastwood & Co. Mem. staff Joseph H. Van Dorn & Co. F.&A.M.; mem. Belfield Country Club. *Child:* Arthur Francis. *Home:* 5149 Keyser St. *Office:* 504 Land Title Bldg., Philadelphia.

LEFTWICH, William; *b.* New Orleans, La., Aug. 12, 1878; *s.* William Austin (deceased) and Georgiana (Wallace) (deceased); Amer.-Irish ancestry; educ. pub. and high schools; C.P.A., Louisiana, Nov. 24, 1908. General mercantile experience, sugar, rice, molasses, wholesale fruits, steamship lines, acctg. work. Auditor United Fruit Co. Mem. Elks. Mason. *Recreations:* Baseball, swimming and automobiling. *M.* Rosemund Alvina Schrieffer, March 19, 1901. *Children:* William, Jr., and Rosemund. *Home:* 4214 Dumaine St. *Office:* United Fruit Co., 507 Carondelet St., New Orleans, La.

LEGARDEUR, Rene J.; *b.* New Orleans, La., Mar. 17, 1869; *s.* Col. G. LeGardeur; French lineage; educ. Jesuits Coll. and Tulane Univ.; C.P.A., Louisiana. Early experience as general corpn. bkpr.; then office mgr., mfg. plants. Later auditor, Bd. of Port Commission; vice-pres. Assumption School Bd. Mem. firm J. G. Fauntleroy & Co. Mem. La. State Soc. C.P.A.'s; Chamber of Commerce; Tulane Soc. of Economics; Tally Ho Fishing Club. Writer miscellaneous essays on acctg. *Home:* 2139 Milan St. *Office:* 603-5 Hibernia Bldg., New Orleans, La.

LEIDESDORF, Samuel D.; *b.* New York; practicing pub. acctg. on own acct. since age of 23. C.P.A., New York. Partner S. D. Leidesdorf & Co. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 417 Fifth Ave., New York.

LEISHMAN, Edwin James; *b.* Toronto, Ont., Mar. 1, 1891; C.A., Ontario, 1914. Eleven years with firm of C.A.'s in Toronto. Now with Pontifex & Co., Toronto. Served three yrs. with C.E.F., Can., Eng., and France; disabled in service, at present receiving treatment. *Home:* 311 Kendall Ave. *Office:* 906 Excelsior Life Bldg., Toronto, Ont.

LEISTER, Benjamin Payne; *b.* Westminster, Md., Jan. 9, 1875; *s.* Abraham S. and Charlotte (Payne); educ. Franklin H.S., Sadlers' Business Coll., Baltimore; C.P.A., Ohio, Feb. 3, 1909. Formerly taught pub. school, Maryland; Business Coll., Zanesville, Ohio. Sec. and treas. Amer. Stamping & Enameling Co., and subsidiaries. Mem. A.I.A. Mem. Elks. Mason. *Recreation:* Raising roses. *M.* Grace Townsend, Jan. 1, 1902. *Child:* Ruth Virginia. *Home:* 114 Ingram Ave. S.W., Canton, Ohio. *Office:* Box 571, Massillon, Ohio.

LEITCH, E. Austin; *b.* Brooklyn, N.Y., Apr. 18, 1867; *Amer. ancestry;* C.P.A., Virginia. In pub. acctg. New York, 17 yrs., Virginia, 13 yrs.; taught higher mathematics, three yrs. Practicing as pub. acct., E. A. Leitch & Co. First field auditor commencement construction, Camp Lee, Va. Mem. A.I.A. *M.* Marie A. Taylor, 1910. *Children:* E. Austin, William White, John T., Robert E. *Home:* 2825 W. Grace St. *Office:* Mutual Bldg., Richmond, Va.

LEITH, John; C.P.A., Illinois. Mem. Ill. Soc. C.P.A.'s; mem. A.I.A. *Address:* Eureka, Colo.

LE MASTER, Ellis; mem. A.I.A. Mem. firm LeMaster-Cannon Co. *Address:* 222 Symons Blk., Spokane, Wash.

LEONARD, Michael J.; *b.* Chicago, Ill., July 25, 1878; *s.* James and Mary; educ. Chicago H.S.; St. Ignatius College; Notre Dame Univ.; Pittsburgh Law School; N.Y. Law School; N.Y. Univ.; A.B., LL.B., LL.M.; C.P.A., New York. Formerly instr. De LaSalle Inst. and N.J. Military Acad.; gen. auditor Sociedad Internacional de Editores, Ltd.; acct. various acctg. and audit companies. Gen. aud. The Bayer Co., Inc. Several important assignments for Aircraft Production Board and Alien Property Custodian during war. Mem. N.Y. Bar. Mem. N.A.C.A.; N.Y. State Soc. C.P.A.'s. Expects to form partnership for pub. practice, Oct., 1920. *M.* Ellen Sheridan George, Aug. 31, 1911. *Home:* 296 Haven Ave. *Office:* 117 Hudson St., New York.

LESH, Samuel Howard; *b.* Bluffton, Ind., June 17, 1882; *s.* Samuel and Mary Jane; Dutch ancestry; educ. Eastman School, Poughkeepsie, N.Y., and Purdue Univ., Lafayette, Ind.; C.P.A., Indiana, 1915. General office mgr. and supervising acct., Steinway & Sons, New York, 1912-19; general mgr., Woods Sales Co., Lincoln, Neb., 1919. General auditor Meridian Highway Bridge Co., Yankton, S.D.; sec.-treas. Bankers' Oil & Gas Co., Lincoln; sec. Securities Sales Co., Lincoln; pres. Steinway Civic Assn., New York, 1912-19. Mem. Ind. C.P.A. Assn., Commercial Clubs. *Clubs:* Rotary and Kiwanis. 32° Mason. *Recreations:* Golf and tennis. *Address:* P. O. Box 1263, Lincoln, Neb.

LEVI, David J.; C.P.A., Illinois. Mem. A.I.A. Fellow Ill. Soc. C.P.A.'s. Treas. Walton School of Commerce. *Home:* 5461 Dorchester Ave. *Office:* 122 S. Michigan Ave., Chicago.

LEVOWITZ, Daniel J.; *b.* Russia, Nov. 14, 1893; *s.* Rev. Aaron D. and Jennie S.; educ. N.Y. pub. schools; Townsend Harris Hall, C.C.N.Y.; B.C.S., LL.B., LL.M., N.Y.Univ.; C.P.A., New York, 1920.

Formerly senior expert cost acct., N.Y. district, U.S. War Claims Board. Mem. Accts.' Club, N.Y.; N.Y.Univ. Philosophical Soc. 33rd Field Artillery in World War. *Home:* 102 W. 115th St. *Office:* 1133 Broadway, New York.

LEWIS, Daniel B.; sec. Mass. State Board of Acctcy. Mem. firm Lewis, Murphy & Co. C.P.A., Massachusetts. Lecturer Bentley School of Acctg. and Finance. Mem. A.I.A.; mem. C.P.A.'s Mass., Inc.; mem. N.A.C.A. *Address:* 45 Milk St., Boston.

LEWIS, Frank A.; *b.* Northville, Mich., Oct. 14, 1875; grad. Northville H.S.; LL.B., Univ. of Mich. Practiced law ten yrs. in Oregon and Michigan. Mem. firm Lewis Audit Co. Elk; Mason. Served three yrs. Spanish-Amer. War and Philippine Insurrection. *Home:* 2225 Milbourne Ave. *Office:* 208 F. P. Smith Bldg., Flint, Mich.

LEWIS, James M.; C.P.A., New Jersey. Mem. A.I.A.; N.J. State Soc. C.P.A.'s. *Address:* 621 Madison Ave., Elizabeth, N.J.

LEWIS, J. Clyde; *b.* Northville, Mich., June 5, 1886; attended Northville H.S., Michigan State Normal School, and Pace School of Acctcy. Mem. firm Lewis Audit Co. Mason; Elk. Mem. Kiwanis Club of Flint, Mich. *M.* Mary Agnes, Oct. 3, 1918. *Home:* 2225 Milbourne Ave. *Office:* 208 F. P. Smith Bldg., Flint, Mich.

LIBBY, Ellen H.; *b.* Porter, Me., Oct. 30, 1891; *d.* Walter J. and Arvilla (Walker); grad. Portland (Me.) H.S.; studied Bates Coll. one and half yrs.; C.P.A., Maine, 1918. Early experience in teaching and bookkeeping. Practicing individually. Auditor, The Business and Professional Woman's Club of Portland. *Home:* Kezar Falls, Me. *Office:* 602 Congress St., Portland, Me.

LILL, Thomas Russell; *b.* Chicago, Mar. 20, 1876; English-Canadian ancestry; C.P.A., New Jersey. Examr. of accts., asst. chief of bureau and special govt. agent, Manila, P.I., 1900-04; district auditor, Southern District of Philippines, 1905-08; mem. staff Haskins & Sells; Bureau of Municipal Research, New York, and Comptroller, Guanica Central Sugar Co., Porto Rico, 1909-14; *m.* Elizabeth Wilkerson, March 17, 1911. Practiced independently for yr.; then became mem. firm Searle & Nicholson, later changed to Searle, Nicholson, Oakey & Lill, the present organization. Chief acct. and dir. Mexican Financial & Administration Reorganization Commission, 1917-18; consulting acct. U.S. Bureau of Efficiency Investigation of War Dept., 1919. *Author:* "Do You Know How the City Spends Your Money?", 1916; Treatment of Depreciation in Railroad Operating Statements, *Journal of Acctcy.*, 1916; The National Debt, of Mexico—History and Present Status, 1919; Financial Condition of Mexico (Testimony before Subcommittee of Senate Foreign Relations Committee Investigating Mexican Affairs), 1919; Establishment of a National Budget System (testimony before Select Committee on the Budget, House of Representatives), 1919; The National Budget (testimony before Committee on Consideration of a National Budget, U.S. Senate), 1920. Wrote law establishing office of Comptroller General of Mexico and defining powers and duties, 1918, and also law establishing Department of Supply for Mexican Government and defining powers and duties, 1918. Contbr. *National Municipal Review*, Aug. and Nov., 1919; Nation, 1920. Has delivered speeches on governmental organization finances and accts. at Univ. of Denver, Univ. of Colo., Univ. of Mich., Chamber of Commerce, Brandon, Man.; also before various societies in Winnipeg, Denver and Cleveland. Nearly three yrs. military service in Spanish-Amer. War and Philippine

Insurrection. Mem. Glenwood Club. *Recreations:* Sailing, tennis. *Home:* 7 Mitchell Place, East Orange, N.J. *Office:* 295 Broadway, N.Y. City.

LILLEY, Raleigh T.; C.P.A., Maryland. Mem. A.I.A. Sec.-treas. Calvert Bldg. & Constrn. Co. *Address:* Calvert Bldg., Baltimore, Md.

LINCK, Louis Charles; *b.* St. Louis, Mo., Apr. 3, 1892; *s.* Charles Henry and Lena; educ. grammar and Yeatman High Schools, St. Louis, and Univ. of Denver; *m.* Mary Elizabeth White, June 11, 1915; C.P.A., Colorado, Feb. 18, 1919. Five yrs. bkpg. and auditing experience; sec. 17th St. Building Co. four yrs.; mem. staff Collins & Morris three yrs.; past two yrs. mem. firm Collins, Morris, Keller & Co. Pres. The Security Co. Mem. Colo. Soc. C.P.A.'s; Alpha Kappa Psi and Omicron Delta Gamma frats. *Children:* Elizabeth Ellen, Catherine Gene. *Home:* 4220 Green Court. *Office:* 1030 Foster Bldg., Denver, Colo.

LINDARS, Fred W.; *b.* New York, Apr. 22, 1879; pub. school educ. and pvt. tuition; C.P.A., Ohio, 1908; *m.* Alice Kerwin, Feb. 17, 1915. Mem. staff Deloitte, Plender, Griffiths & Co. eight yrs.; asst. dir. Bureau Municipal Research, New York; chief acct. Pub. Serv. Comm. 1st dist., N.Y., 1916-19. Mem. firm Banks, Haig & Lindars. Surveyed municipal acctg. methods Pittsburgh, Toronto, Philadelphia, New York and Syracuse, N.Y.; acct. for Citizens Transit Comm., New York. Mem. Crescent Athletic Club, St. Albans (L.I.) Golf Club. *Children:* Evelyn, Edna, Alice. *Home:* 1424 President St., Brooklyn, N.Y. *Office:* 150 Nassau St., New York.

LINDEN, Fred A., Jr.; *b.* Wickleffe, Ohio, Feb. 29, 1884; educ. Ohio pub. and high schools; Berkey & Dyke Business Coll., Cleveland. Asst. mgr. Cleveland office Ernst & Ernst. *Home:* 13603 Gainsboro Ave., E. Cleveland. *Office:* 1200 Schofield Bldg., Cleveland, Ohio.

LINDSAY, Alexander Johnston; *b.* Denver, Colo., Mar. 4, 1896; *s.* James and Margaret F.; grad. East Denver H.S.; Denver Univ., B.C.S.; N.Y.Univ., post grad. work; C.P.A., Colorado, Jan. 2, 1920. Formerly traveling auditor, Amer. Tel. & Tel. Long Lines Dept., and Mountain States Tel. & Tel. Co., Denver. At present with Collins, Morris, Keller & Co., C.P.A.'s; also instr. acctg., Denver Univ. Served as 2nd Lieut., Q.M.C., during World War, nine mos. overseas; after armistice, received assignment to London Univ. for study. A.F.&A.M.; mem. Alpha Kappa Psi frat. *Home:* 2237 Cherry St. *Office:* 1030 Foster Bldg., Denver, Colo.

LINGLE, Harold B.; *b.* Bellefonte, Pa., Aug. 15, 1883; educ. Bellefonte Acad., Trinity Coll., Hartford, Conn.; C.P.A., New Hampshire. Office mgr. N.Y. office, Scovell, Wellington & Co. Asso. A.I.A. *Home:* 72 Seaman Ave. *Office:* 27 William St., New York.

LINGLEY, Albert George; *b.* London, Eng., Oct. 11, 1877; educ. N.Y. pub. schools, and pvt. study; C.P.A., Ohio, Dec., 1911. Formerly office work and bookkeeping, wholesale produce and dry goods commission houses, 14 yrs.; pub. acctg., staff N.Y. firm, 13 yrs.; staff San Francisco firm, one yr. Practicing as pub. acct. and auditor. Mem. A.I.A. Mem. Canadian Club of N.Y., Inc. *Home:* 1335 Pacific St., Brooklyn, N.Y. *Office:* 251 Fourth Ave., New York.

LINGLEY, Richard Turner; *b.* London, Eng., May 9, 1873; *s.* James Albert and Frances (Chipchase); educ. London Board Schools; *m.* Clara Feltham, June 9, 1897. Began public practice of acctg. 1893; C.P.A., New York, Feb. 4, 1898. Senior mem. firm Lingley, Baird & Dixon. Dir. N.Y. State Soc. C.P.A.'s; mem. A.I.A. *Clubs:* Lawyers, Columbia Univ., Faculty of Columbia. Mason. *Recreation:* Walk-

ing. *Home:* 390 West End Ave. *Office:* 120 Broadway, New York.

LINK, Charles C.; C.P.A., New York. With Amer. Audit Co. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 100 Broadway, New York.

LINTON, Harry R.; *b.* Steubenville, O., Dec. 20, 1871; *s.* W. D. and S. E.; English ancestry; educ. pub. schools; B.C.S., Scio Coll. Early experience, teaching six yrs., auditor four yrs., general mgr. mfg. corpn., 14 yrs. Gen. mgr. Athol Machine Co. Vice-pres. Athol Finance & Improvement Co. Dir. Y.M.C.A. Mem. Poquaig Club. *M.* Ethel Darrah, Mar. 2, 1917. *Child:* Mary E. *Home:* 173 Crescent St. *Office:* Athol Machine Co., Athol, Mass.

LINVILL, Walker E.; C.P.A., Pennsylvania. Mem. firm Stockwell, Wilson & Linvill. Mem. A.I.A. and Pa. Inst. C.P.A.'s. *Address:* Land Title Bldg., Philadelphia.

L[illegible], Edwin Sackmann; *b.* Brooklyn, N.Y. Aug. 10, 1877; *s.* John M. and Paulina R.; educ. pub. schools; C.P.A., Washington, June 24, 1911. Approximately 15 yrs. banking experience, nine yrs. pub. acctg. Formerly senior E. G. Shorrock & Co., Seattle, McWhorter, Boyce, Hughes & Farrell, N.Y., and Lybrand, Ross Bros. & Montgomery, N.Y. Chief Tax Consultant, Tax Bureau, Merchants Trade Journal, Inc., Washington, D.C.; Chief, Section A. Consolidated Returns Subdivision Bur. of Int. Rev., Income Tax Tech. Div. *M.* Wilhelmina May Armstrong, Aug. 6, 1913. *Home:* 1318 Vermont Ave. *Office:* 14th and B Sts., Washington, D.C.

LISTER, Alfred; *b.* Halifax, Yorkshire, Eng., June 5, 1867; *s.* J. H. and Ellen; attended business college. C.P.A., Washington. Partner and bkpr. Standard Iron Works, J. H. Lister and Sons, 1886-91; controller City of Tacoma, 1898-1904; sec. and bus. mgr. Tacoma Public Schools, 1905 to date. Also pres. Tacoma Savings & Loan Assn.; treas. College of Puget Sound, Tacoma. Mem. Pub. School Administration Code Commission, State of Wash. Vice-chmn. State Bd. of Acctcy. Mem. Tacoma Commercial and Rotary Clubs. K.P. *M.* Clara Smith, Jan. 16, 1889. *Children:* Lillian A., Kingston S., Dorothy. *Home:* 322 South 30th St. *Office:* Central School, Tacoma, Wash.

LITTLE, Albert Edward; *b.* Pittsburgh, Pa.; *s.* Stephen (Dean of Amer. Accts.) and Harriet M.; Scotch-Irish descent; grad. Grammar School 35, New York; student Univ. of Va.; M.D., Coll. Physicians and Surgeons (Columbia Coll.); *m.* Ida Frances Duncan, 1890; C.P.A., New York. Former gen. treas. Northern Pacific Ry. Co.; permanent staff Audit Co. of N.Y.; subsequently with Harriman & Co., bankers; was gen. auditor Jamestown, Va., Exposition, 1907. Engaged in special war work Comptroller's Dept. Y.M.C.A. for War Dept. during World War. *Home:* 256 W. 98th St. *Office:* 63 Wall St., New York.

LITTLE, William Paxton; *b.* Baltimore, Md.; educ. N.Y. Latin School; Wilson & Kellogg's School; Columbia Univ.; C.P.A., New York, July 17, 1901. Formerly associated late Stephen Little, C.P.A., Dean of Amer. Accts.; auditor Cataract Construction Co., 1893-1900; auditor Pan-American Exposition, Buffalo, 1901-02; acct. International Ry. Co., Buffalo, 1899-1905; asst. treas. Niagara Falls Power Co., 1900-05; and general practice. Treas. Niagara Falls Power Co.; treas. Niagara Junction Ry. Co., Niagara Development Co., Niagara River Mfg. Co., Canadian Niagara Power Co. Dir. Ramapo Iron Works, Passaic Print Works, Niagara River Mfg. Co. Mem. A.I.A.; N.A.C.A.; N.Y. State Soc. of C.P.A.'s. *Clubs:* Bankers Club of Amer., Buffalo, Country, Niagara, Niagara Falls Country. *Home:* Buffalo, N.Y. *Office:* Niagara Falls, N.Y.

LITTLETON, Ananias Charles; *b.* Bloomington, Ill., Dec. 4, 1886; *s.* Robert C. and Mary; grad. Bloomington H.S., 1905; A.B., Univ. of Ill., 1912; A.M., Univ. of Ill., 1918; C.P.A., Illinois, Oct. 2, 1919. Station agent and telegraph operator, Chicago & Alton R.R. Co., 1905-08; with Deloitte, Plender, Griffiths & Co., 1912-15; *m.* Bonnie Ray, Aug. 28, 1916. Asst. prof. of acctg., Univ. of Ill.; asst. dean, Coll. of Commerce, Univ. of Ill. Author, *An Introduction to Elementary Acctg.* Contbr. various magazines. Mem. Beta Gamma Sigma, Beta Alpha Psi honorary frats., and Beta Delta Sigma frat. *Children:* Barbara Rae, Robert Scott. *Home:* 605 S. Coler Ave. *Office:* 104 Commerce Bldg., Univ. of Ill., Urbana, Ill.

LIVINGSTON, Jay J.; *b.* Durban, Natal, South Africa, June 27, 1884; *s.* Leon and Hanna (Tager); educ. Marist Bros. School, Johannesberg, South Africa; London (Eng.) Univ.; *m.* Hanna Steinweiss, Oct. 1911. Mem. firm Livingston, Paperno & Wachtell. Mem. N.A.C.A. *Children:* Alexander, Ralph. *Home:* 17 E. 97th St. *Office:* 28 W. 44th St., New York.

LLOYD, John Stanley; *b.* Shenandoah, Pa. Oct. 17, 1886; *s.* Rev. J. M. and Hannah J.; Welsh lineage; educ. Buffalo H.S., Buffalo Normal School, Wyoming Seminary, Univ. of Pa. (Wharton School). Early experience, wholesale meat houses, banking and manufacturing. Practicing as pub. acct. Delivered addresses on Acctg. Principles Relating Income Tax Law, before various business organizations. Mem. Wilkes-Barre Chamber of Commerce. Mason. Major Q.M.C., 1917-18, Construction Division and supervising field auditor of construction work. *M.* Edith Reynolds, Oct. 14, 1911. *Children:* Evelyn and J. S., Jr. *Home:* 52 Second Ave., Dorranceton, Pa. *Office:* Suite 842-44-46, Miners Bank Bldg., Wilkes-Barre, Pa.

LLOYD, Robert C.; C.P.A., Louisiana. Practicing individually. Mem. A.I.A.; mem. La. Soc. C.P.A.'s. *Address:* Canal Bank Bldg., New Orleans, La.

LOACH, William Alfred; *b.* Newark, N.J., Oct. 22, 1889; Amer.-Eng. ancestry; high school grad., studied Pace & Pace three yrs.; grad. Y.M.C.A. School of Bus. Admin. and Acctcy. Ten yrs. cost and general ledger work with private corpns.; three yrs. practice as pub. acct. with C.P.A.'s. Res. mgr. Ralph B. Mayo & Co., accts. and industrial engrs. Taught acctcy., 1919, Y.M.C.A. School of Bus. Admin. Mem. Colo. Soc. C.P.A.'s, A.F.&A.M.; mem. Alpha Lambda Epsilon frat.; Y.M.C.A. *M.* Ethel Leona Gooch, June 5, 1913. *Child:* George William. *Home:* 3536 Lake Park Ave. *Office:* 53 W. Jackson Blvd., 629 Monadnock Blk., Chicago.

LOBB, Harry W.; resident comptroller, Pacific Dept., Hartford Accident & Indemnity Co. Mem. A.I.A. *Address:* 438 California St., San Francisco.

LOCKWOOD, Jeremiah; *b.* Philadelphia, July 7, 1891; *s.* John and Elizabeth Ann; educ. Buffalo pub. and high schools; B.S. in Econ. and M.A., Univ. of Pa. Formerly railroad clerical work, several yrs.; later senior acct. Moxey & Co., Philadelphia. Instr. acctg. Univ. of Pa., 1914 to date; in charge acctg. dept. Girard Automobile Co. Mason. *M.* Ethelyn L. Best, Jan. 16, 1917. *Child:* Virginia E. *Home:* 6108 Chancellor St. *Office:* Logan Hall, Univ. of Penna., Philadelphia.

LOEWENWARTER, Paul L.; New York resident partner Arthur Wolff & Co. C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 522 Fifth Ave., New York.

LOFTHOUSE, David Sinclair; *b.* London, Eng., Oct. 22, 1869; *s.* Walker and Anne (Sinclair); educ. country schools. C.A., Manitoba. With George A. Touche & Co., Ilford (Eng.), Ltd., and Barsi Light Ry., Bombay Dist., India, among important

acctg. engagements. *Clubs:* Canadian, Winnipeg Canoe, Men's Musical, Overseas. *Recreations:* Golf, music. *M.* Annie McLaren Smith, Sept. 14, 1902. *Home:* Minnewaska Apartments. *Office:* 707 McArthur Bldg., Winnipeg, Man.

LOOMIS, Arthur M.; *b.* Putneyville, Pa., Mar. 8, 1884; *s.* John M. and Rachel (Milliron); educ. Tarentum (Pa.) H.S.; C.P.A., California. Early experience as acct. steel and other mfg. industries, western Pa. Now practicing C.P.A. Pres. Los Angeles Chapter Cal. State Soc. C.P.A.'s; vice-pres. Cal. State Soc. C.P.A.'s; vice-pres. Los Angeles Advertising Club. For four yrs. trustee City of Huntington Park, Cal. Wrote portion "Higher Acctcy." text matter, Accts' Educational Inst., Inc., Los Angeles, Cal. *Clubs:* Lions, City, Advertising, etc. *Recreations:* Golf, motoring. *M.* Mayme Levin, Sept. 26, 1906. *Children:* John Arthur, Robert C. *Home:* 634 E. Randolph St., Huntington Park. *Office:* 630 Black Bldg., Los Angeles, Cal.

LOOMIS, John Rice; *b.* Cambridge, N.Y., Jan. 15, 1846; *s.* Ezekial and Ann (Rice); English ancestry, 1632; C.P.A., New York, Dec. 26, 1896. Mem. firm Loomis, Suffern & Fernald. Seven yrs. mem. and four yrs. pres. N.Y. State Board of Examiners of Certified Pub. Accts.; ex-pres. Natl. Inst. of Accts.; ex-pres. Amer. Assn. of Pub. Accts. (1903-06); ex-pres. N.Y. State Soc. C.P.A.'s (1908-09); ex-chmn. Advisory Committee N.Y. Univ. School of Commerce Accts. and Finance. Served as mem. Keep Commission investigating departmental methods U.S. Govt. Mem. American Institute of Accountants and N.Y. State Soc. C.P.A.'s *M.* Sarah Emma Little, 1868. One son living, John R., Jr., of Glens Falls, N.Y. *Home:* Hotel Berkley, 170 W. 74th St. *Office:* 54 Wall St., New York.

LORD, Clarkson Ellis; *b.* New York, Aug. 22, 1870; *s.* Charles S. and E. Frances; Eng.-Scotch lineage; educ. pub. schools; C.C.N.Y.; Packard's Bus. Coll.; *m.* Augusta M. Wessman, 1901; C.P.A., New Jersey. Pub. acct. 25 yrs.; connected with De Forest Bros., attorneys, for 17 yrs.; associated with son, Frank K. (C.P.A.), ten yrs. F.&A.M.; A.A.O.N.M.S. Treas. Siwanoy Country Club (Mt. Vernon, N.Y.). Past pres. N.J. State Soc. C.P.A.'s; mem. A.I.A. *Children:* Frank K., Helen, John Clarkson. *Home:* 19 Wallace Ave., Mt. Vernon, N.Y. *Office:* 30 Broad St., New York.

LORD, Frank Kitson; *b.* New York, Dec. 5, 1889; *s.* Clarkson E. (C.P.A.) and Mary (Kitson); ancestry Eng.-Scotch-Irish; educ. H.S. of Commerce, Morris H.S.; grad. N.Y. Univ., 1912; C.P.A., New York, Aug. 1916; *m.* Mary A. Dwyer, Oct. 17, 1916. Associated with father, Clarkson E., past ten yrs.; served as acct. Fed. Trade Comm. investigating violations, Trading with Enemy Act. Served three-year enlistment 7th Regt. N.G.N.Y. Mem. Mt. Vernon Country Club, Pi Delta Sigma frat., Delta Sigma Pi frat., *Child:* Robert Clarkson. *Home:* 2298 Creston Ave. *Office:* 30 Broad St., New York.

LORD, Richard Henry; C.P.A. Mem. A.I.A.; mem. Ill. Soc. C.P.A.'s. Price, Waterhouse & Co. *Address:* 134 S. LaSalle St., Chicago.

LORMER, George; *b.* Melbourne, Australia, Apr. 22, 1890; *s.* Robert and Mary Jane; studied New College, Box Hill, Victoria, Australia; asso. A.I.A.; mem. N.A.C.A.; Asso. Inst. of Accts., Commonwealth of Australia; Certified Auditor of Companies (under *Companies Act of Victoria*, Australia); Certified Municipal Auditor (under local govt. laws of Victoria, Australia). Early mercantile experience with McIlwraith, McEacharn & Co., Pty. Ltd., Melbourne, Australia, steamship owners and agents and general merchants. At one time acct. for Warburton, Frank & Co., Melbourne, electrical engrs. and con-

tractors; later for Quirk's Lighting & Engineering Co., Ltd., Melbourne. For two yrs. senior audit clerk for H. E. Wootton, F.C.P.A.; for two yrs. senior acct. with Price, Waterhouse & Co., Chicago. Present asst. general auditor Armour & Co., Chicago. *Home:* 5649 Maryland Ave. *Office:* Union Stock Yards, Chicago.

LOVE, Henry Dudley; *b.* Brooklyn, N.Y., Oct. 24, 1871; *s.* Lofton E. and Agnes E.; studied with pvt. tutor; *m.* Fannie A. Burt, Feb. 17, 1897. Successively bank teller (Corn Exchange, Union, Commerce Banks), junior acct. Audit Co. of N.Y.; C.P.A., Massachusetts; later Chief Bank Examr., Audit Co. of N.Y., and with H. S. Chase & Co., Boston. Asst. treas. Walter Baker & Co., Ltd. Served five yrs. 23rd Inf., N.Y.; officer, 14th Inf., N.Y. two yrs. Son, John Dudley, Sgt. 6th U.S. Marines, killed in action Blanc Mont Ridge, France. Mem. A.I.A.; Mass. Soc. C.P.A.'s. A.F.&A.M. Mem. Boston City Club. *Children:* John Dudley (deceased), Donald B., Agnes. *Home:* 297 Mass. Ave., Lexington, Mass. *Office:* Pierce Sq., Dorchester, Mass.

LOVEJOY, Ernest William; *b.* Rugby, Eng., Sept. 30, 1878; *s.* Henry C. and Emma E.; educ. local school of Lawrence, Sherriffe, Rugby, Eng.; *m.* Alice M. Eyden, Apr. 13, 1903. C.P.A., Connecticut, Mar. 17, 1908; C.P.A., Minnesota, May 17, 1910; C.P.A., New York, Feb. 26, 1914. Mem. A.I.A. Formerly associated for many yrs. with Price, Waterhouse & Co. Partner firm Lovejoy, Mather, Hough & Stagg. Mem. Bd. of Governors, Conn. Soc. C.P.A.'s. Mason. Mem. Amer. Automobile Assn. *Clubs:* Lotos, Lawyers, Whitehall, Old Colony, Economic. *Recreations:* Music, tennis, automobiling. *Home:* 260 Convent Ave. *Office:* 123 Liberty St., New York

LOVELACE, Meredith B.; C.P.A., New York; mem. A.I.A. With Townsend, Dix & Pogson. Mem. N.Y. State Soc. C.P.A.'s. *Address:* 45 Nassau St., New York.

LOVIBOND, Arthur M.; *b.* New York, Nov. 13, 1877; A.B., St. Francis Xavier's Coll., 1896. Commercial experience, 1900-07. C.P.A., New York, 1910. Mgr. London, Eng., office Haskins & Sells. Mem. N.Y. Tennis Club, N.Y., and Queen's Club, London. In 7th Regt., N.G.N.Y., Oct. 21, 1903, to Dec. 8, 1915. *Home:* 6 Argyll Mansions, London S.W. *Office:* 30 Coleman St., London E.C., Eng.

LUDEWIG, Hermann E.; C.P.A., New York. Of Ludewig & Wood, Inc. Mem. A.I.A. Mem. N.Y. State Soc. C.P.A.'s. *Home:* 311 E. 193rd St. *Office:* 52 Vanderbilt Ave., New York.

LUDLAM, Charles Stewart; *b.* Chicago, Ill., Nov. 11, 1866; *s.* James D. and Isabel (Stewart); Puritan ancestry; educ. Chicago pub. schools; C.P.A., New York, Illinois, Pennsylvania, Ohio, Missouri, Oklahoma, Louisiana, Texas. Early experience in railroad work. Mem. firm Haskins & Sells. Mem. War Com. A.I.A.; acct. U.S. Liquidation Comm. Mem. A.I.A. (mem. council); N.Y. Soc. C.P.A.'s; Ill. Soc. C.P.A.'s; Ohio Soc. C.P.A.'s; Mo. Soc. C.P.A.'s; Amer. Acad. Political and Social Science; Natl. and Municipal League. Important engagements include Mo. Rate Case, Ark. Rate Case, Okla. Rate Case, etc. *Clubs:* Union League, Bankers Club of Amer., Garden City Country, Garden City Golf. *M.* Anna Mitchell, Aug. 30, 1904. *Home:* 44 Nassau Blvd., Garden City, N.Y. *Office:* 37 W. 39th St., New York.

LUDWIG, Joseph; C.P.A., Pennsylvania. Mem. A.I.A. and Pa. Inst. C.P.A.'s. *Address:* 2226 Callowhill St., Philadelphia, Pa.

LUEHE, Frederick Eugen Emil; *b.* Ohlau, Germany, Oct. 29, 1875; educ. Gymnasium, Breslau, Germany; Univ. at Koenigsberg and Strassburg, Germany;

C.P.A., North Dakota, Jan. 24, 1914. Early experience general mercantile and lumber business, railroad acctg. and banking. Practicing independently. Mem. Elks, K. of P. Mason. *M.* Wanda Zubrowitz, July 1, 1898. *Children:* Arno, Eugen. *Home:* 600 3rd St. S.E., Minot, N.D.

LUMBARD, Charles; *b.* Wheatland, Cal., Apr. 13, 1883; *s.* William and Julia (Holland); educ. Wheatland Elementary, Harkness Grammar, and Sacramento High Schools; three yrs. Univ. of Cal. With Natl. Bank of D. O. Mills & Co., 1903-12; auditor Ft. Sutter Natl. Bank, 1912. Started pub. practice, Aug. 1, 1912. C.P.A., California, Apr. 21, 1920. Of Lumbard & Dodge, C.P.A.'s. Sec.-treas. Rotary Club; vice-pres. Sutter Lawn Tennis Club; mem. Del Paso Country and Del Rey Clubs. Held Singles Tennis Championship Central California, 1904 and 1905. *M.* Emily Gladys Gillis, Apr. 1, 1918. *Child:* Emily Charlotte. *Home:* 2121 21st St. *Office:* Capital Natl. Bank Bldg., Sacramento, Cal.

LUNDQUIST, Hjalmar I.; *b.* Paterson, N.J., July 1, 1878; *s.* Immanuel (M.D.) and Charlotte Amelia (Runstrom); educ. high school, Paterson; *m.* Lillian P. Joralemon, June 26, 1901. Early experience, Prudential Insurance Co. of Amer. Sec.-treas. The Audit Co. of N.Y.; sec.-treas. The Appraisals Corpn.; treas. and dir. Directory of Directors Co. F.&A.M.; R.A.M.; A.A.S.R.; A.A.O.N.M.S. *Child:* John Whitlock. *Home:* 22 Whittlesey Ave., E. Orange, N.J. *Office:* 189 Madison Ave., New York.

LUNSFORD, Harry Earl; *b.* Cairo, Ill., Sept. 27, 1887; *s.* Albert L. and Eva (Miller); educ. high school and Kansas City School of Acctcy., Law and Fin.; *m.* Grace Baumgardner, June 14, 1913; C.P.A., Missouri, Mar. 7, 1917. Commenced practice of pub. acctcy. in 1913. Acted as registrar and secured first pupils for Kansas City School of Acctcy., Law and Finance, non-profit-making institution conducted by C.P.A.'s of Kansas City. Mem. firm Smith, Brodie & Lunsford; treas. and dir. Fidelity Holding Co.; trustee, Industrial Securities Co., Kansas City. Interpreted acctg. requirements of profit sharing franchise granted Kansas City Rys. Co., July 7, 1914, by City of Kansas City, Mo.; conducted audit of Kansas City Rys. Co., representing city and co. jointly. Served as Capt., Q.M.C., Apr. to July, 1917, disqualified acct. physical condition for frgn. service. Treas. Oak Park Community Club; chmn. finance com., Agnes Ave. M.E. Church. Mason (32°, Shrine). Mem. Am. Leg. *Clubs:* Kansas City Athletic, City, Automobile, Meadow Lake Country; Arkansas City Country, Arkansas City, Kans. *Recreations:* Golf, hunting, fishing. *Children:* Harry Earl, Jr., Mary Jane. *Home:* 4027 S. Benton St. *Office:* 816 Lathrop Bldg., Kansas City, Mo.

LUTHER, J. Seymour, Jr.; formerly mem. firm Setchell & Luther. C.P.A., Massachusetts; mem. A.I.A.; mem. C.P.A.'s Mass., Inc. *Address:* 294 Washington St., Boston.

LYALL, George; mem. firm George Lyall & Co. C.P.A., Massachusetts; mem. A.I.A.; fellow C.P.A.'s Mass., Inc. (sec. 1918-20; now pres.). Mem. Mass. State Board of Acctcy. *Address:* 79 Milk St., Boston.

LYBRAND, William M.; C.P.A., New York. Mem. firm Lybrand, Ross Bros. & Montgomery. Mem. A.I.A. (mem. committee on publication). Director N.Y. State Soc. C.P.A.'s. Charter mem. and first first vice-pres. N.A.C.A. (also mem. executive committee, chmn. constitution and by-laws committee, and mem. committee on publications). First treas. Pa. Inst. C.P.A.'s (formerly Pa. Assn. Pub. Accts.), 1897-1901; also past pres., 1902-04, and now mem. *Home:* 19 E. 75th St. *Office:* 55 Liberty St., New York.

LYMAN, Guy Van Wickle; *b.* New Orleans, La., Nov. 30, 1873; William R. and Mary A. (Campbell); educ. pub. school and Boys' High School; Tulane Univ., La. State Univ.; *m.* Adelaide Harris, June 22, 1898; C.P.A., Louisiana, Jan. 4, 1909. Asst. mgr. of sugar plantation, 1890; with C.C.C. and St. Louis R.R., Cincinnati, 1891-95; later with Hard & Rand, coffee importers; mem. firm W. R. Lyman & Co., insurance; southern mgr. of Cluett, Peabody & Co.; then entered wholesale and retail hardware business; started practice of pub. acctg., July 1, 1909. At present both pub. acct. and instr. acctg. Tulane Univ. (since 1915). For 15 yrs. mem. and for ten yrs. pres. of Bd. of Commrs. of Prisons and Asylums of New Orleans. Since Apr. 11, 1913, mem. State Bd. of Accts. of La. For several yrs. consulting acct. for New Orleans Stock Exchange. Auditor, Grand Lodge of La. F. and A.M., Past Master La. Lodge. No. 102, F. and A.M. Mem. New Orleans Assn. of Commerce, Child Welfare Assn. *Clubs:* Southern Yacht, Stratford. *Recreation:* Automobiling. *Children:* Isabel, Guy, Harris. *Home:* 1233 Fern St. *Office:* 208 Masonic Temple, New Orleans, La.

LYNCH, David A.; *b.* Fremont, Ohio, June 26, 1867; *s.* John D. and Jennie M.; Scotch-Irish ancestry; educ. Fostoria High School; Tri State Business Coll. Early experience bkpr., large retail grocery; chief bkpr. and acct. mfg. co.; financial clerk and acct. Adjutant General's Dept., Ohio. Supt. Ohio Audit Bureau. Mem. City Council, two terms; Safety Dir., two terms. Treas. accounts all commanding officers Ohio Natl. Guard. Veteran Spanish-Amer. War, retired with rank of Major. Mem. B.P.O.E., Spanish War Veterans Camp, K. of P. Wife deceased. *Home:* Carlton Apts. *Office:* 640 Spitzer Bldg., Toledo, Ohio.

LYNCH, Thomas L.; C.P.A.; acct. Metropolitan Life Insurance Co. *Home:* 1665 Nelson Ave. *Office:* 1 Madison Ave., New York.

LYNN, J. Fred; *b.* Chicago, Ill., Nov. 26, 1875; *s.* Lars F. and Louise; Swedish ancestry; LL.B., Lake Forest, 1905; C.P.A., Illinois, 1916. Engaged in acctg. and legal work since 1900. At present auditor, United Chemical & Organic Products Co., Central Chemical Co. Author papers on *Wage Systems* and *Efficiency Methods* and *Special Apprentice Systems.* *M.* Gertrude M. Swanson, Nov. 20, 1906. *Children:* Richard F., John E., Gertrude L., Marjorie R. *Home:* 4328 Vista Terrace. *Office:* Conway Bldg., Chicago.

LYNN, John R.; resident partner, Philadelphia, Price, Waterhouse & Co. C.P.A., Pennsylvania; mem. A.I.A. Mem. council and former vice-pres. and sec. Pa. Inst. C.P.A.'s. *Address:* Commercial Trust Bldg., Philadelphia.

LYNNE, William Sarel; pres. firm William C. Lynne, Son & Co. C.P.A., Pennsylvania. Mem. A.I.A.; mem. Pa. and Ohio State C.P.A. Societies. *Address:* 150 Union Arcade Bldg., Pittsburgh, Pa.

LYON, Oswald; C.P.A., New Hampshire. Mem. A.I.A. With Barrow, Wade, Guthrie & Co. *Address:* 25 Broad St., New York.

M

MAAS, Pieter C.; *b.* Rotterdam, Holland, Apr. 15, 1868; *s.* Hendrik and Nella Vanden Broek; Dutch ancestry; educ. Commercial H.S., Rotterdam; C.P.A., New York, 1910. Asst. treas. H. Duys & Co., Inc. *M.* Christina de Bruyn, June 16, 1900. *Children:* Harry, Dorothy. *Office:* 142 Water St., New York.

MAASS, Hermann C.; C.P.A., New York. Head Hermann C. Maass & Co. Mem. A.I.A. Mem. N.Y. State Soc. C.P.A.'s. *Address:* 126 Liberty St., New York.

MAC CUTCHEON, Perry Marsh; *b.* Erie, Pa., May 30, 1877; *s.* George and Mary (Coy); studied Bryant & Stratton Bus. Coll.; *m.* Mary Lesher, Nov. 30, 1911; C.P.A., West Va., 1916. Mem. firm Jayne & MacCutcheon. Mem. A.I.A., West Va. Assn. of Public Accts., B.P.O.E. *Address:* Charleston, W. Va.

MAC DONALD, R. O.; with Barrow, Wade, Guthrie & Co. C.P.A.; mem. A.I.A.; mem. Ill. State Soc. C.P.A.'s. *Address:* Monadnock Blk., Chicago.

MAC DOW, George Wilson; *b.* New Ross, Can., Aug. 18, 1886; Eng.-Scotch descent; educ. Salem Normal School, Boston Univ.; N.Y. Univ.; B.C.S.; M.C.S.; *m.* Alfreda Free Morison, June 28, 1914; C.P.A., Massachusetts, 1915. Mem. faculty N.Y. Univ., 1913-14; faculty Boston Univ., 1914-18; dean Boston Inst. of Bus. Admin. Mem. firm MacDow & Brown; treas. five corpns.; dir. ten corpns. Author "Theory and Pract. of Acctg.," "Acctg. Problems," "Cost Acctg.," "C.P.A. Preparation." Mem. A.I.A.; Mass. Soc. C.P.A.'s. Mason (Shriner). Mem. Woodland Golf Club, Windsor Club. *Children:* Norma Theresa, George Wilson, Jr. *Home:* 1 Appleton St., Watertown, Mass. *Office:* 77 Summer St., Boston.

MAC FARLAND, George Arthur; *b.* Philadelphia, Pa., Nov. 3, 1887; *s.* George H. and Elizabeth (Dickson); educ. Central H.S., Philadelphia; B.S., in Econ., Univ. of Pa. Asst. prof. acctg. Wharton School, Univ. of Pa. Co-author with Irving D. Rossheim of text *A First Year in Bookkeeping and Accounting*. *M.* Laura Ethel Ayer, 1911. *Child:* George Arthur, Jr. *Home:* 216 Greenwood Ave., Jenkintown, Pa. *Office:* Logan Hall, Univ. of Penn., Philadelphia.

MAC HUGH, Frank A.; *b.* St. Louis, Mo., July 16, 1885; *s.* Thomas H. and Catherine C.; educ. St. Louis pub. and high schools and Mo. Military Acad. Senior partner MacHugh and Garretson. In pub. acctg. since 1909. Dir. Marchant Calculating Machine Co., Oakland, and Gross & Miller, Inc., investment bankers, Oakland. Mem. Western Efficiency Soc., Lion's Club, and Oakland Chamber of Commerce. *Recreations:* Motoring and golf. *M.* Agnes E. Brown, Feb. 18, 1908. *Children:* Frank A., Jr., Loring R. *Home:* 5669 Ocean View Drive. *Office:* Syndicate Bldg., Oakland, Cal.

MACKAY, Charles Gordon; *b.* Edinburgh, Scotland; educ. George Watson's College and Edinburgh Univ.; C.A., Edinburgh; C.A., Ontario. Formerly on staff Price, Waterhouse & Co. Comptroller, Hayes Wheel Co., Jackson, Mich.; dir. and sec. Albion Bolt Co., Albion, Mich.; dir. and sec. Hayes Motor Truck Wheel Co., St. Johns, Mich. *Home:* 116 First St., Jackson, Mich. *Office:* Hayes Wheel Co., Jackson, Mich.

MACKENZIE, Charles Arthur; *b.* St. Thomas, Ont., July 10, 1882; *s.* William Russell and Josepha Bowman (Gun); grad. Portland Acad., 1901; A.B., Princeton, 1906; *m.* Bernice Stewart, June 12, 1906; C.P.A., New York, 1910; C.P.A., Oregon, 1913. Six yrs. with Haskins & Sells as C.P.A. Mem. firm W. R. Mackenzie & Son; sec.-treas. Amer. Frgn. Banking Corpn. Mem. Princeton Club; S.A.R. *Children:* Stewart Arthur, W. Russell, III. *Home:* 251 W. 81st St. *Office:* 53 Broadway, New York.

MACKENZIE, Donald Rose; *b.* Inverness, Scotland, Mar. 20, 1880; *s.* John William and Isabella; educ. Inverness Royal Acad. and Edinburgh Univ. C.A. Five yrs. pvt. practice in Inverness, Scotland. Now with Marwick, Mitchell & Co., San Francisco. Mason. Mem. Claremont Country Club. *Recreations:* Golf, motoring, swim-

ming, fishing. *M.* Elizabeth Janet MacRae, Oct. 26, 1913. *Child:* Marsali Rose. *Home:* 1122 Parn St., Alameda. *Office:* 310 California St., San Francisco, Cal.

MACKENZIE, William Russell; *b.* Woodstock, Ont., May 24, 1853; *s.* Hugh and Jessie (Russell); educ. Woodstock Pub. School; *m.* Jean Strong F. MacLean, May 12, 1903; C.P.A., Ohio, 1908; C.P.A., Oregon, 1913. Thirteen yrs. travelling auditor U. P. Ry. Mem. firm W. R. Mackenzie & Son. Mason. *Clubs:* Arlington, Multnomah, Irvington. *Children:* Charles Arthur, Grace Seaforth. *Home:* 582 E. 21st St. *Office:* 1002 Wilcox Bldg., Portland, Ore.

MACKINTOSH, James Ross; *b.* Hamilton, Ont., Can., Aug. 25, 1855; *s.* Dr. David Reid and Ann (Ross); educ. Royal Acad., Inverness, Scotland; *m.* Mina Wade, May 9, 1882. Fifteen yrs. in employ of Can. Bank of Commerce at various branches. Mgr. Accounting and Auditing Assn. Mem. St. Andrew Soc. and Triangle Club. Father took gold medal for classics and silver medal for mathematics, Edinburgh Univ., and studied medicine under Simpson, discoverer of choloroform. *Children:* Reginald, Harold, Ernest, Nan, Clara (deceased). *Home:* 743 W. 35th St. *Office:* 610-11 Grand Ave., Temple, Kansas City, Mo.

MAC LEAN, James O.; C.P.A., Pennsylvania; mem. A.I.A. With Main & Co. *Address:* Farmers Bank Bldg., Pittsburgh, Pa.

MACLEOD, Alister Daunt; *b.* Kilkee, Co. Clare, Ireland, June 9, 1886; *s.* Alister H. and Grace; attended Irish pub schools; B.C.S., Southwestern Univ.; *m.* Esther Smart, May 2, 1917; C.P.A., California, Feb. 15, 1919. Practicing pub. acctg. on own account for eight yrs. Sole owner A. D. Macleod & Co. Dir. Hannaford Mfg. Co., Inc. Vice-pres. (2nd) and chmn. finance com. Los Angeles Optimists Club; mem. Soc. Ind. Engrs. Special lecturer Polytechnic H.S., Los Angeles; twice special auditor Los Angeles County Grand Jury. *Recreations:* Golf, fishing. *Home:* Southgate, Huntington Park, Cal. *Office:* 1116 Van Nuys Bldg., Los Angeles, Cal.

MACNAUGHTON, John Paterson; *b.* Tradeston, Scotland, May 24, 1887; *s.* Donald and Agnes (Paterson); educ. Glasgow H.S.; Madras Coll., St. Andrews, Scotland; Glasgow Univ. C.A., Scotland, July 30, 1909. Five yrs. apprenticeship with Honeyman & Drummond, C.A.'s, Glasgow; two yrs. with Davies, Tait & Co., C.A.'s, Glasgow and London; three yrs. with Lowe, Bingham & Matthews, C.A.'s, Hongkong and Shanghai, China. Then with J. A. Wattis & Co., Shanghai, Socrabaia (Java), and London, until outbreak of war, returning to Scotland. Enlisted in the Queen's Own Cameron Highlanders, Sept. 20, 1914, as pvt.; discharged Nov. 18, 1919, as capt.; saw active service in France, Belgium and Germany. Now supervising acct. J. Austin Smith & Co. *Address:* 400 Prince Theatre Bldg., Houston, Tex.

MAC NEILLE, Walter Coe; C.P.A., New York. Mem. A.I.A. Training with Price, Waterhouse & Co. Practicing independently. *Address:* Middletown, Ohio.

MACPHERSON, Frank Herbert; *b.* Sharon, Ont., Sept. 2, 1861; *s.* Crawford and Elizabeth (Terry); Scotch ancestry; educ. Ontario pub. schools; F.C.A., Ontario; C.P.A., Ohio. Varied experience in newspaper work and manufacturing. Pres. and treas. Detroit Sulphite Pulp & Paper Co. Several years deputy provincial auditor, Ontario; also mem. Priorities Com., War Industries Board, Washington, 1917-18. Dir. Munising (Mich.) Paper Co.; Amer. Paper Exports, Inc., N.Y.; Monroe Gas Co.; Detroit Employers Assn. Pres. Inst. of C.A.'s, Ontario, 1907. Chmn. Income Tax Questionnaire Com., representing entire paper industry U.S., 1919-20. *Author:* Macpher-

son's *Municipal Acctg., An Experience in Industrial Democracy, Building up a Pay Roll of Capitalists.* *Clubs:* Detroit Windsor; Detroit Boat; Detroit Golf Midwick (Cal.) Country; San Gabriel (Cal.) Country. *M.* Mae Recor, Oct. 15, 1907. *Home:* (Summer) Detroit Golf Club; (Winter) Box 477, R.F.D., San Gabriel, Cal. *Office:* 2607 W. Jefferson Ave., Detroit, Mich.

MAC RAE, Farquhar J.; C.P.A., New York. Head firm Farquhar J. MacRae & Co. Mem. A.I.A. Mem. N.Y. State Soc. C.P.A.'s. Past pres. N.Y. State Soc., 1903-06; also first vice-pres., 1899-1903. *Address:* 55 William St., New York.

MADDEN, John Thomas; *b.* Worcester, Mass., Oct. 26, 1882; *s.* Michael J. and Mary Theresa (Lawton); Irish-Eng. lineage; educ. Worcester Classical H.S.; B.C.S., N.Y.Univ., 1911; C.P.A., New York, 1911. Early experience, Swift Co., 1900-09; later with Leslie Banks Co., C.A.'s; subsequently acct. Revillon Frères. Partner Madden & Reass, accts. and auditors; sec. N.Y. Univ. School of Commerce, Accounts and Finance; head of acctg. dept. Vice-pres. Amer. Assn. Univ. Instrs. in Acctg.; pres. Alpha Kappa Psi frat.; sec. Old Colony Club, Inc. Author: *Acctg. Practice and Auditing,* (Alexander Hamilton Inst.). *Clubs:* City, Old Colony, Mem. K. of C. *M.* Anna Marie Callahan, Sept. 10, 1912. *Children:* Annette, Ruth, Jane. *Home:* 21 Elmwood Ave., E. Orange, N.J. *Office:* 32 Waverly Place, New York.

MAGEE, Henry C.; C.P.A., Pennsylvania and New Jersey. Mem. A.I.A.; mem. Pa. Inst. C.P.A.'s. *Address:* Stephen Girard Bldg., Philadelphia.

MAGEE, William J.; *b.* Three Rivers, Mass., Aug. 10, 1889; educ. Bay Path Inst., Springfield, Mass.; B.B.A., Boston Univ.; B.C.S., Northeastern College; C.P.A., Mass., 1916. Asso. A.I.A.; mem. C.P.A.'s of Mass. Formerly Lieut. (j.g), U.S.N.R.F., as accounting advisor and assistant with Naval Compensation Board. Mem. Delta Sigma Pi and Pi Tau Kappa frats.; Old Colony Club. *M.* Lois Sibson, Ap. 5, 1920. *Home:* Bondsville, Mass. *Office:* 522 Fifth Ave., New York..

MAHON, George; *b.* Brooklyn, N.Y., Nov. 25, 1872; *s.* George Colbert and Annie Fuller (Guilbert); educ. pub. schools, Brooklyn, and Plainfield, N.J.; Leal's Acad., Plainfield; Universal Bus. Inst., N.Y., and Internatl. Accts. Soc., Detroit; C.P.A., Virginia, Nov. 19, 1910. Started as office boy, Ladenburg, Thalmann & Co., N.Y., 1889, where held position of foreign correspondent, 1892; bkpr. and office mgr. Guilbert & Co., Philadelphia, printers and publishers, 1894-98; bank bkpr., 1898-1902. Junior and later senior H. B. Hayes & Co., Philadelphia, 1902-3; then with John Heins & Co., in time becoming mem. of the firm.; individual practice, Lynchburg, Va., 1907-16; *m.* Marian Paxson Craven, Dec. 14, 1916; mem. staff Lybrand, Ross Bros. & Montgomery, New York and Phila., respectively, 1916-18. With E. F. Houghton & Co., mfrs. oils and leathers, since 1918, as chief acct. (1918), comptroller (1918-20); director since Feb. 3, 1919 and treas. since Feb. 14, 1920. Mem. Common Council, Lynchburg, Va., 1913-14; mem. Va. State Bd. of Acctcy., 1910-15. Mem. A.I.A.; N.A.C.A.; fellow, Va. Soc. of Pub. Accts. Former pres. and vice-pres. Va. Soc. of Pub. Accts.; also former vice-pres. Amer. Assn. of Pub. Accts. F.&A.M.; B.P.O.E. *Recreations:* Golf and tennis. *Children:* Nanette Guilbert, Gordon Hough. *Home:* 154 Willow Grove Pike, Glenside, Pa.. *Office:* 240 W. Somerset St., Philadelphia.

MAHON, James C.; mem. firm James C. Mahon & Son. Treas. Ky. Inst. of Accts.; mem. A.I.A. Mem. Advisory Board, Washington (D.C.) School of

Acctcy. *Address:* 412 Marion E. Taylor Bldg., Louisville, Ky.

MAHONY, John; head John Mahony & Co.; C.P.A., Illinois. Mem. A.I.A.; mem. Ill. Soc. C.P.A.'s. *Address:* 38 S. Dearborn St., Chicago.

MAIN, Frank Wilbur; C.P.A., New York; C.P.A., Pennsylvania. Senior mem. firm Main & Co., pub. accts., Pittsburgh, New York, Harrisburg and Chicago. Mem. Pa. State Board Examiners of Pub. Accts. *Address:* Farmers Bank Bldg., Pittsburgh, Pa.

MAIN, Fred L.; *b.* Titusville, Pa.; studied Titusville (Pa.) H.S.; *m.* Bess Nixon Sept. 3, 1907; C.P.A., New Jersey. Started as messenger, Commercial Bank, Titusville, left same cashier. Mem. Titusville School Bd. New York Mgr. Main & Co., C.P.A.'s; New York mgr. Knowles-Main Appraisal Bur. Served with Amer. Red Cross, Washington, during World War. Mason (Shriner); K.T. *Clubs:* Lawyers, Kiwanis, and Montclair Athletic. *Children:* Barbara Nixon, Harriett Nixon. *Home:* 9 Bradford Pl., Montclair, N.J. *Office:* 149 Broadway, New York.

MAIN, William R.; *b.* Titusville, Pa., Feb. 17, 1882; *s.* Thomas Wilbur and Barbara Gardner (McNaughton); Scotch-Eng. ancestry; educ. Titusville H.S.; A.B., 1907, Allegheny Coll., Meadville, Pa.; C.P.A., Pennsylvania, 1912. Formerly instr. Univ. of Pittsburgh; controller Pa. State Highway Dept. Mem. firm Main & Co., C.P.A.'s. Senior lieut. Naval Reserve, in charge cost accounts, in Great War. Mem. Phi Delta Theta frat., Univ. Club, Harrisburg. *Office:* 149 Broadway, New York.

MAINLAND, James; *b.* Kirkwall, Orkney Islands, Scotland, May 29, 1881; *s.* William and Isabelle P. (Grant); educ. grammar and high schools, Oakland, Cal. Clerk, Market St. Ry. Co. and United Railroad of San Francisco, 1898-1903; general bkpr. San Francisco Gas & Electric Co., 1903-12; general acct. Pacific Gas & Electric Co., 1912-15. Resident mgr. Haskins & Sells, Los Angeles. *M.* Mary E. Allen, June 25, 1903. *Children:* James, Jr., Allen G., William R., Kenneth. *Home:* 464 Belmont Ave. *Office:* 807 Haas Bldg., Los Angeles, Cal.

MAKAY, Alexander F.; *b.* New York, May 21, 1888; attended Y.M.C.A. Bus. Inst., Dwight School, N.Y.Prep. School; B.C.S., M.C.S., N.Y.Univ.; C.P.A., N.Y. Employed in dry-goods commission houses and C.P.A. offices prior to establishing own practice. Mem. A.I.A.; N.Y. Soc. C.P.A.'s; N.A.C.A. Mason. Lieut. Instr. U. S. Jr. Naval Reserve; vestryman St. Luke's Church, Sea Cliff. *Clubs:* Aldine, Mohawk Athletic, Sea Cliff Yacht, Speakers, Delta Sigma Pi fraternity. *Home:* Lafayette Ave., Sea Cliff, N.Y. *Office:* 347 Fifth Ave., New York, N.Y.

MALING, Ernest Henry; *b.* Portland, Me., May 2, 1877; *s.* Henry M. and Ernestine (Perkins); educ. Portland pub. schools; A.B., Colby Coll., Waterville, Me. Chiefly engaged in municipal acctg. and auditing; former Chief of Division of Pub. Finance, U.S. Bureau of Census; sec. Mass. Comm. on Economy and Efficiency; chief Special Assessment Section, Income Tax Unit., U.S. Treasury. At present mgr. Income Tax Dept., Searle, Nicholson, Oakey & Lill, New York. Important engagements include appointment on staff President's Comm. on Economy and Efficiency, Washington, 1910-12; also chief acct. War Dept. Comm. on Training Camp Activities, 1918. Author: Articles on finance and acctg.; U. S. Census reports; *Administration of State Funds* and *Budget Procedure* (pub. by State of Mass.); articles in political science journals and "Government Accountant" magazine. Mem. Delta Kappa Epsilon frat. Mem. Natl. Tax Assn. *Recreations:* Canoeing and tennis. *M.* Gertrude C. Duroy, Feb. 27, 1905. *Children:* Martial and Ger-

trude. *Home:* 39 N. Fullerton Ave. Montclair, N.J. *Office:* Searle, Nicholson, Oakey & Lill, 295 Broadway, New York.

MALLOY, Thomas V. A.; *b.* Fall Brook, Pa., Feb. 25, 1875; *s.* James and Rose; educ. pub., pvt. and parochial schools; Columbia Coll.; *m.* M. Gertrude Farrell, July 7, 1897. Early experience as bkpr. and acct. with railroad, coal and steel cos. Works acct. for Standard Steel Car Co.; also auditor for several corpns Mem. K.C.; B.P.O.E. *Clubs:* Lawrence, New Castle Country, Rotary. *Recreations:* Motoring and tennis. *Children:* Vincent, Leo, Raymond. *Home:* 803 Highland Ave. *Office:* 133 Mahoning Ave., New Castle, Pa.

MANLEY, Lawrence O.; *b.* Canton, Pa., Mar. 9, 1886; *s.* Dr. L. E. and Hattie E. (Spaulding); educ. Pace and Pace; B.S., Bucknell Univ., Lewisburg, Pa.; C.P.A., North Carolina, Nov. 1918. Senior acct. R. G. Rankin & Co. *M.* Helen Smith, June 26, 1909. *Child:* Louise. *Home:* 14 Butler Place, Brooklyn, N.Y. *Office:* 30 Broad St., New York.

MANN, Albert W.; *b.* Boston, Mass., Oct. 4, 1841; *s.* Nehemiah P. and Elizabeth M.; Revolutionary ancestry, Portsmouth, N.H.; grad. Boston pub. schools; Eng. H.S.; served in 45th Mass. Regt. and 1st unattached co., M.V.M. in Civil War; *m.* Elizabeth M. Pitman. Spent four yrs. banking bus., Boston; six yrs. acct. mercantile house. With Sather & Co., bankers, San Francisco, 1874-79; pub. acct. in Boston since 1884. Acct. United Mattress Machinery Co. and Amer. Shade Machine Co. *Author and publ.* "The History of the 45th Regt. in the Civil War," "Walks and Talks about Historic Boston." Mem. G.A.R. *Home:* 53 Atherton St., Somerville, Mass. *Office:* 95 Milk St., Boston.

MANNING, Anthony B.; C.P.A. Partner Joseph M. Adams & Co. Mem. A.I.A. *Address:* 1133 Broadway, New York.

MANNING, Horace; *b.* Boston, Mass., Nov. 25, 1869; Amer. ancestry; educ. Mass. Inst. of Technology; C.P.A., Wisconsin, 1904. Partner Ernst & Ernst. *Home:* 1302 Hinman Ave., Evanston, Ill. *Office:* 1040-208 S. LaSalle St., Chicago.

MANNIX, Arthur James; *b.* Boston, Mass., Mar. 8, 1894; *s.* William H. and Louise G.; educ. Pub. Latin School, Boston; A. B., Harvard; A.M., Catholic Univ. of Amer.; C.P.A., Massachusetts, Jan., 1918. Financial audits and system installations. Lewis, Murphy & Co., accts. and auditors. Instr. acctg. Duquesne Univ., Pittsburgh, 1919-20. During Great War assigned to administration of Navy cost-plus mfg. contracts as Lieut. (j.g.) Naval Reserve, Supply Corps. *Clubs:* Boston City, Harvard Club of Western Pa. Mem. Pittsburgh Chamber Commerce. Naval Reserve Officers' Assn., Amer. Legion, Amer. Officers of Great War, K.of C. *Home:* 26 Sargent St., Winthrop, Mass. *Offices:* 45 Milk St., Boston; 522 Fifth Ave., New York.

MANNIX, William H.; C.P.A., Massachusetts; mem. A.I.A.; mem. C.P.A.'s Mass., Inc. Practicing independently. *Address:* 110 State St., Boston.

MANSFIELD, Gideon M.; *b.* Salem, Mass., Nov. 10, 1853; *s.* Gideon T., and Almira P.; educ. English H.S. and Mass. Inst. of Technology; *m.* Mary E. Foster, Aug. 11, 1880; C.P.A., Massachusetts, Jan. 17, 1910. Clerk and bkpr. for 27 yrs.; now practicing as C.P.A. Mem. A.I.A.; C.P.A.'s of Mass. *Children:* Margaret S., Barbara S. *Recreation:* Music. *Home:* 24 Melville Ave. *Office:* 201 Devonshire St., Boston.

MARBLE, Horace Calvin; *b.* Cleveland, Ohio, June 2, 1889; *s.* Vaness M. and Roseina A.; educ. grammar and high schools; *m.* Frances Hogen, June 1, 1911; C.P.A., Ohio, Feb. 1914. Five yrs. miscellaneous acctg. various cos.; six yrs. with Nau, Rusk and Swearingen, Cleve-

land; three yrs. production and cost mgr. Lincoln Electric Co. Comptroller Standard Welding Plant of The Standard Parts Co. Mem. A.I.A., Ohio Soc. C.P.A.'s; sec. United Ticker Machine Co., Cleveland, and dir. Cleveland Auto Livery Co. From June 29, 1918 to Oct. 29, 1919, Major, Q.M.C., in charge of auditing for Motor and Vehicle Div., Purchase Storage and Traffic Dept. of U.S. Army. *Recreations:* Golf and tennis. *Home:* 12339 Saywell Ave. *Office:* 1270 W. 73rd St., Cleveland, Ohio.

MARBURGER, Ross F.; *b.* Canton, Ohio, Feb. 18, 1888; educ. high school; C.P.A., Ohio. Ernst & Ernst. *Clubs:* Duquesne, Pittsburgh Country. *M.* Marie Browning, 1912. *Child:* Francis. *Home:* 2229 Murray Ave. *Office:* Benedum Trees Bldg., Pittsburgh, Pa.

MARK, David Louis; *b.* Jersey City, N.J., Dec. 13, 1895; *s.* Ruben and Rose; Austrian parentage; educ. N.Y.Prep School; B.C.S., N.Y.Univ.; C.P.A., New Jersey, 1918. Formerly chief plant inventory clerk, Crucible Steel Co. of Amer.; later junior acct. with William B. Johnson, C.P.A. Mem. firm Louis Sturz & Co. F.&A.M.; B.P.O.E.; mem. Tau Delta Phi frat. *M.* Jean K. Kolsky, Nov. 2, 1919. *Recreations:* Reading, music. *Home:* 123 Randolph Ave., Jersey City, N.J. *Office:* 303 Fifth Ave., New York.

MARR, C. J.; of Price, Waterhouse & Co. C.P.A., Pennsylvania and Illinois. Mem. A.I.A. *Address:* 54 William St., New York.

MARR, Oscar Malcolm; *b.* Hoboken, N.J., Nov. 24, 1881; *s.* John Oscar (deceased) and Henrietta (Davidge); descendant Earl of Mar and Earl of Enniskillen; educ. N.Y. pub. and prep. schools; F.A.A., London. Formerly acct. investigator State of New Jersey and New York City; later with district attorney New York City; experience in national banks, courts of jurisdiction; former partner Leslie, Banks & Co., C.A.'s. General auditor The Amer. News Co., Inc., and asso. pub. acct. Author: *The Balance Sheet, Importance of Working Papers.* Served as Sergeant Seventh Regt., N.Y. Natl. Guard. Mason. *Home:* Erskine Lodge, 35 Chicago Ave., Elmhurst, L.I. *Offices:* 9 Park Place and 64 Wall St., New York.

MARSH, Albert Hopkins; *b.* Augusta, Ga., Aug. 1, 1876; *s.* Albert Hopkins and Margaret Emily; educ. pub. schools of Augusta; *m.* Mary Sterling Wilson, Apr. 12, 1910. Thirteen yrs. in acctg. dept., Georgia R.R., S.C. and Ga. R.R., Plant System and Southern Ry.; special acct. Amer. Naval Stores Co., Savannah. Proprietor Albert H. Marsh & Co. since Oct. 1, 1908. Chmn. Executive Com., Augusta Shrine Club; chmn. Auditing Com. First Baptist Church. F.&A.M., K.T., Yaarab Shrine Temple, Atlanta. *Recreations:* Football and baseball "fan." *Children:* Margaret, Elizabeth, Mary, Anne, Albert, Jr. *Address:* 606 Greene St., Augusta, Ga.

MARSH, Carl J.; *b.* New Lisbon, Wis., Aug. 30, 1889; B.A., Univ. of Wis. Formerly train dispatcher, C., M. & St. Paul; statistician, Wis. Industrial Comm.; examr. Fed. Trade Comm. Atty. Sec.-treas. Wis. Audit Co. Mem. Omicron Delta Gamma, Phi Alpha Delta frats. *Home:* 1120 W. Johnson St. *Office:* 34 Vroman Blk., Madison, Wis.

MARSH, R. P.; C.P.A., Georgia. Mem. A.I.A. *Address:* 601 Savannah Bank and Trust Co. Bldg., Savannah, Ga.

MARTIN, John E.; *b.* Fishkill-on-Hudson, N.Y., Sept. 21, 1890; *s.* John E. and Delia B. (Conby); educ. Fishkill-on-Hudson H.S. Practiced civil engineering four yrs.; engaged in sales engineering and production work. Sec. and dir. Vannais Acctg. Inst.; mgr. firm Vannais Troub & Co., C.P.A.'s. *Home:* 27 Pierrepont St., Brooklyn. *Office:* 150 Nassau St., New York.

MARTIN, Oscar R.; *b.* Farmington, Iowa, Oct. 4, 1884; *s.* Peter and Amelia (Ross); Scotch-German lineage; A.B., Central Wesleyan Coll.; A.M., Univ. of Ill. Prof. acctg. and bus. admin. Univ. of Neb.; also gen. mgr. Klose Brick & Tile Co., Lincoln. Mem. firm Martin, Cole & Buckley, pub. accts. Mem. Lincoln Commercial Club, Kiwanis Club, Alpha Kappa Psi frat. *Recreations:* Tennis, golf. *M.* Hazel Hardin, Aug. 12, 1913. *Children:* Edward Ross, Robert Hardin. *Home:* 1808 S. 22nd St. *Office:* Univ. of Neb., Lincoln.

MARTIN, Robert W.; C.P.A., Washington. Mem. A.I.A. Pres. Commonwealth Audit Co. Mem. Ill. Soc. C.P.A.'s. *Address:* First Natl. Bank Bldg., Chicago.

MARVIN, Harold A.; treas. Cooley & Marvin Co. C.P.A., Massachusetts, Connecticut and Vermont. Mem. A.I.A.; mem. C.P.A.'s Mass., Inc.; mem. Conn. Soc. of C.P.A.'s; *mem.* N.A.C.A. *Address:* 15 Ashburton Place, Boston.

MARX, Henry Waldemar; *b.* New Orleans, La., Nov. 27, 1868; educ. New Orleans pub. schools and Tulane Univ. of La.; C.P.A., Louisiana, Nov. 1908. Confidential clerk Brookhaven (Miss.) Lumber and Mfg. Co., in importing and exporting business, 1897-1903; then vice-pres. and treas. Leon L. Schwartz Co., New Orleans, 1903-06; mgr. Ferd. S. Kaufman Co., New Orleans, 1906-10. Now confidential acct. Valley Dry Goods Co. Mem. Associated Accts. of La.; La. Soc. C.P.A.'s; I.O.B.B.; Mason; Amer. Red Cross. Staff officer Miss. N.G., 1893-97. *M.* Louise Gutmann, Apr. 18, 1899. *Child:* Salomon, Jr. *Home:* 912 Belmont St. *Office:* Washington and South Sts., Vicksburg, Miss.

MARX, Sigmund Jean; *b.* Philadelphia, Pa., Dec. 29, 1880; French ancestry; educ. high school; LaSalle Univ.; Walton School of Commerce; Universal Business Coll.; C.P.A., Pennsylvania, 1915. Early experience as cost acct., credit man, draftsman, life insurance actuary, brokerage clerk, machinist and tool maker. At present practicing as C.P.A. Dir. Parkesburg Gas Co. and several bldg. and loan assns. Author: *Bankruptcy, Its Cause and Prevention, Building and Loan Assn. Acctg. Methods.* Mason. *Home:* 4910 Pulaski Ave. *Office:* 217 Real Estate Bldg., Philadelphia.

MASCH, Solomon; *b.* New York, N.Y., June 9, 1894; grad. DeWitt-Clinton H.S.; N.Y.Univ.; N.Y.Law; C.P.A., New York. Taught in school of Frank Broaker, C.P.A.; former mem. staff same. Ensign, P.C., U.S.N.R.F. Mem. firm Andron, Masch & Co. A.F.&A.M. Mem. N.Y.State Soc. C.P.A.'s. Am. Leg. *Home:* 15 W. 102nd St. *Office:* 99 Nassau St., New York.

MASLIN, Prentice; C.P.A., California. City accountant, Sacramento. Mem. Cal. State Board of Acctcy. *Address:* City Hall, Sacramento, Cal.

MASON, Clarence James; *b.* Bellevue, Ohio, July 23, 1886; ancestors early Ohio settlers; educ. Bellevue pub. schools. Acctg. work Pacific Coast and northwest, four yrs.; auditor General Motors Co., two yrs. Toledo mgr. Ernst & Ernst. Mem. Toledo Club, Chamber of Commerce. Mason. *Recreations:* Tennis, golf, motoring. *M.* Mary Ellen Sweeney, 1915. *Child:* James Allen. *Home:* 2750 Monroe St. *Office:* 1906-12 Second Natl. Bank Bldg., Toledo, Ohio.

MASON, Edwin Cole; *b.* Albany, N.Y.; *s.* Lemuel B. and Lucy (Hall); educ. Racine H.S. and Univ. of Wis.; C.P.A., Wisconsin, Nov. 26, 1913. Bank messenger to chief bkpr. Pres. Wis. Audit Co. Sec. The Meadows Co. Trustee Carnegie Library, Madison, Wis. Contbr. articles on finance, etc., *Milwaukee Sentinel;* lectures on astronomy. Son Max is inventor hydro-telephones used in fighting U-boats during War. Mem. Univ. and Madi-

son Clubs. Mem. Chamber of Commerce. *Recreations:* Sailing, motoring, hiking. *M.* Josephine Vroman, Sept. 20, 1870. *Children:* Vroman, Max. *Home:* 268 Langdon St. *Office:* Suite 34, Vroman Block, Madison, Wis.

MASON, Henry E. U. F.; C.P.A., Tennessee. Mem. A.I.A. *Address:* Falls Bldg., Memphis, Tenn.

MASON, Jarvis Woolverton; *b.* New York, N.Y., Aug. 12, 1863; *s.* James R. and Mary W.; Scotch-Eng. ancestry; educ. pub. schools; LL.B., N.Y.Univ.; C.P.A., New York, 1901. Vice-pres. Amer. Surety Co. of N.Y. Mem. State Board C.P.A. Examiners. Author: Miscellaneous articles on Suretyship. Captain, reserve list, N.Y. Natl. Guard. *Clubs:* National Republican, Mt. Vernon Country. Mem. Bar Assn. City of N.Y. Mason. *M.* Caroline Matthews, Dec. 16, 1890. *Children:* Alice, Mary Eunice and Jarvis W., Jr. *Home:* 45 Oakland Ave., Mt. Vernon, N. Y. *Office:* 100 Broadway, New York.

MAST, Charles A.; C.P.A., Iowa. Mem. A.I.A. *Address:* 1117 Perry St., Davenport, Iowa.

MASTERS, J. Edward; New England mgr. and resident partner Price, Waterhouse & Co. C.P.A., Massachusetts; mem. A.I.A. (mem. council and executive committee); mem. C.P.A.'s Mass., Inc. (mem. executive committee, 1918-20). Past pres. Mass. C.P.A.'s, Inc.; former mem. Mass. State Board Acctcy. Mem. Advisory Board. Washington (D.C.) School of Acctcy. *Address:* 60 State St., Boston.

MATHER, Charles E.; C.P.A., New York, New Jersey, and Minnesota; A.C.A. Mem. firm Lovejoy, Mather, Hough & Stagg. Pres. N.J. State Soc. C.P.A.'s. Mem. A.I.A. *Address:* Kinney Bldg., Newark, N.J.

MATHES, Edward A.; *b.* South Berwick, Me., Apr. 11, 1888; *s.* George A. and Nettie M. (Reynard); grad. Berwick Acad., 1906; Bryant & Stratton Commercial School, 1908. Chief clerk to State Auditor (Me.), 1911-14; *m.* Gladys D. MacPhee, Oct. 22, 1912; Deputy State Forest Commr. (Me.), 1915-16; C.P.A., Maine, 1916. Organized acctg. dept. of new Federal Land Bank, Springfield, Mass., 1917. Chief acct., Rumford Falls Power Co. and associated interests. Mason. *Recreations:* Fishing, hunting. *Home:* 548 Stevens Ave., Woodfords Sta., Portland, Me. *Office:* 120 Exchange St., Portland, Me.

MATTESON, James Swift; *b.* DeKalb, Ill., Jan. 3, 1869; *s.* James, M. D. and Emily (Swift); attended high school, Akron, N.Y.; Rochester (N.Y.) Business Univ.; C.P.A., Wisconsin, July 13, 1914; C.P.A., Minnesota, Aug. 4, 1914. Mem. council A.I.A.; chmn. Minn. State Board of Acctcy.; pres. Minn. Soc. Pub. Accts. With wholesale and retail hardware firm Rochester, N.Y., then with Duluth, Minn., water and gas system, 1892-1909 (in charge office 15 yrs., asst. sec. eleven yrs.). In pub. practice since Oct. 1, 1909. Sec. and treas. Hugo Mfg. Co.; sec. Wilmen Co.; vice-pres. The Volk Co., Metta Investment Co. and Carlton Investment Co. Mem. N.A.C.A. and Amer. Econ. Assn. Mason; Elk. *Clubs:* Kitchi Gammi, Commercial, Rotary, Boat. *M.* Nellie Louise Wilkinson, Mar. 12, 1889. *Children:* Maude Emily (Now Mrs. Hugh E. Wallace) and Harold James, associated with father. *Home:* 2408 Roslyn Ave. *Office:* 700-1-2 Alworth Bldg., Duluth, Minn.

MATTHEWS, Levin Clayton; *b.* Sandersville, Ga., Oct. 11, 1867; *s.* William C. and Valeria (Clayton); Eng. ancestry; educ. Tennille, Ga., H.S.; Jackson, Ga., H.S.; Va. Military Inst., Lexington. Formerly agent, traveling auditor, special acct. Central of Georgia Ry. Co., Ocean Steamship Co. of Savannah; auditor Atlantic Compress Co.; auditor Cotton Insurance Assn.; mgr. Atlanta office, Audit

Co. of N.Y.; Alonzo Richardson & Co., C.P.A.'s, in charge acct. Now Haskins & Sells, mgr. Atlanta, office. Appointed special acct. R.R. Comm. of Ga., by Gov. Hoke Smith, 1908. *Clubs:* Capital City, Druid Hills Golf. Mason (K.T., Scottish Rite, 32°, A.A.O.N.M.S., Red Cross of Constantine). *M.* Lucie Watson, Jan. 10, 1889. *Children:* William, Mary, Watson. *Home:* 52 Fairview Rd., Druid Hills. *Office:* 343 Trust Co. of Georgia Bldg., Atlanta, Ga.

MATTISON, Mahlon Wallace; *b.* Atlanta, Ga., June 28, 1876; Amer. ancestry; educ. pub. schools; C.P.A., Texas, 1915. Early experience in acctg. With Amer. Petroleum Inst.; also senior partner following acctg. firms: Mattison & Dowling, Tulsa, Okla.; Mattison & Block, Houston; Mattison & Ganoung, Beaumont and Orange, Tex. Specializing in oil accts. since 1905. Representing number oil cos. in Washington, D.C., on tax matters; assisted in preparation Oil and Gas Manual. *M.* Alta Mar Cooper, 1905. *Child:* John Haywood. *Home:* The Glencairn Apts., Riverside Drive. *Office:* 15 W. 44th St., New York.

MAU, Fred Charles; *b.* Chicago, Ill., Feb. 7, 1883; educ. pub. schools and business coll.; C.P.A., Indiana, 1917. Mem. Ill. Bar, 1913. Early experience office work; sec. and treas. several corpns.; practice pub. acctg., practice of law. Vice-pres. Midwest Audit Co.; also officer Rava Mau Co., organization and tax counselors. Mason. *M.* Augusta Kloehr, Sept. 22, 1906. *Children:* Lucille, Edith and Virginia. *Home:* 1442 Walfram St. *Office:* 134 S. LaSalle St., Chicago.

MAXCY, Charles J.; C.P.A., New York and New Jersey. Formerly with Charles F. McWhorter & Co. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 80 Maiden Lane, New York.

MAY, George Oliver; C.A.; C.P.A., Illinois and Missouri. Senior American partner Price, Waterhouse & Co. Mem. A.I.A. (chmn. committee on administration of endowment; former mem. Board of Examrs.); mem. Ill. Soc. C.P.A.'s. Fellow Inst. C.A.'s, British Columbia; mem. Inst. C.A.'s, Ontario. *Home:* 53 E. 91st St. *Office:* 54 William St., New York.

MAY, Irville Augustus; *b.* Windsor, Mass., Oct. 18, 1876; *s.* Lyman and Mercy Ann (Strong); ancestors christened Mayflower, Pilgrim ship; educ. Dalton, Mass., H.S. and Child's Bus. School, Springfield, Mass.; *m.* Elizabeth Evangeline Cummings, 1907; C.P.A., Connecticut. Early experience as clerk, bkpr. and auditor of water, gas, electric light and street ry cos. Comptroller The Connecticut Co.; auditor Berkshire St. Ry. Co. Pres. Amer. Electric Ry. Accts. Assn.; pres. New England St. Ry. Club; pres. Conn. State Soc. C.P.A.'s. Mem. Union League and other clubs. Author, *Street Railway Accounting,* Ronald Press. Contbr. street railway magazines. *Recreations:* all out-of-door sports. *Child:* Mercia Elizabeth. *Home:* 367 Union Ave., West Haven, Conn. *Office:* 129 Church St., New Haven, Conn.

MAYES, James Robert; *b.* Springfield, Ky., Aug. 26, 1889; *s.* T. Scott and Mary (McElroy); Eng. ancestry; educ. Springfield H.S.; Univ. of Ky.; C.P.A., Kentucky. Early experience with father, acct. and lawyer. Audited books District of Columbia; served as pres. Ky. State Board C.P.A.'s; pres. Natl. Federation C.P.A.'s; tax consultant, six yrs.; operating acctcy. and income tax office independently, past eight yrs. to date. Now completing preparation of course in acctcy. and Federal Tax. Mem. Phi Delta Theta frat., also various local coll. frats. Mason. *Home:* Sulbach Hotel. *Office:* 1008-11 Lincoln Bank Bldg., Louisville, Ky.

MAYO, Ralph B.; *b.* Miltonvale, Kans., Jan. 24, 1891; *s.* Henry Milton and Clara B.; grad. Denver Univ. Prep. School; A.B., Denver Univ., 1912; B.C.S., Denver

Univ., 1913; C.P.A., Colorado, Oct. 2, 1914. Formerly auditor Barkalow Brothers News Co., Omaha. Practicing C.P.A. offices Denver, Chicago, Casper; dean School of Bus. Admin. and Acctcy., Denver Y.M.C.A.; supervisor Western Zone, United Y.M.C.A. Schools of Acctcy. Sec. Colo. Soc. C.P.A.'s. A.F.&A.M. Mem. Civic and Commercial Assn, Denver; Chamber of Commerce, Casper; University Club, Denver. *M.* Florence D. Meredith, June 17, 1912. *Children:* Ralph M., Richard W. *Home:* 1295 S. Washington St. *Office:* 516 Foster Bldg., Denver, Colo.

MAYORS, William; *b.* Greenock, Scotland, Jan. 2, 1880; C.P.A., Washington, Dec. 20, 1913. Instr. acctcy. St. Louis Univ. Acted as instr. acctcy. St. Louis Univ. Mem. A.I.A. *Home:* 723 Central Ave., Clayton, Mo. *Office:* 320 N. 12th St., St. Louis, Mo.

McADAM, William; mem. firm Shedden and McAdam. Mem. Wash. State Board of Acctcy. C.P.A., Washington; mem. A.I.A. *Address:* Empire Bldg., Seattle, Wash.

McALPINE, John Campbell; *b.* Komoka, Canada, July 9, 1868; Scotch ancestry; educ. Kalamazoo H.S.; A.B., Union Coll., Schenectady. Early experience as bkpr. and acct. with Standard Oil Co. and Schoolfield Engineering Co. Practicing, making specialty baking and dairy acctg., cost work and systems. Assisted Hoover Dept. during war in arranging acctg. and reports for bakers. Delivered various talks and papers at Bakers' Conventions. Mem. A.I.A. Mem. Beta Theta Pi frat.; mem. Old Colony Club. Mason. *M.* Lilla B. Moore, Oct. 3, 1899. *Children:* Jena, Kenneth, John, Lilla. *Home:* 15 Pemby Road, Llanuch, Pa. *Office:* 1411 Walnut St., Philadelphia.

McAVOY, William J.; Harvey S. Chase & Co. C.P.A., Massachusetts; mem. A.I.A.; mem. C.P.A.'s Mass., Inc. *Address:* 84 State St., Boston.

McBRIDE, Edwin Bell; *b.* Sacramento, Cal., Sept. 18, 1880; *s.* Donald and Elizabeth; educ. Spokane H.S.; C.P.A., Washington, 1914. Varied auditing and accounting experience in railroad, mining and mercantile operations. Examr. Federal Reserve Bank of San Francisco. *Home:* S1126 Ash St., Spokane, Wash. *Office:* Federal Reserve Bank of San Francisco, Spokane, Wash.

McCABE, John B.; *b.* Sterling, Ill., June 30, 1878; *s.* John and Margaret T. (Boyle); educ. Sterling H.S.; Sterling Business Coll.; C.P.A., North Carolina. Early experience in corpn. acctg. Practicing C.P.A., J. B. McCabe & Co. Vice-pres. N. C. State Board of Acctcy.; vice-pres. N.C. Soc. of Pub. Accts. *Clubs:* Yacht, Country. *M.* Ella V. Allen, April 20, 1905. *Child:* Jean Hortense. *Home:* Carolina Apartments. *Office:* Murchison Bank Bldg. Wilmington, N.C.

McCAIN, Frederick E.; *b.* Detroit, Mich., Oct. 21, 1875; *s.* Edmond S. and Ann (Judson); Ph.G., Detroit Coll. of Medicine; LL.B., Detroit Coll. of Law; Registered Pharmacist, Michigan; C.P.A., Michigan. Varied commercial and practical experience. For past twelve yrs. attorney. Mem. D.A.C.; Mich. Acad. of Science; Detroit Inst. of Science; Mich. State Pharm. Assn. *Recreations:* Natural science and books. *M.* Alice G. Love, Nov. 12, 1916. *Children:* Margaret, Winifred. *Home:* 464 Brainard St. *Office:* 848 Penobscot Bldg., Detroit, Mich.

McCARTY, Marvin; *b.* Caney, Kans., Mar. 14, 1888; *s.* Henry and Elizabeth; educ. Caney, Kans., High School, Brown's Business College, Kansas City, Mo., LaSalle Extension Univ.; C.P.A., Oklahoma, Oct. 21, 1918. Two yrs. acctg. and credit dept., Crane Co., Kansas City, Mo. Two yrs. acctg. dept. Gulf Pipe Line Co., Tulsa, Okla. Three yrs. acctg. dept. Cos-

den Oil & Gas Co., Tulsa, Okla. Three yrs. practice auditing. Practicing independently. *M.* Anna L. Graffius, Aug. 11, 1910. *Child:* Geraldine E. *Home:* 1627 South Cincinnati. *Office:* 529 Kennedy Bldg., Tulsa, Okla.

McCARTY, Thad Barrow; *b.* Wewahitchka, Fla., Nov. 23, 1893; *s.* Richard Cornelius and Mary (Glenn); attended Slocomb H. S. and Univ. of Ala.; C.P.A., Alabama, July, 1919. Formerly with Tenn. Coal, Iron & Railroad Co. Auditor and asst. mgr. Burns Bros. Mem. Ala. Soc. C.P. A.'s. *M.* Allison Smith, Apr. 10, 1916. *Child:* Thad Barrow, Jr. *Home:* 1921 S. 13th Ave. *Office:* 407 S. 21st St., Birmingham, Ala.

McCLEAN, Clifford Mott; *b.* Toronto, Can., July 30, 1896; Canadian ancestry; C.A., Ontario. Merchants Bank of Canada, 1913-16; at present Thorn, Mulholland, Howson and McPherson, C.A.'s. Mem. Balmy Beach Canoe Club. *Home:* 172 Bellefair Ave. *Office:* 1026 Bank of Hamilton Bldg., Toronto, Ont.

McCLELLAND, Donald McKenzie; *b.* Russell, Ont., Oct. 23, 1880; *s.* Rev. Dr. Alexander M. McClelland and Elizabeth Gow (Baillie); educ. pub. schools Toronto, Havelock, Ashburn. C.A., Ontario; C.P.A., Missouri, 1910. Entered Price, Waterhouse & Co. (of which now a partner) in Chicago, 1902; returned to Toronto, 1910. During World War financial advisor to Overseas Military Forces of Canada at Ministry in London. Partner Price, Waterhouse & Co. Mem. A.I. A. A.F.&A.M. *Clubs:* Toronto, Toronto Golf, Lambton Golf, Niagara. *Recreation:* Golf. *M.* Irene Gertrude Leishman, June 12, 1917. *Children:* Elizabeth Jane, Barbara. *Home:* 239 Russell Hill Road. *Office:* 802 Royal Bank Bldg., Toronto, Ont.

McCLEMENT, John H.; C.P.A., New York. Practicing independently. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 165 Broadway, New York.

McCLUSKEY, Henry C.; *b.* Whitewood, Sask., Jan. 16, 1886; educ. high schools; Marquette Univ.; C.P.A., Wisconsin, 1915; Asso. A.I.A.; mem. N.A.C.A.; pub. acct. and instr. cost acctg., Columbia. *Home:* 78 Elwood St. *Office:* 55 Liberty St., New York.

McCONNELL, Edwin Ernest; *b.* Hyde Park, Mass., Oct. 28, 1891; *s.* John T. and Catherine (Borden); educ. Hyde Park H.S.; Northeastern College; Boston Univ., Bentley School of Acctg. and Finance; B.C.S. and Master Business Admin.; C.P.A., New Hampshire. Formerly office mgr. and acct. Dr. A. C. Daniels, Inc., three yrs.; senior mem. auditing staff United Shoe Mach. Co., one and a half yrs. Senior acct. Lewis Murphy & Co. Served 18 months overseas with 26th Division (Yankee Division) in Great War. Mem. Bentley Assn. Mason. *Home:* 51 Hancock St., Auburndale, Mass. *Office:* 45 Milk St., Boston.

McCORMACK, Thomas A.; *b.* Milwaukee, Wis., July 3, 1879; *s.* T. F. and Kathryn; B.C.S., Marquette Univ.; C.P.A., Wisconsin, 1915. With Allis-Chalmers Mfg. Co. for 20 yrs., through all depts., occupied position of asst. comptroller at time resignation. Vice-pres. and general mgr. Geo. W. Pyott Co. Comptroller and dir. Badger Texas Oil Co. Instructor and lecturer Marquette Univ. Mem. Milwaukee Acctg. Assn.; Calumet Club; K. of C. *M.* Agnes Van Elsbergen, Oct. 6, 1908. *Children:* Myron, Robert, Marjorie, Florence, Thomas. *Home:* 525 Home Ave., Oak Park, Ill. *Office:* Geo. W. Pyott Co., Chicago.

McCREA, Roscoe L.; *b.* Wilmington, Cal., Feb. 28, 1873; *s.* John and Ann M.; great grandson of John McCrea of Philadelphia who had largest fleet of vessels early nineteenth century; educ. Los Angeles H.S.; *m.* Reba Cole, Mar. 30, 1904; C.P.A., California, Sept., 1910. Mem. A.I.A. since 1910. Active in business since Oct., 1891, in banking, mfg., trading, land

and water development, mining, public auditing and acctg., etc. Managing partner H. O. Harrison Co., Reno. Special auditor for Hot Point Co., of Ontario, Cal., when joined with General Electric and Hughes into Edison Electric Appliance Co.; installed acctg. records and later auditor all Fontana cos. of Rialto and Fontana, Cal.; conducted audit Hawaiian Hardware Co., Honolulu, 1899. Treas. Red Cross of Riverside Co. during war. Mason. *Clubs:* Los Angeles Athletic, Victoria Golf, Reno Golf, Present Day. Mem. Chamber of Commerce, Reno. *Home:* Frandsen Apts. *Office:* 130 Sierra St., Reno, Nev.

McCULLOH, Charles S.; C.P.A., New York. McCulloh & Brown, C.P.A.'s. Past pres., now sec. N.Y. State Board of C.P.A. Examiners. Mem. N.Y. State Soc. C.P.A.'s. Mem. A.I.A. *Home:* 223 W. 139th St. *Office:* 43 Exchange Place, New York.

McDEVITT, Edward Joseph, Jr.; *b.* Charlestown, Mass., April 8, 1898; *s.* Edward J. and Anne S.; Irish ancestry; grad. Boston High School of Commerce, 1914, post grad., 1915; B.C.S. Northeastern, 1918; C.P.A., Massachusetts, Feb. 2, 1920. Patterson, Teele & Dennis. Asso. A.I.A. Mem. K. of C. *Home:* 37 Mt. Vernon St., Charlestown, Mass. *Office:* 131 State St., Boston.

McDONALD, George Cross; *b.* Montreal, P.Q., 1883; *s.* John and Jean B. (Cross); Scotch ancestry; educ. Montreal H.S. B.A., McGill Univ.; C.A., Quebec. Formerly with Creak, Cushing & Hodgson. Mem. McDonald, Currie & Co. Overseas June, 1915, to Jan., 1919, with P.P.C.L.I. as Major M.C., 1917. Pres. Canadian Club of Montreal, 1919-20; pres. Graduates Soc. of McGill Univ., 1919-20 *Clubs:* University, Montreal; Quebec Garrison; Racquet; Royal Montreal Golf; Hermitage Country. *M.* Mary A. Hitchcock, 1908. *Home:* 731 Sherbrooke St., West Montreal, P.Q. *Office:* 179 St. James St., Montreal, P.Q.

McDONALD, John A.; C.P.A., Michigan, by registration. Head firm John A. McDonald & Co. Mem. A.I.A., and Ga. Soc. C.P.A.'s. *Address:* Penobscot Bldg., Detroit, Mich.

McDONALD, John V.; *b.* Columbus, Ohio, Sept. 12, 1882; *s.* John V. and Elizabeth (Flaught); high school educ.; C.P.A., Washington. Served as office mgr. City Dye Works, Spokane; office mgr. and sec. H. L. Olive Co., Spokane; auditor Coeur d'Alene and St. Joe Transportation Co. Now with Grant, Smith & Co., Spokane. Mem. B.P.O.E. *M.* Justine Elizabeth Rimeringer, Aug. 3, 1911. *Children:* Gertrude, Alicia, Grace, Mary. *Home:* E. 1818 Bridgeport Ave. *Office:* 619 Fernwell Bldg., Spokane, Wash.

McDONNELL, Francis M.; *b.* Holden, Mo., Oct. 4, 1884; *s.* Martin R. and Catherine; grammar school grad.; two yrs. high school; three yrs. St. Louis Univ.; grad. Commerce and Finance. Timekeeper and bkpr. Bell Telephone Co., two yrs.; collector and freight acct. St. Louis Southwestern R.R. Co., one yr.; division acct., traveling auditor and asst. chief acct., Mo. Pacific Ry. Co., three yrs.; special acct. asst. gen. auditor Terminal Railroad Assn. of St. Louis, nine yrs. Asst. mgr. Los Angeles office Haskins & Sells. Mem. K.C.; Economic Club; Alumni St. Louis Univ. *M.* Genevieve Dionysius, Oct. 4, 1906. *Home:* 1468 Ridgeway. *Office:* 807 Haas Bldg., Los Angeles, Cal.

McDOWELL, William T.; C.P.A., Pennsylvania, 1910. Mem. A.I.A. and Pa. Inst. C.P.A.'s. *Address:* 712 Land Title Bldg., Philadelphia.

McGIBBON, Brownell; C.P.A., New York. Practicing on own account. Mem. A.I.A. *Address:* 25 Bridge St., New York.

McGRATH, Edward J.; C.P.A., Pennsylvania. Mem. firm Flint & McGrath. Mem.

A.I.A.; mem. Pa. Inst. C.P.A.'s. *Address:* Colonial Trust Bldg., Philadelphia.

McGREGOR, James P.; C.P.A., Illinois. Mem. firm Arthur Young & Co. Formerly with Deloitte, Plender, Griffiths & Co. Mem. A.I.A.; mem. Ill. Soc. C.P.A.'s. Chmn. Committee on Investigations and Complaints, Ill. Soc. C.P.A.'s. *Address:* 105 S. LaSalle St., Chicago.

McGREGOR, W. D.; C.A. Partner Arthur Young & Co. Mem. A.I.A. *Address:* 71 Broadway, New York.

McGUINN, Edward B.; *b.* Chicago, Sept. 27, 1887; *s.* Bartley and Mary C.; Irish ancestry; educ. Chicago pub. schools; Northwestern Univ.; C.P.A., Illinois, May 1915. Haskins & Sells, asst. mgr. Chicago office. *M.* Teresa E. Hutchison, Aug. 25, 1914. *Home:* 5008 West Iowa St. *Office:* 604 Harris Trust Bldg., Chicago.

McHEFFEY, T. Leonard; C.P.A. Mem. N.Y. State Soc. C.P.A.'s. Mem. A.I.A. *Address:* Hershey, Pa.

McINTOSH, John G.; mem. John G. McIntosh & Co., C.P.A., Washington; mem. A.I.A. *Address:* White Bldg., Seattle, Wash.

McKINNEY, B. A.; *b.* Scottsburg, Va., Feb. 6, 1882; *s.* Robert D. and Kate W. (Tuck); Eng.-Scotch ancestry; attended high school, Scottsburg, Va.; Richmond (Va.) Coll.; Zanerian Coll., Columbus, Ohio; Massey Bus. Coll., Richmond, Va. Teacher (pub. school principal), 1899-1902; teacher commercial school, 1902-12. C.P.A., Virginia, 1912. Resident mgr. (N.C.), Wilson & Pullen, pub. accts., Richmond, Va., 1913-16. Partner Pullen, Henderson, McKinney & Co., C.P.A.'s. Mem. A.I.A., Va. Soc. Pub. Accts. Mason. Mem. Chamber of Commerce and Y.M.C.A. *Home:* Wright's Hotel, Richmond, Va. *Office:* 601 Citizens Bank Bldg., Raleigh, N.C.

McKINNEY, William Paul; *b.* Twinsburg, Ohio, Oct. 10, 1879; *s.* William and Sarah; Scotch-Irish ancestry; educ. pub. and high schools; Buchtel College; Western Reserve. Experience as industrial engineer, 20 yrs. Pres. Rust Products Co. of Amer. Author newspaper and magazine articles on industrial problems; articles on economics for railroads, shipping, farmer, automobile industry, pub. utilities, manufacturers. *Clubs:* Ill. Athletic, Executives'. Mem. Chicago and Ill. Assn. of Commerce. *Recreations:* Golf, tennis, swimming and hunting. *M.* Emma Louise Nowak, Oct. 20, 1917. *Child:* Charlotte Claire. *Home:* 6644 Newgard Ave. *Office:* 64 E. Lake St., Chicago.

McKINSEY, James O.; *b.* Gamma, Mo., June 4, 1889; *s.* James M. and Mary Elizabeth; LL.B., Univ. of Ark., 1913; B.C.S., St. Louis Univ.; Ph.B., Univ. of Chicago, 1916; A.M., Univ. of Chicago, 1919; C.P.A., Illinois, 1919. Mem. Ill. Soc. C.P.A.'s. Asso. A.I.A. High school instr. five yrs.; instr. and asst. prof. acctg. Univ. of Chicago three yrs.; practicing pub. acctg. four yrs. Mem. firm and New York resident mgr. Frazer and Torbet, C.P.A.'s; also asst. prof. acctg. Univ. of Chicago. *Author:* "Bookkeeping and Accounting" (Southwestern Publishing Co.), "Principles of Accounting" (Univ. of Chicago Press), "Accountant as an Administrative Aid" (*Journal of Political Economy*, Nov., 1919), "Accounting Courses in Preparation for Business Management" (proceedings of Amer. Assn. of Univ. Instrs. of Acctg., Dec., 1919). *Clubs:* City, Quadrangle. *M.* Alice Louise Anderson, June 12, 1920. *Address:* 50 Broad St., New York.

McKNIGHT, J. J.; C.P.A. Mem. A.I.A. *Address:* Hartmann Bldg., Columbus, Ohio.

McLAREN, Norman; C.P.A., California. Partner McLaren, Goode & Co. Former pres. Cal. State Soc. C.P.A.'s. Mem. A.I.A. Mem. Cal. State Soc. C.P.A.'s.

Address: 519 California St., San Francisco, Cal.

McLEOD, George Alexander; *b.* Bracebridge, Ont., Dec. 23, 1887; Scotch-Irish descent; attended Bracebridge Pub. School to 1901; Muskoka H.S. and Natl. Bus. Coll. to 1905. Minor clerical engagements, 1906-08; cashier E. F. & G. E. Fauquier, Cochrane, Ont., 1909-10; acct. same firm, 1910-13; *m.* Christena B. Ross, Aug. 15, 1911; acct. and office mgr. Foley Bros., Welch, Stewart & Fauquier, Halifax, N.S., 1914-1919; C.A., Inst. of C.A.'s of Nova Scotia, 1919. At present auditor and liquidator; pres. Terminals Supply & Constrn. Co., Ltd.; sec.-treas. Atlantic Salvage Co., Ltd., and Atlantic Towing Co., Ltd.; sec.-treas. and managing director Avon Transportation Co., Ltd.; liquidator Foley Bros., Welch, Stewart & Fauquier; partner firm General Sales & Engineering Co. Read paper on "*Contracting Accounting*" before Civil Engrs. Inst., and paper on "Economic Aspects New Terminals Halifax" before same organization. Article on Halifax terminals published in *Contract Record* of Toronto. Pres. and mem. Halifax Curling Club; mem. Halifax, Halifax Golf, and Brightwood Golf and Country Clubs. *Home:* 91 Larch St. *Office:* 62 Metropole Bldg., Halifax, N.S.

McLEOD, Norman Buchanan; *b.* Toronto, Ont., Aug. 3, 1889; *s.* J. Norman and Margaret (Buchanan); educ. pub. and collegiate schools, Toronto; C.A. (Ont.), June 18, 1917. Served apprenticeship with George O. Merson & Co., Toronto, and Macintosh & Hyde as senior. Practicing independently. Mason. Mem. Empire Club. *M.* Marjorie Macorquodale, June 1, 1920. *Home:* 31 Springmount Ave. *Office:* 803 Kent Bldg., Toronto, Ont.

McLEOD, William B.; *b.* Hunter County, S.C., Dec. 4, 1866; *s.* Henry G. and Harriet R. (Ballard); educ. public school; Sullivan & Crichton's Business College; LaSalle Univ.; C.P.A., South Carolina, 1917. Experience as double entry bkpr. for 20 yrs.; acctg. work past five yrs.; with S. E. Henderson & Co., pub. accts. Important appointments include Osteen Publishing Co., A. G. Pierce & Son, Hartsville Oil Mill. Mem. K. of P. Mason. *Home:* 2822 Blossom St. *Office:* 5 Manson Bldg., Columbia, S.C.

McMAHON, Francis Maurice; *b.* Chicago, Ill., July 23, 1871; *s.* P. J. and Mary (Le Fevre); Irish-French ancestry; educ. Chicago pub. schools; *m.* Alice E. Wood, Dec. 6, 1905; C.P.A., Colorado, Oct. 22, 1907. Two yrs. architectural experience; five yrs. with C.&N.W. Ry. and B.&O. Ry.; seven yrs. banking; two yrs. sec. Colo. Title & Trust Co. County treas. El Paso County, Colo., 1911-12. Pres. McMahon Audit Co. Mem. A.I.A. Midwest Oil Co., Midwest Refining Co., Stratton Estate, Palmer Estate among acctg. appointments. B.P.O.E.; K.C.; Civic Assns.; Denver Athletic Club. *Recreations:* Travel, art, music. *Children:* Francis Maurice, Jr., Helen Marguerite, Alice Marie. *Home:* Colo. Springs, Colo. *Offices:* Colo. Springs and Denver, Colo.

McMURRY, Karl Franklin; *b.* Normal, Ill., Oct. 31, 1880; *s.* William Pattison and Lida (Brown); Eng.-Scotch-German ancestry; educ. Ill. State Normal Univ., Univ. of Ill., and Univ. of Cal.; A.M.; C.P.A. Began teaching bookkeeping in high schools in 1903, keeping books and making audits as a side line; *m.* Minnie Hiett, Oct. 5, 1904. Asst. prof. of acctg. Univ. of Wis. *Children:* Helen, Elmer. *Home:* 1627 Jefferson St. *Office:* Physics-Economics Bldg., Univ. of Wis., Madison, Wis.

McNAB, John Charles; *b.* Arthur, Ont., Feb. 8, 1887; B.A., Queen's Univ., Kingston, Ont.; C.A., Alberta. Mem. Assn. Accts., Montreal. With Price, Waterhouse & Co. *Address:* 145 St. James St., Montreal, P.Q.

McSHANE, Joseph M.; *b.* 1880; C.P.A., Missouri, 1910. Formerly Price, Waterhouse & Co., St. Louis office, 1910-13; special system work under auditor State of Mo. April-Aug., 1913; chief of dept. accounts and statistics, Pub. Service Comm., State of Mo., 1913-16; specialized in pub. utility acctg. and rate making, 1916 to date. *Address:* 519-522 Amer. Bank Bldg., Kansas City, Mo.

McWHORTER, Charles F.; C.P.A., New York and Pennsylvania. Head firm Charles F. McWhorter & Co. Formerly of McWhorter, Boyce, Hughes and Farrell. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 120 Broadway, New York.

MEAD, Frederick Lockwood; *b.* Camden, N.J., Sept. 3, 1862; Amer.-Scotch ancestry; educ. pub. schools; C.P.A., New Jersey, 1905. Asst. Philadelphia C.P.A. ten yrs.; at present practicing as C.P.A. Registered Municipal Acct. State of N.J. *Clubs:* Rotary, Merchantville Golf. Mem. Chamber of Commerce; Elks. *Home:* Westminister Ave., Merchantville, N.J. *Office:* 212 Temple Bldg., Camden, N.J.

MEADEN, Douglas Steil; *b.* Chicago, Ill., Apr. 11, 1890; *s.* John and Sarah Emily (Clague); educ. Crane Technical School; Northwestern Univ.; C.P.A., Ohio and Illinois. At present mem. firm Hubbell and Meaden. Statistician, Pub. Utilities Comm. of Ill. Mem. Cleveland Chamber of Commerce. *Home:* Beach Cliff, Rocky River, Ohio. *Office:* 322 Hickox Bldg., Cleveland, Ohio.

MEDER, George W.; *b.* Hoboken, N.J., June 29, 1893; educ. grammar school; B.C.S., N.Y. Univ.; C.P.A., Connecticut, Aug. 1919. Practicing pub. acctg. and industrial management eight yrs. Asst. comptroller Lake Torpedo Boat Co., builders of submarines; rep. of Jos. M. Adams Co., C.P.A.'s; asso. dean of the Bridgeport branch of Northeastern Univ. and instr. in acctg. and finance. Served as mem. of N.J. Militia, Battery A. *Home:* 29 Minor Ave., Stratford, Conn. *Office:* Lake Torpedo Boat Co., Sea View Ave.; Jos. M. Adams & Co., 1024 Main St., Bridgeport, Conn.

MEDLOCK, Arthur; C.P.A. Mem. A.I.A. With Price, Waterhouse & Co. Mem. Ill. and Wis. Societies of C.P.A.'s. *Address:* 134 S. La Salle St., Chicago.

MEDLOCK, John; C.P.A., Illinois. Price, Waterhouse & Co. Mem. A.I.A. and Ill. Soc. C.P.A.'s. *Address:* 134 S. La Salle St., Chicago.

MEHRING, Herman S.; *b.* Littlestown, Pa., Oct. 14, 1893; *s.* L. Daniel and Mary E.; educ. Philadelphia pub. schools; Gettysburg Acad.; Univ. of Pa.; Northwestern Univ.; B.S. in Commerce; C.P.A., Illinois, Nov., 1919. Betak and Andrews, C.P.A.'s. Mem. Alpha Kappa Psi business frat. Author various articles on financial subjects. *M.* Adeline Du Bon Pagels, 1917. *Child:* Paul. *Home:* 1916 N. Park Ave. *Office:* Tribune Bldg., Chicago.

MEINHARDT, Harold S.; *b.* New York, June 10, 1896; *s.* Thomas F. and Anna H.; educ. N.Y. pub. schools; H.S. of Commerce; B.C.S. (cum laude), 1917, N.Y. Univ.; C.P.A., New York, May 4, 1920. Principal early experience in auditor's office N.Y. Central R.R. Co. With Price, Waterhouse & Co. Asso. A.I.A. U.S. Naval Reserve Force, on active duty, June 1918-Aug. 1919. *Home:* 903 E. 156th St. *Office:* 54 William St., New York.

MELDRUM, George F.; mem. firm Meldrum and Meldrum. Mem. A.I.A. *Address:* 412 Keller Bldg., Louisville, Ky.

MELDRUM, Overton S.; mem. A.I.A. (mem. council). Of Meldrum and Meldrum. Pres. Ky. Inst. of Accts. *Address:* Keller Bldg., Louisville, Ky.

MELTZER, Abraham; *b.* New York, Oct. 23, 1894; educ. pub. schools; Cooper Union;

grad. Pace & Pace; C.P.A., New Hampshire, Jan. 22, 1920. Recently taught elementary class Pace & Pace. Mem. I.O.B.A. Mason. *Home:* 1917 Cropsey Ave., Brooklyn, N.Y. *Office:* 1170 Broadway, New York.

MENDELSOHN, Lena E.; C.P.A., New Hampshire; mem. A.I.A. Asso. N.A.C.A. *Address:* 60 State St., Boston; 56 Liberty St., New York.

MENDENHALL, Joshua; *b.* Catawissa, Pa., May 3, 1874; *s.* Clinton and Bethony Summer (McMurtry); educ. Martinsburg, W.Va., H.S.; Turner's Business Coll.; C.P.A., Illinois, Wisconsin, Minnesota and Ohio. Engaged in woodworking and machinist trades, 1894-99; general bkpr. Westinghouse Electric and Mfg. Co., Pittsburgh, 1899-1900; chief acct. British Westinghouse Electric and Mfg Co., Ltd., Manchester, 1900-06; mgr. cost acctg. dept. Marwick, Mitchell & Co., N.Y., 1906-1910; full partner Marwick, Mitchell & Co., 1911-18; vice-pres. and general mgr. Mitchell, Mendenhall & Co., 1912-19. General auditor U.S. Shipping Board, Emergency Fleet Corpn. Installed cost systems in all industrial yards of U.S. Navy Dept.; acctg. system Bureau of Supplies and Accounts, U.S. Navy Dept., Washington, D.C.; conducted audit and investigation, U.S. Shipping Board, Operating and Construction Division. Conducted audit and investigation, Port and Harbor Facilities, New Orleans. Installed cost acctg. systems, etc., in many commercial, mfg. and pub. utility concerns. Conducted special investigation Westinghouse Electric and Mfg. Co., Pittsburgh. Mem. A.I.A. Mem. N.A.C.A. *Clubs:* Union League, Chicago; life mem. City Club of Washington, D.C. Mem. Board of Trade, Chamber of Commerce, Washington, D.C. *Recreations:* Golf and tennis. *M.* Stella B. Vickerman, Nov. 25, 1903. *Home:* 825 Michigan Ave., Evanston, Ill. *Office:* U. S. Shipping Board, 6th and B Streets, Washington, D.C.

MENDENHALL, William; *b.* Wilmington, Del., Oct. 8, 1864; *s.* Cyrus and Minerva Webb (Moore); descended from first Quaker arrivals with William Penn; educ. Wilmington H.S. and Acad.; C.P.A., Missouri, June 10, 1909. Formerly with Allcutt Packing Co. and Armour Packing Co., Kansas City, as bkpr., paymaster and dept. asst. mgr. Pub. acct. since 1899. Mem. firm Wright, Mendenhall & Wright, C.P.A.'s. *Clubs:* Kansas City, City. *Home:* 3125 Woodland Ave. *Office:* 519 American Bank Bldg., Kansas City, Mo.

MENDES, Henry E.; *b.* New York, May 11, 1887; grad. St. Ann's Acad.; Pace & Pace, completed course in acctcy., law and business administration; C.P.A., New York, May 15, 1912; C.P.A., Missouri, July 28, 1915; C.P.A., Ohio, June 9, 1920. Varied early experience as stenographer, acct., credit man and cashier; practicing acctg. past eleven yrs. Mem. firm Touche, Niven & Co., resident partner at Cleveland. Mem. A.I.A. Mem. N.Y. Soc. of C.P.A.'s; Mo. Soc. of C.P.A.'s; Natl. Tax Assn.; N.A.C.A. Mem. Cleveland Chamber of Commerce, City Club of Cleveland. *Home:* 2456 Overlook Road. *Office:* 321 Society for Savings Bldg., Cleveland, Ohio.

MERRILES, Alexander H.; *b.* Haddington, Scotland, June 26, 1887; educ. George Watson's Coll., Edinburgh; C.A., Edinburgh; C.P.A., Minnesota. At present with Jardine, Matheson & Co., Ltd. Mem. A.I.A. *Home:* 143 E. 39th St. *Office:* 25 Madison Ave., New York.

MERRILL, Francis Hiram; *b.* Boston, Apr. 11, 1879; *s.* Francis H. (deceased) and Mary Isabel (Peirson); grad. Melrose, Mass., Grammar and High Schools; A.B. (cum laude), Harvard, 1901; A.M., Harvard, 1902; *m.* Rena Hubbard, Feb. 12, 1907; F.C.A. (Cal.), Mar., 1920. Early experience as sec. auditor and dir. Gulf

States Tel. Co., Tyler, Tex.; former pres. Library and School Boards of Tyler, Tex., and dir. People's Guaranty State Bank, Tyler Gro. Co., Tyler Chamber of Commerce, vice-pres. and dir. Cooperative Bldg. and Loan Assn., all of Tyler, Tex. From 1917-19, chief field auditor, Aviation Section, War Dept. At present rev. agt., U.S. Treas. Dept. in income tax work. Mem. Inst. of Chartered Accts. of Cal. Mem. Loring Club, San Francisco. *Office:* 512 Flood Bldg., San Francisco.

MERSON, George Ogston; *b.* Strichen, Aberdeenshire, Scotland, April 2, 1864; *s.* George and Hannah (Ogston); educ. pub. schools and Rathrays Acad., Aberdeenshire, Scotland. Legal experience, Scotland, twelve and a half years; Trust Co., Canada, twelve yrs.; commenced practice as C.A., 1902. Senior mem. firm Geo. O. Merson & Co., C.A.'s. Served nine yrs. Volunteer Forces, Scotland. *Clubs:* Mississauga Golf and Country, Parkdale Canoe, High Park. Mason. *Recreation:* Golf. *M.* Alexandrina Angus, Nov. 20, 1885 (deceased, Apr. 2, 1917). *M.* Christina MacDonald Laing, Jan. 27, 1920. *Children:* Alice Anna, George William, Alexandrina Angus, Harry Stuart, Gordon Chapman, Alexander Edmond. *Home:* Apt. 46, Parkview Mansions. *Office:* 807 Lumsden Bldg., Toronto, Ont.

MERZ, Charles; *b.* Milwaukee, Wis., Sept. 2, 1887; *s.* Louis E. and Anna; educ. Milwaukee pub. schools; La Salle Extension Univ.; Internatl. Accts. Soc.; Univ. of Wis. Extension Div.; Rheude's Bus. Coll.; C.P.A., Wisconsin, June 21, 1920. Office mgr. A. F. Sauer Co.; acct. for Sanitary Dish Washing Machine Co. Mem. Milwaukee Soc. of Accts.; M.W.A. *Home:* R. 5, Box 191, N. Milwaukee, Wis. *Office:* 353 E. Water St., Milwaukee, Wis.

METZ, Charles James; *b.* Erie, Pa., Aug. 30, 1872; French-Irish ancestry; classical education; attorney-at-law, Pa., 1898; C.P.A., Georgia, 1908. Practiced law, 1898-1901; sec. Long Arm System Co. (mfg.), Cleveland, 1901-04; practiced acctg., 1905 to date. Pres. Audit Co. of the South, Atlanta. Important appointments include: State of Ga.; City of Atlanta; G.F.&.A.R.R.; Southern Bell Telephone and Telegraph Co.; Columbus Gas Co.; Athens Gas Co. Mem. A.I.A. Sec. and treas. Piedmont Driving Club; mem. Capital City Club. *M.* Esther King Martin, 1904. *Children:* Junius Davis, Barbara Bruce. *Home:* Comfort Hill, Decatur, Ga. *Office:* 208-09 Candler Bldg., Atlanta, Ga.

METZ, John George; *b.* Dayton, Ohio, May 24, 1868; Swiss-German lineage; attended Holy Trinity Parish School and Dayton pub. schools; *m.* Lonia Sohm, Dec. 26, 1901; C.P.A., Tennessee. Spent first four yrs. in business in employ Columbia Ins. Co., then with Stomps Burkhardt Co., chair mfrs., four yrs.; next ten yrs. with National Biscuit Co. at various offices; following this, practiced pub. acctg. on own account for ten yrs. Sec., treas. and dir. John Wade & Sons, Inc. Treas. Tenn. Soc. of C.P.A.'s; mem. A.I.A. Member Memphis Chamber of Commerce. *Recreations:* Music, flowers. *Children:* Dorothy, John George, Jr., Paul, Cecil. *Home:* 1045 Jefferson Ave. *Office:* John Wade & Sons, Inc., Memphis, Tenn.

METZ, Morris; *b.* Poland, Dec. 25, 1889; *s.* Barnett and Ida; French-German ancestry; educ. pub. schools; B.A., 1913, Coll. of City of N.Y.; C.P.A., North Carolina, 1919; Junior C.P.A., New York, 1917. Instr. and head commercial dept. Mobile H.S. and Mobile Y.M.C.A.; Washington Irving H.S. and H.S. of Commerce, N.Y.; later Internal Revenue Agent, Income Tax Division; practicing acctg. past ten yrs. At present practicing independently. *Recreations:* Walking, studying

and acctg. research. *Home:* 748 Beck St. *Office:* 150 Nassau St., New York.

MEYER, Henry; C.P.A., New York. Credit mgr. John David, Inc., haberdashers. Formerly with Alexander Aderer & Co. Mem. A.I.A. *Address:* 32nd St. and Broadway, New York.

MEYER, Max; C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s (mem. admission committee). Practicing on own account. *Address:* 30 Broad St., New York.

MICHAELSON, Jules; *b.* New York, Feb. 22, 1892; *s.* Wolfe and Henrietta; grad. DeWitt Clinton H.S.; B.C.S., N.Y. Univ. Experience as bkpr., librarian, and asst. in C.P.A. office. Mem. firm Kamerman, Michaelson & Co. Mem. True Craftsman Lodge No. 651. *Home:* 779 Crotona Park North. *Office:* 1133 Broadway, New York.

MICKLE, William Young; *b.* Jefferson, N.Y., June 24, 1879; *s.* Oscar and Charlotte (Young); Scotch-Eng. ancestry. Attended Stamford (N.Y.) H.S., Sadler's Bus. Coll.; J. B. Stetson Univ.; B.S.; A.M. Considerable banking and auditing experience; prof. of bus. admin. for 14 yrs. *M.* Mabel Brock, June 5, 1912. At present, prof. bus. admin. J. B. Stetson Univ. Mason; treas. Pi Kappa Delta frat. *Recreations:* Tennis, automobiling. *Children:* William Brock, Francis Lauren. *Address:* DeLand, Fla.

MILES, Roland G.; *b.* Medical Springs, Ore., Jan. 21, 1881; *s.* P. H. and M. A.; Irish descent; educ. high school and commercial coll.; C.P.A., Oregon, 1912. Started as stenographer and bookkeeper, later acct. in charge U.S. Nitrate Plant No. 1, Sheffield, Ala. Now practicing independently. Mem. B.P.O.E.; K.P. *Recreations:* Hunting, fishing. *Home:* 2401 8th St. *Office:* 10 Baker Loan and Trust Bldg., Baker, Ore.

MILLAR, Edward B.; C.P.A.; mem. A.I.A. Controller Lycoming Foundry & Machine Co., Williamsport, Pa. Mem. N.Y. State Soc. C.P.A.'s. *Address:* Williamsport, Pa.

MILLER, H. S.; Shorterville, Ala., June 14, 1885; *s.* Henry T. and Sarah A.; Eng. lineage; high school educ.; *m.* Eunice Hall White, Oct. 14, 1915. C.P.A., Georgia, 1916; C.P.A., Alabama, 1919. Fifteen yrs. accounting practice. Pres. Ala. Soc. C.P.A.'s. Head firm H. S. Miller & Co. Instrumental in having Ala. law passed regulating pub. acctg. practice. Mason. *Recreations:* Fishing, hunting, automobiling. *Child:* Mary Lou. *Home:* Irondale, Ala. *Office:* 1014 Jefferson Co. Bank Bldg., Birmingham, Ala.

MILLER, James Albert; C.P.A.; mem. A.I.A. Mem. firm James A. Miller & Co. *Address:* Union Central Bldg., Cincinnati, Ohio.

MILLER, Jay Wilson; *b.* Mapleton Depot, Pa., Sept. 14, 1893; *s.* Abram K. and Maggie (Wilson); German-Scotch-Irish lineage; B.E., Juniata Coll., Pa. Mgr. Williams Bus. Coll., Beaver Dam, Wis., 1912-14; *m.* E. Lillian Steinbach, Dec. 29, 1914; instr. in acctg. Dak. Wesleyan Univ., Mitchell, S.D., 1914-17. Vice-principal commercial dept. and prof. of acctg., Goldey Coll., Wilmington, Del. Pres. S.D. Commercial Teachers Assn., 1915-16; vice-pres. Natl. Business Teachers Assn., 1917; chmn. Business Round Table, Natl. Commercial Teachers Federation, 1919. Author 1920 edition, Business Practice Instruction Book, Goldey Coll. Mason. Mem. Pi Kappa Delta frat. *Recreations:* Volley ball, tennis. *Home:* 9 E. 40th St. *Office:* Goldey Coll., Wilmington, Del.

MILLER, John; *b.* Reitnau, Switzerland, March 25, 1880; *s.* John R. and Lena; educ. pub., evening and bus. schools; early experience as bkpr. and junior acct.;

now practicing on own account. Dir. and treas. respectively of two different corporations. *M.* Winifred Bradford, Oct. 17, 1907. *Children:* Rudolph B., Mary H., Winifred H., John, Jr., and James H. *Home:* 605 Floral Ave. *Office:* 333 N. Broad St., Elizabeth, N.J.

MILLER, John Jacob; *b.* Canton, Ohio, Aug. 14, 1875; *s.* L. L. and Marcia B.; educ. Williston Seminary, Easthampton, Mass.; Ph.B., 1897, Yale; C.P.A., Ohio, 1917. Asst. mgr. Ernst & Ernst, Cleveland. *Clubs:* University, Yale, Cleveland Athletic. *M.* Frances Lynch, Sept. 2, 1914. *Children:* Frances Eliza and Marcia Jeanne. *Home:* 2208 Bellfield Ave. *Office:* 1200 Schofield Bldg., Cleveland, Ohio.

MILLER, Robert N.; B.C.S.; C.P.A., Pennsylvania, 1920. Instr. in acctg. Duquesne Univ. *Address:* First Natl. Bank Bldg., Pittsburgh, Pa.

MILLIGAN, William A.; C.P.A., Pennsylvania and New Jersey. Practicing independently. Mem. A.I.A., and N.J. and Pa. State Societies C.P.A.'s. *Address:* 33 W. 42nd St., New York.

MILLS, Bonner Southerland; *b.* Wilmington, N.C., Dec. 16, 1884; *s.* William H. and Marguerite (Foreman); educ. pub. and high schools; C.P.A., North Carolina, 1913-14. Formerly bkpr. Swift & Co., Standard Oil Co., wholesale grocery concerns; pub. acctg., 1914-16. Now sec. Judson Mills. Appointed auditor City of Spartanburg. Student advanced acctg. Walton School Commerce, Chicago. *Recreations:* Baseball and football. *M.* Elizabeth Hedgepeth, Dec. 19, 1906. *Children:* Bonner Southerland, Jr., Thomas Webb. Roger McBryde. *Home:* 340 Union St., Spartanburg, S.C. *Office:* P.O. Box 1009, Greenville, S.C.

MILLSAPS, Jefferson Humphrey; *b.* Sherman, Tex., Nov. 15, 1877; *s.* Humphrey Posey and Caroline (Goforth); descendant Judge Wm. Goforth, Maj. Continental Army, and mem. 1st Constl. Conv., N.Y. and 1st Constl. Conv., Ohio; educ. pub. and pvt. schools; A.B.; B.S. Taught normal school, 1895-1903. *M.* Margaret Van Rensselaer Morgan, 1902; civil service examr., 1903-07; instr. evening schools, 1907-19. C.P.A., North Carolina, 1919. Asst. educational dir. Internatl. Accts. Soc., Inc.; mem. staff Tanner, Gilman & Ellis. *Children:* Jefferson Winston, Margaret Elizabeth. *Home:* Bradford Hotel, 3000 S. Michigan Ave. *Office:* 2626 S. Michigan Ave., Chicago.

MILLS-PRICE, Edgar J.; mgr. Barrow, Wade, Guthrie & Co. C.P.A., Massachusetts; mem. A.I.A. *Address:* Scollay Bldg., Boston.

MINER, E. J.; E. G. Shorrock & Co. C.P.A., Washington; mem. A.I.A. Mem. Wash. State Board of Acctcy. *Address:* Central Bldg., Seattle, Wash.

MINER, Morton Buckingham; *b.* Hartford, Conn., May 20, 1888; educ. Hartford H. S., Sheldon Business School, Vannais Acctg. Inst. With Scovell, Wellington & Co. *Home:* 91 Hazelwood Ave., Longmeadow, Mass. *Office:* 615 Stearns Bldg., Springfield, Mass.

MITCHELL, Alister Findlater; *b.* Montreal, Can., June 12, 1869; *s.* Alexander and Isabella S. (Findlater); educ. Montreal H.S., private tutors; C.A. and F.C.A., Canada. *M.* A. M. Dawson, June 2, 1906. *Home:* 731 Sherbrooke St., W. *Office:* 69 St. Francis Xavier St., Montreal, Que.

MITCHELL, Francis L.; C.P.A., New Hampshire. Mem. A.I.A. *Address:* 31 Nassau St., New York.

MITCHELL, Horace H.; C.P.A. Fellow Colo. State Soc. C.P.A.'s. Mem. A.I.A. *Address:* 65 Independence Bldg., Colorado Springs, Colo.

MITCHELL, James George; *b.* Sydney, Australia, Sept. 6, 1877; *s.* Thomas and Frances; educ. Sydney Training College. At one time Y.M.C.A. secretary and teacher. During War with Germany, County Food Administrator. Atty. at law; general counsel for Muehle & Co., accts., Des Moines. Sec. Northern Iowa Constrn. Co., Greene, Iowa; vice-pres. and general counsel Muehle & Co., Des Moines. Auditor Des Moines Club, Des Moines Coliseum Co., Greater Des Moines Com., etc., prior to admission to bar. *Address:* 202-4 Buchholz Bldg., Greene, Iowa.

MITCHELL, Joseph James; *b.* Plymouth, Eng., Aug. 25, 1873; educ. Plymouth Corpn. Grammar School; College of Preceptors, London, Eng.; John Marshall Law School, Chicago. Formerly executive Armour & Co., London; Griffin Wheel Co., Chicago, and A. H. Andrews Co., Chicago, respectively. Practicing pub. acctg. on own account since 1910. C.P.A., Iowa, Sept. 18, 1915. New York resident partner J. J. Mitchell & Co. Lecturer on acctg. and income tax practice and procedure, La Salle Extension University. Mem. A.I.A. since Sept. 19, 1916; mem. Ill. Soc. C.P.A.'s; Ia. Soc. C.P.A.'s; N.A.C.A. Important acctg. appointments include Chicago Bur. of Pub. Efficiency, City of Chicago, City of Springfield, Chicago surface lines, Chicago Record Herald, etc. Special writer on federal income tax, Chicago Evening Post. Mem. Chicago Assn. Commerce, Natl. Credit Men's Assn., Wilmette Country Club. *Recreation:* Golf. *Home:* Gedney Farm, White Plains, N.Y. *Office:* 103 Park Ave., New York.

MITCHELL, S. Roger; *b.* Glasgow, Scotland, Feb. 7, 1860; *s.* Alexander and Joan Cameron (Campbell); educ. Western Acad. and Park School, Glasgow; Coll. Gailliard Lausanne; Glasgow Univ.; C.P.A., New York, Ohio, Texas, Minnesota, Indiana, Wisconsin, Louisiana, Illinois; C.A., British Columbia, Ontario. Formerly partner A. Mitchell, Jr. & Sons, cotton mfrs., Glasgow; pres. and treas. Mitchell Mfg. Co., Fitchburg, Mass.; formed partnership for practicing pub. acctg. with Mr. James Marwick in 1897. Senior partner Marwick, Mitchell & Co. Mem. A.I.A. Served as Captain, First Lanarkshire Volunteers, Glasgow, for number of yrs. Vestryman, Christ's Church, Rye. *Clubs:* City Midday, Bankers, City, Apawamis, Manursing Island. *Recreations:* Golf and fishing. *M.* Dorothy Bunker, Oct. 11, 1904. *Child:* Dorothea Helen. *Home:* Rocklea, Rye, N.Y.; Duiletter Farm, Belgrade, Me. *Office:* 79 Wall Street, New York.

MITCHELL, Walter K.; *b.* Griffin, Ga., Apr. 5, 1887; *s.* M. D. and Leila (Stephenson); attended grammar school; pursued privately courses in acctcy., bus. admin., law. Spent eight yrs. in acctg. depts. of railroads—office boy to chief bookkeeping and disbursing depts. Later senior acct. Cal. State Bd. of Control, senior acct. Los Angeles Co. Civil Service Commission and Efficiency Bureau. Six yrs. with acctg. firms. C.P.A., Georgia, now practicing independently. Mem. Cal. State Soc. C.P.A.'s; asso. A.I.A.; mem. Cal. Bar. Asst. sec. Pasadena Biscuit Co. *Recreations:* Swimming, motoring. *Home:* 422 Hill St., Ocean Park, Cal. *Office:* 611 H. W. Hellman Bldg., Los Angeles, Cal.

MOELLER, Henry C.; *b.* Altona, Germany, Feb. 22, 1884; educ. New York high schools and two semesters Columbia Univ.; *m.* Ethel H. Johnson, Oct. 2, 1913. C.P.A., Nebraska, 1914. Mem. firm McConnell & Moeller. Mason (Scottish Rite, Shrine). Mem. Chamber of Commerce, Omaha Field and Athletic Clubs. *Child:* Helen Clare. *Home:* 4723 Wakeley St. *Office:* 805 Omaha Natl. Bank Bldg., Omaha, Neb.

MOERAN, Edward H.; mem. firm Patterson, Teele & Dennis. Mem. A.I.A.

Contbr. *Journal of Accountancy.* *Home:* 484 Convent Ave. *Office:* 120 Broadway, New York.

MOIES, William H. H.; *b.* Central Falls, R.I., Oct. 25, 1879; *s.* Thomas C. and E. Edna (Haskell); Amer. ancestry; educ. Pawtucket H.S.; Mass. Inst. of Technology. At present sec. Webster Co. Sec. and dir. C. E. Brooks Co., Providence. *Served as mem. Common Council from* first ward, Central Falls. Mem. A.I.A. Fellow R.I. Soc. of C.P.A.'s. Mem. Accts. Club of Southern New England. *Clubs:* Tokalon, Pawtucket; Wannamoisett Country, Providence; Palestine Temple, A.A. O.M.S., Providence Consistory, Scottish Rite Masons. *Home:* 71 Clay St., Central Falls, R.I. *Office:* Webster Co., North Attleboro, Mass.

MONK, Arthur P.; *b.* New York, Apr. 11, 1882; educ. pub. schools; N.Y. Univ.; C.P.A. Pub. acctg. experience, 15 yrs. Mem. firm Arthur P. Monk & Co. *Home:* 235 Ft. Washington Ave. *Office:* 30 Broad St., New York.

MONROE, Francis Truman; *b.* Prince George's Co., Md., Oct. 11, 1884; *s.* Samuel Robert and Catherine Belt (Townshend); attended Baltimore (Md.) City Coll., two and a half yrs.; grad. Bentley School of Acctg. and Fin., Boston. Chief Clerk Lauer & Harper Co., Baltimore, 1902-06; draftsman, 1906-08; asst. to supt. of agencies, Title Guaranty and Surety Co., Scranton, Pa., two yrs.; various positions Mass. Bonding and Insurance Co., Boston, seven yrs. C.P.A., New Hampshire, July 17, 1919. At present acct. and sec. Hickson, Inc., Boston; also instr. acctg. Bentley School of Acctg. and Fin. since 1918. Charter mem. and second pres. "The Bentley Associates"; former dist. pres. and mem. Patriotic Order Sons of Amer. *M.* Lillian Voelker, Oct. 14, 1914. *Home:* 1325 Commonwealth Ave. *Office:* Hickson Bldg., Boston.

MONTELIUS, William E.; C.P.A., Pennsylvania, 1899. Mem. A.I.A. and Pa. Inst. C.P.A.'s. Practicing independently. *Address:* 929 Chestnut St., Philadelphia.

MONTGOMERY, Robert H.; *b.* Pa., Sept. 21, 1872; *s.* (Rev.) Thomas and Annie (Kline); educ. pub. schools and pvt. tutors. C.P.A., New York, Missouri and Pennsylvania; atty. at law, admitted to bar in New York and Philadelphia. Mem. firm Lybrand, Ross Bros. & Montgomery. Formerly instr. acctg. Pennsylvania and New York Universities; now prof. Columbia Univ. Past pres. Amer. Assn. Pub. Accts. (now A.I.A.); mem. council A.I.A. and chmn. committee on subsidiary organizations. Served in Spanish-Amer. War with Light Battery A.; during World War, held rank *lieut.-col.*, serving as representative for War Dept. on price fixing board. Author *Auditing Theory and Practice, Income Tax Procedure,* etc. Mem. Pa. Inst. C.P.A.'s; mem. N.Y. State Soc. C.P.A.'s (mem. committee on furtherance of the objects of the society); mem. N.A.C.A. *Home:* 525 West End Ave. *Office:* 55 Liberty St., New York.

MOONAN, William Phillips; *b.* Glasgow, Scotland, Mar. 23, 1889; C.P.A., Ohio. Scovell, Wellington & Co., resident mgr. Cleveland. Asso. A.I.A. *Address:* Illuminating Bldg., Cleveland, O.

MOORE, James B.; *b.* London, Eng.; *s.* James B. and Ada Dora; educ. London Polytechnic Coll., Eng. C.P.A. Principal James B. Moore & Co. Formerly sec. St. Paul's Breweries, London, Eng. three yrs.; Amer. Audit Co., three yrs.; with Joel Hunter & Co., C.P.A.'s, two yrs. Knight Templar, Coeur de Lion Commandery. *Recreations:* Football, golf, yachting, tennis, etc. *Home:* 515 Greenwood Ave. *Office:* 501 Trust Co. of Ga. Bldg., Atlanta, Ga.

MOORHOUSE, Eli; *b.* Yorkshire, Eng., 1877; educ. St. John's Coll., Preston, Eng.; C.A., British Columbia; C.P.A.,

Washington, 1907. Formerly Armitage & Norton, C.A.'s, Yorkshire; Patterson, Teele & Dennis; Price, Waterhouse & Co.; mem. Smith, Robertson & Moorhouse before dissolution. Now head Eli Moorhouse & Co. Mem. Inst. of C.A.'s, British Columbia. Mem. A.I.A. Acted as chmn. Fourth Liberty Loan Acctg. Com., Seattle. Treas. Univ. of Wash. Golf Club. *Clubs:* Arctic and Kiwanis. Served with Wash. State Guard during Great War. *M.* Minnie P. Wolfe, 1908. *Children:* Jack, Dorothy, Bill. *Home:* 1822 Taylor Ave. *Office:* 706 L. C. Smith Bldg., Seattle, Wash.

MOORMAN, Joseph James; *b.* Newberry, S.C., May 1, 1879; *s.* Thomas S. and Marie (Wardlaw); Eng.-Scotch-Irish ancestry; educ. pub. schools; Univ. of S.C.; School of Commerce, N.Y. Univ.; C.P.A., Louisiana, 1916; South Carolina, 1920. Formerly traveling auditor Southern Cotton Oil Co.; asst. auditor New Orleans office Amer. Sugar Refining Co. Partner Clarkson & Moorman. Mem. Ridgewood Country Club. *Recreation:* Golf. *Home:* Rooms 6-7, Arcade, Columbia, S.C. *Office:* 700 Loan and Exchange Bldg., Columbia, S.C.

MOREY, Lloyd; *b.* Laddonia, Mo., Jan. 15, 1886; *s.* Hiram and Emily (Carter), both deceased; descended from Salmon Morey, a Scotch pioneer settler in Pike County, Ill., 1820; grad. Laddonia H.S., Gem City Bus. Coll., Quincy, Ill.; attended Univ. of Ill., 1907-11; A.B. and B.Mus.; C.P.A., Illinois, 1916. Student asst. in Univ. of Ill. bus. office, 1907-11; head bookkeeper, 1911-13; auditor, 1913-16. Comptroller Univ. of Ill. and asst. prof. governmental accounting. Mem. Ill. Soc. C.P.A., Phi Beta Kappa, Amer. Guild of Organists, Assn. of Univ. Bus. Officers; Assn. of Commerce, Urbana, Ill.; Univ. Club, Urbana; *Ill. Union*; Amer. Assn. Univ. Instrs. in acctg. Vice-pres. Assn. Univ. Bus. Off. Dept. chmn. Urbana Assn. of Com.; treas. Ill. Union U. of I.; comptroller, Illini Publishing Co. *Co-author* (with W. B. Castenholz) of "C.P.A. Problems and Solutions"; author of various articles in Jour. of Acctcy., Amer. City and other periodicals. Addresses before Assn. of Univ. Bus. Officers, Amer. Assn. of Univ. Instrs. in Acctcy.; Ill. Mun. League. *M.* Edna Elizabeth Cox, 1912. *Home:* 1302 W. Clark St. *Recreations:* Organist and choirmaster, Trinity M.E. Church. *Office:* Univ. of Ill. Business Office, Urbana.

MORIN, Louis-Philippe; *b.* Quebec, Can., Dec. 7, 1889; *s.* Col. J. A. Morin, physician, and Mary Elsie (Guenet); educ. Commercial Acad., Quebec, grad. scientific course; C.G.A., 1919; L.A., 1920. Was attached to staff C.P.R. Steamship Lines for few months; four yrs. with Molson's Bank and Can. Bank of Commerce; three yrs. with LaRue & Trudel, pub. accts. Mem. firm Morin & Barry, pub. accts. auditors, liquidators, administrators, arbitrators. Two yrs. lecturer in acctcy. Laval Univ. One of promotors and directors of assns. of accts. of Province of Quebec. Past pres. Le Cercle Cremazie; mem. Le Cercle des Comptables de Quebec, Young Men's Catholic Assn., Diocesan Catholic Assn. *Home:* 61 St. Louis St. *Office:* 17 St. James St., Quebec, Can.

MORRIS, Ben; *b.* San Francisco, Cal., July 27, 1884; B.C.A. Denver Univ.; C.P.A., Colorado, 1911; C.P.A., California, 1917. From 1900 to 1908 station and acctg. dept. western railroads; later cashier, office mgr., auditor wholesale houses. Practicing pub. acctcy. in Denver since 1908. Mem. firm Collins, Morris, Keller & Co., Denver, and Brotherton, Thomas & Co., San Francisco. One time pres., three yrs. mem. Colo. State Board of Acctcy. Lectures on acctg. subjects as mem. faculty Denver Univ. School of Commerce since 1911; on acctg. and business subjects in connection with Univ. of Colo. summer extension course. Mem. A.I.A. and Colo. Soc. C.P.A.'s. Scottish

Rite Mason. Mem. Alpha Kappa Psi and Phi Alpha Delta frats.; two yrs. natl. sec. Alpha Kappa Psi. Mem. Denver Civic and Commercial Assn. Commissioned capt. Q.M.C., Feb. 7, 1917; eight mos. with A.E.F. *M.* Eva A. Beardsley, Aug. 27, 1905. *Home:* 569 Pearl St. *Office:* 1030 Foster Bldg., Denver, Colo.

MORRIS, Charles E.; *b.* Virginia, Oct. 11, 1867; grad. Univ. of Ga.; C.P.A., New York, Illinois, Pennsylvania. Mem. firm Haskins & Sells. *Office:* 30 Broad St., New York.

MORRIS, D. C.; C.P.A., Ohio; mem. A.I.A. Sec. Finance Com. United Rys. Investment Co.; Philadelphia Co.; Duquesne Light Co.; Pittsburgh Rys. Co. Pres. Va. and Ohio Securities Corpns.; officer and director numerous other corpns. *Address:* 25 Broad St., New York.

MORRIS, Milton; C.P.A., Texas. Mem. A.I.A. Mem. Tex. Soc. of C.P.A.'s. *Address:* 605 W. 19th St., Austin, Tex.

MORRIS, Moe; *b.* New York, N.Y., Dec. 29, 1891; *s.* Bernhard and Anna; educ. Brooklyn pub. schools; Boys' H.S.; B.C.S., 1913, N.Y. Univ.; C.P.A., New York, Jan. 22, 1917. Formerly comptroller in charge Fox Studios, Los Angeles, 1915-16. Practicing as C.P.A. Spoke before Accts. Club on motion picture acctg. Enlisted as private, promoted to sergeant and second lieut. Ord. Dept., Disbursing Officer, Raritan Arsenal, Metuchen, N.J. Instituted acctg. system at Raritan Arsenal while in service. Mem. Accts. Club. Mason. *Home:* 770 Park Ave., Brooklyn, N.Y. *Office:* 38 Park Row, New York.

MORRIS, Moses P.; *b.* Belva, W. Va., July 28, 1867; *s.* John H. and Felicita R. (Hill); educ. District Free Schools of W. Va.; C.P.A., West Virginia, May 6, 1917. Varied early experience in mills, mines, factories, banks, etc., during 26 yrs.; also business administration, capitalism, construction, equipment, maintenance and operating commercial enterprises. State Compensation, Charleston, W. Va., two yrs.; Federal Trade Com., Washington, two yrs. Pres. of W. Va. Accts. Assn. Dir. Internatl. Coal Corpn.; Coal River Colliery Co.; Buck Branch Coal Co.; W. Va. Accts. Assn. Important appointments include The New River Co., Main Island Creek Coal Co., Amherst Fuel Co. Mem. The Assn. of Certified Pub. Accts. of W. Va. Mem. K. of P. Mason. *M.* Effie Lewis Dickinson, Bath Co., Ky., Aug. 15, 1897. *Child:* Marian Pauline. *Home:* Farr Hotel, 9th St. and 4th Ave. *Office:* Third Floor, Western Union Bldg., Huntington, W. Va., P. O. Box 1271.

MORRIS, Wilfred R.; *b.* Perth, Ont., Mar. 4, 1865; *s.* William J. and Sarah L. (Radenhurst); Scotch lineage. Educ. private school, Montreal; *m.* Kate Dench, Sept. 11, 1895. C.A., June 30, 1903; F.C.A., Nov. 30, 1915. Pres., Inst. of C.A.'s of Ont., 1918-19. Now practicing individually. Past-pres. Canadian Club of Peterborough; past-master Corinthian Lodge, A.F.&A.M. Mem. Peterborough Club. *Home:* 483 Homewood Ave. *Office:* 375 Water St., Peterborough, Ont.

MORSE, Harold Sylvester; *b.* Lynn, Mass.; C.P.A., Massachusetts. On staff various acctg. firms, 1905-08; mem. firm Wright, Schooley & Morse, 1908-14; resident-mgr. Scovell, Wellington & Co., 1914 to date. Mem. A.I.A.; Natl. Assn. of Cost Accts. *Home:* Ellison Ave., Bronxville, N.Y. *Office:* 27 William St., New York.

MORSE, Perley; *b.* Litchfield, Pa., Jan. 9, 1869; *s.* George W. and Mary (Brink); ancestors came from Eng., 1632, settling in Dedham, Mass.; educ. Arlington Acad., Washington, D.C.; C.P.A., New York, 1904. Engaged in acctg. since 1894; senior mem. Perley Morse & Co.; conducted important investigations for Federal Govt. in war and other matters; also

for State of New York, banks, etc.; discovered that Bolo Pasha received $2,000,000 of German money in United States for German propaganda through purchase of French newspapers. Mem. A.I.A. Mem. Republican County Com. *Clubs:* Lawyers (mem. Governing Board), The City Club of New York (treas.), National Republican Club. Mason. Author: *Book of Interest Tables, 1915; The A B C of the Government of the United States,* 1916 (adopted as text book on civics by New York City Board of Education). *M.* Mary Bremner, July 24, 1893. *Home:* Suffern, Rockland County, N.Y. *Office:* 110 William St., New York.

MORTLOCK, George Conan; *b.* Richmond on Thames, Eng., Apr. 17, 1886; *s.* Joseph Coleman and Sarah (Newton); studied Univ. of Cambridge; *m.* Dorothy Morley, Apr., 1910; C.P.A., Michigan, 1916. Early experience with steamship and railroad cos. and as auditor transportation cos.; also in banking with Detroit Trust Co. and Peninsular State Bank, Detroit. Formerly comptroller U.S. Food Administration, Milling Division. Head firm George C. Mortlock & Co. Mason. Mem. Amer. Inst. Banking. *Recreation:* Travel. *Children:* Peter, Marjorie, George, Mary. *Office:* 74 Broadway, New York.

MORTON, Davis Walter; *b.* Philadelphia, Pa., Jan. 8, 1880; *s.* George S. and Amanda F.; Amer.-Eng. ancestry; educ. Girard Coll.; Dickinson Coll.; Drew Theological Seminary; B.A., 1902; B.D., 1905; A.M., 1906; C.P.A., Wisconsin, 1915. Early experience as bkpr. in bank work, contracting and coal business; acctg. with various C.P.A. concerns. With J. C. Penny, Inc., beginning Sept. 1, 1920. Vice-pres. Robinson-Thurlow Co., Portland, Ore.; pres. Morton & Roome, Inc., Eugene, Ore. Mem. Legislative Reference Comm., appointed by Gov. Olcott, Ore.; mem. Comm. on Business Education for N.W., appointed by Federal Bureau of Education; Dean, School of Commerce, Univ. of Ore., 1915-20. Author: *Banking and Bank Acctg.*, Lyons & Cornahan, Chicago, publishers; *Salesmanship, Acctg. Principles* (Northwestern Correspondence School); various articles in magazines including *Better Business, Burrough's Clearing House,* etc.; contributor Internatl. Accts. Soc. Mem. Beta Gamma Sigma frat.; Sigma Alpha Epsilon frat.; Alpha Kappa Psi frat. *Clubs:* Round Table, Kiwanis, University, Diomedians. Mason. *M.* Myra Estelle Sperling, Aug. 24, 1908. *Childrcn:* Janet Elizabeth and Davis Walter, Jr. *Home:* 1310 13th Ave. E., Eugene, Ore. *Offices:* Rooms 20-21-22 First National Bank Bldg., Eugene, Ore.; 354 4th Ave., New York.

MORTON, Frederick W.; *b.* Almont, Mich., Apr. 16, 1871; *s.* William Dickmont and Catherine (McArthur); Scotch ancestry; educ. Almont Union School; C.P.A., Michigan, Feb., 1916. Early experience clerk in country store, three yrs.; bkpr. Detroit jobbing houses, twelve yrs.; dir. Internatl. Accts. Soc. and editor Business Magazine, eight yrs. Practicing F. W. Morton & Co.; pub. practice past nine yrs. to date. Sec. and treas. Peninsular Fruit Co.; sec. Mich. Assn. of C.P.A.'s. Asso. editor: *C.P.A. Questions and Answers.* Represented City of Detroit in controversy with Street Ry. Co., 1919. Mem. A.I.A. Mem. Board of Commerce, Ingleside Club. Mason. *M.* Elizabeth B. Hibbler, Aug. 22, 1895. *Child:* Oliver Harrison. *Home:* 310 Virginia Park. *Office:* 1301 Majestic Bldg., Detroit, Mich.

MORTON, Ulysses A.; *b.* Winfield, Ala., Dec. 21, 1889; *s.* William D. and Belle V.; educ. pub. and high schools; Ga.-Ala. Business Coll., Macon, Ga.; Alexander Hamilton Inst., N.Y.; C.P.A., Georgia, May, 1915. Bkpr., 1907-10; sec. and treas. Cotton Seed Oil & Electric Lighting Corpn., 1910-13; chief acct. and auditor, respectively, Fire Insurance & Trust Co., 1913-16. Mem. firm Morton, Bailey & Co., C.P.A.'s. *Recreations:*

Automobiling, swimming. *M.* Eva Trantham, Jan. 27, 1910. *Children:* Elizabeth, Helen, Martha. *Home:* 31 Arlington Ave. *Office:* Suite 406-8 Hurt Bldg., Atlanta, Ga.

MOSER, H. A.; C.P.A.; mem. A.I.A. Practicing independently. *Home:* 302 E. 2nd St., N. *Office:* Wilcox Bldg., Portland, Ore.

MOSES, Elkin; *b.* New Orleans, La., June 15, 1860; *s.* Benjamin and Maria (Hart); high school educ.; C.P.A., Louisiana, Sept., 1908. From 1900 to 1908, head acct. various businesses and local cashier, Equitable Life Insurance Co. of N.Y. Apptd. by governor to audit books Conveyance Office, Parish of Orleans ("judicial fund"); later examined books Mortgage Office and Clerk's Office, Civil District Court. Sec. La. State Board of Acctcy. Examrs. Practicing on own account. Dir. Jewish Widows and Orphans Home; chmn. Big Brothers and Sisters Committee. Mason; Elk; I.O.B.B.; Y.M.H.A. Served in La. Rifles, L.S.N.G. *M.* Ida Runkel, June 12, 1888. *Children:* Walter B. and Irma R. *Home:* 1514 Dufossat St. *Office:* 610 Maison Blanche Bldg., New Orleans, La.

MOSHER, Ira; *b.* Melrose, Mass., Nov. 15, 1887; *s.* Ira Morrison and Cordelia (Sweet); educ. Melrose H.S.; C.P.A., Massachusetts, 1913. Formerly mem. staff Clinton H. Scovell & Co., 1910-15. Treas. Northwestern Leather Co., and affiliated companies. Treas. Northeastern Leather Co.; sec. Atlantic Gelatine Co. *Clubs:* Bellevue Golf, Melrose. Mason. *M.* Grace Howard, June 12, 1912. *Children:* Howard Ira, Jack Stanley. *Home:* 21 Holland Road, Melrose, Mass. *Office:* 14 South St., Boston.

MOSS, Albert Gwathney; *b.* Memphis, Tenn., March 17, 1886; *s.* James Allen and Ida Betty (Patton); French-Scotch-Irish lineage; grammar school educ.; C.P.A., Texas, July 31, 1915. Banking and mfg. prior to professional acctg., 1910. Since 1910 practicing with present firm. Mem. firm Peter & Moss, C.P.A.'s. Mem. A.I.A. Served as division auditor, War Dept., May, 1917, to Feb., 1918; Major, Chief of Commandeering Section, General Staff, Feb., 1918, to Feb., 1919. *Clubs:* Dallas Country, Brook-Hollow Golf, Dallas Athletic, Kiwanis (all of Dallas). *M.* Floy Louise Jack, Aug. 15, 1907. *Child:* Betty. *Home:* 5019 Worth Street. *Office:* 904 Praetorian Bldg., Dallas, Tex.

MOULL, John; C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 57 Orchard St., Bloomfield, N.J.

MOUNSEY, Richard C.; *b.* Columbus, Ohio, Aug. 19, 1882; *s.* James and Agnes; high school educ.; C.P.A., Washington, 1919. With E. G. Shorrock & Co., C.P.A.'s. *Home:* 6261 19th St. N.E. *Office:* 625 Central Bldg., Seattle.

MOXEY, Edward P., Jr.; *b.* Philadelphia, Oct. 2, 1881; *s.* Edward P. and Mary Ann K.; Scotch lineage; educ. Germantown Friends School; B.S. in Economics, A.M., Ph.D., Univ. of Pa.; C.P.A., Pennsylvania. Senior partner Edward P. Moxey & Co.; also prof. acctg. Univ. of Pa. Author: *Principles of Factory Cost Keeping, Practical Acctg. Methods.* Mem. A.I.A. Dir. and mem. executive council N.A.C.A. *Clubs:* University, Philadelphia, Westmoreland, Wilkes-Barre. *Residence:* Mt. Airy, Philadelphia. *Office:* Real Estate Trust Bldg., Philadelphia.

MOYER, A. J.; C.P.A., Massachusetts. Mem. A.I.A. *Address:* P.O. Box 232, Dalton, Mass.

MOYER, Franklin K.; C.P.A.; mem. A.I.A. Mem. firm Moyer & Schectman. Mem. Pa. Inst. C.P.A.'s. *Address:* Lafayette Bldg., Philadelphia.

MOYER, Joseph Kearney; *b.* Pottsville, Pa., Dec. 22, 1890; educ. High School for Boys, Reading, Pa.; B.C.S., N.Y. Univ.;

C.P.A., North Carolina, Nov., 1919. Formerly bkpr. and stenographer, real estate and insurance agency; then successively clerk, stenographer in Reading Natl. Bank, and asst. natl. bank examr. Now auditor Int. Rev., Income Tax. Mason (32°, Shrine). *Home:* 471 Park Ave., Paterson, N.J. *Office:* Treasury Dept., Washington, D.C.

MOYER, Melbourne Speer; *b.* Bangor, Pa., Sept., 1880; *s.* Albert L. and Sarah S. (Speer); educ. Allentown (Pa.) pub. schools; Heffley Inst. (Brooklyn); N.Y. Univ., B.C.S., 1903; C.P.A., New York, 1905; C.P.A., Connecticut, 1907. Mem. staffs pub. acctg. firms, N.Y., 1903-6; mem. firm Bentley, Laird & Moyer, 1906-8; senior staff pub. acctg. firms, 1908-10; asst. gen. auditor, J. G. White, Inc., 1910-11; *m.* Ada M. Shail, May, 1912; mem. staff Barclay, Parsons & Clegg, engrs., 1911-17; later Industrial Dept., National City Co., New York. Lecturer on pub. utilities acctg., N.Y. Univ., 1914-17. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s; asso. A.S.M.E.; mem. Amer. Econ. Assn. *Clubs:* Bond Meridian, N.Y. Commerce, West Side Tennis. *Child:* Ada M. *Home:* 1135 Dean St., Brooklyn. *Office:* 287 Broadway, New York.

MOYER, Orlando Cornelius; *b.* Robesonia, Pa., July 3, 1873; *s.* Jeremiah E. and Malinda S.; educ. high school, State Normal School; B.C.S., New York Univ. (*summa cum laude*); C.P.A., Massachusetts, Jan. 17, 1910. Formerly asst prof. Simmons Coll., 1905-10; organized School of Commerce and Finance, Boston Y.M.C.A.; senior prof. acctg. Coll. of Business Admin., Boston Univ. Senior partner Moyer & Briggs, Boston and New York. Lecturer on acctg. subjects. Important appointments include survey for trade assns.; numerous audits, investigations, tax accounting, etc. Mem. State Board Examrs. for C.P.A. degree, three yrs. Mem. A.I.A.; Natl. Assn. Cost Accts.; fellow C.P.A.'s, Mass., Inc. Mem. Boston Chamber of Commerce; Real Estate Exchange; officer Neighborhood Betterment Assn. Mason. *M.* Carrie Anna Powers, June 10, 1903. *Children:* Robert Cornelius, Arthur Edward, Eleanor Gertrude. *Home:* 310 Summer Ave., Reading, Mass. *Offices:* 838 Old South Bldg., Boston; 1737 Broadway, New York.

MOZINGO, Frederick Parks; *b.* Kokomo, Ind., Sept. 16, 1886; *s.* Charles Wesley and Elvira C. (Middletown); graduate of Peoria, Ill., grammar schools and Peoria Bus. Coll., as well as of Internatl. Accts. Soc., A. F. Sheldon School of Bus. Bldg., Cal. Coll. of Optometry and Cal. State Bd. of Examrs. in Optometry; also grad. Northwestern Univ. School of Commerce (pres. of class at Northwestern Univ.). Formerly acct. and auditor with State Bd. of Control, later in charge San Francisco branch Oakland Motor Co.; qualified as grade A-1 cost acct. to Aeroplane Bd., 1918. Practicing independently for past twelve yrs. Formerly sec. Ill. Inst. of Accts. Sec. Masonic Lodge, 32°, K.T., and Shriner. Writings and speeches include: *Cost Acctg. the Key to Bu[illegible]. Admin., Cost Acctg. for the Box Mfr., Cost Acctg. for the Hotel and Commissary Business,* etc. *Home:* 1161 Hayes St. *Office:* 745 Market St., San Francisco.

MUCKLOW, Walter; *b.* London, Eng., Dec. 9, 1864; *s.* John Davies and Jane Ellen (Phillips); Scotch ancestry; educ. King's Coll., London; C.P.A. Mem. firm Mucklow & Ford, C.P.A.'s. British Consul; Lloyd's Agent. Author: *Real Estate Accounting, Accounting for Hospitals and Institutions.* Acted as division auditor, U.S. War Dept. Mem. A.I.A.; mem. council A.I.A. Mem. Seminole Club, Florida Country Club, Florida Yacht Club, Jacksonville Chamber Commerce. *M.* Edith Holmes, Sept., 1910. *Children:* Jane, Betty. *Home:* 2133 Riverside Ave. *Office:* U.S. Trust Bldg., Jacksonville, Fla.

MUEHLE, Louis John; *b.* Paige, Tex., May 11, 1887; educ. pub. and high schools,

Austin; Nixon Commercial Coll., 1902. Supt. and cost acct. Magic-Keller Soap Works, New Orleans, 1905-6, and Cia Jabonera, Monterey, S.A., Monterey, Mex. 1907; cost acct. Freyer Trunk Mfg. Co. Houston, 1908; supt. and cost acct. Independent Soap Co., Fort Dodge, Ia. 1908-9; B. Accts., Highland Park Coll. Des Moines, 1910-11; head acctg. dept. Wood Bros. Thresher Co., Des Moines, 1912-16. Student Central Officers' Inf. School, Camp Pike, Ark., during war. Senior partner Louis J. Muehle & Co. Mason, 32° (Shriner). Sec., Soc. Pub. Accts., Ia., Inc.; mem. Council of Members, Chamber of Commerce, Des Moines; mem. Am. Leg. *Home:* 1321 E. Grand Ave. *Office:* 511 Citizens Natl. Bank Bldg., Des Moines, Ia.

MULLER, Jean Paul (legal name, Jean Paul Muller d'Euxt); *b.* St. Etiennes, France, March 31, 1871; ancestry (paternal) Saxon landholders, settled in New Jersey; ancestry (maternal) Polish-French; pvt. tutor to 1883; Royal Saxon Acad. of Commerce; Leipsic Univ. Consular Actuary, 1889; *m.* Edna Loretta Plunkett, Aug. 17, 1893; Md. Univ. School of Law, LL.B., 1906. Rate case acct., Interstate Commerce Comm., 1907 11; acct. Pres. Taft's Comm. on Economy and Efficiency, 1911-12; acct. Dept. o Justice, 1912; counsel, Dept. of Justice Can., 1913-14; in charge rate case dept. Marwick, Mitchell & Co., 1911-18; C.P.A., North Carolina, 1918; senior cost acct. Bur. of Aircraft Prodn., War Dept., 1918; Bur. of Mines, 1919; since alone. Edited *The Government Accountant,* prop. and publisher *The Bankers Ky. Bulletin;* now publishing *Analysts of Financial Statistics of Important Industries and Railroads in the U.S. for* 1911-19. Mem. Amer. Acad. of Pol. & Social Sc., Amer. Econ. Assn.; Amer. Statistical Assn.; Natl. Municipal League; Life Fellow, Royal Econ. Soc. of London. *Clubs:* City, National Press, Old Colony. *Children:* Paul Howard Joseph Muller d'Euxt, Paula Jeanne Muller d'Euxt. *Home:* 5110 14th St., N.W. *Office:* 419-24 Woodward Bldg., Washington, D.C.

MULLER, Marcus A.; *b.* Albany, N.Y., July 8, 1879; educ. Brooklyn H.S.; C.P.A., New York, 1911. Practicing independently 1911 to date. Mem. A.I.A. Mem. N.Y. State Soc. of C.P.A.'s. Mason. *Recreations:* Farming, boating and walking. *M.* Harriett E. Munsell, Sept. 24, 1918. *Home:* 120 Haven Ave. *Office:* 154 Nassau St., New York.

MULNIX, Harry E.; *b.* Pittsburgh, Pa., Oct. 15, 1856; *s.* Alexander and Mary M. (Sampson); Scotch-Irish ancestry; educ. pub. schools; Iron City Coll., Pittsburgh; C.P.A., Colorado. Mem. A.I.A. Early experience bkpr., contracting, acctg. At present State Treas. Acted as State Treas., Colo., 1895-96; auditor State, 1915-16; State Treas., Cal., 1919-20. Dir. four corpns. Author articles and speeches on public matters. Important appointments all over Colo., municipal, county and state. Mem. Elks. *M.* Sophia Lenelling, Aug. 10, 1879. *M.* Grace Strayer, Sept. 4, 1907. *Children:* Jane, Harry B., Llewellyn G., Robert C., Anna May. *Home:* 1565 Lafayette St. *Office:* Capitol Bldg., Denver, Colo.

MUNCHALFEN, Florent Joseph; *b.* Lockport, Ill., Dec. 21, 1891; *s.* Nicholas J. and Clemence F.; educ. Lockport Township H.S., LaSalle Extension Univ., and Internatl. Accts. Soc.; the Sheldon School. Formerly traveling auditor Sinclair Refining Co. Mgr. Oshkosh office, Tanner, Gilman & Ellis. Mem. K. of C. *Home:* 94 Mt. Vernon St. *Office:* 178 Main St., Oshkosh, Wis.

MUNRO, James; *b.* Edinburgh, Scotland, May 7, 1879; *s.* James and Jane (Dean); educ. Portland (Ore.) H.S.; C.P.A., Idaho, June, 1917. Loan inspector Ore. Mortgage Co., Edinburgh, Scotland, 1900-05; agent for same at Caldwell, Idaho, 1905-06; asst. cashier, Caldwell Commer-

cial Bank, 1907-10; cashier First Natl. Bank, Vale, Ore., 1910-13; public accounting, 1914-16. Deputy State Auditor, 1917-19; Deputy Commr. Finance, 1919-20, State of Idaho. Vice-pres. Idaho Assn. of C.P.A.'s. Contbr. papers on finance and taxation. Opened office in Boise as C.P.A. in Sept., 1920. *M.* Estelle Cupp, Nov. 5, 1907. *Children:* James Maxwell, Marian. *Home:* 1715 W. 22nd St. *Office:* State House, Boise, Idaho.

MURRAY, Ernest Edwin; *b.* London, Eng., Dec. 7, 1868; Irish-Eng. ancestry; educ. in Eng. pvt. and pub. schools; *m.* Amy Dart Gold, Aug. 13, 1898; C.P.A., Montana, 1916. Learned profession with chartered accts. in Eng., afterwards in service Audit Co. of N.Y., Marwick, Mitchell, Peat & Co., and other large acctg. firms. Now practicing on own account; specialist in flour mill acctg. Pres. Mont. Soc. C.P.A.'s; mem. A.I.A. 32°A.A.S.R. of Freemasonry; B.P.O.E. Lecturer in Blue Lodges and Scottish Rite. Served twelve yrs. in Eng. volunteer military forces. *Recreations:* Fishing, camping, Freemasonry. *Home:* 1021 Washington St., Lewiston, Mont. *Offices:* Montana Bldg., Lewiston, Mont., and Securities Bldg., Billings, Mont.

MUSAUS, William Purinton; *b.* Portland, Me., July 4, 1861; educ. pub. schools of Me.; C.P.A., California, June 22, 1912. Division Auditor Constrn. Dept., Q.M.C., during War. Dir. Cal. State Soc. C.P.A.'s. Mem. A.I.A. Mem. Jonathan Club. Mason (K.T. Shriner). *Home:* Jonathan Club. *Office:* 605-6 Hay Bldg., Los Angeles, Cal.

MUSGRAVE, Walter A.; *b.* Leeds, Yorkshire, Eng., Apr. 12, 1878; Eng.-Scotch lineage; educ. academy; *m.* Bessie Zipporah Alexander. Previous to becoming public accountant had charge of financial and cost accounts of cotton goods mill. Practicing individually. *Address:* 3 Windham Co. Natl. Bk. Bldg., Danielson, Conn.

MYER, George W., Jr.; *b.* Leeds, N.Y., Feb. 22, 1882; Dutch ancestry; educ. Kearny H.S., B.C.S., New York Univ.; C.P.A., New York, 1907. Early experience banking up to 1906; in staff C.P.A.'s, 1906-11; mem. firm and practicing independently, 1911 to date. Served as civilian in Ordnance Dept., Washington, D.C. *Clubs:* Newark Athletic, Meridian. Mem. Alpha Kappa Psi frat. Mason. *M.* Ruth Mitchell, 1909. Three children. *Home:* 19 Weequahic Ave., Newark, N.J. *Office:* 31 Nassau St., New York.

MYERS, Walter Perry; *b.* Peoria, Ill., Sept. 6, 1885; *s.* Julius E. and Dora (Whisler); grad. Topeka H.S., Kans.; LL.B. and B.C.S., N.Y. Univ.; C.P.A., New York. Formerly accountant with Equitable Life Assurance Soc., charge of accts. of Palmer Estate, sec. and treas. Hackett, Carhart & Co., Inc., *clothiers.* Practicing individually as lawyer and accountant. Saw Mexican Border service, N.G.N.Y., 1916; two yrs. service with A.E.F. as capt. inf., adjutant General Hdqrs. *Clubs:* N.Y. Athletic, Army and Navy, Squadron A. *Recreations:* Boating, swimming. Home: 19 E. 12th St. *Office:* 852 Broadway, New York.

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NAIRN, John Lennox; *b.* Edinburgh, Scotland, March 7, 1893; Scotch-Eng. ancestry; educ. George Watson's Coll., Edinburgh; Univ. of Manitoba; C.A. Formerly Deloitte, Plender, Griffiths & Co., New York and London; John Scott & Co., Canada. Practicing independently. New York representative John Scott & Co., Canada, and C. L. Kettridge & Co., London. Dir. Canadian Financial Corpn. Lieut. Royal Air Force during Great War. *M.* Countess Olga Tenenoff, 1918. *Home:*

Hartsdale, New York. *Office:* 56 Pine St., New York.

NASH, Albert Edward; *b.* Swansea, Eng., Oct. 31, 1882; *s.* Robert and Emily P.; educ. Wycliffe Coll., Eng. After leaving college, went into father's business; at age of 23 was articled to firm of C.A.'s; left Eng. for Can., 1907. C.A., Alberta. Internal auditor and comptroller, the MacLean Publishing Co., Ltd. Recently sec. Alta. Municipalities Comm. Served four yrs. in overseas force, three yrs. in France. Enlisted as pvt., rose to rank of major; awarded Military Cross. Mem. Military Inst., Toronto; Edmonton Country Club and other social and business clubs. *Recreations:* Golf, tennis, sailing. *M.* Marie Yvoune, Aug. 31, 1911. *Children:* Marie Yvoune, Marguerite. *Home:* 199 Spadina Road. *Office:* 601 Royal Bank Bldg., Toronto, Ont.

NASH, Evans Ambrose; *b.* St. Joseph, Mo., Dec. 25, 1888; *s.* Robert Milton and Anna (Connelly); educ. Christian Brothers Coll.; High School, St. Joseph; St. Mary's Coll., Kans.; commercial degree, 1907; C.P.A., Oklahoma, June 18, 1919; C.M.A., Oklahoma, May 15, 1918. Newspaper editor five yrs.; deputy state examr. and inspector of Okla., 1911-20. Mem. firm Hammonds, Nash & Parkinson, C.P.A.'s. Mem. City Club of Tulsa; Chamber of Commerce, Okla. City; mem. K. of C. *M.* Nancy Belinda Offutt, Aug. 24, 1910. *Child:* Evans Grundy. *Home:* 904 W. 23rd St. *Office:* 614 Herskowitz Bldg., Oklahoma City, Okla.

NASH, Hugh H.; *b.* Swansea, South Wales, June 3, 1880; *s.* Robert and Emma P. (Norton); educ. Swansea Old Grammar School and Llandovery Coll., South Wales; C.A., Alberta, 1917. 17 yrs. (latterly as dir.) with Falters, Nash & Co., Ltd., wholesale and provision merchants, Swansea. Came to Edmonton from Wales, 1913; started practicing 1914. Practicing independently under name of Nash & Nash. Specializes in municipal and income tax work. *M.* Agnes M. Davies, Oct. 4, 1906. *Home:* 10726 123rd St. *Office:* 603 Tegler Bldg., Edmonton, Alta.

NASMYTH, Charles J.; C.P.A.; mem. A.I.A. Mem. firm Nasmyth & Brockelbank. *Home:* 920 St. Nicholas Ave. *Office:* 220 Broadway, New York.

NAU, Carl Henry; *b.* Cleveland, Ohio, Apr. 12, 1867; *s.* Andrew and Elise (Bieber); educ. high school, Cleveland, and pvt. tutors. With Standard Oil Co., 1886-97, starting as office boy; then practiced pub. acctg. independently, 1898-1909. Mem. firm Nau, Rusk & Swearingen, C.P.A.'s, since 1909. Mem. Cleveland Library Board, 1898-1900; city treas., 1905-09; mem. Cleveland Charter Commission, 1913. Pres. Ohio State Board of Acctcy., 1910-14; treas. Amer. Assn. of Accts., 1913-16. C.P.A., Ohio. Mem. N.A.C.A. Mem. council A.I.A. and Committee on Ethical Publicity, A.I.A.; also chmn. Committee on Professional Ethics. Elected pres. A.I.A., Sept. 1920. *Address:* American Trust Bldg., Cleveland, Ohio.

NEALE, Albert Edward; *b.* Springfield, Mass., Dec. 15, 1889; *s.* Daniel and Matilda L.; grad. Springfield Evening H.S., 1913; grad. N.Y. Univ. School of Comm. Accts. and Fin., 1916. *M.* Mildred A. Bryson, June 23, 1917. Acctg. dept. Phelps Publishing Co., Springfield, eight yrs.; acct. Natl. Soc. of Music, New York, three yrs.; Price, Waterhouse & Co., New York, one yr. At present acct. and office mgr. Baush Machine Tool Co. Mason. Mem. Natl. Assn. of Credit Men; Chamber of Commerce, Springfield, Mass.; N.Y. Univ. Alumni Assn.; Springfield Y.M.C.A. *Home:* 125 Westford Ave. *Office:* Baush Machine Tool Co., Springfield, Mass.

NEFF, Carey Earle; *b.* Defiance, Ohio, June 13, 1884; *s.* Robert A. and Zora (Craig); grad. Toledo pub. and high schools; B.C.S., Detroit Technical Inst.; C.P.A., Michigan. Head C. E. Neff & Co., prac-

ticing C.P.A., and comptroller Paige-Detroit Motor Car Co. Sec.-treas. Detroit Motor Devices Corpn.; sec.-treas. Detroit Carburetor & Mfg. Co. Acct. in charge war contracts, Ordnance Dept., U.S.A., during war with Germany. Mem. Mich. Assn. C.P.A.'s, Ohio Soc. of Detroit, and Fellowcraft Athletic Club of Detroit. Mason (all orders). *M.* Oello F. Corl, June 22, 1912. *Children:* Jeanne Corl, Almira Catherine. *Recreations:* Motoring, tennis, baseball. *Home:* 250 Commonwealth Ave. *Office:* Paige-Detroit Motor Car Co., Detroit, Mich.

NELSON, De Witte C.; *b.* Baltic, Montgomery Co., Ill., July 15, 1851; *s.* Levi W. and Nancy J.; studied high and commercial schools, Portland, Ore.; *m.* Mary A. McNulty, 1877. Spent six yrs. in tinners trade and 30 yrs. as mining engr. Head firm D. W. C. Nelson & Co., accts. and engrs. Mason (all orders). *Children:* Robert L., Daisy A. *Home:* 2145 5th St. *Office:* Main and Washington Sts. Citizens Bank Bldg., Baker, Ore.

NELSON, F. W.; *b.* Bailey, Mich., Jan. 31, *s.* Hans J. and Khristine; studied Pace & Pace, and Walton School; *m.* Lena V. Lanfear, Dec. 15, 1909; C.P.A., Illinois. Head firm F. W. Nelson & Co. Mason. *Home:* 416 W. Elizabeth St. *Office:* 601 Lehmann Bldg., Peoria, Ill.

NELSON, Gilbert; head firm Gilbert Nelson & Co. Mem. A.I.A. Other information unobtainable. *Address:* 600 Lumber Exchange Bldg., Chicago.

NELSON, Jesse Ray; *b.* Clayton, Texas, Nov. 26, 1885; *s.* Henry C. and Sudie (Davis); educ. pub. and high school; N.Y. Univ.; C.P.A., Texas. Formerly clerk and bkpr. with commercial houses, junior work and senior experience with acctg. firms. Mem. firm Nelson & Snyder. Mem. A.I.A. Mem. Texas Soc. of C.P.A.'s; mem. Lyons Club, Chamber of Commerce. *M.* Gertrude Hern, Dec. 25, 1911. *Child:* Jesse Ray, Jr. *Home:* 5748 Prospect Ave. *Office:* 1717 Amer. Exchange Bank Bldg., Dallas, Tex.

NESS, Harry; *b.* York, Pa., Mar. 13, 1884; *s.* William C. and Lucy A.; Scotch-Irish ancestry; educ. York County Acad., Normal and Millersville S.N.S.; Patrick's Business Coll. Varied early experience as acct. and mgr. mfg. concerns and assistant to C.P.A.; pub. school teacher; pub. acct. 1909 to date. Stockholder and dir. several business enterprises. Speeches made before various local business organizations. Mem. York Chamber of Commerce, Out Door Club. Mason. *M.* Rosalyn B. Eichelberger, Oct. 11, 1906. *Children:* R. Donald, Frederic Wm. *Home:* 1406 First Ave., Elmwood. *Office:* 17-18 Rosenmiller Bldg., York, Pa.

NEUBAUER, Charles Martin; *b.* Hoboken, N.J., May 30, 1887; *s.* Charles M. and Laura Adeline; educ. Hoboken H.S. C.P.A., New Hampshire. Asso. A.I.A. Formerly on staff Lybrand, Ross Bros. & Montgomery. C.P.A.'s; special auditor Internatl. Paper Co. Manager, acctg. division, Irving Natl. Bank. Instr. acctg. Columbia Univ., 1916-17, 1919-20-21. During World War executive officer and acting chief of finance, division of military aeronautics, air service; grad. officers' training corps, Fort Myer, Va. In charge cost estimate N.Y. and New Eng. districts Emergency Fleet Corpn., U.S. Shipping Board. Mem. American Legion, Hoboken Post; Hoboken Tennis Club. *Home:* 606 River Terrace, Hoboken, N.J. *Office:* 233 Broadway, New York.

NEVILLE, Charles; *b.* New York, Sept. 26, 1875; French-Eng. ancestry; high school educ. At one time auditor and traffic mgr. Stillmore Air Line Ry.; also former auditor and gen. freight and passenger agent, Georgia Coast & Piedmont Ry., and former vice-pres. Brinson Ry. (now Savannah & Atlanta Ry.). C.P.A., Georgia,

May, 1912. Senior partner. Neville, McIver, Barnes & Co. Vice-pres. Appraisal Co. of the South. Mem. council A.I.A. Commissioned lieut.-col., Q.M.C., Mar. 20, 1918, for service during World War; promoted to rank col., Aug. 24, 1918. Acted as chief Acctg. div., Constrn. Div. of Army; honorably discharged, June 19, 1919. Technical advisor in acctg. matters to War Dept. Claims Board, Aug., 1919-June, 1920. Mason (Shriner); Elk. *Clubs:* Savannah Golf, Seminole (Jacksonville), Muskogee (Columbus, Ga.), Bankers, City, Railroad. National Democratic (all of New York). *M.* F. Louise Davis, Aug. 12, 1903. *Children:* Sara, Gardner. *Address:* Natl. Bank Bldg., Savannah, Ga. *Killed in Wall Street explosion, Sept. 16, 1920.*

NEVIUS, Roger K.; *b.* Avondale, Pa., June 19, 1891; *s.* J. Kirk and Louise J.; descendant of Johannes Nevius who came to New Amsterdam (New York) in 1651 educ. Central H.S. of Philadelphia. C.P.A., Pennsylvania, Jan., 1913. Mem. firm John Heins & Co. Mason. *M* Ethel Runge, July 11, 1914. *Child:* Ruth. *Home:* 5849 Cedar Ave. *Office:* Real Estate Trust Bldg., Philadelphia.

NEWBERGER, Samuel; *b.* Austria; *s.* Joshua and Yetta (Jarvis); educ. Chelsea School; B.C.S., New York Univ.; C.P.A., New Hampshire, July 7, 1919. Formerly acct. large real estate interests. Practicing acctg. Asso. A.I.A. Auditor for Laundrymen's Club of Greater N.Y.; engaged in number large consolidations in steam laundry industry. Author articles on acctg. and income tax for trade journals; talks on same to trade organizations. Recommended for appointment by N.Y. Univ. S.A.T.C. to officers training camp at Fremont, Cal. Treas. Alumni Assn. of N.Y. Univ. School of Commerce. Mem. Young Men's Lyceum; Accts. Club; Brooklyn Chamber of Commerce. *Home:* 713 E. 9th St., New York. *Office:* Temple Bar Bldg., 44 Court St., Brooklyn, N.Y.

NEWBURGH, Frederic; *b.* Beloit, Wis., Dec. 15, 1886; educ. pub. and high school; LL.B., LL.M., National Univ.; C.P.A., North Carolina, June 25, 1919. Auditor Income Tax Unit. Served as chief of division of accounts, Interior Dept. Mason. *M.* Elizabeth Kern, Sept. 20, 1914. *Child:* Charles Frederic. *Home:* 3427 13th St. N.W. *Office:* Income Tax Unit, Washington, D.C.

NEWELL, William Crabbe; *b.* Lawrence, Mass., July 6, 1852; *s.* Charles Stark and Alice Jane (Crabbe); descendant Major Gen. John Stark of revolutionary battles; educ. N.Y. pub. schools; Trinity School. Early experience studied law with father; statistician on Governor's staff; practiced acctcy. since 1889; pres. Inc. Pub. Accts. of Mass., 1907-09; trustee Amer. Assn. of Pub. Accts. At present retired from active practice. Acted as assistant sec. to Gov. Tilden, 1875-80; removed to Winchester 1888, town auditor nine yrs., also many other town offices. Author numerous articles on ethics, etc., of the profession. Mem. Soc. of Amer. Revolution. Mason. Twenty-second Regt. N.G.S.N.Y., Albany Burgess Corps, veteran corps. *Home:* Brookline, Mass. *Office:* 31 Bedford St., Boston.

NEWLOVE, George Hillis; *b.* Crystal, N. D., Dec. 16, 1893; *s.* Samuel and Vangie (Hillis); Eng. ancestry; educ. Bathgate H.S.; Ph.B., Hamline Univ.; A.M., Minn. Univ.; Ph.D., Ill. Univ.; C.P.A., Illinois; C.P.A., North Carolina Early experience, clerical and bookkeeping. Dean, Washington School of Acctcy. Mem. Amer. Economic Assn.; Amer. Assn. of Univ. Instrs. in Acctg. Chmn. Y.M.C.A. Internatl. Com. on standardization of acctcy. Served U.S. Navy, Feb., 1918, to July, 1919, lieut. (j.g.) Pay Corps. *M.* Merle Marie White, Sept. 22, 1918. *Home:* 2109 F St. N.W. *Office:* 1736 G St. N.W., Washington, D.C.

NEWMAN, James J.; *b.* Brooklyn, N.Y., March 11, 1889; *s.* Dr. Charles F. and Margaret F.; educ. Commercial H.S.; B.C.S., New York Univ.; C.P.A., New York, 1914. Formerly on staff Lybrand, Ross Bros. & Montgomery, eight yrs. Comptroller Loft, Inc. Given important commissions to Italy and Switzerland to arrange for financial settlements A.E.F. Served in Great War as Major, S.C., U.S.A., one yr. in U.S. one yr. A.E.F. *Clubs:* Crescent Athletic, Catholic of N.Y., Lawrence Park Country, Army and Navy. Mem. Military Order of Foreign Wars, U.S.A. *M.* Marie Louise Kevin, April 14, 1920. *Home:* 68 Montague St., Brooklyn, N. Y. *Office:* 400 Broome St., New York.

NICHOLS, Walter J.; *b.* Jersey City, N.J., Feb. 1, 1884; *s.* William and Augusta C. (Book). C.P.A., New Jersey; mem. A.I.A. Formerly auditor to the Comptroller, State of N.Y. Mem. firm Perine & Nichols. Dir. Reuben Midmer & Son, Inc. Mem. N.Y. Young Republican and N.Y. Athletic Clubs. With 44th Regt., French Arty., during World War. *Home:* Pleasantville, N.Y. *Office:* 149 Broadway, New York.

NICHOLSON, Fred Titus; *b.* New Brunswick, N. J., 1874; *s.* James and Mary (Bullman); grad. high school, 1890. Entered banking business 1890 with People's Natl. Bank of New Brunswick, N.J.; subsequently with Garfield Natl. Bank, Natl. Bank of the Republic, and First Natl. Bank, all of New York, resigning from last named in 1901, when apptd. confidential asst. to auditor Amer. Can Co. Later Division Auditor in charge South Atlantic Division, afterward transferred to North Atlantic Division. Resigned Amer. Can Co., 1903; organized Garry, Brown & Co., practicing pub. acctg. Withdrew Garry, Brown & Co., 1905, becoming mem. firm Searle & Nicholson, C.P.A.'s, now Searle, Nicholson, Oakey & Lill. Has given considerable attention to constructive organization work throughout the U.S. Vice-pres. and dir. Braunling Coffee Co., New York. Mem. A.I.A. and N.Y. State Soc. C.P.A.'s. *Recreations:* Outdoor sports, yachting. *Home:* 165 Montgomery St., Bloomfield, N.J. *Office:* 295 Broadway, New York.

NICHOLSON, J. Lee; *b.* Trenton, N.J., Sept. 24, 1863; *s.* Robert J. and Martha Frances (Avis); C.P.A., New York. Educ. common and business schools, Pittsburgh; left school to become office boy Keystone Bridge Co., soon promoted to engineering dept.; subsequently entered employ of Pennsylvania Railroad, Pittsburgh, as acct.; bkpr., S. Katz & Co., N.Y., importers, 1885-87, then traveling salesman. Opened acctg. office on own acct., 1889; commenced specializing in cost acctg. and industrial engineering, 1901. At present senior partner J. Lee Nicholson & Co.; also pres. J. Lee Nicholson Inst. of Cost Acctg. *Author:* "Factory Organizations and Costs," 1909; "Cost Accounting Theory and Practice," 1914; "Cost Accounting," 1919. Lecturer on cost acctg. at Columbia Univ. for number of yrs. Served as Major, Ordnance Dept., Dec., 1917, to Jan., 1919. Mem. A.I.A.; pres. N.A.C.A.; mem. N.Y. State Soc. C.P.A.'s. Mem. Cosmos Club, Washington, D.C. *M.* Mattie C. Owen, 1893. *Home:* Edgewater Beach Hotel. *Offices:* 334-8 Transportation Bldg., 608 S. Dearborn St., Chicago.

NICHOLSON, William L., Jr.; *b.* Gonzales, Texas, Apr. 24, 1890; *s.* W. I. and Nina; Scotch ancestry; educ. Wagoner, Okla., H.S., Univ. of Mo.; C.P.A., Oklahoma, May 15, 1918. Three yrs. with City Administration, Muskogee, Okla.; formerly manager Transit Dept. First Natl. Bank, Muskogee. Manager Ft. Worth office W. O. Ligon Co., C.P.A.'s Mem. Okla. Soc. C.P.A.'s., Beta Theta Pi frat., Elks. *M.* Helen Miller, Sept. 19, 1915. *Child:* Mary Frances. *Home:* 2525 May St. *Office:* 714-19 W. T. Waggoner Bldg., Ft. Worth, Tex.

NICKERSON, Augustus; *b.* Boston, July 30, 1860; *s.* Frederic William and Lucy Blanchard (Howard); descendant of Elder Brewster of the Mayflower; grad. Eng. H.S., Boston, and followed post grad. course; C.P.A., Massachusetts, Jan., 1910. Early experience in large mercantile house, importers, steamship owners, and treas. steamship and trolley cos. Established as pub. acct. in 1893. Pres. and general mgr. Augustus Nickerson, Inc. *M.* Nellie S. Tarbell, June 12, 1883. *Children:* Mary Priscilla, Howard T. *Recreation:* Gardening. *Home:* 144 Adams St., Milton, Mass. *Office:* 131 State St., Boston.

NICKERSON, Howard Tarbell; *b.* Boston, March 21, 1891; *s.* Augustus and Nellie S.; descendant of Elder Brewster of the Mayflower; A.B., Harvard, 1913; one yr. post grad. Harvard School of Bus. Admin. Two and a half yrs. with Electric Light Co.; one yr. financial requisition officer A.E.F., Paris; practicing acctg. one yr. Treas. and dir. Augustus Nickerson, Inc. Mem. Harvard Club of Boston. *Recreations:* Poultry raising, tennis, swimming. *Home:* 144 Adams St., Milton, Mass. *Office:* 131 State St., Boston.

NICKLAS, C. Aubrey; *b.* Turin, N.Y., July 7, 1886; *s.* Frederick C. and Cora; grad. P.S. 166; C.C.N.Y., 1900-04; constrn. clerk, 1904-06; Wagner Free Inst. of Sc. (Phila.), 1905-06; chief clerk and acct. Empire Engineering Corpn., 1906-11; asst. sec.-treas. same, 1911-13; auditor, Lehigh Coke Co., 1912; C.P.A., New York, 1912; asst. treas. Port of Havana Docks Co., 1911-13; sec., treas. and dir. Empire Engineering Corpn. and H. S. Kerbaugh, Inc., 1913-17; *m.* Mary Spottswood, Oct. 5, 1915; comptroller Metropolitan By-Products Co., 1917. Since 1917, sec., treas. and dir. Empire Engineering Co. and allied contracting companies; since 1918, mem. Executive Com. and treas. General Contractors Assn.; since 1919, sec. Geo. W. Rogers & Co. Practicing accounting since 1907, specializing in reorganizations, litigation, etc. Treas. and mem. vestry Church of Holy Cross (Plainfield). Mem. A.I.A.; N.Y. State Soc. C.P.A.'s. *Clubs:* Union League, Whitehall, Church. *Children:* Mary Spottswood, Helen. *Home:* Plainfield, N.J. *Office:* 6 Church St., New York.

NIEDERWIESEN, Richard Elkin; *b.* New York, March 10, 1882; *s.* Bertram and Josephine; grad. P.S. 83; Vannais Inst.; C.R.A. (Scotland). Bank head bkpr. and teller, 1902; auditor dept. stores, eight yrs.; *m.* Charlotte Amelia Hogan, Oct. 10, 1909; pub. acct. since 1910. Conducted audits, examinations and special investigations for accounting firms and during war for Alien Property Custodian and War Trade Board. Served with 22nd Regt. Engrs. Mason. Member firm C. D. Giles & Co. Application membership Lawyers Club accepted. *Home:* 48 St. Nicholas Pl. *Office:* 140 Nassau St., New York.

NIELD, Charles F.; C.P.A., New York, New Jersey, and Pennsylvania. Mem. A.I.A.; mem. N.J. State Soc. C.P.A.'s. *Address:* 103 Park Ave, New York.

NILES, Henry A.; C.P.A., New York. Mem. firm Niles & Niles. Mem. A.I.A. (served on special war committee); mem. N.Y. State Soc. C.P.A.'s. *Address:* 111 Broadway, New York.

NILES, Mary B.; *b.* Bement, Ill., March 10, 1862; *d.* Robert Duer and Laura Swain (Brown); educ. pub. schools of Philadelphia. C.P.A., Pennsylvania, June, 1900. *Home:* 4411 Osage Ave. *Office:* Finance Bldg., Philadelphia.

NIQUETTE, Clarence Alfred; *b.* Lena, Wis., Feb. 26, 1884; *s.* Ed. J. and Margaret A. Studied State Normal School, Oshkosh, Wis.; *m.* Elma A. Radloff, Feb. 21, 1916. C.P.A., Illinois, Certificate No. 191, Apr.

23, 1918. Early experience as school teacher, farmer, ry. mail clerk, bkpr., and stenographer. Mem. firm Teeter, Niquette & Co. Mem. Ill. Soc. C.P.A.'s and Ill. Inst. of Accts. *Recreations:* Music, automobiling, dancing. *Child:* Edmund Collis. *Home:* 1409 Catalpa Ave. *Office:* 111 W. Washington St., Chicago.

NIVEN, John B.; *b.* Edinburgh, Scotland, Sept. 22, 1871; educ. George Watson's College and Edinburgh Univ.; C.A., Edinburgh and Ontario; C.P.A., New York and New Jersey. Several yrs. experience Scotland; came to U.S. 1897, joining staff Price, Waterhouse & Co., Chicago; formed partnership with George A. Touche, 1900. Mem. firm Touche, Niven & Co. Trustee and past pres. N.J. State Soc. C.P.A.'s; dir. N.Y. State Soc. C.P.A.'s; *mem. Ill. Soc. C.P.A.'s, Inst. of* C.A.'s of Ont., and Soc. Accts. in Edinburgh. Mem. council A.I.A. (also mem. executive committee and chmn. Board of Examrs). Pres. N.J. State Board of Acctcy.; mem. N.A.C.A. *Home:* 386 Upper Mountain Ave., Upper Montclair, N.J. *Office:* 42 Broadway, New York.

NOBLE, Howard Scott; *b.* Indianola, Ia., June 21, 1893; *s.* L. S. and Elizabeth R. (Parr); grad. Indianola H.S., 1909 B.A., Simpson Coll., Indianola, 1914. Commercial instr. West H.S., Des Moines, 1914-15, St. Louis high schools, 1915-17; *m.* Josephine Hiatt, Jan. 1, 1919. M.B.A., Harvard, 1920. Asst. prof. of acctg., Univ. of Minnesota. *Home:* 217 Walnut St. S.E. *Office:* 302 M. A. Bldg., Univ. of *Minnesota, Minneapolis, Minn.*

NOLAN, Luke J.; *b.* Dublin, Ireland, Apr. 27, 1868; Irish ancestry; educ. Blackrock Coll., Dublin; C.P.A., Connecticut, June 22, 1908. Practicing C.P.A. 25 yrs. At present mem. firm Arthur Young & Co. Mem. A.I.A. *Clubs:* N.Y. Athletic Wykagyl Country. *Recreations:* Tennis, golf and rowing. *Address:* 71 Broadway, New York.

NOLAN, Paul C.; *b.* Lawrence, Kans., Aug. 26, 1883; *s.* William C. and Mary (Oherle); educ. high school and Kansas City School of Acctcy., Law and Finance. With Int. Rev. Dept., Kansas City, Mo., seven yrs. Now with George P. Jackson & Co. *Home:* 3009 McGee St. *Office:* 404 Commerce Bldg., Kansas City, Mo.

NOLD, Walter Spurgeon; *b.* Marengo, Ohio, Oct. 6, 1891; *s.* Isaac K. and Viola M.; Swiss ancestors came to Amer. prior to *Revolution; studied high school,* three yr. resident course in acctcy. inst., and Ohio State Univ. Served in U.S. Army during World War in acctg. capacity; was also mem. acctg. staff Federal Trade Comm. and special acct. for U.S. Food Admin. Senior mem. firm Arnold, Nold & Co. Has written articles on milling and grain industry acctg. Mason. Mem. Civic and Commerce Assn., Methodist Church, Lion's Club, Athletic Club. *Recreations:* Tennis, baseball, water sports, gymnasium. *M.* Marie G. Cuthbertson, Dec. 12, 1916. *Summer Home:* Lake Minnetonka. *Home:* Lagoon Apartments. *Office:* Andrus Bldg., Minneapolis, Minn.

NOONE, John; C.P.A., New York. Mem. A.I.A. and N.Y. State Soc. C.P.A.'s. *Address:* 257 W. 11th St., New York.

NORLAND, Manning Lewis; *b.* Chicago, Ill., June 24, 1893; *s.* Manning A. and Stella V.; Norwegian, Welsh and Dutch ancestry; educ. John Marshall H.S., Walton School of Commerce. Early experience general bookkeeping and acctg. private corpns., five yrs.; pub. acctg. practice with Ernst & Ernst, 1915 to date. At present mgr. Indianapolis office, *Ernst & Ernst. Clubs:* Independent Athletic, Riverside Golf, Hoosier Motor. *Home:* 632 Berkeley Road. *Office:* 747-57 Lemcke Annex, Indianapolis, Ind.

NORTH, Edward; *b.* Northfield, Minn., July 11, 1860; *s.* John Wesley and Ann

Lewis (Loomis); attended grammar school; Hastings Coll. of Law, 1883. Telegraph operator, 1874-76; telegraph, express, ry. station bkpg., 1875-79; mercantile bkpg., 1882-1906; pub. acctg., 1907-20. Practicing independently. Audited San Diego City accts., 1910; in charge auditing Investigation of Los Angeles Aqueduct, 1912; audited accts. of receiver of Cal. Development Co., Imperial Co., Cal., 1910-11. Sec. and dir. University Club, 1911. *M.* Mary Eliza Young, Feb. 19, 1887. *Children:* Mary Beatrice (died 1900); Edward G., who died as result of wounds received on battlefield before Montfaucon, France, Sept. 27, 1918, while serving as corporal Co. D., 347th Machine Gun Battalion. *Home:* 441 S. Cummings St. *Office:* Room 23, San Fernando Bldg., Los Angeles, Cal.

NORTON, C. E.; *b.* Lawrence, Ill., Apr. 19, 1881; *s.* Ira C. and Sarah A.; studied pub. schools, Central Normal College, Danville; Vories Business College, Indianapolis; C.C.A., Oklahoma, 1919; C.M.A. and C.P.A., Oklahoma, 1920. Formerly teacher and bookkeeper; engaged in installation fund and cost acctg. systems, U.S. Indian Service; former auditor Philippine Islands (government) disbursing officer and superintendent U.S. Govt. Now municipal acct., Ponca City. *M.* Iva H. Ewing, Oct. 28, 1908. *Child:* Spencer H. *Home:* 218 S. 7th St. *Office:* 500 East Grand St., Ponca City, Okla.

NORTON, Raymond E.; *b.* Great Barrington, Mass., Feb. 22, 1890; high school educ.; *m.* Marion H. Heald, Nov. 21, 1914; C.P.A., Maine. Formerly paymaster and comptroller in cotton and woolen mills. At present mgr. Audit Dept., MacDow & Brown, pub. accts. Mem. K.C. *Home:* 19 Fairmount St., Medford Hillside, Mass. *Office:* 77 Summer St., Boston.

NUSBAUM, William J.; *b.* Albany, N.Y., Aug. 10, 1885; *s.* Theodore and Mary (Corrigan); educ. Christian Bros. Acad., Albany; C.P.A., New York, Aug. 18, 1911. More than ten yrs. with John Hourigan, C.P.A., Albany. Practicing independently since March, 1913. Employed by late Theodore Roosevelt in famous Barnes-Roosevelt law suit. Mem. K.C. *Home:* 87 Delaware Ave. *Office:* Albany County Savings Bank, Albany, N.Y.

O

OAKES, W. Foster; C.P.A., New Jersey. Partner Clarke, Oakes & Clarke. Mem. A.I.A.; mem. N.J. State Soc. C.P.A.'s. *Address:* 141 Broadway, New York.

OAKEY, Francis; *b.* New York, Mar. 22, 1883; *s.* Danie and Ellen C. (Sargent); Eng. ancestry; educ. Roxbury Latin School, Boston. Four yrs. in Old Colony Trust Co.; practiced pub. acctg. in Boston. C.P.A., Massachusetts, Jan., 1911. General auditor Federal Reserve Bank of N.Y. Chief acct. President's Commission on Economy and Efficiency; expert acct. to the Isthmian Canal Commission; consulting acct. to the Republic of Mexico; auditor in chief U.S. Govt. Explosive Plants; chmn. Budget Committee A.I.A. Mem. firm Searle, Nicholson, Oakey & Lill. Mem. A.I.A., City Midday Club of N.Y., City Club of N.Y.; Mason. *Author:* Principles of Government Accounting. *M.* Helen M. Leibert, Nov. 18, 1916. *Home:* 25 Fifth Ave. *Office:* Federal Reserve Bank, New York.

OBERIST, Henry C.; *b.* Buffalo, N.Y., Dec. 11, 1875; Swiss ancestry; educ. pub. schools of Buffalo and Bryant & Stratton Bus. Coll. At present instr. Northeastern Coll. School of Com. and Fin. Mem. firm Tupper & Oberist. Served for five yrs. N.G.N.Y. *Clubs:* Worcester Country, Worcester Rotary, Worcester Economic.

Child: Stuart. *Home:* 29 Westland St. *Office:* Day Bldg., Worcester, Mass.

O'BRIEN, John Samuel; *b.* Charleston, S.C., Oct. 19, 1883; *s.* Sam. P. and Cecelia J. (Rosis); grad. Charleston, S.C., pub. schools with third honors; studied bus. course Stokes Bus. College; *m.* Joanna L. Hilson, June 16, 1907; C.P.A., South Carolina, May 27, 1915. Started as bkpr. for wholesale and jobbing houses, later asst. to auditors with State Tax Dept., S.C. Chief clerk State Comptroller General, State of S.C., Apr. 15, 1915, to Apr. 15, 1917. At present auditor Lorick & Lawrence. *Children:* La Neuia, Gladys, John S., Jr. *Home:* 2212 Clark Ave. *Office:* Lorick & Lawrence, Inc., Columbia, S.C.

O'BRIEN, Thomas James, Jr.; *b.* Savannah, Ga., July 26, 1896; *s.* Thomas J. and Nora (Powers); Irish ancestry; C.P.A., Georgia, November, 1919. Clayton, Eaton, Horton, Saussy. Served two yrs. in Navy during Great War. *M.* Julia Pinckney Keating, July 12, 1920. *Home:* 1902 Barnard St. *Office:* National Bank Bldg., Savannah, Ga.

O'CONNELL, John Harvey; *b.* St. Louis, Mo., Oct. 27, 1883; *s.* Patrick and Katherine (Royce); attended pub. schools of St. Louis and City College of Law and Finance. Five yrs. in railroad acctg., auditor sundry mfg. and trading concerns; ten yrs. pub. acctg. with Haskins & Sells. C.P.A., Missouri and Oklahoma. Mem. of firm of Haskins & Sells and resident partner at St. Louis. Sec. Mo. State Bd. of Acctcy.; pres. St. Louis Chapter Mo. Soc. C.P.A.'s. Mem. A.I.A., Mo. Athletic Assn., Amer. Assn. Univ. Instrs. in Acctg., and sundry golf clubs. *Recreations:* Golf, swimming, reading. *M.* Mary Marguerite Walsh, Nov. 27, 1919. *Home:* 6428 Cates Ave., University City (St. Louis). *Office:* 1302 Third National Bank Bldg., St. Louis, Mo.

O'CONNOR, John Joseph; *b.* Cincinnati, Dec. 12, 1892; studied parochial school and St. Xavier's Coll., Cincinnati. Field auditor in charge of acctg. during constrn. Camp Sherman and in connection housing project Erie, Pa. Sec. The Shott Mfg. Co., Cincinnati. Honorable discharge from army, Jan. 27, 1919. *Home:* 314 Oregon St. *Office:* 314 West Pearl St., Cincinnati.

OHLIN, Carl Robert; *b.* Chicago, July 21, 1886; *s.* Otto and Martha; educ. Riverside Brookfield H.S.; *m.* Ida Hinsdorff, June 5, 1912. C.P.A., Illinois, May, 1915. Senior acct. Ernest Reckitt & Co. Mason (R.A.M., K.T., A.A.O.N.M.S.). *Child:* Lucille. *Home:* 2722 N. Kimball Ave. *Office:* 708 Marquette Bldg., Chicago.

OLIN, Charles Ralph; *b.* Akron, Ohio, Oct. 8, 1893; *s.* Charles Russell and Grace Belle (Gorton); Welsh ancestry; educ. pub. schools; Buchtel Acad.; Univ. of Akron; C.P.A., Ohio, 1919. Early experience acctg. with Goodyear Tire & Rubber Co., three yrs.; on staff Ernst & Ernst, two yrs.; practicing independently four yrs. Mem. firm Olin & Smith. Asso. N.A.C.A., Mason. *Recreations:* Photography, pool, gardening. *M.* Jessie Leonore Waite, Oct. 10, 1916. *Child:* Charles Ralph, Jr. *Home:* 894 Berwyn St. *Office:* 510 Metropolitan Bldg., Akron, Ohio.

OLIVE, George Scott; *b.* Lebanon, Ind., June 4, 1881; *s.* David H. and Caroline (Lawrence); attended Indianapolis pub. and high schools; A.B., Harvard, 1903. In mfg., 1903-04; mining and newspaper work, 1904-06; public utility, 1907-12; pub. acctg., 1913 to date. C.P.A., Indiana, practicing in own name. Mem. A.I.A. Mason (Scottish Rite, Shrine, Grotto). Trustee All Souls Unitarian Church. *Clubs:* Columbia, Independent Athletic. *Recreations:* Golf, motoring. *M.* Louise Carpenter, June 3, 1909. *Child:* George Scott, Jr. *Home:* 3160 N. Capitol Ave. *Office:* 904 Hume-Mansur Bldg., Indianapolis, Ind.

OLIVER, Frederick Martyn; *b.* Newport, Wales, Oct. 4, 1873; *s.* (Rev.) Henry and Catherine (Thomas); educ. Crofton House, Clifton, Eng.; Univ. Coll., Bristol; *m.* Katherine Wood, 1915; mem. firm O. J. Godfrey & Co. Mem. Library Bd., Medicine Hat. Fellow Royal Colonial Inst.; mem. N.A.C.A. *Clubs:* Cypress, Rotary, Overseas (London). *Home:* 202 1st St. W. *Office:* 23 Becker Blk., Medicine Hat, Alta.

OLSHEN, J. William; *b.* Russia; Jewish ancestry; grad. Townsend Harris Hall; B.C.S., N.Y. Univ.; C.P.A., New Jersey; Asso. A.I.A. Mem. firm Commercial Certified Acctg. Co.; sec. B. Olshen & Sons, Inc. Mason (32°), B.P.O.E. *Home:* West New York, N. J. *Office:* 220 Fifth Ave., New York.

OPPENHEIMER, Harry L.; *b.* Paris, Ark., Dec. 28, 1891; educ. Central High School, St. Louis; B.C.S., St. Louis Univ.; C.P.A., Missouri. Asso. A.I.A. Head firm Harry L. Oppenheimer & Co. *Office:* Federal Reserve Bank Bldg., St. Louis, Mo.

ORTO, Charles H.; C.P.A., Arkansas. Sec. Ark. State Board of Acctcy. Practicing on own account. Mem. A.I.A. *Address:* Southern Trust Bldg., Little Rock, Ark.

OVER, Spencer Henry; *b.* Toronto, Ont., Can., Feb. 12, 1873; *s.* Walter Richard and Honoria; educ. Toronto pub. schools; C.A., Ontario. Started business career by entering bank in Toronto. Practiced as pub. acct. six yrs. in Toronto; four yrs. Eastern Audit Co., Boston; one yr. with Pogson, Peloubet Co., Butte, Montana, public accountants for Amalgamated Copper Co., Montana. Gen. Mgr. and Sec. The Jas. Hanley Brewing Co., Providence; dir. and treas. Discount Co. of Mass., Boston; treas. British Relief Soc., Providence; pres. R. I. Cricket League; pres. British Empire Club, Providence; vice-pres. Providence Cricket Club. Formerly Public School Trustee for five years in Norway, Toronto. In Corps Queen's Own Rifles, Toronto, seven yrs.; at present Capt. R.I. State Guard and First Light Infantry. *Clubs:* Brown, British of Rhode Island, British Empire, British Veterans Assn., Churchmen's of Rhode Island, East Side Tennis, Edgewood Yacht, Economic, Natl. Security League, Overseas, Providence Cricket, Providence Chamber of Commerce, The Players, Public Park Assn., Republican of Rhode Island, Turks Head, Town Criers of Rhode Island, University Glee, Wannamoisett Country, West Side, (all of Providence); Canadian and Victorian, of Boston. Mason; B.P.O.E.; A.O.U.W.; mem. R.I. School of Design; mem. R.I. District Cricket League; mem. Inst. of C.A.'s of Ontario. *Recreations:* Golf, cricket, tennis. *M.* A. Myrne Sanson, Oct. 1, 1902. *Home:* 314 Angell St. *Office:* 35 Jackson St., Providence, R.I.

OVERBEY, Edward H.; C.P.A., Louisiana. Practicing independently. Mem. A.I.A.; mem. La. Soc. C.P.A.'s. *Address:* Audubon Bldg., New Orleans.

OVERLOCK, Joseph L.; *b.* Chicago, Ill., Mar. 12, 1897; *s.* L. G. and Mary; educ. St. James H.S. and Walton School of Commerce; *m.* Helen O'Brien, June 21, 1916; C.P.A., Illinois, Oct. 2, 1919. Formerly auditor Hydrox Co., Chicago. At present with Price, Waterhouse & Co., Chicago. *Children:* Dorothy, Leslie. *Home:* 1624 W. Garfield Blvd. *Office:* 134 S. LaSalle St., Chicago.

P

PACE, Homer St. Clair; C.P.A., New York. Mem. firm Pace & Pace, accts.; Pace Inst. of Acctcy. Former Acting Deputy Commr. of Int. Rev., in charge Income Tax Unit. Dir. and vice-pres. N.Y. State Soc. C.P.A.'s (also mem. com. on relations with preparatory institutions). Mem. A.I.A. *Address:* 30 Church St., New York.

PADON, Joseph Adrian; *b.* St. Louis, Mo., June 9, 1888; *s.* Anthony J. and Elizabeth (Byrne); studied St. Louis pub. schools, private tutors, St. Louis College of Law and Finance. Entered employ Haskins & Sells, 1904, as office boy and advanced at various times to asst. office sec., acctg. staff as junior, senior asst., in charge and supervising acct. At present mgr. Tulsa, Okla., office. Mem. Petroleum Club, Country Club (Tulsa), and K. of C. *Recreations:* Golf and tennis. *M.* Florence Jean Sweney, Apr. 19, 1911. *Children:* Marjorie Jean, Virginia Adrienne, William Byrne and Joseph Adrian, Jr. *Home:* 1418 S. Carolina Ave. *Office:* 326 Atco Bldg., Tulsa, Okla.

PAGE, Frederick Palmer; mem. firm Deloitte, Plender, Griffiths & Co. F.C.A., British Columbia. Mem. A.I.A. *Office:* 49 Wall St., New York.

PAGE, Howard P.; *b.* Richmond, Va., Feb. 18, 1874; educ. pub. and high schools; C.P.A., Maryland; mem. A.I.A. First pract. 1896 with H. B. Boudar & Co., since engaged in corpn. organization and financing. Formerly auditor Norfolk & Portsmouth Traction Co.; Kentucky Traction & Terminal Co.; Fort Wayne Traction Co. and others. Official investigator of properties for W. W. Lanahan & Co., bankers. *Home:* 3403 Garrison Ave. *Office:* Calvert Bldg., Baltimore, Md.

PALETHORPE, W. J.; C.P.A., California. Mem. A.I.A. Mem. Los Angeles Chapter Cal. Soc. C.P.A.'s. *Address:* 627 H. W. Hellman Bldg., Los Angeles, Cal.

PALM, John M.; *b.* McCoysville, Pa., Jan. 12, 1879; *s.* Wilson and Rachel E.; attended Airy View Acad., Port Royal, Pa., and Temple Coll., Philadelphia; *m.* Annette Feaster, June 4, 1907. Taught pub. school; wholesale drug, pub. utilities, cotton mill and dry goods jobbing experience. C.P.A., South Carolina, Apr., 1917. Field auditor during war. Greenville, S.C., representative Amer. Audit Co. Mason. Mem. Greenville Chamber of Commerce and Young Men's Business League. *Children:* John M., Jr., Caroline Annette. *Home:* 403 East Ave. *Office:* Masonic Temple, Greenville, S.C.

PALMER, Albert L.; C.P.A., Illinois, 1915. Mem. A.I.A.; mem. Ill. Soc. C.P.A.'s. *Home:* 2943 Leland Ave. *Office:* 208 S. LaSalle St., Chicago.

PALMER, Leslie E.; *b.* Plainfield, N.J., Nov. 14, 1887; *s.* Henry R. and K. S. B.; educ. Plainfield H.S.; B.C.S., 1911, N.Y. Univ.; C.P.A., New York, July 30, 1914; C.P.A., Michigan, Oct., 1919. Asst. mgr. New York office Haskins & Sells. Mem. A.I.A. Mem. N.Y. State Soc. C.P.A.'s; Mich. Assn. C.P.A.'s. Mem. Garden City Country Club. Mason. *M.* Elsie Cuff, Oct. 26, 1915. *Home:* 143 Homer Lee Ave., Hillside, L.I. *Office:* 30 Broad St., New York.

PANGBORN, Warrel S.; mem. firm Pangborn & Pangborn, C.P.A.'s. C.P.A., New York; mem. A.I.A. *Address:* 30 Broad St., New York.

PAPERNO, Leon A.; *b.* Russia, Feb. 15, 1883; *s.* Aaron and Eva (Munvez); *m.* Estelle Markowitz, March 15, 1911; C.P.A., New York, Jan., 1916. Mem. firm Livingston, Paperno & Wachtell. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s; Mai-

monides Lodge F.&A.M.; I.O.B.B.; mem. Natl. Assn. Cost Accts. *Child:* Rosalind F. *Home:* Hotel Cecil, 210 W. 118th St. *Office:* 28 W. 44th St., New York.

PAPKE, M. E. J.; mem. A.I.A. Other information unobtainable. *Address:* 105 S. LaSalle St., Chicago.

PARK, James; C.P.A., New York. Mem. firm Park, Potter & Co. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 149 Broadway, New York.

PARK, Stanley W.; *b.* Stockton, Durham, Eng., Mar. 3, 1889; Scotch lineage; educ. St. Bees Coll., Cumberland, Eng. C.A., England, 1912; C.P.A., Illinois, 1916. Mem. A.I.A. Devised and installed controlling accts. for all munition factories under British Ministry of Munitions. *Home:* 67 Florence Ave., Bloomfield, N.J. *Office:* 56 Pine St., New York.

PARKER, Arthur Evans; *b.* London, Eng., Sept. 18, 1886; Welsh lineage; *m.* Annie Elizabeth Cole, Apr. 29, 1908. C.A. and B.S. Ac., Sask. Editor *Canadian Finance.* Sec. Winnipeg Kiwanis Club. *Children:* Dorothy, Arthur, Eileen, Phyllis. *Home:* 480 Clifton St. *Office:* 47 Aikins Bldg., Winnipeg, Man.

PARKER, Edward L.; mem. firm Parker & Rawson. C.P.A., Massachusetts; mem. A.I.A.; mem. C.P.A.'s Mass., Inc. *Address:* 50 State St., Boston.

PARKER, William S.; mem. A.I.A. Other information unobtainable. *Address:* 68 Todd Bldg., Louisville, Ky.

PARKINSON, Fred; *b.* Pomona, Kans., Dec. 30, 1868; English-Scotch ancestry; attended Kans. pub. schools, Baptist Univ., Ottawa; C.P.A., Oklahoma, July 1, 1917. Previously mercantile and cattle business, 1887-1909. Chmn. Indian Territory Democratic Executive Committee, 1904-08; state examr. and inspector, 1912 to date; pres. Okla. State Board Acctcy., 1917 to date. Mem. firm Hammonds, Nash & Parkinson, Oklahoma City and Tulsa, C.P.A.'s. Mem. Okla. Soc. of C.P.A.'s, M.W.A., A.O.U.W. *M.* Laura Trent, Sept. 11, 1895. *Children:* Trent, Charles and Doris. *Home:* 420 West Park. *Office:* State Capitol, Oklahoma City, Okla.

PARKS, George A.; *b.* Boston, Mass., June 17, 1849; *s.* Dana and Sarah (Le Favre); educ. pub. schools; LaSalle Extension Univ.; C.P.A., Massachusetts, 1911. Mem. A.I.A. Formerly bkpr. and manufacturer; practicing pub. acctg. 1900 to date; at present acct., auditor and notary. Mem. N.E. Order of Protection; United Order of the Golden Cross. Mem. Boston Light Infantry, 1872. *M.* Caroline M. Gardner, June 3, 1879. *Children:* Frances M., George A., Jr., Florence E., Lillian D., Carolyn L., Dorothy. *Home:* 16 Appleton St., Malden, Mass. *Office:* 40 State St., Room 50, Boston.

PARKS, George H.; *b.* Hartford, Mich., Aug. 28, 1873; *s.* Henry and Anna; high school educ.; *m.* Lulu M. Smith, Sept. 3, 1910. Mem. firm Hulsapple & Parks Dir. Amer. Assurance Associates. Mason; Elk. *Home:* 911 Clifford St., Flint, Mich. *Offices:* Detroit, Grand Rapids and Flint, Mich.

PARKS, John Gregory; C.P.A., Tennessee; mem. A.I.A. *Address:* Falls Bldg., Memphis, Tenn.

PARRISH, J. A. D.; *b.* Portsmouth, Va., June 21, 1882; grad. Portsmouth H.S.; C.P.A., Virginia, 1910; atty. at law, Virginia, 1917. General bkpr. for ten yrs. and valuation acct. with Seaboard Air Line Ry. for four yrs. Entered service Treasury Dept., Sept., 1918, on call for patriotic accts. Now practicing C.P.A. and atty. *Home:* 425 London St., Portsmouth, Va. *Office:* Customs House, Norfolk, Va.

PARSHALL, Ernest Van Arsdale; *b.* Sparkill, N.Y., Nov. 15, 1883; *s.* Hon. George Hammond, M.D., and Ada Augusta (Carter); Eng. ancestry; educ. Polytechnic Coll., Brooklyn. Formerly partner Geo. M. Coffin & Parshall Co., bank examrs. and auditors. Formerly asst. to Pres. Audit Co. of N.Y., The Appraisals Corpn. Important appointments include general auditor Luna Park; general auditor Credit Clearing House; sec. general Russian Gov. Comm., World's Fair, St. Louis, Mo.; chmn. pub. accts. division, Serbian Child Welfare Assn. of America. Now with J. G. White Management Corpn. Formerly contributing editor *The Financier,* asso. editor *The Buyers' Journal;* addressed convention N. Y. Daily Editors Assn., Binghamton, N.Y., 1912. *M.* Esther S. Powell, June 3, 1909. *Child:* Esther Elizabeth. *Address:* 43 Exchange Pl., New York.

PARSONS, Thomas P.; C.P.A., Massachusetts; mem. A.I.A.; mem. C.P.A.'s Mass., Inc. Practicing on own account. *Address:* Tremont Bldg., Boston.

PARTON, John; *b.* Wednesbury, Eng., Nov. 22, 1878; *s.* John and Sarah; educ. higher grade school, Wednesbury. C.A., Manitoba. Various mercantile and mfg. concerns in Eng.; came to Canada, 1907, entered service Webb, Read & Hegan, C.A.'s; taken into partnership, 1911. Firm amalgamated with George A. Touche & Co., of which local partner and mgr. Winnipeg office. Past pres. Dominion Assn. of C.A.'s; mem. Inst. of C.A.'s of Man., mem. of advisory com. on commercial education to Univ. of Man. Dir. Music & Arts Co., Ltd.; mem. N.A.C.A. Lecturer on acctg. Univ. of Man. Contbr. *Canadian Finance, Canadian Chartered Accountant, Monetary Times,* various pamphlets on acctg. *M.* Elizabeth Smith, Apr. 18, 1903. *Children:* Eileen, Betty. *Clubs:* Manitoba, Men's Musical, Alpine. Mason. *Home:* 238 Harvard Avenue. *Office:* 707 McArthur Bldg., Winnipeg, Man.

PATE, William; *b.* Lanarkshire, Scotland, Apr. 22, 1887; educ. Harris Acad., Dundee; St. Andrew's Univ., Scotland; C.A. (Scotland) 1912; C.P.A., Ohio, 1912; mem. A.I.A., 1916; *m.* Louise Gordon Hall, 1916. Lt. S.C., U.S.N.R.F. Pub. acct. 16 yrs., first six in Scotland. Mem. firm David Elder & Co. Mem. St. Andrew's Soc. State of N.Y. *Home:* 21 Claremont Ave. *Office:* 26 Exchange Pl., New York.

PATERSON, Robert John Ritchie; *b.* Greenock, Renfrewshire, Scotland, Jan. 23, 1890; *s.* William and Elizabeth (Sutherland); educ. Greenock Acad., Glasgow Univ.; C.A., Glasgow, Scotland, and Alberta, Canada. Formerly with Messrs. Milwain, Murray & Hay, C.A., Glasgow, specializing in hotels and hydropathics. Auditor, City of Lethbridge; Noble Foundation, Ltd. Specializing in municipal and federal tax work. Mem. Chinook Club, Rotary Club, M.M., Mason, G.R. of Alberta. Ex-Hon. Treas. Canadian Patriotic Fund. Hon. Sec.-Treas. Province of Alberta Football Assn. *Recreations:* Football, golf and tennis. *Home:* 1220 Fifth Ave., S. *Office:* 5-6 Acadia Bldg., 612 Third Ave., S., Lethbridge, Alta.

PATON, Andrew Harris; *b.* Danvers, Mass., Jan. 14, 1882; *s.* Andrew Houston (deceased) and Ella Augusta (Brown); educ. Danvers H.S., Salem Commercial School, and Suffolk Law School. Atty.-at-Law, Mass.; C.P.A., Massachusetts, Nov. 1919. Early experience as teacher, bkpr., office mgr., editor and publisher, and lawyer. Supervising senior acct. in charge tax dept. White & Paton, Boston. Mason. Past Sachem, Red Men; S. of V. *M.* Mary Torrey Currier, June 22, 1908. *Child:* Andrew Currier. *Home:* 40 Washington St., Peabody, Mass. *Office:* 120 Milk St., Boston.

PATON, William Andrew; *b.* in Mich., 1889; grad. Univ. of Mich., Ph.D. Instr.

in economics, Univ. of Mich., 1915-16; Univ. of Minn., 1916-17; returned to Univ. of Mich. in 1917. At present asso. prof. of economics in charge acctcy. courses. Mem. Phi Beta Kappa; Amer. Economic Assn. *Co-author* (with R. A. Stevenson) "Principles of Acctg." (1918), "Problems and Exercises in Acctg." (1918). Prepared "Economic Position of the United Kingdom, 1912-18," issued by U.S. Dept. of Commerce. Contbr. to magazines. Asso. with Bur. of Research and Statistics, War Tr. Bd. 1918-19; with Income Tax Unit, Bur. of Int. Rev. Washington, D.C., 1919. Sec.-treas., Amer. Assn. Univ. Instrs. in Acctg., 1920; vice-pres. (economics section) Mich. Acad. of Science, 1920-21. *Home:* 1328 Forest Court. *Office:* Economics Bldg., Univ. of Mich., Ann Arbor, Mich.

PATRIQUIN, Harry O.; *b.* Lake Road, Colchester Co., Nova Scotia, Aug. 3, 1889; *s.* Alexander and Clara F. (McNutt); French-Scotch lineage; attended pub. and high school, Nova Scotia. C.A., Alberta Inst. C.A.'s. Varied experience acctg. and business; at present practicing independently. Dir. and sec. several local concerns; important acctg. appointments include Interprovincial Flour Mills, Ltd., and large local concerns. Mem. Kiwanis Club. *M.* Fanny B. Darling, Feb. 18, 1914. *Child:* Muriel M. *Home:* 11546 95a St. *Office:* 431-2 Tegler Bldg., Edmonton, Alta.

PATTERSON, Edward Calvin; *b.* Brooklyn, N.Y., Apr. 24, 1877; *s.* Calvin and Marcia (Lewis); educ. Boys' H.S., Adelphi Acad.; Williams Coll.; *m.* Elizabeth F. Fisher, 1909; C.P.A., New York, Mar. 24, 1910. Mem. firm Patterson & Ridgway. Mem. A.I.A., N.Y. State Soc. C.P.A.'s; A.F.&A.M. *Clubs:* Bankers, Williams, West Side, Tennis. *Child:* Marcia. *Home:* 37 Hilton Ave., Hempstead, N.Y. *Office:* 120 Broadway, New York.

PATTERSON, Henry S.; educ. Stanford Univ.; C.P.A., California. Practicing individually. *Address:* Mills Bldg., San Francisco.

PATTERSON, Samuel Duncan; *b.* New York, Sept. 19, 1855; *s.* Samuel Purdy and Jane Emily (Duncan); descendant of Andrew Pattersòn of Perth, Scotland, who landed at what is now Perth Amboy, N.J., Sept. 5, 1685; educ. pub. schools; *m.* Matilda Louise Giffin, Dec. 5, 1878. C.P.A., New York, July 17, 1901; C.P.A., Examr., Apr. 1, 1909, to Apr. 12, 1917. Practicing individually. Mem. A.I.A.; sec. N.Y. State Soc. C.P.A.'s, 1908-14. Mason. *Children:* Harold Duncan, Adelaide Louise (deceased), and Philip Heyward (deceased). *Home:* 40 N. 8th Ave., Mt. Vernon, N.Y. *Office:* 141 Broadway, New York.

PATTERSON, Stuart Hayt; *b.* New York, Feb. 12, 1871; *s.* Andrew Stuart and Mary Ayres (Hayt); ancestry Scotch-Eng.-French-Dutch, father one of first Amer. C.P.A.'s; educ. pub. schools. Started as office boy, Mellon & Co., bedding supplies, 1887; clerk Lawrence & Co., dry goods, 1889; cashier Minot, Hooper & Co., dry goods, 1890; with Leo Daft, inventor, 1891; ranched in Texas, 1892; apptd. Chief Deputy U.S. Marshal, No. Dist. Tex. Mem. staff Patterson & Corwin, 1894; *m.* Louise Depew, Sept. 18, 1895. C.P.A., New York, 1899; mem. firm Patterson, Corwin & Patterson; merged with Teele & Dennis, 1900, as Patterson, Teele & Dennis. Retired acctg. business, 1905; Fisk & Robinson, bonds, 1905-10; Bankers Trust Co., 1910-14; Guaranty Trust Co., since 1910; also vice-pres. and treas. Amer. Water Works & Electric Co., 1914-17; comptroller Guaranty Trust Co. since 1917. Issued first publ. explaining workings 1913 income tax; frequently called on by Secs. of Treas., Washington, from 1910 on for tax advice and other problems. Dir. Amer. Water Works & Electric Co.; dir. Combustion Engineering Co.; pres. Sinking Fund Commission, City of Plainfield;

Captain of Motor Corps of Plainfield Home Defense. *Clubs:* Bankers, Campfire, Plainfield Country. *Children:* Louise, Helen Marie. *Home:* Plainfield, N.J. *Office:* 140 Broadway, New York.

PATTINSON, I. Graham; C.P.A., Minnesota. Mem. A.I.A. Resident mgr. Price, Waterhouse & Co. Mem. Los Angeles Chapter Cal. Soc. C.P.A.'s. *Address:* Title Insurance Bldg., Los Angeles, Cal.

PATTON, Albert Newton; *b.* Malvern, Ark., Sept. 24, 1881; *s.* John T. and Martha E.; Eng.-Scotch ancestry; educ. Newman H.S.; Draughon's Business Coll., St. Louis. Mgr. Atlanta Office Ernst & Ernst. Mem. Modern Woodman. Mason. *M.* Zelma Magee, Sept. 17, 1903. *Children:* J. Leland and Edgar. *Home:* 371 Ponce de Leon Ave. *Office:* 503 Chamber of Commerce Bldg., Atlanta, Ga.

PATTON, J. N.; *b.* Iowa, 1871; grad. Columbus, Ohio, H.S., 1890; took up accounting 1893, such work for twelve years thereafter being confined to companies operating in the United States and Canada engaged in mining, manufacture of steel and metal products; entered employ of Haskins & Sells, on New York staff, 1905; made mgr. of Cleveland office, 1909; passed regular exam. of Ohio State Board of Acctcy., 1911; C.P.A., Ohio. Became partner in firm of Haskins & Sells, 1912, and was appointed district partner, 1919; in charge of Pittsburgh, Cleveland and Detroit offices, with headquarters in Cleveland. *Address:* 827 Williamson Bldg., Cleveland, Ohio.

PAULSEN, Amandus John; *b.* San Francisco, Aug. 20, 1879; *s.* Amandus A. and Elise Reichel; grad. Alameda H.S.; A.B., Univ. of Cal., May, 1900; passed State Bar, 1912. Three yrs. in U.S. Customs service. General acctg. and acctg. teaching experience in high schools of state. At present with C. W. Le Noir, income tax specialist. Fellow Inst. of C.A.'s. Mason. Mem. Native Sons of the Golden West. *M.* Ella R. Clark, Aug. 7, 1915. *Home:* 221 Liberty St. *Office:* 917 Chronicle Bldg., San Francisco.

PAYNE, Gordon Sydney Joseph; *b.* Montreal, Can., Aug. 3, 1894. C.A., Canada. During World War, Lieut. Royal Air Force. Mem. firm Kerr, Payne & Co. *Home:* 551 Lansdowne Ave., Westmount, Que. *Office:* 232 St. James St., Montreal, Que.

PAYNE, Robert Ellsworth; *b.* Battle Creek, Mich., Aug. 3, 1892; *s.* Robert and Emma J.; attended Univ. of Mich. and Northwestern Univ.; B.A.; C.P.A., Illinois, 1918. Former Chicago mgr. M. & L. W. Scudder, C.P.A.'s, New York. Sec. and dir. Continental Accounting and Audit Co. Chicago Surface Lines; joint audit for City of Chicago; Minneapolis Gas Light Co. rate case for City of Minneapolis, among important acctg. appointments. *M.* Mae Catherine Hoxie, Dec. 25, 1911. *Home:* 1104 Pratt Blvd. *Office:* 140 S. Dearborn St., Chicago.

PEACOCK, James Craig; *b.* Philadelphia, Pa., Feb. 29, 1888; *s.* Rev. John, D.D. and Annie (Craig); Scotch-Irish ancestry; educ. Central H.S.; A.B., Princeton; LL.B., Univ. of Pa. Law School. As mem. staff Legislative Drafting Research Fund of Columbia Univ., from 1913, was associated with many coms. of congress in drafting important legislation, especially with reference to Merchant Marine and Revenue; as sec. several boards in treasury had active part in forming Internal Revenue Regulations, Nos. 41 and 45. At present Washington mgr. Ernst & Ernst; attorney-at-law. Secretary Excess Profits Advisors 1917-18, Tax Reviewers 1918-19, Advisory Tax Board 1919, all in Bureau Internal Revenue. Mem. bar of Pa., D.C. and Supreme Court of U.S. *Clubs:* University (Washington); Princeton (Philadelphia). *M.* Dorothy Hunt, Nov. 19,

1918. *Child:* John Hunt. *Home:* 1311 Gallatin St. N. W. *Office:* 916 Munsey Bldg., Washington, D.C.

PECK, W. Hamilton; *b.* Toledo, Ohio, Dec. 3, 1877; *s.* Minor Barnum and Carrie M. (Sweet); tenth generation descended from Elizabeth Peck who settled Conn., 1638, ancestors moving to the Firelands of Ohio in 1812. High school educ.; *m.* Mabel McFadden, Jan. 8, 1909. Formerly bkpr. and sales mgr. Amer. Publ. Co., Norwalk, Ohio; cashier and auditor Dorsey Co., Dallas, Tex.; contract mgr. Ernst & Ernst, Dallas, Tex. Dir. and treas., Field Stationery Co.; dir. Retail Merchants' Assn.; chmn. Retail Credit Men's Assn. Mem. Advertising Club; Y.M.C.A.; corpl. Ohio Volunteer Inf. (1898) war with Spain; from pvt. (1897) to capt. (1907) Ohio N.G.; mem. Masonic Lodge Chapter and Commandery, Tulsa. *Children:* Alyne Maude, Phillippa Wilson. *Home:* 1238 S. Elgin St. *Office:* 508 S. Main St., Tulsa, Okla.

PEDERSEN, Nels; *b.* Jedsted, Denmark, Jan. 16, 1886; *s.* H. P. and Mathilda T.; educ. prior to coming to Amer. and Alexander Hamilton Course, LaSalle C.P.A. Coaching Course. Pres. John W. Tulleys & Co., Inc. *M.* Mae P. Stoneman, Sept. 1, 1908. *Children:* Virginia, Thomas. *Home:* 2326 Dudley St. *Office:* American State Bank Bldg., Lincoln, Neb.

PEDLEY, Timothy A.; *b.* Owensboro, Ky., educ. Evansville Commercial Coll. C.P.A. mem. A.I.A.; mem. Ky. Soc. Pub. Accts. Tax commissioner, Midwest Refining Co. *Home:* 1240 Ogden St. *Office:* 801 First Natl. Bank Bldg., Denver, Colo.

PEISEN, John W.; *b.* Racine, Wis., Apr. 17, 1858; *s.* Bartholomew and Marie (Miller); C.P.A., Iowa, 1915. Mem. firm Peisen-Welch Co., C.P.A.'s. Mem. Iowa State Board of Acctcy. *M.* Agnes E. Lamprecht, June 2, 1887. *Children:* Dean W., Pauline N., Rachel M., Robert E., Conan O. *Home:* 1405 15th Ave. *Office:* Suite 18, First National Bank Bldg., Eldora, Iowa.

PELOUBET, Louis G.; C.P.A., Illinois and Missouri. Pogson, Peloubet & Co. Mem. A.I.A. *Home:* 31 W. 11th St. *Office:* 42 Broadway, New York.

PELTON, Guy Meredith; *b.* Reedsburg, Wis., Apr. 16, 1884; *s.* S. A. and Frances M.; educ. Baraboo High School; B.A., 1909, Univ. of Wis. Asst. Prof. Acctg. Northwestern Univ., School of Commerce. With Arthur Andersen & Co., C.P.A.'s. Mem. Amer. Assn. Univ. Instrs. in Acctg. *Mem.* University Club, Evanston. *M.* Nelle Russell, Dec. 28, 1911. *Children:* Russell and Ruth Ellen. *Home:* 2600 Thayer St., Evanston, Ill. *Office:* 31 W. Lake St., Chicago.

PENDEXTER, Frank Wasson; *b.* Meriden, Conn., June 30, 1880; *s.* Albion Winslow and Roxanna (Stevens); Amer. ancestry; educ. Meriden H.S.; C.P.A., Wisconsin, 1914. Formerly salesman and clerk Bradley & Hubbard Mfg. Co., Meriden; salesman, credit mgr. and cashier Cleveland Electric Fixture Co. Now Chicago mgr. and partner Ernst & Ernst. Important appointments include Western Newspaper Union, Oval Wood Dish Co. Treas. La Grange Country Club. *Clubs:* City, Chicago; Old Colony; La Grange Country. *Recreations:* Golf, yachting, tennis and motoring. *M.* Ida Fowler, Feb., 190.. *Children:* John Fowler and Anna Jeanne. *Home:* 345 S. 7th Ave., La Grange, Ill. *Office:* 208 S. LaSalle St., Chicago.

PENN, George Henry; *b.* Covington, La., Nov. 9, 1868; *s.* George Henry and Lucinda Elizabeth (Mortee); educ. Christ Church Episcopal School, Pensacola, Fla. Engaged in office work and study of acctg. prior to passage of La. C.P.A. law; first in employ of other C.P.A.'s, afterward engaging in own behalf. C.P.A., Louisiana, practicing individually. Professor higher acctg., School of Commerce

& Finance, Loyola Univ. Pres. Soc. of La. C.P.A.'s; treas. Art. Assn. of New Orleans; sec. treas. Pyramid Homestead Assn. Mem. Art Assn. of New Orleans; Round Table Club; Associated Accts. of New Orleans. Served five yrs. in Florida State troops, two yrs. Ala. State Guard. *M.* Lydia M. Le Roy, Nov. 27. 1911. *Children:* Lydia Mortee, Georgia Estelle, George Henry III. *Recreations:* Art, horticulture. *Home:* 3945 Camp St. *Office:* 409 Weis Bldg., New Orleans, La.

PENNER, Carl; *b.* Milwaukee, Wis., Dec. 12, 1878; *s.* Gerhard Francis and Mathilda (Boehnlein); educ. Milwaukee pub. schools; C.P.A., Wisconsin, Nov. 8, 1913 Formerly acct. private employ ten yrs. entered pub. practice 1910. Mem. firm Reilly, Penner & Benton. Mem. A.I.A Vice-pres. Wis. State Board of Acctcy since Dec. 1, 1916. Dir. Wis. Soc. of C.P.A.'s. Junior vice-pres. 32nd Div Veteran Assn.; pres. 120th F.A.Assn. commander Hilbert C. Wallber Post, Amer. Legion. Served Wis. Natl. Guard, 1901-17; Colonel 120th Field Artillery 32nd Div. during Great War. *M.* Janet Masson, June 22, 1909. *Children:* Janet Marie, Robert, John. *Home:* 956 Oakland Ave. *Office:* Wells Bldg., 120 Wisconsin St., Milwaukee, Wis.

PENTLARGE, Theodore; *b.* Prague, Bohemia, Austria, July 4, 1846; studied Univ. of Prague; C.P.A., New York, 1897. Pub. acct. since 1876. *Home:* 7 Mitchell Pl., E. Orange, N.J. *Office:* 280 Broadway, New York.

PERCY, Atlee L.; *b.* Doylestown, Pa., Nov. 24, 1880; ancestors, Eng.; *s.* Frank and Sara E. (Hagaman); educ. Schissler Coll. of Bus. (Philadelphia); Taylor Univ. (Upland, Ind.); Temple Univ. (Phila.); Boston Univ. *M.* Clara E. Pittenger, June 4, 1902. Practiced acctg and law (Ind.), 1902-1904; instr. acctcy and head com. dept. public and private schools, 1904-1917. Head instr. Boston Clerical School, 1917-19. Asst. prof. in acctg., Boston Univ., 1919. Mem. Alpha Kappa Psi frat.; Eliot Lodge, A.F.&A.M., Quinobequin Lodge, I.O.O.F.; Eastern Com. Teachers' Assn.; Amer. Assn. Univ. Instrs. in Acctg. Contbr. to school papers and magazines on bus. subjects. Mem. advisory bd. Central Club, Jamaica Plain; vice-pres. N.E. Com. Teachers' Assn. *Child:* Beatrice M. *Home:* 24 Seaverns Ave., Jamaica Plain. *Office:* 525 Boylston St., Boston.

PERINE, Edward Ten Broeck; *b.* Plainfield, N.J., Oct. 19, 1870; *s.* James Randolph and Maria Vanderveer (Ten Broeck). Grad. Plainfield H.S., 1888; studied Columbia Univ. School of Arts, 1889. Bookkeeper Third Natl. Bank, Jersey City, until 1893; cashier, later treas., U.S. Mortgage and Trust Co.; in 1897, became sec. treas. Audit Co. of N.Y.; in 1904 gen. mgr.; in 1907, pres. Deputy Comptroller N.Y. State, 1909-10. Since 1912, mem. firm Perine & Nichols, C.P.A.'s. Writer and speaker on financial topics; author *Story of the Trust Companies.* Has frequently acted as receiver and trustee in important Wall St. failures and re-organizations. *M.* Nancy Tinney Mapes, 1891. *Children:* Elsie (Mrs. Henry S. Fullerton, Jr.) and Rita, editor and publisher of present volume, idea of which originated with her father and herself. *Home:* 805 St. Nicholas Ave. *Office:* 149 Broadway, New York.

PERKINS, Albert Monroe; *b.* Farmington, Wash., Nov. 18, 1887; *s.* Albert Monroe and Emily (Niles); Eng. ancestry; educ. Urbana H.S.; A.B. in Economics, 1910, Univ. of Ill.; Univ. of Pittsburgh; C.P.A., New York; C.P.A., Ohio; C.P.A., Oklahoma. Formerly mem. staff Price, Waterhouse & Co. and Haskins & Sells. Practicing as C.P.A., New York and Pittsburgh. Supervising acct. with Construction Division of Army, 1918; mem. staff U.S.Bureau of Efficiency in connection with survey of business organization of War Dept., 1919. Mem. A.I.A.;

N.Y. State Soc. of C.P.A.'s; mem. N.A.C.A. Mem. Pittsburgh Chamber Commerce; Beta Gamma Sigma frat. *Home:* Pittsburgh, Pa. *Offices:* 489 Fifth Ave., New York; Chamber of Commerce Bldg., Pittsburgh, Pa.

PERKINS, Lee; *b.* Belleview, Ky., Apr. 29, 1883; educ. Purdue Univ.; C.P.A., Massachusetts, 1919. Formerly civil engineer Southern Pacific R.R.; mechanical engineer automobile factories; pub. acct. with Robt. J. McIntosh & Co. Mem. staff Scovell, Wellington & Co. Author *The Railroad Taper,* John Wiley & Sons, 1916; *Federal Tax Charts for Corpns.* Asso. A.I.A. Mem. N.A.C.A.; Amer. Ry. Engineering Assn. Mem. Phi Gamma Delta *frat. Home:* 35 Chester Rd., Belmont, Mass. *Office:* 110 State St., Boston.

PERKINS, Ralph Southworth; *b. Medford,* Mass., Nov. 12, 1886; *s.* Henry Francis and Ella G. (Southworth); descendant of John Alden; educ. Medford H.S.; Northeastern Univ.; C.P.A., Massachusetts. Early experience clerical and executive positions wholesale chemical industry, *1905-11; pub. acctg. 1912 to date.* Mem. staff Price, Waterhouse & Co., Boston. Asst. treas. Bay State Fishing Co. Mason. *M.* Edna Gilberth Murdock, June, 1913. *Home:* 32 Stevens Road, Melrose Highlands, Mass. *Office:* 60 State St., Boston.

PERRINE, Leroy L.; *b.* Walkill, Ulster Co., N.Y., Dec. 17, 1877; *s.* Alfred and Agnes E. (Van Kleeck); preliminary educ. New Paltz, N.Y., State Normal *School; Ph.B., Cornell, 1900;* B.C.S., N. Y.Univ., 1908; C.P.A., New York, 1910. With Haskins & Sells, 1907-14; *m.* Cora E. Fay, Oct. 3, 1914; with Interstate Commerce Commission, 1914-16; with Amer. Internatl. Corpn. since 1916. Asst. treas. Amer. Internatl. Corpn.; asst. treas. *China Corpn.; asst.* treas. Siems-Carey Ry. and Canal Co. Joint author of Sprague-Perrine's *Accountancy of Investment;* formerly lecturer for three yrs. on acctg., School of Commerce, N.Y.Univ. Vice-pres. Cornell Club of N.Y. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s Mason. *Recreations:* Tennis, mountain hikes. *Home:* 712 8th Ave., Brooklyn, N.Y. *Office:* Amer. Internatl. Corpn., 120 Broadway, New York.

PERRY, Charles W.; *b.* Conneaut, Ohio, *Jan. 3, 1856; s. Albert J. and Frances E.* (Allen); attended Conneaut H.S.; *m.* Mary Reed, Dec. 25, 1899; C.P.A., New York, Mar. 18, 1913; C.P.A., Oklahoma, Aug. 25, 1919. Mem. A.I.A. Early experience, ten yrs. ry. acctg.; eleven yrs. building and loan investments; 14 yrs. *pub. acct.; seven yrs. with Audit Co. of* N.Y.; two yrs. supervisor, James Cameron; two yrs. mgr. Wolf & Co., Chicago; three yrs. alone. Asst. comptroller, Willys Corpn. *Child:* Charles A. *Home:* 88 Lehigh Ave., Newark, N.J. *Office:* Elizabeth, N.J.

PETER, William Preston; *b.* Springfield, Ky., Jan. 30, 1866; *s.* Preston and Isabel (Harber); educ. Browder Inst.; *m.* Mary Vaughan, 1894. C.P.A., Texas, June 22, *1915; charter mem. A.I.A. Started as* clerk country store; later reporter on daily newspaper and mercantile adjuster. Mem. firm Peter & Moss., C.P.A.'s. Lecturer to colleges and schools; writes on acctg. and tax matters for daily papers. Served as sec. Dallas Assn. Credit Men; *sec. Dallas Implement & Vehicle Club;* mem. Texas State Bd. of Acctcy. *Clubs:* Dallas Country. Dallas Athletic. Mem. K.P. *Recreations:* Fox hunting, golf. *Home:* 1306 Canton St. *Office:* 904 Praetorian Bldg., Dallas, Tex.

PETERS, A. L.; C.P.A. Mem. A.I.A. *Address:* 135 E. Gay St., Columbus, O.

PETERS, Harold Raymond; *b.* Springfield, Mass., Jan. 1, 1892; *s.* Charles W. and *Minnie A.; educ. pub. schools Springfield;* attended Temple Univ. (Philadelphia); grad. N.Y.Univ.; C.P.A., Massachusetts, March 8, 1917; *m.* Lulu I. Leitenberger,

June 25, 1918. Gen. auditor several govt. contracts during war; five yrs. pract. pub. acct. Comptroller and dir. Waldorf System Inc. Mason. Mem. Wollaston Golf Club. *Child:* Harold R., Jr. *Home:* 3 Speakman St., Wollaston, Mass. *Office:* 169 High St., Boston.

PETERS, Ralph Wallace; *b.* Burr Oak, Mich., Oct. 21, 1889; Eng.-Dutch lineage; educ. pub. schools, Cleveland; A.B., Harvard; B.C.S., Northeastern Coll. School of Commerce & Finance; C.P.A., Massachusetts, 1918. Mem. staff, Haskins & Sells. *Home:* 241 Ten Eyck St. *Office:* 412 Northern N.Y. Trust Co. Bldg., Watertown, N.Y.

PETERSEN, Elmore; *b.* Vermillion, S.D., Aug. 17, 1888; Danish descent; educ. country schools of Clay Co., S.D.; studied Univ. of S.D., Chicago Univ., and Univ. of Ill.; A.B.; B. Com. Instr. commercial subjects Univ. of S.D. four yrs. and Univ. of Ill. one yr; in charge bureau of Business and Commercial Development, *Univ. of Colo., five yrs. Sec.* Chamber of Commerce, Greeley, Colo., half year. Elected acting director Univ. Extension Div., Univ. of Colo., 1920-1. Lecturer on business efficiency; delivered 46 lectures last year. Mason; mem. Amer. Econ. Assn.; Sigma Alpha Epsilon frat. *M.* Florence Hepp, Sept. 9, 1916. *Address:* Boulder, Colo.

PETERSON, Parley E.; *b.* Logan, Utah, Feb. 2, 1879; *s.* John A. and Marie (Hansen); Swedish-Danish ancestry; educ. pub. schools; B.S., Brigham Young Coll.; Harvard; N.Y.Univ.; C.P.A., Utah, 1914. Treas. Paramount Candy Co.; dir. Logan Home Bldg. Soc. Registrar, prof. and head acctg. dept. Utah Agricultural Coll. Mem. State Board of acctcy. Mem. Amer. Assn. Univ. Instrs. in Acctg.; Harvard Business School Assn.; Utah Assn. of C.P.A.'s. Mem. Phi Kappa Phi frat., and Sigma Alpha frat. Author series in *Utah Farmer* on *Farm Acctg. M.* Selma Hanson, May 21, 1911. *Children:* Ruth, Mary. *Home:* 287 N. 5th St. E. *Office:* College Hill, Logan, Utah.

PETERSON, Walter Alexander; *b.* Jersey City, N.J., Nov. 24, 1893; *s.* Oscar and Christiana (Nelson); Swedish ancestry; educ. Jersey City pub. and high schools; Drake's Bus. Coll.; Pace Inst.; N.Y. Univ.; Walton School of Commerce. Early experience pub. acctg., P. A. Gaynor and Ernst & Ernst. At present Ernst & Ernst, New York. Chief petty officer U.S.Navy during Great War. Private employment, Amer. Thread Co., asst. bkpr.; Remington Typewriter Co., accts. rec. bkpr.; Nathan Mfg. Co., bkpr. and asst. comptroller. Mason. (Amity Lodge, F.&A.M., 103 N.J.; Royal Arch Mason, Mt. Vernon Chap. No. 8, N. J., A.A.S.R., Valley of Jersey City, N.J. Shriner, Salaam Temple, N.J.) *Home:* 117 Arlington Ave., Jersey City, N.J. *Office:* Ernst & Ernst, 27 Cedar St., New York.

PETZE, Edward Irving; *b.* Baltimore, Md., Sept. 17, 1880; *s.* Henry Herman and Jessie E. R. (Sinclair); grad. Brooklyn, N.Y., Boys' H.S.; C.P.A., Connecticut, June 22, 1908; C.P.A., New Jersey. Practicing pub. acctg. since 1904; mem. firm Petze & Soule. Mem. A.I.A. Past pres. Conn. State Soc. C.P.A.'s. *M.* Edith A. Turner, Sept. 17, 1908. *Child:* Genevieve. *Home:* 435 Farmington Ave. *Office:* 118 Asylum St., Hartford, Conn. *Office:* 80 Broad St., New York.

PEYSER, Michael; *b.* New York, Aug. 26, 1886; *s.* Joseph and Anna; grad. De Witt Clinton H.S.; B.C.S., N.Y.Univ.; C.P.A., New York, Aug. 14, 1915. Formerly office executive and credit man. Mem. firm Simonoff, Peyser & Citrin. Mem. N.Y. State Soc. of C.P.A.'s. F.&A.M. *M.* Anna Katz. *Home:* 2483 University Ave. *Office:* 1 Madison Ave., New York.

PFEIFFER, Emil W.; C.P.A.; mem. A.I.A. Fellow Colo. State Soc. C.P.A.'s. *Address:* First Natl. Bank Bldg., Denver.

PFLUG, J. Frank; *b.* Hastings, Mich., Oct. 18, 1877; *s.* Joseph and Phoebe; educ. high school, Miami Commercial Coll., Dayton, Ohio; C.P.A., Utah, Dec. 29, 1909. Early experience in acctg. work for railroads, mining, smelting and various commercial companies. Haskins & Sells, asst. mgr. Chicago office. *M.* Zelda Shimmin, May 6, 1905. *Child:* J. Lynn. *Home:* 1402 Winnemac Ave. *Office:* 604 Harris Trust Bldg., Chicago.

PHELPS, Charles D.; C.P.A., New York. Practicing independently. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 143 Liberty St., New York.

PHELPS, Clyde G.; *b.* Oxford, Mich. Ernest Reckitt & Co., Chicago. Mem. Natl. Assn. of Cost Accts. *Office:* 708 Marquette Bldg., Chicago.

PHEYLEN, John H.; *b.* Richford, N.Y., Jan. 19, 1876; *s.* Patrick Henry and Margaret Lynah; ancestry Scotch-Irish; studied Newark Valley H.S. and Binghamton School of Business, LaSalle Extension University. Paymaster and asst. supt. Cayuga Lake Works, Natl. Salt Co., 1897-1905; *m.* Elizabeth Alice Galbraith, Apr. 22, 1900; gen. storekeeper Niagara Falls Power Co., and Canadian-Niagara Power Co., 1905-08; acct. Read, Coddington Engineering Co., 1908-15; auditor Drennen Motor Car Co. and Birmingham Motor Co., 1917-19; C.P.A., Alabama, July 19, 1919. Employee H. S. Miller & Co., C.P.A.'s; formerly dir. and sec. Read, Coddington Engineering Co., sec.-treas. Roden Coal Co.; auditor and treas. Drennen Motor Car Co. Mem. Birmingham Chamber of Commerce. Mason (K.T., 32°, Shriner). Mem. Maccabees; I.O.O.F. *Home:* 1005 S. 21st St. *Office:* 1012-14 Jefferson Co. Bank Bldg., Birmingham, Ala.

PHILBRICK, Arthur Lloyd; *b.* Medway, Mass., March 19, 1880; Eng. ancestry; educ. Somerville Eng. H.S.; Ph.B., Brown Univ.; C.P.A., Missouri, July 30, 1910. Four yrs. experience newspaper work. Mem. firm Ward, Fisher, Carpenter & Philbrick. Lecturer in economics, Brown Univ. Author articles in Journal of Acctcy, *Accts. and the Use of English, Verification of Inventories.* Mem. A.I.A. Mem, Univ. Club. Served as capt. Engrs. Corps, A.E.F., during World War. *M.* Charlotte B. Hamlin, Oct. 19, 1910. *Home:* 325 Angell St. *Office:* 1102 Union Trust Bldg., Providence, R.I.

PHILBRICK, Hazen P.; *b.* New Salem, Mass., June 25, 1877; *s.* George P. and Jennie A. (Pierce); grad. Portsmouth, N. H., High School; A.B., Harvard, 1898; A. M., 1899; *m.* Mary L. Bennett, June 8, 1904; C.P.A., Massachusetts, 1910; C.P.A., New Hampshire, 1917. Mem. A.I.A. Partner Waldron H. Rand & Co. Author Mass. section "C.P.A. Problems and Solutions, 1914," and "C.P.A. Problems and Solutions, 1915," Ronald Press. Mason; I.O.O.F.; Phi Beta Kappa. *Children:* Elizabeth, John H., Katherine. *Home:* 16 Mt. Bowdoin Terrace, Grove Hall Station, Boston. *Office:* 101 Milk St., Boston.

PHILLIPPS, Henry Godfrey; *b.* Ottawa, Can., Aug. 9, 1879; *s.* (Rev.) Thomas Dowell and Katherine Edith (Myer); educ. Chicago pub. and high schools and Kenwood Acad., Chicago; *m.* Beatrice Marie Modica, Nov. 25, 1902; C.P.A., Illinois, May, 1907. Formerly with Amer. Steel and Wire Co., later pub. acct. with Audit Co., of N.Y.; subsequently vice-pres. and gen. mgr. Amer. Bottle Co. Sec. of Priorities Board, Washington, D.C., 1918. At present with The Solvay Process Co., Syracuse. Former dir. Amer. Bottle Co., Ill. Mfrs. Casualty Assn., Skokie Country Club and Chicago Yacht Club; also vice-commodore of last named club. From 1908-09, mem. faculty Northwestern Univ. School of Commerce, Chicago. Mem. Chicago Athletic Assn., Chicago Engineers Club, Skokie Country Club, and Onondaga Golf and Country Club. *Recreations:* Golf, billiards, swimming. *Children:* Godfrey, Jr., Frank. Tom, Leonard. *Address:* Solvay Process Co., Syracuse, N.Y.

PHILLIPS, Arthur Edward; *b.* Cardiff, Eng., June 23, 1884; studied Cleveland, Ohio, schools and Technical Coll. of the Univ. of Wales C.A. (Man. 1911); A.C.I.S. (Eng. 1907). Mem. firm Phillips, Roberts & Co., C.A.'s. With Canadian Army in France for four and a half yrs., holding rank of Major. *Recreations:* Golf, fishing. *Home:* 181 Mayfair Ave. *Office:* 508 Electric Ry. Chambers, Winnipeg, Man.

PHILLIPS, Julius R.; *b.* Bremond, Tex., July 21, 1878; *s.* A. M. and Rosa (Radin); Hebrew ancestry; pursued extension courses after leaving high school, Waco, Tex. Formerly in frgn. exchange dept. and later mgr. export cotton dept. Charles L. Sanger & Co., Waco; then successively with Sanger & Ettelson, brokers; with Arthur R. Surplus, pub. acct., New York; and later auditor U.S. Radiator Corpn. Mgr. Austin Branch, Upleger & Falk, C.P.A.'s. During World War, served at Penn Field, Austin, Tex., Camp Mabry, Austin, Tex., School of Mil. Aeronautics and Eighth S.A.T.C. units. Mem. Ancient Order United Workmen; Maccabee. *M.* Lillian Meyer, Feb. 10, 1901. *Child:* Flora Louise. *Home:* 2403 Rio Grande St. *Office:* 807 Littlefield Bldg., Austin, Tex.

PHILLIPS, J. C.; C.P.A.; mem. A.I.A. Chmn. Mont. State Board of Acctcy. *Address:* Miner Bldg., Butte, Mont.

PHILP, Walter J.; *b.* Oil City, Pa., Feb. 12, 1892; *s.* James Port and Emma (Perry); educ. Oil City pub. and high schools, Duquesne Univ. Evening School, Pittsburgh; C.P.A., Pennsylvania. Started with lumber and building supply cos.; subsequently with Main, Squires & Co. Partner Bauer & Philp, C.P.A.'s. Mason. Mem. Chamber of Commerce. 2nd Lieut. Air Service, during World War. *Home:* 2524 Maple Ave., N.S. *Office:* 405 Dollar Savings & Trust Bldg., Pittsburgh, Pa.

PHINNEY, Robert Nash; *b.* Syracuse, N.Y., Dec. 10, 1880; Amer. ancestry; educ. pub. and high schools; New York Univ.; C.P.A., New York, Aug. 18, 1911. Early experience mfg. hardware specialties. Partner firm Patterson & Ridgway. Important appointments include B. Altman & Co.; Billings & Spencer Co., Hartford; Cheesebrough Mfg. Co., New York. Mem. A.I.A. Mem. N.Y.State Soc. C.P.A.'s. Mason. *M.* Jessie M. Quinn, Oct. 26, 1914. *Home:* 18 Grenada Place, Montclair, N.J. *Office:* 120 Broadway, New York.

PICKETT, Luman Stanley; C.P.A. Associated with Goodrich, Vincent & Bradley, lawyers. Mem. A.I.A. *Address:* The Rookery, Chicago.

PIEPENBRINK, William J.; *b.* South Bend., Ind., July 14, 1884; *s.* W. J. F. and Julia (Knothe); common and high school educ.; *m.* Elizabeth Briggs, June 17, 1911; C.P.A., Wisconsin, 1919 (as of 1913). Formerly chief acct., Oliver Chilled Plow Wks., South Bend, Ind.; later Asst. Trust Officer, Fidelity Trust Co., Milwaukee. Mem. firm Whitfield, Whitcomb & Co., C.P.A.'s. Sec. treas. and dir. Portland Ad Club; sec. treas. and dir. Windemuth Amusement Co.; dir. Lane-Miles Standish Co. and Portland Piano Co. Royal Arch Mason. *Clubs:* Ad, Kiwanis, City, Multnomah Amateur Athletic, Royal Rosarians. Mem. Chamber of Commerce and Natl. Assn. of Credit Men. *Recreation:* Motoring. *Home:* 1212 E. Ankeny St. *Office:* Oregon Bldg., Portland, Ore.

PINTEL, Charles J.; *b.* Kishineff, Bessarabia, Russia, Nov. 14, 1892; *s.* Abraham and Leah; grad. H.S. of Commerce; N.Y.Univ., B.C.S.; *m.* Eva Dorothy Billow, June 17, 1916. At school and Coll., circulation manager, *Commerce Record* and *Washington Square Dealer,* respectively; later pres. Public Service Acctg. Co.; treas. Fusfeld, Inc. C.P.A., New Hampshire, Jan. 1920. Mem. firm Pintel, Schlanger & Co. Mem. F.&A.M.

Mem. Accts. Club; Alpha Epsilon Pi frat. *Child:* Morton. *Home:* 246 Snediker Ave., Brooklyn, N.Y.; and 361 Littleton Ave., Newark, N.J. *Office:* 299 Broadway, New York.

PIPER, Herbert S. T.; *b.* Plymouth, Eng., May 6, 1890; *s.* Albert Edward and Mary J.; educ. Plymouth pub. and secondary schools; C. A., Montreal, Quebec. Three yrs. with White & Pawley, I.A.'s, Plymouth; seven yrs. with Macintosh, Cole & Robertson, C. A.'s, Montreal; one yr. and a half comptroller, sec. and treas. Tetrault Shoe Mfg. Co., Ltd., Montreal. Now vice-pres. and dir. J. O. Bourcier, Ltd., silks. Mem. National Club, Montreal. A. F. and A. M., R. A. M. *M.* Muriel G. Welsh, Sept. 6, 1913. *Children:* Edward H. S. and Maurice Anthony. *Home:* 13 Vendome Ave. *Office:* 299 St. James St., Montreal, P. Q.

PIRMAN, Ernest James; *b.* Brooklyn, N.Y., Dec. 21, 1892; *s.* Michael and Marie (Schedler); B.C.S. (cum laude), N.Y. Univ.; C.P.A., New York, Aug. 1917. Mem. firm Ernest J. Pirman & Co., C.P.A.'s; instr. acctg., N.Y.Univ. School of Commerce, Accounts and Finance. Served as Lieut., Air Service, during World War. *M.* Ruth Waterman Dickinson, Dec. 4, 1917. *Child:* Margaret Garrison. *Home:* 64 Glenwood Ave., Jersey City, N.J. *Office:* 27 E. 22nd St., New York.

PITCAITHLY, Wilson Lesley; *b.* Simla, India, Apr. 26, 1847; *s.* Rev. Lawrence and Christian (Lesley); educ. John Watson Inst., Edinburgh, Scotland; *m.* Augusta Cecilia Umphray, Jan. 14, 1874. Thirty yrs. in banking. Acct. with Continental Audit Co., 1894-1904, business by self since. C.P.A., Colorado, Oct. 22, 1907. Mem. A.I.A. and Colo. Soc. C.P.A.'s. Sec. Vestry St. John's Church in the Wilderness. Elk. *Children:* Wilson Lesley, Jr., Ethel De Wolfe, Lawrence Alexander Copeland, Lilian Estelle, Harriet Leonwens. *Home:* 1110 Madison St. *Office:* 413 Boston Bldg., Denver, Colo.

PIXTON, Marvin Francis; *b.* Jasper, Fla., Aug. 13, 1891; *s.* Fred and Esther Hortense (Lee); educ. Gwynne H.S., Ft. Myers, Fla.; Emory Univ., Atlanta; La Salle Univ.; Tampa Business Coll.; C.P.A., Georgia, Nov. 1918. Varied early experience general mercantile, phosphate mines, real estate, insurance and banking. Auditor So. Dept. Insurance Co. of N. Amer. of Philadelphia. Mem. Kappa Alpha frat.; Alumni Assn.; B.P. O.E. *M.* Mabel Josephine Carroll, Sept. 17, 1913. *Child:* Marvin Francis, Jr. *Home:* 250 Juniper St. *Office:* 745 Trust Co. of Ga. Bldg., Atlanta, Ga.

PLUNKETT, Willis Hunter; *b.* Brunswick, Mo., Jan. 12, 1876; educ. Brunswick pub. schools; attended Westminster Coll., Fulton, Mo., 1892-97; *m.* Myrtle Elena Johnson, Sept. 1912. Early experience in railway comptroller's office, as cashier and office mgr. in contracting business, as sec., office mgr., and credit man with wholesale house. C.P.A., Arizona, July, 1919. State examr., Ariz.; city auditor, Phoenix, Ariz. Elected mayor of Phoenix, Apr. 6, 1920. Practicing independently. At present receiver Commonwealth Bonding and Casualty Insurance Co. Mason, Elk; mem. Beta Theta Pi frat., Arizona and Kiwanis Clubs. *Home:* 123 N. Twelfth Ave. *Office:* 225 Goodrich Bldg., Phoenix, Ariz.

POGSON, Arthur H.; C.P.A., Illinois, Montana, and Missouri. Mem. firm Townsend, Dix & Pogson. Mem. A.I.A. *Address:* 45 Nassau St., New York.

POHLEY, John N.; *b.* New York, Feb. 4, 1867; *s.* John and Abbie; pub. school educ. and pvt. tuition; *m.* Elizabeth Oenhousen, Dec. 30, 1891; C.P.A., New York, Oct. 28, 1911. Practicing individually. Sec. and dir, Haack & Co., Inc., Brooklyn. *Children:* John, Jr., Anna M. *Home:* 37 Gleane St., Elmhurst, L.I. *Office:* 24 State St., New York.

POLLARD, Frank Leslie; *b.* New Estelline, S.D., Oct. 23, 1893; Eng. ancestors;

high school commercial coll. educ.; *m.* Mae Ruth Zanger, Oct. 10, 1917. C.P.A., South Dakota, 1919. Asso. with James F. Houlihan in acctg. bus. Mem. Woodmen of the World. *Child:* Frederick Matthias. *Office:* Watertown, S.D.

PORTE, T. L. Whitford; b. Parkhill, Canada, July 4, 1869; educ. Parkhill pub. and high schools; studied law Ontario; C.P.A., Michigan, Feb. 27, 1915. Acct. and office mgr. 20 yrs.; pub. acctg. eleven yrs. Partner Hollis, Tilton & Porte, pub. accts. Mem. Mich. Assn. C.P.A.'s. Mem. A.I.A.; mem. Old Colony Club, Detroit Auto Club. Mem. F.&A.M. (K. T., Mich. Sov. Consistory, Shrine). *Recreations:* Boating and automobiling. *M.* Cora Maud Orr, Oct. 14, 1896. *Home:* 1806 Parker Ave. *Office:* 1364-1370 Penobscot Bldg., Detroit, Mich.

PORTER, Mack; b. Sandago, Kansas, Feb. 28, 1886; Scotch ancestry; educ. Carmen H.S.; Northwestern State Normal, Alva, Okla.; C.P.A., Oklahoma, June, 1919. Early experience as bank cashier and reading law. With Zumwalt, Willson & Garnett, C.P.A.'s. City treas., one term; city clerk, one term; Internal Revenue Agent, on Income and Excess Profits Taxes, two and a half yrs. *M.* Mayme Law, Feb. 8, 1915. *Home:* 1019 N. Denver St. *Office:* 341 Kennedy Bldg., Tulsa, Okla.

PORTER, Wade T.; b. Salisbury, Md., Apr. 10, 1877; *s.* Levin A.; educ. high school; *m.* Marion Zeigler, Jan. 3, 1914. In acctg. dept. Standard Oil Co. three yrs.; other varied extensive acctg. experience. Dist. mgr. Washington office, Internatl. Accts. Soc.; dir. Superior Oil Assn., Inc., Hammond, Ind. Internatl. Accts. Soc.; 32° Mason, Mystic Shrine. Served Co. F., 1st Md. Vols., Spanish-Amer. War. Mem. B.P.O.E.; I.C.M.A., Ill. *Child:* Wade, Jr. *Home:* 2101 Klingle Road, N.W. *Office:* 618 Colorado Bldg., Washington, D.C.

PORTERFIELD, A. Roy; b. Wheeling, Mo., Mar. 25, 1876; educ. schools of Kearney, Mo.; miscellaneous acctg. experience with Kansas City, Fort Scott & Memphis R. R.Co.; St. Louis & San Francisco R. R.Co.; El Paso & Southwestern R.R. Co.; Missouri, Kansas & Texas Ry. Co.; auditor Arkansas Southern R.R.Co.; with Haskins & Sells from June, 1908, to May, 1917; subsequently auditor American International Corpn.; rejoined Haskins & Sells May, 1918; now mgr. New York office. *Address:* 30 Broad St., New York.

POST, Herbert W.; b. Milwaukee, Wis., Dec. 4, 1887; pub. school, business college, LaSalle and Walton grad. Has served as junior and senior with C.P.A. firms. Now acct. Holt Mfg. Co. Has been on several pub. utilities companies investigations. Sec. Kelly Tire and Service Co., Stockton; business counsellor several Stockton firms. Mem. N.A.C.A. and U.S. Tax Law Inst. Mason. *M.* Barbara Kirsch, June 28, 1913. *Home:* 417 E. Walnut St. *Office:* The Holt Mfg. Co., Stockton, Cal.

POTTER, Arthur G.; C.P.A., New York. Formerly *mem. firm* Park, Potter & Co. Mem. A.I.A.; mem. N.Y.State Soc. C.P.A.'s. *Address:* Amer. Shipbuilding Co., Cleveland, Ohio.

POTWIN, Irving A.; b. Corning, Iowa, March 9, 1878; *s.* Monroe A. and Ella Burt; attended Corning pub. school, Corning Acad., Carleton College, Northfield, Minn. Formerly with Okla. Water Co., experience in interior decorations, banking eight yrs., acctg. five yrs.; now maintaining office as acct. Des Moines. Deputy bank examiner; notary public; sec. Green Wyoming Oil Co. Mem. Kiwanis Club, Za Ga. Zig, Ia. Fish and Game Conservation Assn., Des Moines Consistory, sec. Des Moines Athletic Club. *Recreations:* Fishing, hunting. *M.* Carrie Elizabeth Twining, 1898. *Children:* Dorothy, Kenneth, Elizabeth. *Home:* 740 33rd St. *Office:* 1127 Fleming Bldg., Des Moines, Iowa.

POWELL, Edward John; *b.* Risca, Mon., Wales, July 6, 1870; *s.* Edward and Sarah (Evans); Welsh ancestry; attended Newport schools, Newport Technical School; C.P.A., Indiana, 1919; F. L.A.A., London, 1905. Practiced independently, Newport and Risca, Wales, 1899-1913; three yrs. as one of public auditors under Friendly Societies Act, 1896, and Industrial and Provident Societies Act, 1893, by appointment of Lords Commissioners of His Majesty's Treasury. Mgr. Marwick, Mitchell & Co., Kansas City, Mo. Four yrs. in Second Volunteer Battalion South Wales Borderers, three yrs. First Monmouthshire Vol. Field Arty. *Clubs:* Kansas City Athletic; K.C.Mid-Day; K.C. Knife and Fork; Blue Hills Golf; K.C. Chess; Wichita, Kans.; Commercial, St. Joseph, Mo. Mason. *M.* Matilda Davies, Aug. 3, 1892. *Children:* Vera Gladys, Doris Irene, Marjorie, Edward John. *Home:* 3528 Paseo St. *Office:* 1325 Commerce Bldg., Kansas City, Mo.

POWERS, Lorin Charles; *b.* McHenry, Ill., Feb. 10, 1882. Ancestors Eng. and German; *s.* LeGrand Powers and Amanda (Kinney). Educ. high schools of Minneapolis and Washington, D.C.; Tufts Coll. and Columbia Univ.; A.B. (1905). *M.* Edith Brooks, Sept. 4, 1906. C.P.A., New York., June 1907. Empl. on U.S. Census, municipal finance; Haskins & Sells, New York; Bureau of Municipal Research, New York City and Philadelphia. Deputy school comptroller and chief acct. School Dist. of Philadelphia. Sec.-treas. Hercules Cement Co., Philadelphia. Mem. A.I.A.; Amer. Statistical Assn.; N.Y. State Soc. of C.P.A.'s. Mason. *Children:* Franklin, Arthur. *Home:* 1024 S. 51st St. *Office:* 1428 S. Penn Sq., Philadelphia.

PRATT, Edward A.; *b.* Thomson, Ill., Feb. 16, 1868; *s.* Israel and Rebecca (Ashbrook); educ. Ill. pub. schools and Ohio Wesleyan Univ., Delaware, Ohio. Acct. for iron, steel and meat packing industries for many yrs.; practicing pub. acct since 1903. Practicing as income tax counsellor. Has spoken before telephone and grain conventions on systems and tax matters. Mason (32°, Shriner). Mem. Creve Coeur Club. *M.* Alys Hull Crawford. *Home:* 1454 Lake Ave., Wilmette, Ill. *Office:* 1403-4 City Hall Square Bldg., Chicago.

PRATT, Lester Amos; *b.* Binghamton, N.Y., Aug. 12, 1885; *s.* Everett L. and Harriet M.; descendant Lieut. Wm. Pratt in Revolutionary War; educ. Northwestern Univ., Washington School of Acctcy.; B.C.S.; C.P.A., North Carolina. Started work 1907 as auditor for Natl. Biscuit Co.; joined staff Frank E. Webner & Co. At present temporarily on War Work Compensation Board, Navy Dept., chief of audit section on all cost plus contracts for naval war vessels. Devised cost acctg. system Motor Transport Corps, base shops. Charter mem. Soc. of Industrial Engineers. Writing *Industrial Acctg.* to be published by D. Appleton & Co. First lieut. Motor Transport Corps U.S. Army during Great War. Mem. Univ. Club, Washington. *Home:* University Club. *Office:* Room 2445, Navy Bldg., Washington, D.C.

PRESTON, Charles H.; *b.* Marquette, Wis., April 10, 1876; *s.* Luther Martin and Elizabeth A. (Dewey); ancestors Eng. immigrants to Conn. and Mass. about 1640; studied Westfall H.S., Milwaukee Normal School; B.A., Univ. of Wis., 1906. Early experience retail store, 1900-03, bookkeeping, 1903-04, high school instr., 1906-10, instr. and associate prof. Univ. of Minn., 1910-17; practicing independently, 1917-20, Chas. H. Preston & Co. Pres. Minn. Acctg. Forum, 1920. Mem. Rotary Club, Athletic Club, Mirror Lodge Traffic Club. *M.* Ruth L. Peirce, Oct. 23, 1902. *Children:* Lucile, Katherine. *Home:* 99 Bedford St. *Office:* 1040-42 Plymouth Bldg., Minneapolis, Minn.

PREVOST, Eugene; *b.* Meriden, Conn., Dec. 19, 1875; *s.* E. A. and Clementine

(Theoret); ancestors include Michael Prevost, M.D., Hon. Wilfrid Prevost, K. C., M.P., Leg. Councillor; attended Plateau Catholic Acad.; *m.* Alice Globensky Oct. 9, 1906; L.I.A., P.Q., Sept. 9, 1913. Insp., Hudon Hébert & Co., Ltd., groceries, 14 yrs. Pub. acct., trustee, liquidator of insolvent estates. Served 23 yrs. in Can. Militia, of which he is a Capt.; holder colonial forces long service medal. Mem. Chamber of Commerce Dist. Montreal; mem. Montreal Board of Trade. Mem. Montreal Reform Club; mem. Officers Mess, 65th Regt. *Children:* Berchman, Jacques, Marguerite, Laure, Albert Pierre, Emile. *Home:* 182 DeL'Epee Ave., Outremont nr. Montreal. *Office:* Royal Trust Bldg., 107 St. James St., Montreal Que.

PRIDE, Edwin L.; of Edwin L. Pride & Co., Inc. C.P.A., Massachusetts; mem. A.I.A. Chmn. Mass. State Board of Acctcy.; past pres. C.P.A.'s Mass., Inc. Mem. committee on increased membership, A.I.A. Apptd. to audit accounts of Charles Ponzi, said to have made fortune through manipulation of foreign exchange; investigation showed Ponzi a financial failure. *Address:* 40 Central St., Boston.

PRITCHARD, Vivian R.; *b.* Mobile, Ala., Apr. 29, 1892; *s.* W. T. and Irene I.; educ. Barton Acad.; Walton School of Acctcy. *M.* N. A. Delaney, Apr. 24, 1918. C.P.A., Alabama, 1919. Formerly empl. Mobile Electric Co., Mobile Light & R.R. Co., Birmingham Ry. Lt. & Pr. Co.; Amer. Cities Co. (New Orleans) and Marwick, Mitchell, Peat & Co. Mem. firm Rosson, Smith & Pritchard. Mem. K. of C., 4th deg.; Am. Leg.; Ala. Soc. C.P.A.'s. Served in army from May, 1917, (first officers' training camp) to Mar. 22. 1919. Special training in public utility acctg. Acctg. appts.: Mobile Shipbuilding Co.; Kelly D.D.&S. Co.; First National Bank, Mobile; Shelby (Ala.) Iron Co.; Mobile (Ala.) Light & R.R. Co.; Mobile Elec. Co. and others. *Child:* W. R. *Home:* 802 Government St. *Office:* Lowenstein Bldg., Mobile, Ala.

PROUTY, Edwin G.; C.P.A., Iowa. Mem. firm Billings, Prouty & Tompkins. Mem. A.I.A. Former chmn. State Board of Acctcy., Iowa. Former sec. Iowa Soc. of C.P.A.'s. *Address:* 410 Hippee Bldg., Des Moines, Iowa.

PTOLEMY, William John; *b.* Painsville, Ont., Mar. 29, 1850; *s.* John and Elizabeth (McWaters); educ. pub. schools of Ont. and Smithville Grammar School. With G.W.Ry.Co. of Canada, 1873-75; C.P.Ry. Dominion Govt. Telegraph Construction, 1875; in mercantile life, 1876-82; Manitoba Government Service (acct.), 1883-85; Municipal Commissioner, 1886; District Deputy Grand Master (Masonic) District No. 1, 1887; Presbyterian, Treasurer of Church Boards, 1880-1914. C.A., Manitoba; I.S.O.; J.P. Deputy Provincial Treas. Province of Manitoba since 1886. Pres. Natl. Mortgage & Finance Corpn. *M.* Isabella Muir, Sept. 26, 1877. *Children:* William George, Edna Isabella, David Allan P., Annie Gertrude M., John Alexander, Laura Irene. *Home:* 80 Colony St., W. *Office:* Parliament Bldg., Winnipeg, Man.

PUDER, Abraham H.; *b.* Newark, N.J., Sept. 1, 1889; *s.* Samuel and Rose; grad. Newton St. P.S.; Newark H.S.; B.C.S., N.Y.Univ., 1909; early experience Townsend & Dix; C.P.A., New Jersey, 1916; *m.* Mima Wellish, Feb. 18, 1917. Mem. firm Puder & Puder. *Clubs:* Progress, Mountain Ridge Co., Newark Athletic. F.& A.M. Mem. Delta Sigma Pi frat. Mem. Bd. of Trade, Newark. *Child:* Ruth. *Home:* 30 Shanley Ave. *Office:* 31 Clinton St., Newark, N.J.

PUDER, Henry S.; *b.* Newark, N.J., July 31. 1893; *s.* Samuel and Rose; educ. Newton St. P.S.; Barringer H.S.; B.C.S., N.Y.Univ., early experience staff Townsend & Dix; C.P.A., New Jersey, Nov. 1,

1917; *m.* Myra E. Kohn, June 22, 1919. Mem. firm Puder & Puder. Mem. Delta Sigma Pi frat. *Clubs:* Progress, Mountain Ridge Co., Newark Credit Men's, Newark Athletic. *Home:* 30 Shanley Ave. *Office:* 31 Clinton St., Newark, N. J.

PUGH, Joseph M.; mem. firm Lybrand, Ross Bros. & Montgomery. C.P.A., Pennsylvania; mem. A.I.A. (mem. committee on nominations). Vice-pres. Pa. State Board of Examrs.; mem. council Pa. Inst C.P.A.'s. *Address:* Morris Bldg., Philadelphia.

PULLEN, Alfred Marvin; C.P.A., Virginia. Mem. firm Pullen, Henderson, McKinney & Co. Mem. A.I.A.; mem. Va. Soc. of Pub. Accts. *Address:* 1108 E. Main St., Richmond, Va.

PURVIS, Robert F.; *b.* Chicago, Ill., Dec. 25, 1888; *s.* Joseph and Hattie (Farnsworth); Scotch lineage; educ. Chicago pub. and high schools; Lewis Inst., Chicago, and LaSalle Extension Univ. Fifteen yrs. acctg. experience; also asst. acting sec. Bd. of Federal Tax Reviewers, Washington, D.C. Practicing individually. Ft. Worth Star Telegram, James McCord Co., Fair Dept. Store among clients. *Clubs:* Rotary, Elks. *Home:* 1821 Fairmont Ave. *Office:* 501-2 W. T. Waggoner Bldg., Ft. Worth, Tex.

Q

QUAIL, David; *b.* Liverpool, Eng., Feb. 10, 1877; *s.* George and Mary Ellen Noble; studied St. Margaret's, higher grade, Liverpool Institute H.S.; C.A., 1899; C.P.A., Minnesota 1910. Articled to Walter Blease, F.C.A., Liverpool, Feb. 1893, in acctcy. profession, Liverpool and Dublin, Ireland, 1893-1909. Came to St. Paul. 1909; practicing St. Paul since 1910, firm David Quail & Co. British Vice-Consul Duluth, 1914-16. Four minute man during war; lecturer on acctcy. subjects. *M.* Mary A. Barrow, Apr. 14, 1910. *Children:* Beresford, David, Jr. *Home:* 1025 Goodrich Ave. *Office:* 919-920 Commerce Bldg., St. Paul, Minn.

QUERY, Charles R.; C.P.A., New York; mem. A.I.A. Mem. firm Query & Calvert Mem. N.Y. State Soc. C.P.A.'s. *Address:* 2 E. 23rd St., New York.

QUIGLEY, Andrew Jardine; *b.* Lockerbie, Dunfriesshire, Scotland, Nov. 3, 1861; *s* Thomas and Janet (Jardine); educ Glasgow Normal and Michigan State Normal Schools; *m.* Jessamine Maud Green, Apr. 22, 1892 (died Apr. 14, 1913); C.P.A., Washington, 1909. Mem. Wash. State Bd. of Acctcy., 1910; chief deputy county auditor, King Co., Washington, 1912; mem. Seattle Financial Commission, 1912; chmn. Wash. State Bd. of Acctcy., 1913; report on fund operations for City of Chicago, authorized by President of Civil Service Commission, 1915; report on fund operations for City of Chicago, authorized by Council Finance Committee, 1917; examr. in advisory capacity Federal Trade Commission, 1917; instr. in higher acctcy. La Salle Extension Univ., 1915-20. At present educational director, Amer. Univ. of Commerce. Mem. A.I.A.; Wash. Soc. C.P.A.'s; N.A.C.A. Author: *Scientific Operation of Municipal Funds;* author higher acctcy. texts for Amer. Univ. of Commerce. *Children:* Kenneth R., Allan G. *M.* Mary Margaret Tipping, Mar. 25, 1918. *Home:* 4151 Grand Blvd. *Office:* 64 W. Randolph St., Chicago.

R

RABAN, George; *b.* Saharungpore, India, Feb. 26, 1846; *s.* Major Gen. Herbert Raban and Lydia Baker; educ. schools and college in England; *m.* Ella Virginia Snyder, Jan. 1, 1876. Early experience as post office, railroad, and store clerk, telegraph operator, bank clerk and cashier, bookstore owner, paymaster in coal co. (Montana), Iowa and Montana rancher, and commercial traveller. Justice of peace, Montana, 1889; also polic judge, Great Falls, Mont. C.P.A., Montana, 1909; Amer. Assn., 1909. One of oldest C.P.A.'s in active service. Has served as officer in Bengal Mounted Police, India. Mem. Great Falls Commercial Club and I.O.O.F. *Recreations:* Light reading, walking. *Children:* Harry, Percy, Madeline L. Florence (deceased). *Home:* 223 Fourth Ave., North. *Office:* 11 Third St., North, Great Falls, Mont.

RACE, Cecil Ethelbert; *b.* Port Hope, Ont., Can., Jan. 22, 1876; *s.* George Robert and Emma Elizabeth (Davis); attended Port Hope pub. and high schools; B.A. (with honors in mathematics), Univ. of Toronto, 1897. Taught mathematics and commercial work in Mt. Forest H.S., Arthur H. S., and Cabourg Collegiate Inst., Ont., 1898-1903; *m.* Annie E. Ashwell, July 22, 1903; instr. Alberta Coll., Edmonton, 1903-10. Pub. practice C.A. in Edmonton, 1909-11. At present University of Alberta Registrar and Bursar. Charter member and ex-pres. Inst. of C.A. of Alta.; at present sec.-treas. Inst. of C. A. of Alta. Sec.-treas. Dominion Assn. of C.A., 1916-17. Mason; director Y.M.C A.; mem. Edmonton Bd. of Trade. *Children:* Marjorie Ashwell, Winfield Davis. *Recreations:* Basketball, baseball, soccer football, tennis. *Home:* 2 University Campus. *Office:* Univ. of Alta., Edmonton, Alta.

RACINE, Samuel Frederick; *b.* Minn., Oct. 23, 1882. C.P.A., Washington, 1909. Pres. Western Inst. of Acctcy., Commerce & Finance; owner Samuel F. Racine & Co., C.P.A. Mem. A.I.A.; fellow Wash. Soc. C.P.A.'s. Mem. Seattle Chamber of Commerce and Commercial Club, Motor Car Dealers Club, Associated Industries of Seattle. *Author:* Accounting Principles; Guide to Study of Accounting; Guide to Study of Auditing; Practical Problems Series A, Series B, Series C; Graded Corporation Problems; Annuity Studies; Syllabus of Bookkeeping; Cost Accounts (in preparation). *Home:* 419 Lakeside Ave., S. Seattle, Wash. *Office:* Leary Bldg., Seattle, Wash.

RAE, Alex Clark; mem. firm Alex C. Rae & Co. C.P.A.; mem. A.I.A. *Address:* Corbett Bldg., Portland, Ore.

RAFFEL, James; *b.* Carlisle, Eng., July 23, 1889; *s.* Andrew and Agnes; Scotch-Eng. descent; educ. higher grade schools Carlisle, Eng.; *m.* Vela Lorainne Stone, Sept. 30, 1914. Served apprenticeship to acctg. profession in England. Mgr. Richards Audit Co. Specializes in oil and gas and refinery acctg. Mason. *Child:* Betty A. *Home:* Jefferson Hotel. *Office:* 307 Bliss Bldg., Tulsa, Okla.

RAFTER, Adolphe; *b.* Coventry, Warwickshire, Eng., May 11, 1868; *s.* Henry Rafter, artist of Royal Acad., born in Malta from Irish family, and C. A. L. (Sturtevant), daughter Dr. Sturtevant, D.D.; studied pvt. schools and tutors; Cambridge Univ. Extension; also Government Science School, South Kensington, London; *m.* Maude Emily Haffenden, 1892 (died 1910); C.P.A., New York, 1903. Asso. of Arts. First position asst. to acct. of Madras Railroad Co. when 18; acct. for corpns. and private clients in England until 1898; since practicing as pub. acct. and C.P.A. in New York. Partner for a time with A. W. Smith & Co. (formerly Smith, Reckitt, Clark & Co.). Im-

portant acctg. appointments include City of New York Investigation Street Cleaning Dept., Water, Gas and Electricity Depts., and others. Director Port Washington Natl. Bank. Mem. Knickerbocker and Port Washington Yacht Clubs. Six years service as private in Prince of Wales Rifle Volunteers. *Recreations:* Tennis, boating. *Home:* Vandeventer Ave., Port Washington, L.I. *Office:* 1 Broadway, New York.

RAINS, N. J.; *b.* Ft. Smith, Ark., May 31, 1890; Scotch-French ancestry; educ. high school; Business Coll. and Extension Univ. Formerly railroad acct. and traveling auditor; general auditor, Ark., La. & Gulf R.R.; Jonesboro, Lake City & Eastern R.R. Resident Asso. Shannon, Reynolds & Bone. Important appointments include Arkansas County, Arkansas; Geo. C. Brown Lumber Co.; Tenn. Furniture Corpn. Author: *Loss and Damage by Common Carriers, Hardwood Lumber Mfg., Federal Tax Liability.* Former mem. Assn. Amer. Ry. Acctg. Officers; and Amer. Freight Claim Assn. *M.* Mabel Lombard, Aug. 5, 1911. *Children:* Billy, Jack. *Home:* Lookout Mountain. *Office:* Volunteer State Life Bldg., Chattanooga, Tenn.

RAMSDEN, William Henry; *b.* Sevenoaks, Kent, Eng., Oct. 2, 1889; *s.* Joseph V.; educ. London county and suburban grammar schools. Served eight yrs. in office large pub. utilities co., London, Eng.; eight yrs. ry. surveying. Now practicing independently. Auditor Lucia Meat Co., Ltd.; Kootenay Steam Laundry Co., Ltd., etc. Military service two yrs. prior to 1912 in T. Force; one yr. ight mos. C.E.F. Sec. and past pres. S.O.E.; mem. I.O.O.F. and 1500 Club. Unmarried. *Home:* 1223 Kootenay St. *Office:* 519 Ward St., Nelson, B.C.

RAND, Waldron H.; *b.* Boston, July 6, 1851; educ. Friend's Central School; studied in various business connections 1868-83; C.P.A., Massachusetts, 1910 New Hampshire, 1917. Formerly asst. treas. and registrar Boston Univ., 1883-94; prosecuting various business interests 1895-1904; practicing pub. acctg. 1904 to date. Mem. firm Waldron H. Rand & Co., C.P.A.'s. Fellow Mass. Assn. C.P.A.'s, Inc.; mem. A.I.A. Pres. Mass. Assn. of C.P.A.'s, 1912-13; mem. Mass. State Board Examrs. C.P.A.'s, 1913-16; vice-pres., and chmn. Com. on Education, A.I.A., 1917-18; pres. A.I.A., 1918-20; mem. Board Examrs. A.I.A., 1917-20. Mem. faculty Boston Univ., College of Business Admin. since organization, 1913. Mem. Alpha Kappa Psi frat., Nu chapter. Mason. *Address:* 101 Milk St., Boston.

RANDALL, Walter S.; *b.* Shelbyville, Ind., Jan. 3, 1872; *s.* Joseph B. and Cornelia C.; Amer. ancestry; educ. pub. schools; C.P.A., Indiana, June 12, 1915. Formerly cashier J. B. Randall Produce Co., four yrs.; bkpr. and office mgr. above firm 15 yrs.; acct. pub. service comm. of Ind., 1917. Practicing independently. Township Trustee, Addison Township, 1900-04. Important appointments include Indianapolis School Board; Metropolitan School of Music; Indianapolis Conservatory; United Poultry Farms Co.; Educator Journal; Hope Gas Co.; St. Paul Gas Co.; Hoosier Stack and Construction Co.; Circle Talking Machine Co.; etc. Mem. Marian Club. *M.* Evelyn H. Higgins, Dec. 12, 1905. *Address:* 320 N. Meridian St., Indianapolis, Ind.

RANKIN, Fred E.; *b.* Boston, Dec. 28, 1863; *s.* F. W. A., Jr., and Henrietta (Park); Eng. ancestry; educ. Tilton School; Prof. Meservey's School; Commercial School, New Hampton; Bingham School, Asheville, N.C. Bkpr. since 1883; practicing independently 1904 to date. *M.* Anne Wilkerson, April, 1895. *Address:* 1437 Myra St., Jacksonville, Fla.

RANKIN, Russell G.; *b.* Omaha, Neb., Oct. 1, 1888; *s.* James A. and Louise M.; ancestry Scotch; educ. high school and

tutors; National Univ., Washington, D. C.; LL.B.; LL.M.; C.P.A., North Carolina; mem. A.I.A.; *m.* Mary C. Clifford, Mar. 3, 1914. Mem. firm R. G. Rankin & Co. Special expert United States Tariff Comm. *Clubs:* University (Bridgeport, Conn.), Commercial (Washington, D.C.), Rotary (Brooklyn). *Home:* 1 W. 64th St. Office: 30 Broad St., New York.

RANKIN, Wiott Wellington; *b.* Paris, Ky., Apr. 24, 1878; Eng.-Scotch ancestry; studied St. Louis H.S., City College Law and Finance; C.P.A. Missouri. June, 1910. Mem. firm Rankin, McAlpine and Hurst, accts. Varied experience mdse., railroad and insurance; special examiner insurance dept. of Texas. *M.* Estelle Bert Rask, Feb. 11, 1912. *Children:* W. W., Jr., and Leila. *Home:* 5607 Willis Ave. *Office:* 701-2 Dallas County State Bank Bldg., Dallas, Tex.

RAPIER, Paul Edward; *b.* Mobile, Ala., Aug. 28, 1875; *s.* John L. and Regina (Demouy). Educ. St. Joseph's Parochial School, Mobile, Ala.; grad. Towle's Institute, Mobile; *m.* Clare Moran, April 17, 1912. C.P.A., Georgia, 1913. Early experience with the business and editorial departments of The Mobile Register, Mobile, Ala. Consul for Costa Rica in Mobile, Ala., 1903-9. At present with Joel Hunter & Co., Atlanta, Ga. Mem. Atlanta Econ. Soc. Literary and dramatic criticisms published in Mobile Register. *Children:* Pascal, Regina. *Home:* 118 Ponce de Leon Pl. *Office:* 1003 Atlanta Trust Bldg., Atlanta, Ga.

RAWLINGS, A. Lee; *b.* Southampton County, Va., Dec. 12, 1875; *s.* John Henry and Mary Jane (Williams); Eng. ancestry; educ. pub. and high schools; Eastman Coll., Poughkeepsie; C.P.A., Virginia, Nov. 19, 1910. Early experience bkpg. and acctg. Proprietor A. Lee Rawlings & Co., pub. accts. and auditors. Lecturer acctg. and federal taxes Walton School of Commerce, William and Mary Coll., Williamsburg, Va. Important appointments include U.S. Housing Corpn.; Trust Co. of Norfolk; Norfolk Natl. Bank; Corpn. of City of Norfolk; Amer. Home Furnishers Corpn. Mem. A.I.A. Mem. Va. Soc. of Pub. Accts.; former chmn. Va. State Board of Acctcy. *Clubs:* Virginia, Old Colony, Kiwanis. Mem. U. S. Chamber of Commerce; Norfolk Chamber of Commerce; B.P.O.E. *M.* Eliza Willson Bragg, Apr. 16, 1902. *Children:* Eliza Bragg, A. Lee, Jr., John Willson. *Home:* 736 Armistead Bridge Road. *Office:* 407-13 Law Bldg., Norfolk, Va.

RAY, Myron Thompson; *b.* Attica, Ind., June 21, 1892; *s.* Arch E. and Lena Thompson; attended Attica Grammar and H.S., A.B., Univ. of Wis.; C.P.A., Wisconsin, 1919. Mem. firm Elwell, Kiekhofer, Reichert and Ray, C.P.A.'s. Mem. Madison Club, Theta Delta Chi frat., Beta Gamma Signa frat.; Mason. Lieut. 48th Infantry, 20 months. *Home:* 150 Langdon St., Madison, Wis. *Office:* 402 Bank of Wisconsin Bldg., Madison, Wis.

RAYSON, Ennes Charles; *b.* Brockport, N. Y., Aug. 10, 1886; *s.* Charles T. and Martha Ann (Shumway); Eng. ancestry; educ. Holley H.S.; Walton School of Commerce; 1910, Univ. of Rochester; B.A., C.P.A., Illinois, May, 1918. Cost acct. Western Electric Co., Chicago, two yrs.; junior and senior acct. Marwick, Mitchell, Peat & Co. and Price, Waterhouse & Co., two yrs.; general acct., Liquid Carbonic Co., one yr.; auditor and instr. acctg. Univ. of Ill., two yrs.; asst. to treas. Beaver Board Co. one yr. Dir. acctg. research and instr. cost acctg. LaSalle Extension Univ. Author several acctg. pamphlets and lessons cost acctg. LaSalle Extension Univ.; addresses on acctg. subjects before Western Efficiency Soc. and other organizations, Chicago and St. Louis. Mem. N.A.C.A. Ill. Soc. of C.P.A.'s. Mem. Executives' Club. *M.* Beatrice Margaret Rowland, Sept. 4, 1914. *Children:* Glendon Ennes, Delwyn Rowland, Muriel Beatrice. *Home:* 253 On-

tario St., Oak Park, Ill. *Office:* 4046 S. Michigan Ave., Chicago.

READING, Edward J.; *b.* New York, April 24, 1884; *s.* John T. and Ada R. (Kautz); educ. N.Y. School of Accounts; C.P.A., New York, Aug. 30, 1911 Practicing independently; specializing silk mfg. cost work. Mason. *Home:* 697 E. 18th St., Paterson, N.J. *Office:* 354 Fourth Ave., New York.

REAY, William M.; comptroller Internatl. Harvester Co. C.P.A., Illinois; mem. A.I.A. Mem. Ill. Soc. C.P.A.'s. *Address:* Harvester Bldg., Chicago.

RECKITT, Ernest; *b.* Hull, Eng., Oct. 8, 1866; British ancestry; studied Oliver's Mount School, Scarborough, Eng.; Manchester Univ.; B.S. (honor man); M.S.; C.P.A., New York, Pennsylvania, and Illinois. Started as pub. acct. with Barrow, Wade, Guthrie & Co., in 1891; opened office in own name, Nov., 1891. Senior partner Ernest Reckitt & Co. Twice pres. Ill. Soc. C.P.A.'s and Ill. Assn. of Pub. Accts. (predecessor of Ill. Soc. C.P.A.'s). Mem. council A.I.A.; mem. Bd. of Examrs., A.I.A.; dir. N.A.C.A. Author various articles read before acctg. assns. *M.* Catherine Ruth Howard, Jan. 18, 1890. Mason. *Clubs:* University, Union League, City, Glen View Golf. *Recreations:* Golf, chess. *Home:* 37 Bellevue Pl. *Office:* Marquette Bldg., Chicago.

REDEMSKI, Albert Julius; *b.* Swinemuende, Germany, May 12, 1880; educ. Chicago pub. schools; Metropolitan Business Coll. Early experience factory acctg. and pay roll depts. Deering Harvester Co., 1896-1901; auditor Geo. I. Houston Co., lumber mfrs., 1901-09. With Chicago Mill & Lumber Co. Mem. board of directors Chicago chapter N.A.C.A. Mem. faculty J. Lee Nicholson Inst. of Cost Acctg. Devised cost accounts for various interests of Chicago Mill & Lumber Co. Author papers *Uniform Cost Finding and Acctg.; Plan for Wood Box Industry,* etc., read before Natl. Assn. Box Mfrs. Mason. *M.* Wilhelmina Piske, April 15, 1903. *Child:* George Albert. *Home:* 1349 Glenlake Ave. *Office:* 910 Harris Trust Bldg., Chicago.

REDMAN, Charles W.; *b.* Presque Isle, Me., Jan. 4, 1889; *s.* Fred L. Redman, M.D., and Anne S. Redman. Grad. Corinna (Me.), Union Acad., 1906; grad. Shaw Bus. Coll., Bangor, Me., 1909; *m.* Carrie M. Chandler, Sept. 12, 1912. Completed course Holman's Natl. School Acctcy., 1918; C.P.A., Maine, May, 1918. Seven years miscellaneous business experience. Comptroller Corinna Mfg. Co. for past seven yrs. Mem. Me. Bd. of Acctcy. since Dec., 1919 (term expires May, 1923). *Children:* M. Chandler, Charles W., Jr. *Address:* Corinna, Me.

REDMAN, Orrin A.; C.P.A., Iowa. Mem. A.I.A. Other information unobtainable. *Address:* Turk's Head Bldg., Providence, R.I.

REED, Mortimer P.; *b.* Wilmington, Ill., July 30, 1872; *s.* Loyal W. and Kate J. Educ. public and high schools. Newspaper work, 1890-93; head of accounting dept. Birdsell Mfg. Co., South Bend, 1893-1901; sec.-treas. Northern Indiana Ry. Co., 1901-10; gen. mgr., 1910-11; pub. acctg., 1911 to date. Pres. firm Reed & King, Inc. Pres. Indiana Club two yrs.; sec.-treas. Indiana Club eleven yrs.; sec.-treas. Country Club two yrs.; sec. J. P. McGill Co. Served nine yrs. Ill. State Militia. *Clubs:* Indiana, South Bend Country, Rotary. *Recreation:* Golf. *M.* Gertrude Miller, Sept. 7, 1914. *Children:* Martha A., Janice M., Mortimer P., Jr. *Address:* 709-10 J. M. S. Bldg., South Bend, Ind.

REED, William Alfred; *b.* Hillsville, Pa., Jan. 10, 1871; *s.* Daniel and Margaret; educ. Bryant & Stratton; LaSalle Extension Univ.; C.P.A., Alabama, Dec., 1919. With Bessemer Coal, Iron & Land Co.,

1898 to date; at present treas. and asst. sec. Mason. *M.* Pauline Treschen, Oct. 22, 1892. *Children:* Lillian, Arthur, Orville. *Home:* 1116 Fountain Ave. *Office:* 1312 American Trust Bldg., Birmingham, Ala.

REEVE, Frederic E.; *b.* Jan. 3, 1886; B.C.S., N.Y. Univ., 1911; C.P.A., New York, Aug., 1911. Mem. firm Reeve & White, C.P.A.'s, 1913-17. Practicing individually since then. Also instr. acctg. N.Y. Univ. School of Commerce, Accounts and Finance. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 1328 Broadway, New York.

REEVES, Bertram F.; *b.* Beaver, Utah, April 27, 1886; *s.* Sylvester H. and Emily (Wanless); educ. L.D.S. Univ.; Universal Business Inst. of N.Y.; C.P.A., Utah, 1913. Auditor Inter-Mountain Life Insurance Co., 1912-18; chief clerk Utah Industrial School, 1911; cashier Elk Coal Co., 1908-09; sec. Tampico Fruit Co., 1910. Partner Beesley-Reeves & Co., C.P.A.'s. Sec. and treas. Utah Assn. of C.P.A.'s. Dir. Forest Home Co. Mem. Kiwanis Club. Author: *Reeves' Interest Tables* (for calculating machines). *M.* Sept. 9, 1910. *Children:* Virginia, Leone. *Home:* 1802 S. Main St. *Office:* 427 Ness Bldg., Salt Lake City, Utah.

REIK, Raymond Carlisle; *b.* Frederica, Del., May 5, 1886; *s.* Henry A. (deceased) and Mary A.; educ. Frederica H.S.; Pac & Pace Inst.; LL.B., Univ. of Md. School of Law; C.P.A., Maryland, 1915. Bkpr. and stenographer, 1901-04; asst. chief clerk, comptroller of treas., State of Md., 1904-15; subsequently staff acct. Haskins & Sells. Asst. mgr. Baltimore office, Haskins & Sells. Officer in charge audit of pub. vouchers under cost plus contracts, Bureau of Aircraft Production, during War. Asso. A.I.A. Pres. Md. Assn. of C.P.A.'s. Mem. Md. Board Examrs. Pub. Accts. Candidate R.O.T.C., Aug. 27 to Nov. 8, 1917; first lieut. Signal Corps, Nov. 8, 1917 to Oct. 28, 1918; capt. Air Service, Aircraft Production, Oct. 28, 1918 to Feb. 28, 1919; honorably discharged, Feb. 28, 1919. Mem. Merchants Club; Y.M.C.A., Amer. Officers of Great War. Mason. *Home:* Woodrow Apartments. *Office:* 1259 Calvert Bldg., Baltimore, Md.

REILLY, John Edward; *b.* Milwaukee, Wis., June 25, 1868; *s.* Patrick J. and Ellen A.; Irish lineage; studied pub. schools; C.P.A., Wisconsin. At present sec. and treas. Wis. Old Line Life Ins. Co., and also mem. firm Reilly, Penner & Benton, C.P.A.'s; sec. and treas. Universal Machine Co. Vice-pres. Wood Laundry. Vice-pres. Amer. Securities Co., vice-pres. Staff Electric Co., director Cream City Casket Co. Mem. Milwaukee Athletic Club, K. of C. First lieut. 16 yrs. Wis. Natl. Guard, retiring at time Spanish Amer. War. *M.* Alice Gertrude Staff, Sept. 16, 1893. *Children:* Harold (killed in France), Helen, Mildred, John, Alice, Margaret. *Home:* 628 33rd St. *Office:* 1026 1st Natl. Bank Bldg., Milwaukee, Wis.

REINFELD, Alex; C.P.A., New York. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s. Practicing independently. *Address:* 52 Wall St., New York.

REINHARD, Louis F. W.; *b.* Deggendorf, Germany, Apr. 1, 1869; *s.* Henry and Wilhelmina; educ. German Latin schools and U.S. pub. schools. C.P.A., Washington, Nov. 10, 1917. Practicing on own account. Installed accts. for State of Idaho. 32° Mason; I.O.O.F.; mem. Spokane City Club. *M.* Joanna Sinclair, Aug. 15, 1918. *Child:* Sara Ann. *Home:* E. 3928 22nd Ave. *Office:* 706 Hutton Bldg., Spokane, Wash.

RESPESS, James L.; C.P.A., Georgia. Mem. A.I.A.; mem. Ga. Inst. of C.P.A.'s. *Address:* 722 Atlanta Natl. Bank Bldg., Atlanta, Ga.

REUCK, George Moore; *b.* Newark, N.J., Sept. 11, 1880; *s.* John Monroe and Emma Duy (Moore); descended from Moores who settled Long Island 1641; B.C.S., N.Y. Univ.; C.P.A., New York, 1911; Registered Municipal Acct., N.J. Commercial banking and pub. acctg. experience; four yrs. with Union Trust Co. of N.Y.; also formerly associated with Rorebeck & Tillinghast, who specialized in bank examinations. Now practicing on own acct. County of Essex, Borough of Verona, among clients; examr. for directors several N.J. banking institutions. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s. Past Master Masonic Lodge; High Priest R.A.M., K.T., Scottish Rite, Shrine. Mem. N.J. Soc. S.A.R. *Recreations:* Golf, automobiling. *M.* Grace Ethel Welcher, 1916. *Home:* 44 Mapes Ave., Newark, N.J. *Office:* 43 Cedar St., New York, and Kinney Bldg., Newark, N.J.

REVELL, Elwood B.; *b.* Philadelphia, Feb. 25, 1882; *s.* Edward T. and Mary J. (Cowan); French, Scotch-Irish ancestry; educ. Philadelphia pub. and high schools; Temple College; C.P.A., Pennsylvania, 1912. Early experience mfg. textile industry, two yrs.; steamship and railroad, two yrs.; pub. acctg., 16 yrs. Practicing independently. Mem. A.I.A. Mem. N.A. C.A.; Pa. Inst. C.P.A.'s. Councilman Borough of Clifton Heights. Pres. Clifton Heights Home and School Assn.; vice-pres. Clifton Heights branch Red Cross; dir. Asso. Charities of Eastern Delaware Co. Mem. Business Science Club; City Club. *M.* Elizabeth T. Montanye, Sept. 12, 1906. *Children:* Flora E., Edward J. *Home:* Clifton Heights, Delaware Co., Pa. *Office:* 305 Real Estate Trust Bldg., Philadelphia.

REX, George M.; *b.* Pawtucket, R.I., May 22, 1866; *s.* George and Mary; educ. Pawtucket H.S.; C.P.A., Rhode Island, 1906. Engaged newspaper work previous 1900. Practicing as C.P.A. Chmn. R.I. State Board Examrs. C.P.A.'s. Revised many municipal systems and testified as expert many times in court. Formerly sec. and treas. Natl. Assn. Comptrollers and Acctg. Officers. Mem. Business Men's Assn.; Pawtucket Chamber Commerce; Woonsocket Chamber Commerce. *Clubs:* Tokalon, Noonday, Churchmen's, Miantonomi. Mason. *M.* Bessie F. Lees, Sept. 7, 1904. *Children:* Edmond S., Ruth I. Mary A., Grace A., Howard H., Ella T. *Home:* 9 Brook, Pawtucket, R.I. *Office:* 1014 Hospital Trust Bldg., Providence, R.I.

REYNOLDS, W. T.; C.P.A., Arkansas. Mem. A.I.A. Comptroller Auditorial Dept. *Address:* Little Rock, Ark.

RHYNE, William C.; *b.* Dallas, N.C., Nov. 21, 1878; *s.* A. P. H. and Nancy E.; ancestors Scotch-Dutch, settled Amer. in 1705; studied high schools; Gaston Coll.; B.C.S., N.Y. Univ.; C.P.A., New York, 1913; *m.* Lena Smith, June 16, 1910. Mem. firm Courter & Rhyne. Mem. A.I.A. *Children:* William C., Jr., Robert Smith. *Home:* 14 W. Ridgewood Ave., Ridgewood, N.J. *Office:* 34 Pine St., New York.

RICE, Harry Milner; *b.* Riceville, Pa., Jan. 6, 1873; *s.* Otis Stephen and Lucy (Luce); ancestors settled Mass. 1638; educ. high school, Spartansburg Acad., Erie Bus. Univ.; *m.* Annie May Bull, Oct. 26, 1904; C.P.A., Georgia, 1909. Consecutively ry. telegraph operator, acct., partner Woolsey & Co., div. mgr. cost dept. Amer. Steel Hoop Co.; southern mgr. Audit Co. of N.Y. Commr. of Accts. City of New York. Vice-pres. Amer. Audit Co. Majestic authenticator and dir. Sovereign Clan of the World, Columbian Union. F.&A.M., Shriner. *Child:* Harry Edmund. *Home:* 173 Maple St., Brooklyn, N.Y. *Office:* 100 Broadway, New York.

RICE, J. Lee; C.P.A. Mem. A.I.A. Mem. firm Rice, Fulton & May. With Butte and Helena Business Colleges. *Address:* Helena, Mont.

RICHARDS, Josiah; *b.* New York, June 13, 1883; *s.* J. P. M. and Grace (Pettet); grad. Spokane H.S.; B.S. in E., Univ. of Pa. C.P.A., Idaho, 1920. Mem. firm Richards & Wilson. Dir. Pacific Power and Light Co., Portland, Ore. Served as special asst. Idaho Bank Commission, 1911-12; acct. for State of Idaho Audit Com., 1919-20. Mason; Elk; Mem. Phi Delta Theta frat. and University Club. *Home:* 1725 First Ave. *Offices:* Spokane & Eastern Trust Co. Bldg. Spokane, Wash.; P.O. Box 1397, Boise, Idaho.

RICHARDS, Willis B.; pres. W. B. Richards & Co. C.P.A., Connecticut. Mem. A.I.A.; Conn. State Soc. C.P.A.'s. *Address:* 71 Broadway, New York.

RICHARDSON, Alonzo; *b.* Atlanta, Ga., Jan. 2, 1862; *s.* Leaver Richardson and Mary (Gibson); Eng. ancestry; educ. Atlanta pub. schools; C.P.A., Georgia. Early experience banking. Mem. firm Alonzo Richardson & Co., C.P.A.'s. Served on City Council four yrs.; city treas. two yrs. Mem. staff lecturers, School of Commerce, Emory Univ. *Clubs:* Capital City and Kiwanis. *Recreations:* Motoring and tennis. *M.* Zella Richmond, Jan. 5, 1887. *Children:* Edward, Leaver, Eugenia, Jefferson. *Home:* 345 Ponce de Leon Ave. *Office:* 1421-5 Atlanta Trust Co. Bldg., Atlanta, Ga.

RICHARDSON, Edward; *b.* Atlanta, Ga., May 1, 1889; *s.* Alonzo and Zella (Richmond); educ. Fulton County Schools; Ga. Military Acad.; Ga. Inst. Technology; C.P.A., Georgia, 1914. Mem. firm Alonzo Richardson & Co., C.P.A.'s. Mem. A.I.A. Mem. Ga. Tech. Alumni Assn. Mason. *Recreations:* Tennis and fishing. *M.* Manelle Brewster, June 15, 1912. *Children:* Edward, Jr.; Alonzo D.; Eldon Brewster. *Home:* College Park, Ga. *Office:* 1423 Atlanta Trust Co. Bldg., Atlanta, Ga.

RICHARDSON, Frank C.; C.P.A., Illinois. With Knauth, Nachod & Kuhne. *Address:* 120 Broadway, New York.

RICHARDSON, John Y.; *b.* Charleston, S.C., Oct. 26, 1880; *s.* Robert Charlwood and Julia (Driscoll); Eng., Scotch and Irish ancestry; educ. pub. and high schools; C.P.A., Oregon, June, 1913. Early experience pay clerk, cost clerk, acct. Standard Oil Co., Amer. Tobacco Co. and Amer. Cigar Co.; junior, asst. senior, and senior with N.Y. and San Francisco pub. accts. Chief acct. and auditor Corpn. Dept. State of Ore.; asst. comptroller U.S. Shipping Board. At present practicing independently. Mem. A.I.A. Served in Infantry in Cuba and Philippines during Spanish-Amer. War. *M.* Mildred Ruth Rose, March 10, 1917. *Child:* Ruth R. *Home:* 751 Periander St. *Office:* 305 Concord Bldg., Portland, Ore.

RICHARDSON, Wilber Thomas; *b.* Turtle Creek, Pa., Oct. 15, 1858; *s.* Capt. James and Margaret; educ. Curry Univ., Pittsburgh; C.P.A., Pennsylvania, Dec. 31, 1918. Early experience as bkpr.; pub. acct. past 16 yrs. Practicing independently. Mem. Pittsburgh Chamber Commerce and Board of Trade. *M.* Mary Ellen Neel, Feb. 16, 1881. *Children:* Margaret Neel, Nellie S., Wilber A. *Home:* Lincoln Highway, Wilkinsburg, Pa. *Office:* 421 Wood St., Pittsburgh, Pa.

RICHNER, George Raymond; *b.* Clearfield, Pa., Jan. 30, 1893; *s.* Geo. W. and Lucy; educ. pub. schools; Williamsport Commercial Coll.; LaSalle Extension Univ.; Vannais Acctg. Inst.; C.P.A., New Hampshire, May 16, 1919. Bkpr., acct., cost acct. for Govt. during World War. At present Mills & Co., C.P.A.'s. Mem. Artisans Order of Mutual Protection. *M.* Marie H. Hannon, Sept. 7, 1914. *Children:* Helen, Katherine. *Home:* 173 Hillside Ave., Newark, N.J. *Office:* c|o Mills & Co., 42 Broadway, New York.

RICKER, Rufus; *b.* Davenport, Iowa, Aug. 12, 1849; *s.* Edward C. and Clara E. (Swartout); ancestors served in War of the Revolution, member of family furnishing blue cloak from which to make a back-

ground for the thirteen stars of the first flag, for which he was paid by govt. Educ. high school, Davenport, and two yrs. Grinnell (Iowa) Coll.; *m.* Hattie J. Craver, Sept. 25, 1875. C.P.A., Aug. 24, 1916. At one time farmer boy, school teacher, railroad agent and telegraph operator, bkpr. and cashier in large agricultural implement mfg co., and ledger acct. in mail order house in Chicago. Practicing C.P.A. Pres. Soc. of Pub. Accts. of Iowa. *Children:* Raymond and Charles. *Home:* 1830 Washington Ave. *Office:* 508 Security Bldg., Cedar Rapids, Iowa.

RIDGWAY, James Lawrence; *b.* Staten Island, N.Y., Feb. 4, 1871; *s.* James and Esther Lucas (Moliere); ancestry, Eng.-French; educ. French inst., Brooklyn pvt. and pub. schools; *m.* Martha E. Lowe, 1894; C.P.A., New York, Oct. 8, 1915. Formerly gen. passenger agt. Transatlantic Steamship Co., mgr. frn. dept. Tourist Co. Mem. firm Patterson & Ridgway; vice-pres. H. Reeve Angel & Co. Mem. A.I.A. Mason. Mem. N.Y. N.R.F.; dir. Terrace Club of Flatbush. *Child:* Eleanor. *Home:* 1115 E. 22d St., Brooklyn, N.Y. *Office:* 120 Broadway, New York.

RIEDERS, Harry; *b.* New York, May 22, 1885; educ. pub. schools; N.Y. Univ.; Broaker Inst.; Columbia Univ.; degree Business Doctor. Engaged private practice, 1910-20; with city govt., 1910-18. Now pres. Efficiency Audit Co., Inc. Principal Rieders Inst. Bkpg. and Acctg., Inc.; treas. Albert Printing and Stationery Co., Inc. Important appointments include efficiency expert cost acct.; fifth grade expert acct.; pres. Broaker Alumni Accts.; auditor N.Y. Soc. Accts.; pres. Accts. Research Soc.; pres. Fulton Alumni Accts. Author: *Complete Courses Elementary and Advanced Bookkeeping, Acctg. in All Its Branches, Cost Acctg., Simplified Bookkeeping*; lecture: *Why Men Go Into Business, Installing Complete Simple System of Accts.* Mem. Elks, United Brethren Soc., Y.M.H.A., Y.M. C.A. Mason. *Address:* 5 Columbus Circle, New York.

RIEGEL, Augustus J.; *b.* Albany, N.Y., Dec. 11, 1883; *s.* August and Mary; educ. pub. schools, commerce school, extension courses; *m.* Rose Blake, June 18, 1909. Experience, wholesale and retail stores, railroad, banking. Indiv. pract. Mem. Albany Chamber of Commerce, Kiwanis Club; B.P.O.E. *Child:* Helen A. *Home:* 137 N. Pine Ave. *Office:* Albany Co. Savings Bank Bldg., Albany, N.Y.

RISLEY, Arthur Le Roy; *b.* Waterbury, Conn., Oct. 3, 1882; grad. Taft School; A.B., Harvard, 1906; C.P.A., Massachusetts. Formerly with Gunn, Richards & Co., N.Y., Boyden & Stacie, Boston; Cooley & Marvin Co., Boston; three yrs. sec. The Ginter Co., Boston. Practicing as C.P.A. on own account. Mem. A.I.A.; N.A.C.A.; Mass. C.P.A.'s, Inc. *Home:* 19 Garfield St., Watertown, Mass. *Office:* 53 State St., Boston.

RITCHIE, Alfred A.; C.P.A., Ohio. Partner Barrow, Wade, Guthrie & Co. Mem. A.I.A. *Address:* 25 Broad St., New York.

RITTENHOUSE, Charles Forest; *b.* Deersville, Ohio, Oct. 3, 1880; *s.* James Ross and Arda (Howell); attended Deersville Acad.; A.B., Scio Coll., 1902; B.C.S., Northeastern Univ., 1914; C.P.A., Mass., 1915; C.P.A., New Hampshire, 1918. Formerly instr. commercial branches High School of Commerce, Boston; later asso. prof. Simmons Coll., Boston. Head Charles F. Rittenhouse & Co., C.P.A.'s; also head acctg. dept., Boston Univ. Coll. of Bus. Admin. Mem. A.I.A. and Mass. Soc. C.P.A.'s. A.F.&A.M. *Author:* Modern Illustrative Bookkeeping (Amer. Book Co.); Elements of Accounts (McGraw-Hill Book Co.); Unit I and II, Accounting Theory and Practice (McGraw-Hill Book Co.). *M.* Lucy Bates, Apr. 15, 1908. *Child:* Dorothy Bates.

Home: 3 Newsome Park, Jamaica Plain, Mass. *Office:* 89 State St., Boston.

RITTER, Ferdinand Theodore; *b.* St. Louis, Dec. 17, 1893; *s.* Emil and Mary (Good); attended Yeatman H.S., Univ. of Ill., Univ. of Wis., Engineering; C.P.A., Missouri, June 11, 1920. Previously Price, Waterhouse & Co., 1916-19; Kessler, Cartall & Co. Ensign, U.S. Navy (line officer). *Home:* 3223 Bailey Ave. *Office:* 901 LaSalle Bldg., St. Louis, Mo.

ROBBINS, William F.; *b.* Livermore Falls, Me., March 30, 1878; *s.* Fred E. and Ella K. (Goding); educ. Lewiston H.S., Lewiston Bus. Coll., Natl. School of Acctcy., courses LaSalle Correspondence School. With Bates Mfg. Co., 1896 to date. Mem. Lewiston Police Comm.; ex-mem. Lewiston School Com. Mem. I.O.O.F. Mason. *M.* Lillian M. Merrill, June 20, 1901. *Children:* Clifton, Stanley, Sylvanus. *Home:* 146 Wood St. *Office:* Bates Mfg. Co., Lewiston, Me.

ROBERTS, Arthur Douglas; C.P.A., Wisconsin. Mem. A.I.A. and Wis. Soc. C.P.A.'s. *Address:* French Lick Springs Hotel, French Lick, Ind.

ROBERTS, Charles Cullen; mem. A.I.A.; with Price, Waterhouse & Co. *Address:* Williamson Bldg., Cleveland, Ohio.

ROBERTS, Francis R.; C.P.A., Illinois. Mgr. at Milwaukee and Chicago offices Amer. Audit Co. Mem. A.I.A.; mem. Ill. Soc. C.P.A.'s (vice-pres., 1918-19). Director N.A.C.A. Mem. Advisory Board Walton School of Commerce. *Address:* Marquette Bldg., Chicago.

ROBERTS, Richard Alun; *b.* Bala, North Wales, Gt. Britain, Aug. 11, 1884; *s.* Rev. John Roberts, D.D.; educ. Eltham Coll., Mottingham, Kent, Eng.; C.A., Manitoba; Inst. of Bankers, Eng. Early experience with North and South Wales Bank, London City and Midland Bank, Anglo-South Amer. Bank, Chile. Partner Phillips, Roberts & Co., C.A.'s. Lecturer acctg. Univ. of Man.; examr. in acctg., final exam. Inst. of C.A.'s of Man. A.F.&A.M. *Home:* Suite 4, Waldorf Apartments. *Office:* 508 Electric Railway Chambers, Winnipeg, Man.

ROBERTS, Seth L.; *b.* Santa Rosa, Cal., May 27, 1879; *s.* Thomas B. and Emma; Amer. ancestry; educ. pub. and high schools; C.P.A., Oregon. Early experience auditing dept. railroad, 1898-1903; wholesale business, 1903-06; pub. acct. and auditor after 1906. Mem. firm Crandall & Roberts, C.P.A.; treas. and dir. Portland Wire and Iron Works. Vice-chmn. Ore. State Board of Acctcy. Served as sec. and pres. Oregon State Soc. of C.P.A.'s. Mem. A.I.A. Performed auditing services Liberty Loan drives, Red Cross and Amer. Protective League during Great War; tendered services Ordnance dept. and Natl. Board of Def. Mem. B.P.O.E., Portland Chamber Commerce, Portland Press Club. Mason. *M.* Lulu Russell, 1901. *Children:* Seth Russell, John Leslie. *Home:* 741 Washington St. *Office:* 1317 Northwestern Bank Bldg., Portland, Ore.

ROBERTS, Thomas Cullen; C.P.A., New Jersey. Past pres. N.J. State Soc. C.P.A.'s. Mem. A.I.A. Sec. Amer. Assn. Pub. Accts., 1895-1911. *Address:* 1203 Garden St., Hoboken, N.J.

ROBERTSON, Hugh R.; mem. A.I.A. Asso. mem. Minn. Soc. of Pub. Accts. *Address:* McKnight Bldg., Minneapolis, Minn.

ROBERTSON, James Postlewait; educ. Bradley Polytechnic Inst., Peoria, Ill.; C.P.A., Washington. Formerly treas. Pittsburgh Electrical Engineering and Constrn. Co.; also former Seattle mgr. Lester Herrick & Herrick. Now partner Smith, Robertson & Co. Formerly lecturer and special instr. acctg. Univ. of Wash., extension div. Mason. *Clubs:* Arctic and Inglewood Country. *M.* Harriet Adams Chamberlain, May 5, 1914. *Children:* Harriet Elizabeth, James

Edgell, Edward Chamberlain. *Home:* 2006 23d Ave., No. *Office:* 533 Henry Bldg., Seattle, Wash.

ROBERTSON, Kenneth; mem. firm Robertson & Conner. C.P.A.; mem. A.I.A. *Home:* 434 Clay St. *Office:* 328 Northwestern Bank Bldg., Portland, Ore.

ROBINS, Barney; *b.* New York, Nov. 8, 1888; *s.* Reuben and Rebecca; educ. N.Y. pub. school; De Witt Clinton H.S.; Pace & Pace; Packard's Business School. Connected with work pertaining to acctg. past 14 yrs. At present practicing as pub. acct.; also as counsellor on Federal taxation. Mem. Wash. Chamber Commerce. Mason. *M.* Rose Robins, June 11, 1911. *Children:* LeRoy, Albert. *Home:* 452 M St., N.W. *Office:* Natl. Metropolitan Bank Bldg., Washington, D.C.

ROBINSON, A. Porter; C.P.A., California. Mem. firm Robinson, Bours & Nowell. Mem. A.I.A.; mem. San Francisco Chapter Cal. State Soc. C.P.A.'s. *Address:* Crocker Bldg., San Francisco.

ROBINSON, Cecil G.; C.P.A., Louisiana. Mem. firm Robinson, Havener & Co. Mem. A.I.A.; mem. La. State Soc. C.P.A.'s. *Address:* Whitney Bldg., New Orleans.

ROBINSON, Edward J.; *b.* Highland, Wis., Dec. 3, 1852; attended Lawrence Univ., Appleton; C.P.A., Nebraska, 1909. Mercantile and banking experience; twelve yrs. State examiner County treasurers, two yrs. State Acct. Neb. At present and during past six yrs. Pres. State Board of Examiners C.P.A. Degree; practicing E. J. Robinson. Mem. Commercial Club; Mason. *Recreation:* Mountain climbing. *M.* Dollie Culver, 1875. *Children:* E. B. and Leona Robinson (now Bates). *Address:* 327 Dean Court, Lincoln, Neb.

ROBINSON, Humphrey; *b.* Louisville, Ky., Feb. 15, 1869; *s.* Goldsborough and Matilda N. (Prather); educ. Louisville Male H.S.; *m.* Catherine N. Ficklen, June 9, 1891. Early experience as leaf tobacco buyer, bkpr. for plow mfrs., acting cashier for four natl. banks in liquidation, note teller for Amer. Natl. Bank of Louisville. Proprietor Humphrey Robinson & Co.; mgr. and bank examr. for Louisville Clearing House Assn. Author: *A Simple Explanation of Modern Banking Customs*, published by Small, Maynard & Co., Boston. *Child:* Goldsborough. *Home:* 17 Lincoln Apartments. *Office:* Columbia Bldg., Louisville, Ky.

ROBINSON, Thomas Edmunds; *b.* Oswestry, Shoopshire, Eng., Jan. 8, 1884; educ. Deytheur Grammar School. Served four yrs. as auditor legal offices Province of Sask.; two yrs. supervising auditor Sask. Liquor Stores System; also in South Africa Civil Service. C.A., Saskatchewan. Acct. Sask. Co-operative Elevator Co., grain. Mason. *M.* Norah Chichester Kirkpatrick, June 2, 1917. *Child:* S. Janet Elaine. *Home:* Williamson Apts. *Office:* Farmers Bldg., Regina, Sask.

RODEN, Ernest Arthur; C.P.A., Ohio. Mem. firm Roden & Hart. Mem. A.I.A. *Address:* Mercantile Library Bldg., Cincinnati, Ohio.

RODGER, James Edgar; *b.* Amherst, Nova Scotia, July 9, 1877; *s.* George P. and Mary (Ferguson); educ. pub. schools; C.A., Nova Scotia. Mem. staff Robb Engineering Co. 20 yrs. At present sec. Blomfield, Donovan & Rodger, pub. accts., Detroit. Mason. *Home:* 657 Trumbull Ave. *Office:* 610 Moffatt Bldg., Detroit, Mich.

ROHRBACH, John Francis Deems; *b.* New York, July 18, 1889; *s.* John and Anna (Meyer); educ. pub. schools, Jersey City; B.C.S., N.Y. Univ., 1911; C.P.A., New York, July 30, 1914; instr. cost acctg. Columbia Univ. since 1916; *m.* Elsie L. Alpaugh, Apr. 7, 1920. Mem. firm J. Lee Nicholson & Co. Co-author *Cost Accounting* together with J. Lee

Nicholson. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s; N.A.C.A. Mem. Alpha Kappa Psi frat.; N.Y. Univ. Alumni Assn. *Home:* 7 Tremont Pl., Orange, N.J. *Office:* 233 Broadway, New York.

ROLLINS, Abbot H.; mem. firm George Lyall & Co. C.P.A., Massachusetts; mem. A.I.A. *Address:* 79 Milk St., Boston.

ROLLINS, George L.; *b.* Frederick, Md., July 6, 1870; *s.* Geo. W. and Louisa Leilich; attended Keokuk H.S., Pierce Business College; C.P.A., Missouri, July 30, 1910. Formerly cashier and paymaster C.B.&O.R.R., auditor St. Joseph Ry. Light, Heat and Power Co., asst. treas. St. Joseph Traction Co.; treas. fourth congressive comm., Deputy City Comptroller St. Joseph; at present U.S. cost acct., Ordnance dept.; director Rollins & Clark, selling agents. Author: *Detection of Fraud in Account Books and Ways of Prevention.* Past mem. K. of P. and Elks. Captain and Regimental Adjutant, Fourth Mo., Spanish-American War. *M.* Katharine Mills, Apr. 24, 1894. *Children:* Louise, Martha, Katharine, Richard, George, David. *Address:* 3510 Morrell Ave., Kansas City, Mo.

RONALD, William Sidney; *b.* Toronto, Ont., May 5, 1880; *s.* William M. and Emma W. (Wood); studied pub. and high schools, commercial and special schools; C.A., Manitoba, Sept. 3, 1903; C.A., Ontario, June, 1905; C.A., Saskatchewan, Aug., 1911. Mem. firm Ronald, Griggs & Co. Past pres. Inst. of C.A. of Man., and mem. of Council of same for 14 yrs. Mem. Dominion Assn. of C.A.'s. Conducted municipal executive reconstructions for number of cities; special engagements for Dominion government in connection with confidential researches; for five yrs. consultant and advisory expert in connection with Greater Winnipeg Water District; investigation of B.C. lumber industries and Ala. marble industry; investigation of banks, trust and insurance companies; has conducted public price inquiries. A.F.&A.M. Mem. City and Country Clubs. *Recreations:* Golf, fishing, yachting. *Home:* 558 Stradbrook Ave. *Office:* 804-5 Lindsay Bldg., Winnipeg, Man.

ROOD, Frank Woodford; *b.* Hartford, Conn., Sept. 19, 1861; *s.* Joel E. and Dorinda (Woodford); ancestors settled Mass. prior to Revolution; educ. pub. school; grad. Hartford high school, 1879; *m.* Elda M. Hamilton, 1906; acct. insurance, banking and railway companies. Res. mgr. Amer. Audit Co. *Home:* 1712 Walnut Street. *Office:* Bellevue Court Bldg., Philadelphia.

ROOKE, George Cyril; *b.* So. Shields, Durham, Eng., Mar. 1, 1883; educ. Saskatchewan schools; *m.* Irene Monro Boyce, June 16, 1909; C.A., 1911; B. Accts., 1914; F.C.A., 1918. Twelve yrs. acctg. in various businesses before graduating. Senior partner G. C. Rooke & Co., C.A.'s. Mem. council Dominion Assn. of C.A. and council Sask. Inst. of C.A. During South African War with 2nd Can. Mounted Rifles. *Clubs:* Regina Country, Rotary, Assiniboia. *Recreation:* Golf. *Child:* George Monro. *Home:* 5 Bartleman Apts. *Office:* 301-3 Leader Bldg., Regina, Sask.

RORIE, George; *b.* Edinburgh, Scotland, Sept. 30, 1868; *s.* George L. and Elizabeth; educ. Edinburgh Acad. and Univ.; C.A., Edinburgh, and A.C.A., British Columbia. Articles served with Carter, Greig & Co., C.A.'s, Edinburgh; thereafter practiced on own acct. in Perth and Dundee, Scotland, and since 1908, Vancouver. Senior partner Rorie & Small, C.A.'s. Joint author Douglas & Rorie's B.C. Manual of Co. Law; compiler Rorie's Exchange Tables; author Manual for Accountants and Secretaries. A.F. &A.M. Mem. University Club. *M.* Nina Campbell, 1899. *Children:* Nancy K., George L. *Home:* 1520 Hare St. *Office:* 626 Pender St. W., Vancouver, B.C.

ROSBOROUGH, John Wesley; *b.* Peterboro, Ont., May 19, 1882; *s.* Samuel and Louisa Jane (Bell); educ. Ont. pub. school and Peterboro Collegiate Inst. Started as stenographer and asst. bkpr., McAllister Milling Co., Peterboro, 1901; similar position Buffalo (N.Y.) Car Wheel Foundry, 1903; then became sec. Dr. Leonhardt Co., proprietary medicine, Niagara Falls, later Buffalo; left this co. 1911. In contracting business Buffalo for period; then to Regina. With Dawson & Rowan, since Feb., 1915. Now partner Dawson & Rosborough. C.A., Saskatchewan, 1918; mem. firm since Apr. 1, 1919. Mason, B.P.O.E. of Canada. *M.* Edna Mallabar Chandler, Oct. 18, 1913. *Child:* Helen Marjorie. *Home:* 62 Fairford St., W. *Office:* 27 High St., W., Moose Jaw, Sask.

ROSE, Alfred; *b.* Dorking, Eng.; *s.* Henry and Emily; educ. pvt. schools; C.P.A., New York. Early experience in Eng. and New York. Practicing as pub. acct. and auditor, firm Alfred Rose & Co. Dir. John Ellice Co. Vice-pres. "563 Park Ave." Mem. A.I.A. Mem. N.Y. State Soc. of C.P.A.'s. *Clubs:* Plainfield Country, Plainfield Commuters, Machinery. Mem. Pilgrims Soc. and St. George's Soc. Division Auditor U.S. Govt., construction dept., during Great War. *M.* Henrietta Merrill. *Home:* Plainfield, N.J. *Office:* 160 Broadway, New York.

ROSEN, Clarence Bernard Eric; *b.* Jamaica Plain, Mass., July 22, 1897; *s.* Eric and Josephina (Engberg); Swedish ancestry; educ. Boston H.S. of Commerce; B.C.S. Northeastern Coll.; B.B.A., M.B.A., Boston Univ.; C.P.A., New Hampshire, 1920; C.P.A., Massachusetts, 1920. Senior acct. C. F. Rittenhouse & Co., C.P.A.'s. Formerly with Patterson, Teele & Dennis, 1914-17, and Merrimac Chemical Co., 1918-20. Asso. A.I.A.; mem. N.A.C.A. Mason. Mem. and cataloguer Delta Sigma Pi frat. Mem. Quincy Yacht Club. *Home:* 82 Carolina Ave., Jamaica Plain, Mass. *Office:* 89 State St., Boston.

ROSENBLUM, Henry; *b.* New York, Sept. 6, 1893; *s.* Samuel and Sarah; grad. P.S. 84 (Brooklyn), Commercial H.S.; B.C.S., New York Univ., 1914; C.P.A., New York. Served 16 mos. U.S.N.R.F.; *m.* Celia Margolies, March 26, 1920. Mem. firm Henry Rosenblum & Co.; dir. Elton Mfg. Co., treas. Johnston & Co., bankers. Mem. Alpha Epsilon Pi, Accts. Club, Citizens Club, Am. Legion. Formerly with Natl. Bank of Commerce, N.Y., and Finance Trust Co., N.Y. Engaged to effect consolidation Akron Tire Co. and Overland Tire Co. *Home:* 501 Ocean Parkway, Brooklyn. *Office:* 141 Broadway, New York.

ROSENCRANS, Alvin Jules; *b.* Galicia, Austria, Oct. 15, 1891; *s.* Joseph and Sara; Townsend Harris Hall, 1906-10; B.C.S., N.Y. Univ., 1913; senior acct. Merchts, Audit and Acctg Co., 1914-18; since alone. C.P.A., N.Y., March, 1917. 1st Sergt. A.S., 1918; mem. Army basketball team. Asst. Plant Acctg. Officer (Bur. Aircraft Prodn.) Standard Aircraft Corpn. contract. Mem. N.Y. State Soc. C.P.A.'s. *Home:* 134 W. 117th St. *Office:* 299 Broadway, New York.

ROSENTHAL, S. Henry; *b.* Philadelphia, Apr. 10, 1894; *s.* Alfred and Fannie (Magaziner); grad. Central H.S., 1912; Univ. of Pa., 1916, B.S. in E.; early experience staff Lawrence E. Brown & Co.; Barrow, Wade, Guthrie & Co.; C.P.A., Pa., 1920. Enlisted Remount Div. Nov., 1917; Adjutant, Remount Depot, Camp Grant, Ill. Mem. firm Goldenberg, Rosenthal Co. Mem. Pi Lambda Phi frat. *Home:* 857 N. 23rd St. *Office:* 411-5 Widener Bldg., Philadelphia.

ROSENTHALER, Marx Phillip; *b.* Ann Arbor, Mich., Aug. 4, 1891; *s.* Seigfreid and Ernestine (Lichtenberg); educ. Detroit pub. and high schools; Univ. of Mich.; Northwestern Univ.; C.P.A., Illinois, Aug. 13, 1917. Mem. firm A. W. Ehrman & Co. Mason. Mem. I.O.O.F.;

American Legion; Detroit Board of Commerce. In active service 149th Field Artillery, 42nd Division, 1917-19. *M.* Clarissa L. Howe, May 29, 1920. *Home:* 136 Pingree Ave. *Office:* 1315 Ford Bldg., Detroit, Mich.

ROSS, Adam A.; C.P.A., Pennsylvania, June 15, 1899. Mem. firm Lybrand, Ross Bros. & Montgomery. Mem. Pa. Inst. C.P.A.'s. Mem. A.I.A. (mem. council and chmn. committee on federal legislation; former treas.). *Address:* Morris Bldg., Philadelphia.

ROSS, Alexander F. C.; *b.* Montreal, P.Q., Jan. 23, 1870; *s.* Philip S. and Christina C. (Dansken); educ. high school and Montreal Bus. Coll.; *m.* Ada Francis Wait, Apr. 2, 1902. Mem. firm P. S. Ross & Sons, C.A.'s. Mem. Montreal Club; Forest and Stream Club; Royal Albert A.F.&A.M. 25 Q.R. *Children:* John Alistair, Jean Holloway, Ada Meredith and A. F. C. Alexander, Jr. *Home:* Braemar, No. 9 Braeside Pl., Westmont, P.Q. *Office:* 142 Notre Dame St., W., Montreal, P.Q.

ROSS, Burgess B.; *b.* Huntington, W.Va., July 17, 1892; *s.* Samuel F. and Addie (Rowand); educ. Parkersburg H.S.; Boston Univ.; Clark Univ.; C.P.A., Ohio, 1919. Formerly asst. sec. and treas. W.Va. Book Soc., 1911; acct. S. F. Ross Contracting Co., 1911-14; acct. and auditor, 1914-17. Dir. in dept. of commerce, Lancaster Junior College 1917 to date. *Recreations:* Baseball, swimming and skating. *M.* Hallie Loree Snider, May 1, 1914. *Office:* Lancaster Junior College, South Lancaster, Mass.

ROSS, Frederick A.; *b.* Brooklyn, N.Y., July 31, 1863; *s.* Samuel P. and Luthera (Smith); educ. pub. and high schools; C.P.A., Minnesota; F.C.A., British Columbia. Early mfg. and commercial experience in connection with acctg.; pub. acctg. 1900-01; with Marwick, Mitchell & Co. 1904 to date. Partner Marwick, Mitchell & Co. Mem. Union League Club. *M.* Mary Seymour Raymond, Sept. 20, 1888. *Children:* Raymond Frederick, Howard Seymour, Helen. *Home:* 39 E. Schiller St. *Office:* 105 S. LaSalle St., Chicago.

ROSS, George Edward; *b.* Eau Claire, Wis., May 7, 1880; *s.* George Adelbert and Sarah Jane (Fuller); attended Eau Claire (Wis.) pub. schools and business college, St. Paul (Minn.) night schools, and partial law course, Willamette Univ., Salem, Ore. Began as clerk, Koehler & Hinrichs, St. Paul, jobbers, 1900; later salesman and asst. sales mgr. Twin City Brick Co. To Yakima, 1907; in U.S. Reclamation Service several yrs., becoming chief clerk and fiscal agt. Later asst. sec.-treas. The Phez Co., Oregon and Washington. Early 1920 assisted in organization of Northern Pacific Lumber Co.; sec. and dir. this co.; expert on cost and construction acctg. and organization work; pub. work past five yrs. Author: *Cost Keeping and Construction Accounting.* Retained by Twohy's Bros. Co., railroad and highway constr. contractors, *to install cost system Phoenix*, Ariz., highway constrn. project. Pres. G. Ed Ross Co. mfrs.' agents and brokers, office supplies; also pres. Ross System Co., pub. accts., and publishers of *Cost Keeping and Construction Accounting.* Mem. N.A.C.A.; asso. mem. N. W. Soc. Highway Engrs.; asso. mem. Amer. Assn. Engrs. Former sec. and auditor Ore. State Highway Comm.; during war traveling and supervising acct. Constrn. Div. of Army. Mason; K.P.; M.W.A. *M.* Elizabeth Margaret Webster, April 10, 1901. *Children:* Ruth Elizabeth, George Webster, Edward Fuller (deceased), Leigh Simpson, Dorothy Margaret, Marion Lucele, Robert William. *Home:* Yakima, Wash. *Offices:* 16 Clogg Bldg., Yakima, Wash., and 1453 Court St., Salem, Ore.

ROSS, Hamilton M.; C.P.A., New Jersey. Mem. A.I.A.; mem. N.J. State Soc.

C.P.A.'s. *Address:* Lawyers Bldg., Passaic, N.J.

ROSS, Henry James; *b.* Montreal, Que., Apr. 23, 1863; *s.* James and Rebecca (Kollmyer); Scotch ancestry; educ. Montreal H.S.; St. John's Military School; L.I.A. Experience as acct. and administrator of estates 26 yrs. At present engaged in acctcy., real estate and insurance, practicing individually. Dir. Beaver Oil Co.; managing executor estate Theodore Hart. Formerly pres. Inst. of Accts. and Auditors. First sec. Canadian Natl. League; gov. Montreal General Hospital. Mem. Engineers Club; life mem. Montreal Amateur Athletic Assn. Mem. Independent Foresters, Royal Arcanum, Royal Guardians. Capt. old 6th Fusiliers, now Grenadier Guards. *M.* Florence M. Magee, Dec., 1919. *Home:* 101 Chomedy St. *Office:* 180 St. James St., Montreal, Que.

ROSS, John W.; *b.* Montreal, P.Q., Jan. 23, 1870; Scotch ancestry; *s.* Phillip Simpson and Christina Chalmers (Dansken). Educ. high school and bus. coll. of Montreal; F.C.A. (Can.); C.A. (Ont.); *m.* Gertrude Emma Holland, June 27, 1894. Hon. treas. Royal Inst. for Advancement of Learning and McGill Univ.; hon. treas. Can. Patriotic Fund, Montreal; life gov. Art Assn.; Montreal Gen. Hospital; gov. Protestant Hospital for Insane; life mem. Archeological Soc.; mem. Internatl. Com. Y.M.C.A.; mem. Natl. Council Y.M.C.A. of Can.; dir. Montreal Y.M.C.A.; hon. mem. Montreal Publicity Assn.; mem. Council, Montreal Bd. of Trade. Four yrs. with James Walker & Co.; vice-pres. Audit Co. of Montreal. Mem. of firm of P. S. Ross & Sons; dir. Molson's Bank, Sun Life Assur. Co., Goodwin's Ltd., Crown Trust Co., Crown Reserve Mining Co., Porcupine Crown Mines, Ltd., vice-pres. Ross Realty Co., Ltd., Dominion Sq. Land Co., Greater Montreal Realty Co., Northern Land Co., Osborne Park Land Co., Orchard Grove Land Co., Dominion Equities Co. *Clubs:* Mt. Royal; Forest and Stream; Montreal; Kanawaki Golf. *Home:* Woodlands, P.Q. *Office:* 142 Notre Dame St., W., Montreal, P.Q.

Ross, T. Edward; mem. firm Lybrand, Ross Bros. & Montgomery. Mem. Council Pa. Inst. C.P.A.'s. C.P.A., Pennsylvania, June 15, 1899. Mem. A.I.A. (mem. committees on professional ethics and on ethical publicity). *Address:* Morris Bldg., Philadelphia.

ROSS, William Francis Gingell; *b.* Leith, Scotland, Sept. 24, 1890; *s.* Alexander Aiken and Agnes (Mochrie); ancestors, Scotch farmers, church, army; educ. Ayr Grammar School, Glasgow; Kent Road High School; Glasgow Univ.; *m.* Martha Clark Robertson, Oct. 12, 1914; C.A., Scotland; registered in Michigan, Jan. 27, 1914. Apprenticeship with Kerr, Andersons & MacLeod. Apptd. representative City of Detroit, in Detroit United Ry. case. Mgr. Detroit office Marwick, Mitchell & Co. Mem. Inst. of Accts. and Actuaries, Glasgow. Mem. Detroit Athletic Club. *Child:* George Henry Robertson. *Home:* 401 Hanna Ave., Birmingham, Mich. *Office:* Dime Bank Bldg., Detroit, Mich.

ROSSETTER, George Washington; *b.* Gilman, Ill., Jan. 31, 1879; *s.* George W. and Mary A.; ancestors came to Amer. 1629; educ. Chicago pub. schools; C.P.A., Missouri, July 30, 1910. Experience pub. acctg. 18 yrs. Chicago mgr. Haskins & Sells. Mem. A.I.A. Mem. Ill. Soc. of C.P.A.'s. First lieut. Machine Gun Battalion, A.E.F. nine months, total service 22 months during World War. Mem. Union League Club of Chicago; Bob O' Link Golf Club; Sons of Amer. Revolution. *M.* Marjorie Aylesworth Mihills, Oct. 16, 1913. *Child:* George Merrick. *Home:* 522 S. Green Bay Road, Highland Park, Ill. *Office:* 111 W. Monroe St., Chicago.

ROSSMOORE, Emerson E.; *b.* New York, Jan. 3, 1890; educ. Coll. of City of N.Y.;

Columbia; B.S.; C.P.A., New York, 1916. Mem. firm Rossmoore & Abbott, federal tax specialists. Served with Bureau Internal Revenue, Wash., 1918-19; assistant expert tax reviewer on U.S. Tax Review Board; lecturer on income and profits taxes to auditors, accountants and revenue agents; worked out many of the tax regulations, particularly those applying to affiliated corporations; organizer and chief of Special Audit Section; and organizer and chief of Consolidated Returns Section, Income Tax Unit. *Home:* 4966 Broadway. *Office:* 217 Broadway, New York.

ROSSON, George Thomas; *b.* Mobile, Ala., Jan. 24, 1859; *s.* Middleton De Kalb and Elizabeth Ann; educ. high school, Mobile; *m.* Ida Adele Rabby, Mar. 11, 1886. Employed in bank office and as commercial bkpr., cashier and office mgr. until 1898. Pub. acct. since 1898. C.P.A., Alabama, May, 1919. Mem. firm Rosson, Smith & Pritchard, C.P.A.'s. Mem. Ala. State Bd. of Acctcy. Facetiously known as "Uncle George, the Dean of the Faculty of Accountancy." B.P.O.E.; K.P. *Children:* Maud Adele, Elizabeth Delphine, Eugenie Lewis, William Mastin. *Home:* 1003 Palmetto St. *Office:* Lowenstein Bank Bldg., Mobile, Ala.

ROTH, Gabor; *b.* Klausenburg, Hungary, Mar. 9, 1893; *s.* Bernard and Jenny; educ. Battin H.S., Elizabeth, N.J.; Wesleyan Univ.; B.C.S., N.Y. Univ.; C.P.A., New Jersey, 1920. Early experience oil refinery four yrs.; professional acctg. three yrs. At present with Livingston, Paperno & Wachtell. Mem. Delta Mu Delta frat. Sec. Y.M.H.A.; vice-pres. Zionist organization. *Home:* 1066 North Ave., Elizabeth, N.J. *Office:* 28 W. 44th St., New York.

ROTHFUS, John G. C.; *b.* Buffalo, N.Y., Sept. 19, 1883; *s.* John B. and Matilda R. (Roller); grad. Central H.S., Buffalo; LL.B., Univ. of Buffalo; also studied Duquesne Univ., Pittsburgh; C.P.A., Pennsylvania, 1915. One time acct. Republic Metal Ware Co., Buffalo; then in pub. acctg. with W. T. Damon, Buffalo; subsequently auditor Anglo-Amer. Incandescent Mfg. Co., Pittsburgh; later in pub. acctg., Pittsburgh. Former examr. Federal Trade Comm.; also expert acct. U.S. Treasury, Bur. of Int. Rev. While with Treasury, delivered lectures to U.S. Int. Rev. Agts. and to staff of pub. accts. selected from acctg. firms of U.S.; organized staff of volunteer pub. accts. for Bur. of Int. Rev. Also delivered courses of lectures Georgetown Univ. Law School. Mem. firm Blair & Rothfus. Acctg. clients include Packard Federal Motor Co., U.S. Radiator Co., etc. *M.* Carolyn L. Hacock, 1910. *Children:* Elizabeth, Jean. Mem. Buffalo Yacht Club. *Home:* Henry Clay Hotel. *Office:* 719 Book Bldg., Detroit, Mich.

ROTZEL, Clare L.; *b.* Rush, N.Y., Apr. 20, 1882; B.C.S., N.Y.Univ. School of Commerce; C.P.A., New York, 1907. At present with Touche, Niven & Co., and associate prof. acctg. Univ. of Minn.; director State Deposit Bank. Mem. A.I.A., sec. and treas. Minn. Soc. of Pub. Accts. *Home:* 4236 Lyadale Ave. S. *Office:* 730 McKnight Bldg., or University of Minnesota, Minneapolis, Minn.

ROUDEBUSH, Wallace P.; *b.* Owensville, Ohio, Apr. 15, 1890; *s.* A. T. and Mary O.; Pa. Dutch ancestry; A.B., Miami Univ. Sec. to Pres. and Bd. of Trustees, Miami Univ. Mem. Amer. Assn. Univ. Instr. in Acctg. Mem. Sigma Chi frat. *M.* Mary Dorothy Thompson. *Address:* Oxford, Ohio.

ROWAN, John Farnham; *b.* Hamilton, Scotland, June 4, 1883; Scotch ancestry; educ. Collegiate School, Glasgow; Glasgow Univ.; C.A., Scotland; C.A. Saskatchewan, Can. Served apprenticeship with Walker & Marwick, C.A., Glasgow, 1899-1905; with Messrs. Moores, Carson & Watson, C.A., Glasgow, 1905-13; part-

ner firm Dawson & Rowan, C.A., Regina, Sask., 1913-19. Comptroller Dominion Bridge Co. Served as officer in charge of accounts for Q.M. General, Overseas Military Forces of Canada, 1916-19. Served four and a half yrs. Canadian Army Service Corps, enlisted as private, 1915, and rose to rank of Major. Mem. British Empire Club, London. *M.* Eva Creswell Harrington, Sept. 5, 1917. *Home:* 466 Gay St., Montreal. *Office:* Dominion Bridge Co., Ltd., Lachine, P.Q., Can.

ROWE, Charles V.; C.P.A., California. Mem. A.I.A.; mem. San Francisco Chapter Cal. State Soc. C.P.A.'s. *Address:* Claus Spreckels Bldg., San Francisco.

ROWE, Wiliam George; *b.* Tobago, B.W.I., Aug. 6, 1882; *s.* Thomas Lewis and Cecilia Eliza Rowe; educ. pvt. tutors; C.A., British Columbia, 1915. Asst. mgr. Marwick, Mitchell & Co. *M.* Miss Elliot in 1875. *Clubs:* Terminal City and Rotary, Vancouver, B.C. *Office:* 1122 Standard Bank Bldg., Vancouver, B.C.

ROWLAND, Alfred Joseph; *b.* Elgin, Ill., May 19, 1881; *s.* John H. and Agnes E.; Eng. ancestry; studied Elgin (Ill.) Acad.; C.P.A., Montana, Mar. 13, 1917. With C. M. Williams & Co., C.P.A., Seattle, 1906-10; partner Rowland, Thomas, McGowan & Co., Seattle, 1911-15; now mem. firm Rowland, Thomas & Co., C.P.A., Butte and Miles City, Mont. Cities of Butte and Miles City, Mont., among important acctg. clientele. Elk; Mason, K.T., 32°; A.A.O.N.M.S. *M.* Emily Lundstrom. *Home:* 4 Smith Apts. *Office:* Masonic Temple, Miles City, Mont.

ROWLAND, William C.; head William C. Rowland & Co. C.P.A., Michigan; mem. A.I.A. Vice-pres. Mich. Assn. C.P.A.'s. *Address:* Dime Bank Bldg., Detroit, Mich.

ROWORTH, Dora G.; C.P.A., New Jersey. Mem. A.I.A.; treas. N.J. State Soc. C.P.A.'s. Associated with Frank G. Du Bois, C.P.A. *Address:* 790 Broad St., Newark, N.J.

ROYAL, Harry Clark; *b.* Detroit, Mich., Oct. 23, 1887; *s.* Fred Clark and Harriett E. (Clark); educ. Chicago H.S.; C.P.A., Ohio, Mar. 8, 1917. Partner Ernst & Ernst, specializing in reorganization and refinancing of corpns. Personally directed acctg. work First Community Chest Fund, 1919. Trustee Baptist Church. *Clubs:* Union, Shaker Heights Country, Cleveland Athletic, Old Colony. Mem. Cleveland Chamber of Commerce. *Recreations:* Golf and motoring. *M.* Edith Louise Holmes, June 9, 1909. *Child:* Harry C., Jr. *Home:* 2171 St. James Parkway, Cleveland Heights, Ohio. *Office:* 1200 Schofield Bldg., Cleveland, Ohio.

RUARK, J. Fletcher; *b.* Southport, N.C., Dec. 29, 1880; *s.* Hanson K. and Caroline E.; Amer. ancestry; educ. pub. and high schools; commercial, finance and law schools; Laval Univ., Montreal; C.P.A., New Jersey, 1909. Formerly pub. acct. New York, 1907-11; factory cost acct., Niagara Falls, 1911-13; treas., later asst. general mgr., Canadian Distilling Co., Montreal, 1913-19; asst. mgr. jobbing house, Wilmington, N.C., 1919-20. Now comptroller, Sugar Products Co., New York. Represented companies in settlement of claims before War Boards during and after Great War. Author: *Corporation Accounting;* also various articles in technical journals. Mem. A.I.A. Mason. *M.* Alice Judson, July 13, 1904. *Child:* Alice. *Home:* 2470 University Ave. *Office:* 56 Pine St., New York.

RUCKER, Robert Hamilton; C.P.A., New York. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s. *Address:* 156 Broadway, New York.

RUCKSTELL, John R.; *b.* Millbridge, Ont., Dec. 10, 1859; *s.* Henry and Generosa (Long); Swiss ancestry; educ. pub.

schools of Canada, Pacific Bus. Coll., and pvt. tutorship in Latin, Greek and classics. *M.* Eleanor Glover Brown, July 28, 1889. C.P.A., California. Principal partner Ruckstell & Land. Sec. and dir. United Milk Co.; Scottish Rite Temple Assn., and Diamond Signal Co. Past pres. Cal. State Soc. C.P.A.'s. Prominent in Masonic activities, 33° Mason, Past Master and Past Orator; reputation as Masonic writer and student of antiquities. Contbr. *Journal of Accountancy* and *New Age Magazine* and asso. editor *The Trestle Board. Children:* Glover Edwin, Ethel June. *Address:* Claus Spreckels Bldg., San Francisco.

RUGGABER, Martin C.; *b.* New York City, Aug. 13, 1891; *s.* Conrad and Marguerite; grad. pub. school; studied High School of Commerce three yrs., receiving Regents' Certificate; student of N.J. School of Acctcy.; C.P.A., New Jersey, 1918; C.P.A., Connecticut, 1919. With Arthur Young & Co. Asso. mem. A.I.A. Mem. New Jersey and Connecticut State C.P.A. Societies. *Home:* 817 E. 152nd St. *Office:* 71 Broadway, New York.

RUHL, George Arthur; *b.* La Grange, Ind., Nov. 27, 1876; *s.* Benjamin and Irene (Hilbert); studied Lima High, Cleary Business, and other schools, Pace and Blackstone Institutes, Howe Military Acad., etc.; *m.* Mayme Pardo, July 14, 1907; C.P.A., Louisiana, Sept., 1915. Formerly instr. and sec. Howe Military Acad., in offices Natl. Cash Register Co., U.S. Gas Coal & Coke Co., and others. At present senior acct., Marwick, Mitchell & Co. Mem. B.P.O.E., W.O.W., K.P., C.P.A. Assn. of La. *Home:* 337 Hillary St. *Office:* 309 Hibernia Bank Bldg., New Orleans, La.

RUMBLE, I. Albert; *b.* Alma, Ont., Can., Sept. 29, 1875; *s.* Elias and Ann; grad. Alma Pub. School and Elora H.S.; B.A., Univ. of Toronto, 1902; with honors in Mathematics; C.A., Ontario. Formerly pub. and high school teacher, bookkeeper, and instructor in correspondence schools. Holds permanent professional certificate as teacher in pub. and high schools. Mem. firm Peters, Glatt & Rumble, C.A.'s. Served overseas with C.E.F. more than two yrs. *M.* Annie L. Derbyshire, Dec. 22, 1919. *Recreations:* Association football, handball, tennis, skating, skiing. *Home:* 36 Maitland St. *Office:* King St. W., Toronto, Ont.

RUPLE, Harry; C.P.A., Michigan. Mem. A.I.A. *Address:* Bronson, Mich.

RUSK, Stephen G.; *b.* Cleveland, Ohio, Apr. 27, 1870; *s.* P. H. and Amanda (Clark); Welsh-Scotch-Irish lineage; completed graded school course, 1884. Head bookkeeper of Cleveland Cliffs Iron Co., 1902-06; senior acct. staff Cleveland acctg. firm, 1906-09; C.P.A., Ohio, Feb. 9, 1910. Field auditor, Camp Sherman, 1917; Asst. Reviewer, Excess Profits Taxes, Treasury Dept., 1918. Mem. firm Nau, Rusk & Swearingen. Mem. A.I.A. Mem. Holyrood Commandery, K.T., Cleveland; Western Reserve Chapter, S.A.R.; Cleveland Chamber of Commerce; Ohio Society of N.Y.; Cleveland Athletic and City Clubs. *M.* Lillian Sencabaugh, Aug. 11, 1896. *Child:* Georgiana. *Home:* Bradford Ave., Upper Montclair, N.J. *Office:* 280 Broadway, New York.

RUSSELL, Frederick C.; *b.* Nichols, N.Y., Nov. 20, 1889; Eng.-Amer. ancestry; educ. Nichols H.S.; B.C.S., N.Y.Univ. Formerly acct. with Carter, Howe & Co., jewelry; later systematizer Motion Picture Patents Co., and subsequently with auditing dept. N.Y. Telephone Co. Auditor Alexander Hamilton Inst.; instr. acctg. N.Y.Univ. School of Commerce; sec. and treas. Thirteen Astor Place, Inc. Collaborator and author part of Alexander Hamilton Institute's books and articles on acctg. *M.* E. E. Irwin, Jan. 15, 1910. *Child:* Elizabeth. *Home:* 82 St. Andrew's Place, Yonkers, N.Y. *Office:* 13 Astor Place, New York.

RUSSELL, William E.; *b.* Seattle, Wash., June 11, 1888; educ. Decatur pub. and high schools; A.B., Univ. of Ill.; C.P.A., Illinois. Formerly with Arthur Young & Co.; Deloitte, Plender, Griffiths & Co. Auditor North Amer. Light & Power Co. *Home:* 6929 Lakewood Ave. *Office:* 208 S. LaSalle St., Chicago.

RUSSELL, William Francis; *b.* Pittsburgh, Pa., June 24, 1877; *s.* Edmund H. and Sarepta (Kneeland); Scotch-Eng. ancestry. Formerly U.S. Steel Corpn. and *predecessor companies*; with *Gunn, Richards & Co.*, N.Y.; vice-pres. Bucyrus Co., S. Milwaukee. Managing Dir. Isaac G. Johnson & Co., Asso. A.I.A. *Clubs:* Engineers'; Wykagyl Country. *M.* Elizabeth Pearsall, 1914. *Children:* William F., Jr., and Elizabeth Pearsall. *Address:* Spuyten Duyvil, New York.

RUSSMAN, Albin; *b.* Brooklyn, N.Y., Sept. 29, 1894; educ. N.Y. pub. and high schools; Columbia Univ. Formerly asst. cashier John Hancock Mutual Life Insurance Co. Mem. staff Marwick, Mitchell & Co. Appointed instr. acctg. Columbia, 1920. Mem. Acctg. Club of Columbia. Mem. Alpha Kappa Psi frat.; mem. Y.M.C.A. *Recreations:* Tennis and swimming. *Address:* 79 Wall St., New York.

RUTHERFORD, Thomas Andrew; *b.* Macomb, N.Y., June 24, 1878; *s.* Thomas and Euphemia M.; attended Gouverneur (N.Y.) H.S. three yrs.; studied college preparatory and school of acctcy., Y.M.C.A., Portland, Ore.; *m.* Emily May Metherell, June 10, 1908. Practicing acctg. for 15 yrs.; C.P.A., Oregon, July 10, 1916. Taught bkpg., Jefferson High Night School, Portland, Ore., for three yrs. Instr. Freshman Class, Y.M.C.A. School of Acctcy., Portland, for past three yrs. Mem. firm Rutherford & Koon, C.P.A.'s. Mem. I.O.O.F., Masons, Oregon State Soc. C.P.A.'s; City Club of Portland. *Children:* William Thomas, Alice May. *Home:* 87 E. 19th St. *Office:* 320 Ry. Exchange Bldg., Portland, Ore.

RYANS, William J.; *b.* Louisville, Ky., May 30, 1869; *s.* John and Mary (Lillen); Scotch-Irish ancestry; educ. Wm. Martin pvt. school; Bryant & Stratton. Early bank and mercantile experience. Mem. firm Ryans & Young, pub. accts. Important appointments include Louisville Water Works, Jefferson Co. and other county work. Mem. Louisville Board Trade. Mason. *M.* Lennessa Short, Sept. 14, 1892. *Children:* John, Edith and Virginia. *Home:* 1709 S. 4th St. *Office:* 516-518 Crutcher & Stark Bldg., Louisville, Ky.

S

SACHAKLIAN, Aaron H.; *b.* Malatia, Armenia, Sept. 8, 1879; *s.* Harritune and Jampash; educ. Armenia schools at Malatia; Huntsinger's Business Coll., Hartford, Conn.; C.P.A., Connecticut, Aug. 8, 1915. Early experience in office work. At present with Hopstein, Olney & Co., Accts. Important appointments include Bureau Aircraft Prod., Philippine Gov., Bureau of Audits. Mason. Served with Conn. Militia, Co. F, City Guard. *M.* Eliza Der Milkonian, July 18, 1910. *Children:* Stella, Harry, Arpie. *Home:* 193 Parkside Ave. *Office:* Keiths Theatre Bldg., Syracuse, N.Y.

SACHS, Daniel; C.P.A., New York. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s. *Address:* 848 Greene Ave., Brooklyn, New York.

SAINT CLAIR, Roland William; Accountancy Antrustion, Idea Factor, Archivistic Author, Etc., Etc.; *b.* Kirkwall, Northernmost Britain; fellow New Zld. Soc. Accts., potential C.P.A., N.Z.; mem. Inst. C. A.'s Manitoba. Vice-consul for

Norway at Akld., N.Z., 1906-10; vice-pres. N.Z. Accts. and Auditors' Assn., 1903-04; pres. N. Z. Amtr. Swmg. Assn. Regd., 1898-1904; Etc. Etc. Author: Hist. Sea-Kings of Orkney and St. Clair-Sinclair Lineage, *magnum opus;* Orkney (Lineage Library, Vol. I), *maximum opus;* and various brochures and essays on acctcy., persl. history, swmg., verse and misc. subjects. Two-fold Liberator of accts. in New Zealand—by introd. of Looseleaf Ledgers and by formn. of N. Z. A. & A. Assn.; profl. duties of considerable importance exercised as acctcy. antrustion in N. Z. and on audits of corporns. of high capitalisation in U. S. and Canada; secessionist from certain societies whose executives condoned malfeasance of officials; has dignified Art of Swimming by great services to cause in consequence of which many lives are annually preserved; organiser largest Swmg. Galas in World; sponsor for use dist. nos. on athletic comptrs., organsr. all Swmg. in Australasia; origtr. of Natation day; institr. Legion of Heroism; prime factor in creation of nucleus of fund for N.Z. Jubilee Inst. for the Blind; induced N.Z. Govt. assure reservn. central sites for baths in all new townships; rectifier chronology, horology, Roman numerals, etc.; proto-advocate abolition of Postage Stamps; reprs. N.Z. instns.—at first Esperanto Congress, Boulogne, 1905, at Austrln. Swmg. Gala, Sydney, 1896, delegte. acctcy. convns. in N.Z. 1905, '06 and '07; voltr. as from Orkney in and for the Homeland of Norway in the crisis of 1905; trvlr. over principal oceans, many seas and lands. *M.* Mildred Helen Chamberlain. *Address:* 208 S. La Salle St., Chicago.

SAKRISON, Charles Albert; *b.* Deer Park, Wis., Jan. 30, 1888; *s.* Edward and Abertina (Albright); studied River Falls State Normal School, Walton School of Commerce, and Hamlin Univ.; *m.* Phoebe Elmira Currier, Sept. 23, 1914. Chief acct. Univ. of Wis., 1911-17. Inspector of Accts. S.A.T.C. during war. C.P.A., Wisconsin, 1918. Chief acct. State Dept., Wis. Mem. Madison and Mozart Clubs. *Recreations:* Tennis, fishing. *Child:* Robert Louis. *Home:* Manitou Way, Wakoma, Madison. *Office:* Dept. of State, Madison, Wis.

SALAUN, August, Jr.; C.P.A. Mem. A.I.A. Mem. La. Soc. C.P.A.'s. *Address:* Canal Bank Bldg., New Orleans.

SALIERS, Earl Adolphus; *b.* Attica, Ohio, April 25, 1884; French-Eng. ancestry; educ. pub. schools, Heidelberg Univ. (Ohio) Acad.; B.S., Heidelberg Univ.; M.A., Ohio State Univ.; Ph.D., Univ. of Pa. Asst. prof. Acctg., Yale Univ. Production Expert, Bureau of Aircraft Production, Apr.-Sept., 1918. Author, *Principles of Depreciation,* 1915; *Accounts in Theory and Practice,* 1920; *Financial Statements Made Plain,* 1917; articles various financial magazines. Mem. Amer. Econ. Assn.; Amer. Assn. Univ. Instrs. of Acctg. *M.* Miss McGinnis, 1908. *Children:* Jean, Marseline. *Home:* 194 Canner St. *Office:* Yale Univ., New Haven, Conn.

SALTER, Percy John; *b.* Reading, Eng., May 13, 1884. General experience in office routine and administration in England; ten yrs. experience in general auditing and accounting in Canada. Fellow, Assn. of Accts., London, Eng. Mem. firm Webster, Salter & Co.; sec.-treas. and dir. The Vancouver Daily Sun. *Home:* 38th and Dunbar Sts., Kerrisdale, B.C. *Office:* 198 Hastings St. W., Vancouver, B.C.

SALVESEN, Edgar Christian; *b.* May 28, 1884; *educ.* High School and Univ., Glasgow, Scotland. Served apprenticeship with S. Easton, Simmers & Co., C.A., Glasgow, 1900-1906. C.A., Glasgow Inst., 1907. Chief acct. British India Steam Navigation Co., Calcutta, India, 1907-1910. C.P.A., Minnesota, 1911. With J. Gordon Steele & Co., Minneapolis, 1911-1912; resident mgr. Touche, Niven & Co., Minne-

apolis, 1913-1917; with Price, Waterhouse & Co., New York, 1918-1920. Present connection, Lingley, Baird & Dixon, pub. accts. Dir. Druggists' Commercial Alliance, New York. Mem. A.I.A.; also mem. Inst. of Accts. and Actuaries in Glasgow. 1913-1917 trustee and sec.-treas. Minn. Soc. Pub. Accts. Mem. South Orange Field Club. *Recreations:* Motoring, golf, tennis. *Home:* 133 Washington St., East Orange, N.J. *Office:* 120 Broadway, New York City.

SAMPSON, Harold D.; *b.* Lake Geneva, Wis., Nov. 3, 1877; Eng. ancestry; educ. Lake Geneva H.S., Walton School of Commerce, Alexander Hamilton Inst.; C.P.A., Ohio, July 24, 1916; C.P.A., Wisconsin, Dec. 16, 1916. Experience corporation bookkeeping 17 yrs.; pub. acctg. nine yrs.; at present resident mgr. Amer. Audit Co. Mem. A.I.A. Fellow Ohio Soc. of C.P.A.'s; sec. and treas. Wis. Soc. of C.P.A.'s. *Home:* 217 23rd St. *Office:* 31-32 Loan and Trust Bldg., Milwaukee, Wis.

SAMUELSON, Frank J., Jr.; C.P.A., New Jersey. Mem. A.I.A.; N.J. State Soc. C.P.A.'s. *Address:* Arlington, N.J.

SANDERS, Arthur H.; C.P.A., New Hampshire. Mem. A.I.A. Practicing on own account. *Home:* 601 W. 112th St. *Office:* 50 Broad St., New York.

SANDERS, Thomas Henry; *b.* Brierley Hill, Eng., Apr. 7, 1885; grad. King Edward's Grammar School, Stonebridge, Eng.; Bachelor of Commerce, Univ. of Birmingham, Eng., 1905; Master of Commerce, 1914. Pvt. sec. managing dir. Rudge-Whitworth, Ltd., Coventry, Eng., 1905-10; instr. commercial practices, Higher Commercial School, Yamaguchi, Japan, 1911-17. Asst. prof. acctg., Univ. of Minn. Author: *My Japanese Year*, 1905, Mills & Boon, London. Mem. Amer. Econ. Assn., Amer. Assn. Univ. Instrs. in Acctg. *M.* Anna Gertrude Schulz, Mar. 24, 1914. *Children:* Catherine Anna, Mary Elizabeth, Thomas Charles. *Home:* 2412 Aldrich Ave., South. *Office:* 302 Mechanic Arts Bldg., Univ. of Minn., Minneapolis, Minn.

SANDLER, Joseph; *b.* Kovno, Russia, Apr. 15, 1897; *s.* Jack and Henrietta; educ. H.S. of Commerce; B.C.S. (cum laude), N.Y.Univ.; C.P., New York, May 4, 1920. Employed as acct. Bijou Waist Co. and affiliated corpns., 1915-16; with David Berdon & Co., 1916 to date, at present mem. firm. Mem. Accts. Club, New York; mem. Delta Mu Delta Soc. Sergeant Field Artillery, during World War. *Home:* 944 Union Ave. *Office:* 277 Broadway, New York.

SANDOZ, C. C.; C.P.A., Louisiana. Mem. A.I.A. Treas. La. State Soc. C.P.A.'s. Practicing independently. *Address:* Audubon Bldg., New Orleans, La.

SANDS, Herbert R.; educ. Wheaton Coll. and George Washington Univ.; LLB.; C.P.A., New York, 1908. Formerly with U.S. Dept. Commerce and Labor; N.Y. Bur. of Municipal Research; partner Fiscal Audit Co. Practiced alone; then with Air Nitrates Corpn. At present with John Leitch Co., industrial management. Dir. Chicago Bur. of Pub. Efficiency; dir. field work N.Y. Bur. of Municipal Research. *Home:* 37 Lehigh Ave., Newark, N.J. *Office:* 512 Fifth Ave., New York.

SANFORD, Frederic Harriman; *b.* Thompsonville, Conn., July 5, 1874; *s.* Rev. David Platt and Emma Bartow (Lewis); ancestors settled Mass., 1632; educ. Episcopal Acad. of Conn., Cheshire; C.P.A., New York, Sept. 27, 1901. Mem. staff Haskins & Sells. Mem. Soc. of Mayflower Descendants; Soc. of Colonial Wars; Sons of Revolution. Mason. *Recreations:* Golf and fishing. *M.* Eva Starr Bates, Nov. 10, 1897 (died 1900). *Child:* Joseph Bates. *M.* Nathalie Niles Drake, Sept. 1, 1903. *Child:* Edith Harmonie. *Address:* 37 W. 39th St., New York.

SANGER, Gabriel; *b.* Boston, Aug. 8, 1873; educ. pub. and high schools. C.P.A., Massachusetts. Formerly in cap mfg. business. Head Gabriel Sanger & Co. Mason; I.O.B.B.; Royal Arcanum. *M.* Pulaski, Mar. 11, 1906. *Home:* 256 Clark Road, Brookline, Mass. *Office:* 10 High St., Boston.

SARGENT, Sidney E.; C.P.A., New York. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s. *Address:* 201 W. 79th St., New York.

SATCHELL George Edmund Hobart; *b.* London, Eng., Oct. 26, 1882; *s.* George William and Mary Law May; attended Alleyns Coll. of God's Gift, Dulwich, Eng.; *m.* Maud Agnes Myles, Oct. 17, 1906. C.P.A., California, 1915. Former city auditor, City of Coalinga, Cal. Associated with William Dolge. Served as Capt. Engrs., A.E.F. Mem. A.I.A. Mem. Amer. Officers of Great War; K.C.; Amer. Legion; Commercial Club of Fresno, Cal. *Home:* 4530 Balboa St. *Office:* 311 California St., San Francisco.

SAUSSY, Charles Walker; *b.* Savannah, Ga., Oct. 4, 1867; *s.* Joachim Radcliffe and Harriet Sanford (Walker); ancestors came over with Huguenots and Salzbergers and settled in S.C., and Ga.; grad. Savannah H.S., 1884; *m.* Addie Stone (deceased), Nov. 11, 1891; *m.* Eileen Hunter, Oct. 14, 1909; C.P.A., Georgia, 1916. Early experience in cotton and naval stores; six yrs. supt. Savannah Bd. of Trade; started practice of acctg. in 1912; mem. of firm Clayton, Eaton, Horton & Saussy; mem. St. Andrew's Soc., Kiwanis Club. Mason. *Children:* George, Chas., Jr., Hugh, Hunter, Kathleen, Elizabeth, Robert. *Home:* 401 E. Henry St. *Office:* 1012 Natl. Bldg., Savannah.

SAWYER, Hollis Hunnewell; *b.* Boston, June 12, 1863; *s.* Lemuel B. and Abby Amelia (Whittemore); high school educ.; *m.* Florence Glover, June 16, 1891. C.P.A., Massachusetts, 1910. For ten yrs. branch house auditor Swift & Co., east of Buffalo, N.Y. Mem. firm Hollis H. Sawyer & Company. Mem. A.I.A.; vice-pres. C.P.A.'s of Mass.; mem. N.A.C.A. Mason (K.T., 32°). Mem. Boston Athletic Assn., Brae Burn Country Club. *Child:* Doris Elisabeth. *Home:* 457 Center St., Newton, Mass. *Office:* 79 Milk St., Boston.

SAWYER, John Talbott, Jr.; *b.* Baton Rouge, La., May 17, 1879; *s.* John T. and Elizabeth T. (McKnight); A.B., Tulane Univ. of La., New Orleans, 1899; *m.* Florence G. Sanders, Dec. 10, 1905. Consecutively bank clerk, in wholesale grocery and railroad business, accountant. C.P.A., Louisiana, 1909. Formerly mgr. Milwaukee office Marwick, Mitchell & Co., and clearing house examr. Milwaukee, Wis. At present Natl. Bank Examr. Federal Reserve Dist. No. 7. Mason; S.A.R.; mem. Louisiana Society, New Orleans. *Home:* 535 Downer Ave. *Office:* 331 Federal Bldg., Milwaukee, Wis.

SAWYER, William T.; C.P.A., New Jersey. Mem. A.I.A.; N.J. State Soc. C.P.A.'s. *Address:* 80 N. Allen St., Albany, N.Y.

SAXER, August J.; *b.* St. Louis, Mo., Aug. 18, 1879; high school educ.; C.P.A., Missouri, July, 1910. Early experience with mfg. and large acctg. firms. Practicing individually. *Home:* 3440 Pestalozzi St. *Office:* 2186 Railway Exchange Bldg., St. Louis, Mo.

SCALES, C. E.; C.P.A., Texas; mem. A.I.A. Sec.-treas. Tex. Soc. C.P.A.'s. *Address:* 1000 Lipscomb St., Ft. Worth, Tex.

SCARBOROUGH, James J., Jr.; *b.* Louisville, Miss., Jan. 27, 1887; *s.* James J. and Virginia (Cagle); educ. Poplarville (Miss.) H. S. and Jefferson Military Coll., Natchez, Miss. C.P.A., North Carolina, Aug., 1917; C.P.A., Alabama, July, 1919. Served five yrs. as cashier Bank of Poplarville, Miss. At present cost-acct. Stockham Pipe and Fittings Co. Former sec. Board of Bank Examrs., State of Miss. Installed general acctg. and cost system

U.S. Nitrate Plant No. 1, Sheffield, Ala. Mem. Ala. Soc. C.P.A.'s (mem. Com. on Education). Mason. *M.* Miriam Adele Widney, Sept. 30, 1908. *Children:* James Widney, Miriam Lee, Korwin Du Base. *Home:* 1815 11th Ave., S. Birmingham, Ala. *Office:* Stockham Pipe and Fittings Co., Birmingham, Ala.

SCHAEFER, Frederick P.; *b.* New York; *s.* Frederick Lewis and Mary Louisa; educ. pub. and high schools, N.Y. Inst. of Acctcy., Hamilton Coll. of Law. C.P.A., New York, Apr. 7, 1916. Head Frederick P. Schaefer & Co. Mem. N.Y. State Soc. C.P.A.'s; Natl. Security League; Park Republican Club. *M.* Grace Matthews. *Child:* Robert M. *Home:* 361 E. 188th St. *Office:* 50 E. 42nd St., New York.

SCHAFER, Esler Durfor; *b.* Philadelphia, July 3, 1888; Irish-French-German-Eng. ancestry; grad. Evening School of Accts. and Fin., Univ. of Pa., 1909; C.P.A., Pennsylvania, 1915. Early experience in banking. Mem. firm Revell & Schafer. Mem. A.I.A.; Pa. Inst. of C.P.A.'s. A.A O.N.M.S. Served five mos. in Ordnance Dept. during 1918. *Clubs:* Overbrook Golf; City. *Home:* 3808 Spruce St. *Office:* 709 Land Title Bldg., Philadelphia.

SCHAFFMAN, Abraham Jacob; *b.* Russia, July 2, 1894; *s.* Nathan and Ida; educ. grammar and high school, Hartford; B.C.S., N.Y.Univ. C.P.A., Connecticut, 1916. Practicing independently. Asst. treas. and auditor Hartford Zionist Assn.; sec. Conn. Investment Co.; auditor John Hay Lodge, K.P.; vice-pres. Maccabæan Club. *Home:* 7 Brook St. *Office:* 1026 Main St., Hartford, Conn.

SCHALLER, Norman K.; *b.* Pittsburgh, Pa., Aug. 14, 1892; educ. B.S., School of Economics, Univ. of Pittsburgh; C.P.A., Apr. 20, 1920. Mem. staff Haskins & Sells. Mem. Alpha Kappa Psi frat. *M.* Esther J. Gluckler, May 13, 1920. *Home* 14 Elbon St. *Office:* 926 Farmers Bank Bldg., Pittsburgh.

SCHECTMAN, George; C.P.A., Pennsylvania. Mem. firm Moyer & Schectman. Mem. A.I.A. and Pa. Inst. C.P.A.'s. *Address:* Lafayette Bldg., Philadelphia.

SCHELTES, S. Adrian; *b.* Groningen, Holland, Oct. 29, 1870; *s.* Henry and Marie; educ. common and pvt. schools, Metropolitan Bus. Coll.; *m.* Alice Mae Warnock, Apr. 19, 1899; C.P.A., Illinois, June 13. 1907. Consecutively sec. and treas. John Grant Co., senior acct. Wilkinson, Reckitt, Williams & Co., and chief acct. Palmer, Fuller & Co., all of Chicago. Sec.-treas. Hirsh, Wickwire Co. Mason. K.T., 32° Shriner. Mem. A.I.A., Ill. Soc. C.P.A.'s; B.P.O.E. *Clubs:* Union League, Glen Oak Country. *Recreations:* Golf, fishing. *Home:* 4514 Washington Blvd. *Office:* 337 S. Franklin St., Chicago.

SCHICK, William A., Jr.; *b.* Holyoke, Mass., May 7, 1881; grad. Phillips Acad., Andover, Mass., 1901; A.B., Harvard, 1905; C.P.A., Massachusetts, 1914. With Scovell, Wellington & Co. Mem. A.I.A. *Home:* 125 Addington Road, Brookline, Mass. *Office:* 110 State St., Boston.

SCHLESSINGER, Max; *b.* Russia, Aug. 4, 1885; studied Russian Gymnasium; *m.* Sarah Aloff, Nov., 1911; B.C.S., N.Y. Univ., 1912; pvt. auditor retail business, 1912-14; C.P.A., New York, Oct., 1915. Mem. firm Galenson & Schlessinger. Contbd. *Retail Clothing Store Acctg.,* Journal of Acctcy., July, 1919. *Children:* Leo, Edith. *Home:* 2347 82nd St., Brooklyn. *Office:* 15 Park Row, New York.

SCHMIDT, John Oliver; *b.* Shenandoah, Pa., Feb. 5, 1892; *s.* Max and Mary Elizabeth (Sneddon); educ. Shamokin H.S.; Univ. of Pa. Formerly with Snead & Co. Iron Works, cost dept.; Century Audit Co.; with Frank Broaker, C.P.A. Vice-pres. and treas. Broaker Accountics Corpn., Inc.; mem. firm Broaker & Schmidt, pub. accts. Dir. Fuhrmann & Schmidt Brewing Co., Shamokin Pure Food Products, Amer. Mineral Co., Vista

Improvement Co. Mem. Natl. Assn. of Cost Accts.; Broaker Assn. of Accts. and Auditors. Life mem. B.P.O.E. Mem. Sigma Chi frat. Mem. Liederkrantz Club. Served Ordnance and Cost Depts. during Great War. *Home:* 94 W. 104th St. *Office:* 63 Fifth Ave., New York.

SCHNACKENBERG, John H.; C.P.A., New York. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s. *Address:* 32 Broadway, New York.

SCHNAITTER, Rexford; *b.* Madison, Ind., Aug. 27, 1886; *s.* Charles and Cyrene (Vernon); attended Madison pub. schools; A.B., Hanover Coll.; LL.B., Kentucky State Univ. Formerly asst. prof. Kentucky State Univ. Now instr. Milwaukee State Normal School. *Address:* State Normal School, Milwaukee, Wis.

SCHNEIDER, Theodore I.; *b.* New York, Aug. 12, 1886; *s.* Morris; educ. elementary and technical school; N.Y.Univ.; Columbia; C.P.A., New Hampshire, May, 1919. Mem. firm Frank Loeb Schneider Co., auditors. Served during Great War, $1.00 a year appointee, Port of Supply Office, Port of N.Y., Aug. to Oct., 1918; first lieut. Q.M.C., Oct. to Nov., 1918; honorably discharged. Mem. Natl. Democratic Club. *M.* Hope Rubin, May 18, 1920. *Home:* 3 West 87th St. *Office:* 220 Fifth Ave., New York.

SCHNEPFE, Charles H., Jr.; C.P.A., Maryland; mem. A.I.A. Mgr. Pace Inst. of Acctcy. *Address:* Equitable Bldg., Baltimore, Md.

SCHOFIELD, Wilfred; *b.* Netherton, Yorkshire, Eng., Jan. 20, 1876; *s.* Joseph and Mary; attended Spring Grove Bd. School Huddersfield, Eng., and Huddersfield Tech Coll.; *m.* Lucie Winters Miller, Feb. 12 1907; C.P.A., Tennessee, June 4, 1913 Mem. firm Whitman, Thompson & Schofield. Mason, K.T., Shrine. *Children* Lewis Earl, Edith Virginia. *Home:* 5018 Sunnyside Ave., St. Elmo, Tenn. *Office.* 1218-20 Hamilton Bank Bldg., Chattanooga, Tenn.

SCHOOLAR, Charles H.; *b.* Columbus, Miss., Jan. 22, 1872; *s.* Thornley A. and Laura (Sanders); high school educ. Clerk and ultimately general auditor Sloss-Sheffield Steel & Iron Co., Birmingham, Ala., 1890-1904. Partner Schoolar, Bird & Co. (established 1906). C.P.A., Texas, 1915. Among first practicing accts. in Tex. Chmn. Finance Com., Dallas Rotary Club. Mem. Dallas and U.S.A. Chambers of Commerce. Served as capt. Ala. N.G., 1895-97. *M.* Katherine Clement Bell, Nov. 24, 1895. *Clubs:* Lakewood Country, Rotary, Auto Country, Athletic (all of Dallas). *Home:* 5205 Reiger Ave. *Office:* Western Indemnity Bldg., Dallas, Tex.

SCHRODER, E. H. A.; *b.* Milwaukee, Wis., Sept. 19, 1881; *s.* Martin and Holdine; educ. East Division H.S.; Marquette Coll.; C.P.A., Wisconsin, 1914. Formerly auditor Power & Mining Machinery Co.; sec. A. Spiegel Co. Treas. and general mgr. Milwaukee Shaper Co. Dir. Jackson Piano and Economy Paper Products Co. Mem. A.I.A. Mem. Wis. Soc. of C.P.A.'s. Fellow I.A.S. Mem. Milwaukee Athletic Club. Mason. *M.* Gladys Erlinger, June 30, 1917. *Child:* Gordon. *Home:* 489 Menlo Blvd. *Office:* 1029-1031 Cold Spring Ave., Milwaukee, Wis.

CHUIT, Henry P.; *b.* Grand Rapids, Mich.; Dutch ancestry. B.C.S., N.Y.Univ., 1912; asso. A.I.A. Ten yrs. with Lybrand, Ross Bros. & Montgomery, New York. Comptroller The Autocar Co., Ardmore, Pa. Major, Chem. Warfare Service, during World War. *Address:* The Autocar Co., Ardmore, Pa.

SCHULZE, J. William; *b.* Newark, N.J., Sept. 21, 1885; attended Newark grammar and high schools; B.C.S., N.Y.Univ.; C.P.A., New York, May 15, 1912. Formerly with U.S. Express Co., Eberhard Faber, Foster & Reynolds Co., J. Lee Nicholson & Co., Alexander Hamilton Inst.

(Asst. Sec.), and Robt. H. Ingersoll & Bros. (Controller). Head firm J. William Schulze & Co.; dir. Business Training Corpn., and Factory Methods Co. *Author:* "The American Office. Office Administration, Production Records." Prepared paper on "Planning Applied to Administration," read before Taylor Society, May, 1920. Mem. N.A.C.A., Taylor Society, Old Colony, and Terrace Clubs. Mason. With U.S. Shipping Bd. Emergency Fleet Corpn., during war with Germany. *M.* Neva Haight, June 18, 1912. *Children:* Barbara, Dorothy. *Home:* 1050 E. 19th St., Brooklyn. *Office:* 33 W. 42nd St., New York.

SCHWARTZ, Harry K.; B.C.S., N.Y.Univ. C.P.A., Connecticut, June, 1917. Head firm Harry K. Schwartz & Co. Mem. Connecticut Society C.P.A.'s. *Home:* 5 Sterling St. *Office:* 902 Main St., Hartford, Conn.

SCHWARTZ, Max; *b.* Gavetz, Hungary, Oct. 23, 1894; grad. Wood's Bus. School; Pace & Pace; Alexander Hamilton Inst.; Northeastern Univ. Formerly in auditing dept. Simms Magneto Co., N.Y.; Tower Mfg. & Novelty Co., N.Y.; Library Columbia Univ. and N.Y. Public Library. Mem. firm Accounting Service Co.; dir. and asst. treas. Bridgeport Machine & Tool Mfg. Co. Mem. I.O.B.B.; Y.M.H.A.; Y.M.C.A. *Home:* 25 Garfield Ave. *Office:* 15 Fairfield Ave., Bridgeport, Conn.

SCOBIE, J. C.; C.P.A., Illinois and Pennsylvania. Partner Price, Waterhouse & Co. Mem. Board of Examrs. A.I.A. Mem. Pa. Inst. C.P.A.'s and Ill. Soc. C.P.A.'s. *Address:* 54 William St., New York.

SCOTT, Charles Sumner; *b.* Clapham, Eng., Mar. 26, 1858; *s.* Rev. John Scott, M.A., and Mary (Hoodless); educ. St. Edmund's School, Canterbury, Eng.; C.A., Ontario, June 28, 1900; F.C.A., June 21, 1905. Formerly Aberdare Iron Co., London; London and Westminster Bank; Stuart & Macpherson, Hamilton, Ont.; partner John Stuart, Son & Co. Mem. firm C. S. Scott & Co., accts. Pres. Landed Banking & Loan Co.; dir. Hamilton Golf and Country Club; dir. and hon. sec. Tamahaac Club; hon. local sec. Canadian Red Cross Soc., and Overseas Club. During period of yrs. mem. council and pres. I.C.A., Ontario. Important appointments include Bank of Hamilton; Canadian Westinghouse Co.; Dominion Power & Transmission Co.; Penmans, Limited; Sawyer, Massey Co.; Petrie Mfg. Co.; Canadian Foundries & Forgings Co.; Dillon Crucible Co., etc. Served as lieut., 13th Royal Regiment, Can., five yrs. *Clubs:* Hamilton, Hamilton Golf and Country, Hamilton Jockey, Tamahaac, Caledon Mountain Trout. *M.* Isabella Mary Watson, Oct. 7, 1884. One daughter. *Home:* 161 Hughson St., S. *Office:* Spectator Bldg., Hamilton, Ont.

SCOTT, Clarence Watson; *b.* Attleboro, Mass., May 13, 1888; *s.* Leander Ballou and Alice Leuella Yeaw; educ. pub. schools of Uxbridge, Mass., Burrillville High School, and Bennett Inst. of Acctcy.; C.P.A., Rhode Island, Vermont and New Hampshire. Formerly credit manager New England Supply Co.; sec.-treas., Crown Food Products Corpn. and auditor Screw Machine Products Corpn. Partner Ward, Fisher, Carpenter & Philbrick. Mem. Natl. Assn. Cost Accts., Southern New England Accts. Club; fellow R. I. Soc. C.P.A.'s; mem. A.I.A., Noon Day Club, S.A.R. and F.&A.M. Dir. Union Hand Laundry Co. Specializes in business and factory organization and costs. *M.* Bertha Sweet, Apr. 15, 1908. *Children:* Hazel, Clarence, Jr., Robert. *Home:* Overbrook Ave., Conimicut, R.I. *Office:* Union Trust Bldg., Providence, R.I.

SCOTT, D. R.; *b.* Monticello, Mo., Oct. 24, 1887; *s.* David Rollin and Eliza (Shanks); Scotch-Irish lineage; educ. Univ. of Mo. and Harvard Univ., A.B. and B.S. in Journalism. Experience in

newspaper work with Detroit Times; at present prof. of economics Univ. of Mo. Fifteen months statistical work in the statistical branch of Gen. Staff, U.S. Army. Fellow in Economics, Univ. of Mo., 1910-11; Austin scholar, Harvard 1916-17; elected Fellow in Economics Univ. of Chicago 1911-12 (resigned). *Clubs:* University, Golf and Faculty *Recreations:* Golf and hiking. *M.* Carrie Lind Pancoast, Apr. 28, 1920. *Home:* 1117 University Ave. *Office:* Dept. of Economics, Univ. of Mo., Columbia, Mo.

SCOTT, Frank M.; *b.* Newark, N.J., May 14, 1858; educ. high school; *m.* Mary E. Wells, June 16, 1876; 22 yrs. banking printing, importing, publishing and railway experience; 24 yrs. experience as pub. acct. Pres. N.J. Audit Co.; Licensed Mun. Acct., N.J.; mem. Newark Bd. of Trade, Newark Athletic Club. *Children:* Elenor B., Evelyn F., Emma Louise. *Home:* Park Hotel, Orange, N.J. *Office:* 164 Market St., Newark.

SCOTT, George Grant; *b.* Franklin, Va., Dec. 2, 1867; *s.* T. W. and Sarah E.; Eng. ancestry; educ. pub. schools, Guilford Coll.; C.P.A., North Carolina. Early experience in acctg. Mem. firm Scott Charnley & Co. Served as Alderman Charlotte, N.C. Chmn. State Board Acctcy. N.C., appointed by Gov. Mem. N.C. Soc. of Pub. Accts. *Clubs:* Country and Manufacturers. Mason. *M.* Lucy Crane, March 23, 1901. Seven children *Home:* 312 W. 10th Ave. *Office:* American Trust Co. Bldg., Charlotte, N.C.

SCOTT, Harry B.; *b.* Pittsburgh, Pa., May 8, 1877; *s.* William A. and Elizabeth (Jacobs); descendant of Sir Walter Scott, Robert Fulton, Benjamin West (artist) and grandson of Walter Scott (preacher); educ. Pittsburgh public schools; *m.* Florence C. Brown, Sept. 26, 1898; C.P.A., West Virginia, Nov. 20, 1915. Trained in banking business, 13 yrs.; in pub. acctg. 16 yrs. Pres. and treas. Scott, Boschert & Co., C.P.A.'s; vice-pres. Pittsburgh Steel Car Co. Conducted special examinations and investigations for receivers of such banks as Enterprise Natl. Bank, Alleghany Natl. Bank, Fort Pitt Natl. Bank, Federal Natl. Bank, all of Pittsburgh, and Farmers and Drovers Natl. Bank, Waynesburg, Pa. Mem. Chamber of Commerce; Pittsburgh Athletic Assn. *Children:* Harry B., Jr., Blair Alan, Eleanore L., Helen R., William B. *Clubs:* Country, Automobile. *Home:* 711 S. Negley Ave. *Office:* 732 Oliver Bldg., Pittsburgh, Pa.

SCOTT, Stuart Brian; *b.* Bexley, Kent Co., Eng., Apr. 12, 1890; Scotch lineage; educ. pvt. and Eng. pub. schools, Dover Coll.; *m.* Grace Allison, June 1, 1912; C.A., Sask., May, 1916. For five yrs. with Bank of Montreal; three yrs. West Kootenay Power and Light Co.; deputy city treas. City of Regina, Sask.; in charge office work Mil. Dist. No. 12 (in uniform); auditor for R.F.C. and Shipbuilding Dept. of Imperial Munitions; in charge accounting and costs six Brit. govt. plants in Canada (1917-18). Conducts efficiency work offices of Imperial Oil, Ltd. (throughout Can.). A.F.&A.M. Mem. Sons of Eng. Soc., Sarnia Chamber of Commerce, Sarnia Golf Club. *Recreations:* Golf, motoring, swimming. *Child:* Doris Allison. *Home:* 354 London Rd. *Office:* Imperial Oil Co., Ltd., Sarnia, Ont.

SCOTT, William Henry; *b.* Newport, R.I., Jan. 14, 1854; *s.* Simon and Hannah (Lewis); Scotch ancestry; educ. Newport H.S.; A.B., A.M., Brown University; C.P.A., Rhode Island, Dec., 1906. Teacher Bryant & Stratton Commercial School, 42 yrs. Vice-pres. Bryant & Stratton Commercial School. Mem. A.I.A. Author several Lodge histories; Masonic addresses. *Clubs:* Barnard; Congregational. Mason 33°, mem. Commandery Shrine and Scottish Rite bodies; Past Grand Master of Grand Lodge, Past Grand High Priest of Grand Chapter, Past Grand Master of Grand Council. *Home:* 61 Laura St. *Office:* Bryant &

Stratton Commercial School, Providence, R.I.

SCOVELL, Clinton Homer; *b.* Manchester, N.H., July 15, 1876; A.B., Harvard, 1903; A.M., 1904; C.P.A., New York, 1909; C.P.A., Massachusetts, 1910. Partner Harvey S. Chase & Co., Nov., 1908, to Dec., 1910; organized Clinton H. Scovell & Co., Dec., 1910. Senior partner Scovell, Wellington & Co. Mem. A.I.A., N.Y. Soc. C.P.A.'s and Ill. Soc. C.P.A.'s. Asso. A.S. M.E.; mem. Soc. Industrial Engrs.; executive committee N.A.C.A. Author *Cost Accounting and Burden Application* (D. Appleton & Co.). *Address:* 110 State St., Boston.

SCOVILL, Hiram Thompson; *b.* Leaf River, Ill., Feb. 22, 1885; *s.* William Preston and Tresa Josephine (Thompson); descendant Capt. Ezekiel Scovill, Revolutionary War; educ. Rockford H.S.; A.B., Univ. of Ill.; C.P.A., Illinois, May, 1918. Early experience acctg. and auditing, Chicago, five yrs.; with McGregor, Chase & Co., C.P.A.'s, three yrs.; Deloitte, Plender, Griffiths & Co., two yrs. Prof. in charge acctg., Univ. of Ill. Important appointments include expert for Ill. Pub. Utilities Comm. in preparation uniform sys. accounts; auditor for constructing contractor Camp McClellan, Ala. Won gold medal for highest average grade Ill. C.P.A. examination. Dir. Champaign Amusement Co. Pres. Amer. Assn. Univ. Instrs. in Acctg.; natl. pres. Beta Gamma Sigma frat.; sec. Univ. Club. Mem. Ill. Soc. of C.P.A.'s; Amer. Economic Assn. Mem. Phi Beta Kappa; Beta Gamma Sigma; Alpha Kappa Psi; Beta Alpha Psi frats. Author: *Farm Acctg.*, D. Appleton & Co.; *Elements of Acctg.*, LaSalle Extension Univ.; numerous short articles acctg. teaching and technical subjects. *M.* Edith Eliza Stewart, Aug. 31, 1912. *Children:* William Stewart, Mary Josephine, Janet Ruth. *Home:* 605 Michigan Ave. *Office:* 302 Commerce Bldg., Urbana, Ill.

SCOVILLE, Clifford Eugene; *b.* Chester, Conn., April 12, 1878; *s.* Eugene Francis and Fannie Theresa (Watrous); Eng. ancestry; educ. pub. and high schools; C.P.A., New York, July 30, 1914. Early experience in acctg. with mfg. concerns; *entered pub. acctg. 1902. Resident* partner Haskins & Sells, Watertown, N.Y. Treas. Black River Valley Club. Mem. Rotary Club. Mason. *Recreation:* Motoring. *M.* Grace Amelia Herman, Oct. 2, 1907. *Children:* Betty Herman, June Watrous. *Home:* 130 Mullin St. *Office:* The Trust Co. Bldg., Watertown, N.Y.

SCUDDER, Lawrence W.; *b.* Chicago, Ill., May 17, 1887; *s.* Moses L. and Clarine J.; educ. Cutler School (N.Y.); Ph.B., Yale; *m.* Alice Wilson, Feb. 1, 1913. C.P.A., New York. Capt. A.S., Bur. Aircraft Prodn., during World War. Mem. firm Lawrence Scudder & Co.; dir. G. Schirmer, Inc. (N.Y.); dir. S. S. Hanks & Co., Inc. (N.Y.), *Home:* 157 E. 81st St. *Office:* 10 E. 44th St., New York.

SEALE, William Henry; *b.* Greenville, Ala., Oct. 28, 1889; Scotch-Irish ancestry; educ. Greenville pub. and high schools; Ala. Polytechnic Inst.; various acctg. courses; C.P.A., Alabama, July 19, 1919. Asso. Planters Mercantile Co. as bkpr. and asst. sec.-treas. Mem. Sigma Nu frat. Mem. K.P. Mason. *M.* Annie Lee Rogers, Apr. 9, 1913. *Address:* Box 71, Greenville, Ala.

SEAMANS, Richard Dodge; *b.* Salem, Mass., Dec. 20, 1890; *s.* Francis A. and Caroline (Brodhead); grad. Salem H.S.; A.B., Harvard, 1913; *m.* Nathalie Gifford, Apr. 28, 1917; C.P.A., Massachusetts, 1917. Resident auditor, U.S. Shipping Bd., during war. Present connection, Harvey S. Chase & Co. Mem. Harvard Club; C.P.A.'s of Mass. *Recreation:* Golf. *Child:* James O. *Home:* 78 Endicott St., Salem. *Office:* 84 State St., Boston.

SEARLE, Harry F.; *b.* Troy, N.Y., May 17, 1866; *s.* William S. Searle, A.M., M.D.,

and Cora (Filley); ancestors among earliest New England colonists; educ. Brooklyn Collegiate and Polytechnic Institutes; C.P.A., New York, Aug. 17, 1898. Formerly chief acct. on construction of branches of Mo. Pacific Ry. in Kansas; supervisor of construction and later chief clerk Baltimore, Chesapeake & Atlantic Ry.; commenced practice as pub. acct. in 1893. Senior partner Searle, Nicholson, Oakey & Lill. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s. Mem. Veteran Assn. 23rd Regt. N.G.N.Y. *Home:* 241 Fenimore St., Brooklyn, N.Y. *Office:* 295 Broadway, New York.

SEARSON, Louis Arthur; *b.* Allendale, S.C., Feb. 16, 1879; *s.* Dr. Robinson Plato (Lieut. Confederate Army) and Juliana Bonita (Arnold); descendant of sister of Commodore Hull (Revolution), family of King of Holland, and great-grandson of Judge James Eppinger (Ga.); educ. Allendale graded, high, and pvt. schools; grad. Southern Shorthand and Bus. Univ. (Atlanta), Internatl. Bus. Univ. (Detroit); C.P.A., South Carolina: Inc. Acct., Internatl. Accts. Soc. Held position as bkpr. and cashier wholesale houses, cotton mill and oil mill; practicing pub. acct. for 17 yrs. Retained as special auditor and acct. representing Comptroller Generals of S.C. since 1913: personally conducted most county audits and investigations in S.C. since 1911; various municipal audits, including cities of Greenwood and Columbia, S.C. Acctg. engagements in S.C., N.C., Ga., Fla., Tex., Utah, Nev., Mich., and Ind. Head firm Louis A. Searson & Co.; mem. firm Searson & Bourke. Fellow Natl. Federation C.P.A.'s; S.C. Assn. C.P.A.'s (sec.-treas.); Internatl. Accts. Soc.; Amer. Automobile Assn. Pres., gen. mgr., and dir. R. P. Searson Drug Co. *M.* Cecile Preston Davis, Oct. 15, 1913. *Child:* Louis Arthur, Jr. *Address.* Drawer "H." Allendale, S.C.

SEATREE, W. Ernest; C.A.; C.P.A., Illinois, Missouri. Pennsylvania. Resident senior partner Price, Waterhouse & Co. Mem. Manitoba Inst. of C.A.'s; mem. Ill. Soc. of C.P.A.'s. Mem. council A.I.A. *Address:* 134 S. LaSalle St., Chicago.

SEBURN, Thaddeus I.; *b.* Niagara Falls, Ont., Apr. 14, 1861; *s.* John I. and Susan; educ. pub. schools; Bryant & Stratton Coll.; C.A. Formerly mgr. mfg. companies, copper business, wood working industry. Mem. firm Seburn, Ferguson & Baker. Important appointments include St. Mary's Cement Co., Ltd.; Ontario Lime Co., Ltd.; Metropolitan Motors, Ltd., etc. Mem. Dominion Assn. C.A.'s; mem. I.C.A., Ontario. *M.* Caroline C. Lovee, Jan. 1, 1889. *Children:* Earl A. and Ethel C. *Home:* 124 Spadina Road, Toronto; Cor. 7th Ave. and Lower Middle Road, Oakville, Ont. *Office:* 19 Melinda St., Toronto, Ont.

SEEGER, Charles Frederick; *b.* Utica, N.Y., Feb. 5, 1888; *s.* George W. and Eliza Jane; Eng. ancestry; educ. Foxborough H.S.; N.Y.Univ.; C.P.A., Georgia. Early experience mfg.; formerly with Patterson, Teele & Dennis. Asst. sec. and treas. The Murray Co. Mem. Capital City Club; Chamber Commerce; Atlanta Freight Bureau; Credit Men's Assn. Mason. *M.* Mary Barbara Paisley, Aug. 26, 1913. *Home:* Russell Apts. *Office:* The Murray Co., Atlanta, Ga.

SEGUR, William Henry; *b.* N. Dighton, Mass., Dec. 18, 1879; *s.* John Abel (deceased) and Olive Pauline; C.P.A., New Hampshire, July 30, 1920 Mem. firm Ward, Fisher, Carpenter & Philbrick. *M.* Gertrude Irene Day, Oct. 9, 1909. *Child:* John Avery. *Home:* 492 Academy Ave. *Office:* 1102 Union Trust Bldg., Providence, R.I.

SEIBERT, J. Frank; *b* Martinsburg, W. Va., Dec. 8, 1877; *s.* John E and Katie E.; educ. pub. schools; Turner Business Coll.; LaSalle Univ.; C.P.A., West Virginia, May 16, 1917. Early experience bkpr. Flour, Feed, Coal and Wood Co.,

four yrs.; general helper Peoples Trust Co., four yrs.; office mgr and acct. Textile Mill, seven yrs.; Martinsburg Fruit Exchange, Sheriff's office, and Bank of Martinsburg, two yrs. General auditor; made up income tax reports past three yrs. Important appointments include John W. Bishop, wholesale grocers; City of Martinsburg; Winchester Cold Storage; Consolidated Orchard Co.; Bank of Martinsburg. Mem. K.P. and Dokies. *M.* Carrie L. Wintermayer, June 10, 1910. *Children:* Frances Lee, Frank, Jr. *Address:* 516 Winchester Ave., Martinsburg, W.Va.

SEIDMAN, Frank E.; *b.* Feb. 22, 1891; educ. pub. and high schools; M.C.S., N.Y. Univ.; C.P.A., New York, 1916; C.P.A., Michigan, 1919. Early experience pub. service comm.; Wall Street financing; pub. acctg. practice. Mem. firm Seidman & Seidman. Supervising acct. U.S. Army, Airplane Division, during Great War. Mem. Commerce Assn. *Clubs:* Peninsular, Boat, Canoe. *Recreations:* Outdoor sports. *Home:* 323 Morris Ave., S.E. *Office:* 510 Grand Rapids Savings Bank, Grand Rapids, Mich.

SEIDMAN, Maximilian L.; *b.* Kamenetz, Russia, Nov. 9, 1888; *s.* Louis and Freda; educ. pub. schools; B.C.S., N.Y.Univ.; C.P.A., New York, 1914. Early experience banking, real estate, legal. Senior mem. firm Seidman & Seidman. Author: articles *Excise Tax,* various magazines; *Income Tax,* 1920. Mem. Accts. Club; Law Assn. Mason. *Recreations:* Reading, golf, motoring. *M.* Anna Morgan, June, 1914. *Children:* Grace and Richard. *Home:* 323 Lincoln Place, Brooklyn, N.Y. *Office:* 41 Park Row, New York.

SELLS, Elijah Watt; *b.* Muscatine, Ia., Mar. 1, 1858; *s.* Elijah and Isabel (Watt); father was third auditor of the Treasury for the Post Office Dept. under Lincoln, mem. legislatures of Iowa and Kans., and otherwise prominent in public life; educ. Des Moines, Iowa, pub. school; Baker Univ., Baldwin, Kans.; M.A. (honorary), Baker Univ.; D.C.S. (honorary), N.Y. Univ.; C.P.A., New York, Illinois, Missouri, Maryland, Ohio, Pennsylvania, Oklahoma, Colorado, Louisiana, Connecticut and Texas. Early experience in the operating, acctg. and financial depts. of railroads. Head firm Haskins & Sells. Selected by joint comm. of 53rd Congress, 1893, to effect a revision of the accounting system of U.S. Govt. with a view to simplifying and expediting public business; engaged to investigate the financial system of the Philippine Islands, under Gov.-Gen. Forbes. Author: *The Accounting Profession, Its Demands and Its Future; Advertising an Investment or an Expense; Advertising as a Business Asset; Corporate Management Compared with Government Control; Cost Accounting; A Plan for International Peace; Publicity of Financial Affairs of Corporations.* Mem. India House, Empire State Society, Sons of the American Revolution, N.Y.U. Alumni Assn., N.Y. Yacht Club, N.Y. Athletic Club, Philippine Club, Royal Ulster Yacht Club of Belfast, Sleepy Hollow Country Club, The Pilgrims of the U.S., Country Club of Westchester County, Union League Club, Military Order of Legion of Honor of the U.S., Economic Club, Iowa Society of N.Y., National Geographic Society, Metropolitan Museum of Art. *M.* Mabel Graves, Apr. 24, 1884. *Children:* Marjorie S. Carter, Dorothy. *Home:* Greenwich, Conn. *Office:* 37 W. 39th St., New York.

SENGSTACKE, John F.; *b.* Brooklyn, N.Y., April 28, 1893. With Scovell, Wellington & Co. *Home:* 400 Center St., Garwood, N.J. *Office:* 27 William St., New York.

SETCHELL, Morton E.; C.P.A., Massachusetts. Formerly mem. firm Setchell & Luther. Practicing independently as C.P.A. Mem. A.I.A.; mem. Mass. C.P.A.'s. Inc. *Address:* 294 Washington St., Boston.

SEWARD, Herbert F.; C.P.A., Connecticut. Formerly with Lybrand, Ross Bros. & Montgomery. Mem. firm Seward, Stone & Monde. Mem. A.I.A.; Conn. State Soc. C.P.A.'s. *Address:* 43 Cedar St., New York.

SHAEFER, Francis M.; *b.* Paw Paw, Mich., Apr. 16, 1891; *s.* Henry E. and Mamie L.; educ. Paw Paw H.S.; Ferris Inst. (higher acctg.); *m.* Margaret G. Tubbs, Dec. 25, 1918; C.P.A., Michigan, 1917. Pub. acct. since 1913. Mem. firm Jerome-Shaefer Co. A.F.&A.M. *Children:* Richard, Robert. *Home:* 420 N. Sycamore St. *Office:* 302 Capital Natl. Bank Bldg., Lansing, Mich.

SHAFFER, Frank John; *b.* New Paltz, N.Y., Nov. 22, 1859; *s.* John C. and Lydia; Holland Dutch ancestry; educ. pub. school and acad.; C.P.A., Ohio, Jan., 1911. Early experience general bkpg.; acct. Amer. Bridge Co.; with various acctg. offices in public practice. Resident position as sec.-treas. Hocking Valley Products Co. Past. sec. Ohio Soc. C.P.A.'s. Mem. A.I.A. Addressed local organizations, students of Univ. and Ohio Soc. of C.P.A.'s. *Clubs:* Scioto Country, Columbus Riding. Mason. *M.* Eliza Beth Schaefer, Nov. 11, 1887. *Children:* Francis Henry and Florence Elizabeth. *Home:* 221 16th Ave. *Office:* 175 S. High St., Columbus, Ohio.

SHANNON, Charles R.; C.P.A., Tennessee; mem. A.I.A. Mem. firm Shannon, Reynolds & Bone. *Address:* Union and Planters Bank Bldg., Memphis, Tenn.

SHARP, Winfield Quin; *b.* McComb, Miss., Apr. 30, 1881; *s.* J. M. and Emma (Quin); educ. Jackson pub. schools, B.A., M.A., Mississippi College; C.P.A., North Carolina, 1919; C.P.A., Mississippi, 1920. Bookkeeper, 1902-4; bank cashier, 1904-7; supt. city schools, Ripley, 1907-9 pub. acct. 1909 to date. Mem. firm W. Q. Sharp & Co. Pres. C.P.A. Assn. of Miss. Mason. *M.* Lucile Whitten, May 2, 1906. *Child:* Dorothy. *Home:* 740 Manship St. *Office:* 506 Capital National Bank, Jackson, Miss.

SHARPE, William Wilkinson; *b.* Philadelphia, Aug. 1, 1887; *s.* John and Mary Ann (Wilkinson); studied Central H.S. (Boston) and Spencerian Bus. School (Newburgh, N.Y.); B.C.S., Northeastern Coll., Boston; *m.* Alice M. I. Moulton, 1917; candidate for C.P.A. degrees, N.H. and Mass. Formerly senior acct. with Harvey S. Chase & Co., now practicing individually. First Lieut., Ordnance O. R.C., acting as gen. supervisor of cost acctg. and auditing, Boston Ordnance Dist., during World War. Mem. N.A.C.A. Pi Tau Kappa frat., Alumni Assn. of Northeastern Coll. *Recreation:* Farming, *Address:* 60 Union Terrace, Forest Hills, Mass.

SHAW, John; mgr. Barrow, Wade, Guthrie & Co. Mem. A.I.A. *Address:* Finance Bldg., Philadelphia.

SHEAN, Fred A.; *b.* Crystal, Me., Aug. 12, 1881; *s.* Stephen L. and Harriett; educ. Patten Acad.; *m.* Gertrude Stevens, June 20, 1906; C.P.A., Maine. Practicing C.P.A. Mason, Elk. *Home:* 31 Green St. *Office:* 6 Mansur Blk., Houlton, Me.

SHEARMAN, Weston J.; with Eastern Advertising Co. C.P.A., New York. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s. *Address:* 8 W. 40th St., New York.

SHEDDEN, George; of Shedden & McAdam. Sec.-treas. Wash. State Board of Acctcy. C.P.A., Washington; mem. A.I.A. *Address:* Provident Bldg., Tacoma, Wash.

SHELDEN, Walter William; *b.* Winnebago, Ill., July 9, 1894; *s.* William D. and Lillie (Stokburger); grad. Rockford (Ill.) H.S.; B.S., Univ. of Ill., 1916. In acctg. dept. Barber-Colman Co., Rockford, Ill., 1916-17. First Lieut. Inf. U.S.A., during war; attended First Officers' Training Camp, Ft. Sheridan, Ill. C.P.A., North Carolina, 1919. With Lybrand, Ross

Bros. & Montgomery. Mem. Delta Phi frat. A.F.&A.M. *M.* Margaret L. Armstrong, Apr. 13, 1918. *Home:* Winnebago, Ill. *Office:* 617 Harris Trust Bldg., Chicago.

SHEPPARD, Charles Cyrus; *b.* Barnesville, Ohio, May 13, 1882; ancestry French-Eng.; educ. Barnesville H.S.; Univ. of Pittsburgh, Duquesne Univ.; B.C.S., 1915; C.P.A., Pennsylvania, 1914. Consecutively cost acct. City of Pittsburgh, mem. staff Main, Squires & Co., partner firm Crowther & Sheppard. Senior mem. Sheppard & Co.; instr. cost acctg., Univ. of Pittsburgh. Mem. Amer. Assn. Univ. Instrs.; mem. A.I.A.; N.A.C.A. Mem. Alpha Kappa Psi frat. *Clubs:* Union, Kiwanis, Amer. Republican. *Home:* 5732 Darlington Rd. *Office:* 601 Chamber of Commerce Bldg., Pittsburgh, Pa.

SHEPPARD, Harry Edwin; *b.* Columbus, Ohio, Dec. 28, 1889; Eng.-French ancestry; attended Columbus pub. schools, Franklin School, and Central H.S.; B.A., Ohio State Univ. Gained early experience as rate clerk, passenger agent with Hocking Valley Ry.; special agent federal govt. under selective service act; general mgr. Atcheson Die Tool Co., Columbus, Ohio; instr. Ohio State Univ.; pub. acctg. work with various firms. Prof. College of Commerce, Tulane Univ. Lecturer in economics Univ. of Cal., Jan. to June, 1920. Mem. Amer. Econ. Assn. and Amer. Assn. of Univ. Instrs. in Acctg. *M.* Anna Vesta Gates, June 9, 1915. *Home:* 421 15th Ave., Columbus, Ohio. *Office:* Gibson Hall, Tulane Univ., New Orleans, La.

SHERIDAN, Charles J.; C.P.A., Minnesota. Mem. Ill. Soc. C.P.A.'s. Mem. A.I.A. *Address:* 526 W. 18th St., Chicago.

SHERMAN, Harry B.; *b.* Long Branch, N.J., Dec. 27, 1865; *s.* Henry B. and Catharine M. (Woolley); ancestry prior to 1630 English; educ. Long Branch H.S., freshman yr. Lafayette Coll.; *m.* Marion Corlies; C.P.A., New York, 1910. Cashier, Citizens Natl. Bank, Long Branch, ten yrs.; City Auditor, ten yrs. Pres. Long Branch Banking Co.; pres. Woolley & Sherman Co.; dir. Amer. Bisque Co. *Address:* 577 Broadway, Long Branch, N.J.

SHERMAN, William Boone; *b.* New Bedford, Mass., Feb. 19, 1862; *s.* William D.; Eng. ancestry; educ. pub. schools; Bryant & Stratton Business Coll.; C.P.A., Rhode Island, 1913. Taught commercial studies Bryant & Stratton, 35 yrs. Practicing as C.P.A., past seven yrs. to date. Important appointments include Webster Co., N. Attleboro, Mass., silversmiths; Tilden-Thurber Corpn. Mem. A.I.A. Pres. R.I. Soc. of C.P.A.'s. Mason. *M.* Lucy B. Chase, 1882. *Children:* Stowell B. and William G. *Home:* 597 County St., New Bedford, Mass. *Office:* Room 517, 171 Westminster St., Providence, R.I.

SHERWOOD, John G.; C.P.A., Pennsylvania. Mem. A.I.A.; Pa. Inst. C.P.A.'s. Practicing on own account. *Address:* Scranton Life Bldg., Scranton, Pa.

SHESLER, Scott A.; *b.* Guernsey, Ind., Apr. 20, 1884; *s.* M. and Samantha A.; Swiss ancestry; educ. high school, Rochester Normal Univ.; Marion Normal Univ.; Indianapolis Business Univ.; B.S.; Master of Accounts. Early experience banking and mfg., also as teacher and prof. college and university. Vice-pres. Burkhardt Audit Co. At one time asst. postmaster, Akron, Ind. Mem. B.P.O.E. *Home:* Grand Hotel. *Office:* 539 N. Meridian, Indianapolis, Ind.

SHIPLEY, E. M.; C.P.A., California. Mem. firm Wenzelburger & Shipley. Mem. A.I.A.; mem. Cal. State Soc. C.P.A.'s. *Address:* 68 Post St., San Francisco.

SHMERLER, Maxwell; *b.* Galicia, Austria, Feb. 1, 1892; *s.* Charles L. and Freda; educ. pub. schools; B.C.S., N.Y.Univ., 1913; C.P.A., New York, June 14, 1918. Started as bkpr.; later junior; at present mem. firm Shmerler & Wolfe, C.P.A.'s.

Mem. N.A.C.A. Mason. *M.* Ethel Wolinsky, Feb. 6, 1912. *Children:* Natalie, Irving, Edward. *Home:* 164 Bush St. *Office:* 15 Park Row, New York.

SHORROCK, E. G.; head firm E. G. Shorrock & Co. C.P.A., Washington; mem. A.I.A. Mem. council A.I.A.; dir. N.A.C.A. *Address:* Central Bldg., Seattle, Wash.

SHOWACRE, William T. S.; C.P.A., Pennsylvania. Mem. A.I.A. and Pa. Inst. C.P.A.'s. *Address:* 5941 Spruce St., Philadelphia.

SHULTIS, Adam; *b.* Rockwood, Ont., Oct. 8, 1865; *s.* David and Ellen (Grieve); educ. Guelph Collegiate Inst.; School of Pedagogue, Toronto; C.A., Ontario. Formerly principal Rockwood pub. school; asst. principal Guelph pub. schools; commercial master Brantford Collegiate Inst. Head firm P. A. Shultis & Co. Mem. Canadian Order of Foresters. Mason. *M.* Sarah Eliza Stokes, Mar. 28, 1888. *Children:* Velma Ellen, Perceil Ada, Sarah Aldah. *Home:* 44 William St. *Office:* 114 Dalhousie St., Brantford, Ont.

SHULTUS, Walter H.; C.P.A., Michigan. Mem. A.I.A. *Address:* 400 Michigan St. N.E., Grand Rapids, Mich.

SIEBENEICHEN, Carl W.; *b.* New York, Sept. 29, 1870; educ. pub. schools and City Normal School. Early experience acct., mgr., Internal Revenue agent with Income Tax Unit, field audits of corpns. Mgr. Rochester Branch, Amen, Surdam & Co., Inc. Mason. *Home:* 1095 Portland Ave. *Office:* 418 Livingston Bldg., Rochester, N.Y.

SIGAFOOS, Michael H.; mem. firm Strickler, Wright & Co. C.P.A., Pennsylvania; mem. A.I.A.; mem. Pa. Inst. C.P.A.'s. *Address:* Liberty Bldg., Philadelphia.

SILVERSTEIN, George; *b.* Hartford, Conn., July 8, 1890; *s.* Levi and Minnie (Meyers); educ. pub. schools; De Witt Clinton H.S.; B.C.S., N.Y.Univ., 1912; C.P.A., New York, 1914. Practicing pub. acct., Jan. 1, 1914 to date. Mason. *Home:* 269 W. 113th St. *Office:* 621 Broadway, New York.

SIMMERS, John A.; *b.* Portsoy, Scotland, Oct. 27, 1875; *s.* (Rev.) William; Scottish ancestry; educ. Fordyce Acad.; C.A., Scotland; C.P.A., Indiana; mem. A.I.A. Practicing acctcy. since leaving school. Mem. firm Simmers & Paeske; dir. and mem. faculty of Accountants Educational Inst., Los Angeles; lecturer and author of about 20 papers, Accountants Educational Inst. Mason. Mem. San Gabriel Country Club. *Recreation:* Golf. *Home:* 911 S. Union Ave. *Office:* 820 Central Bldg., Los Angeles, Cal.

SIMONOFF, Louis; *b.* New York, July 23, 1886; Russian parentage; educ. pub. schools; B.C.S., N.Y.Univ.; C.P.A., New York, July 30, 1914. Early experience bkpr. J. H. Dunham & Co., six yrs.; junior and senior acct. three yrs. Mem. firm Simonoff, Peyser & Citrin. *M.* Fannie Beresin, Jan. 28, 1913. *Children:* George, Eugene. *Home:* 1425 Grand Concourse. *Office:* 1 Madison Ave., New York.

SIMPSON, William Mount; *b.* Philadelphia, May 6, 1867; *s.* William Henry and Catharine Mount. Clerk, bkpr., head-bkpr. various enterprises, 1882-1895; gen. auditor and asst. sec. Standard Supply and Equipment Co., 1895-1903; auditor, Provident Lumber Co., 1903-04; staff acct. and chief acct. Audit Co. of N.Y., 1904-09; gen. auditor American Piano Co., 1909-11; gen. auditor United Publ. Corpn., 1911-12; since pub. acct. in New York City. Sec. and treas. American Philippine Co., Visayan Refining Co., The Bukidnon Corpn., since 1915. *Address:* 50 Broad St., New York.

SIMPSON, William T.; mem. A.I.A. Other information unobtainable. *Home:* 87

Madison Ave. *Office:* 15 Broad St., New York.

SIMSON, Leslie N.; *b.* Seneca Falls, N.Y., Apr. 13, 1868; *s.* Joseph F. and Caroline E. (Prince); Scotch-Eng. ancestry; educ. Mynderse Acad., Seneca Falls; C.P.A., New York, Jan. 8, 1907; C.P.A., Missouri, Apr. 11, 1912. Early experience banking, railroad and life insurance. Mem. firm Haskins & Sells. Mem. A.I.A.; mem. N.Y. State Soc. of C.P.A.'s. Important appointments include Louisiana Purchase Exposition, St. Louis, 1903; Amer. Red Cross, Washington, 1918. Mem. Garden City Country Club. Mem. Beaumaris Golf and Tennis Assn., Canada. *Recreations:* Golf and motoring. *M.* Nellie Fairfield, Mar. 30, 1903. *Home:* 62 Whitehall Boulevard, Garden City, N.Y. *Office:* 37 W. 39th St., New York.

SINCLAIR, Alexander, Jr.; *b.* Conway, Mass., Mar. 4, 1867; *s.* Alexander and Eliza (McIntyre); Scotch-Eng. ancestry educ. pub. and high schools; C.P.A. Massachusetts, 1911. Early experience bkpr. paper mfg. plants; acctg. experience W. W. Eaton & Co., Springfield, Mass., two yrs.; New England Audit Co., three yrs.; Perley Morse & Co., five yrs. Chief acct. John H. Meyer & Co., Inc., textiles, July, 1917, to date. *Address:* 50 Union Square, New York.

SINCLAIR, Arthur B.; *b.* Brooklyn, N.Y., Mar. 31, 1869; Scotch-Eng. ancestry; educ. pub. schools; C.P.A., New York, Oct. 26, 1904. Early experience acctg. At present Arthur B. Sinclair, E. A. Ashdown & Co., Ashdown, Sinclair & Co. Vice-pres. City Mortgage Co.; pres. and treas. Sinclair Estates, Inc. Mem. A.I.A.; N.Y. State Soc. of C.P.A.'s. Mem. Brooklyn Chamber of Commerce. *M.* B. A. Wood, Sept. 25, 1897. *Home:* 196 Park Place, Brooklyn, N.Y. *Office:* 55 Liberty St., New York.

SISTERSON, Douglas George; *b.* Gateshead, Co. Durham, Eng., Feb. 1, 1894; *s.* William and Eleanor; preliminary educ. Brighton School, Gateshead, Eng.; grad. Univ. of Pittsburgh, Evening School of Economics Accts. and Fin., June, 1918. C.P.A., Pennsylvania, Nov., 1918. Approximately three yrs. with Marwick, Mitchell, Peat & Co., Pittsburgh; senior acct. for slightly over two yrs.; with Crowther & Co., C.P.A.'s, since May 12, 1919; also instr. federal tax acctg. course, Univ. of Pittsburgh. Mem. Amer. Assn. Univ. Instrs. in Acctg. *M.* Margaret Ethel Davidson, Sept. 8, 1915. *Home:* 532 Griffin St., Mt. Washington, Pittsburgh. *Office:* First Natl. Bank Bldg., Pittsburgh, Pa.

SIVERTSON, Florence L.; *b.* Chicago, Ill., Nov. 7, 1882; educ. Lincoln School, Lake View H.S., Walton School of Commerce; C.P.A., Illinois, Apr. 23, 1918. Practicing individually. First woman to qualify for C.P.A. under Ill. State Examinations. Mem. A.I.A. Started as stenographer, later bookkeeper, now C.P.A. Mem. Woman's City Club. *Home:* 706 Barry Ave. *Office:* 954 The Rookery, Chicago.

SKINNER, Joseph J.; C.P.A.; mem. A.I.A. with Erie Forge and Steel Co. Formerly mem. firm Smith & Skinner, New Orleans. *Address:* Erie, Pa.

SLAY, Louis C.; C.P.A., Michigan. Mem. A.I.A. With Studebaker Corpn. *Address:* 182 Elmhurst Ave., Detroit, Mich.

SLOAN, Clarence T.; *b.* Pittsburgh, Pa.; grad. California (Pa.) State Normal School, June, 1901; grad. Univ. of Pittsburgh, June, 1911; C.P.A., Pennsylvania, Feb. 15, 1915. Present business connection, The McLain Fire Brick, Pittsburgh, Pa. *Residence address:* 3226 Latonia Ave., Dormont, Pa.

SMALL, Francis; mgr. Barrow, Wade, Guthrie & Co. C.P.A., New York; mem.

A.I.A. Mem. N.Y. State Soc. C.P.A.'s. *Address:* Finance Bldg., Philadelphia.

SMART, Allen Rich; *b.* Peterborough, Eng., Oct. 21, 1867; *s.* Thomas and Sarah (Rich); educ. Peterborough Acad.; C.P.A., Illinois, Oct. 5, 1903; C.P.A., Ohio, Oct. 2, 1908. Partner Barrow, Wade, Guthrie & Co. *Clubs:* Chicago Athletic, South Shore Country, Press, Flossmoor Country, Dayton (Ohio) City, Dayton Country, Toledo (Ohio). *Recreations:* Golf, motor, boating, riding. *M.* Anna R. Rightmeyer, 1897. *Children:* Jackson Wyman, Robert F., Martha. *Home:* 1411 Hyde Park Blvd. *Office:* Monadnock Bldg., Chicago.

SMEETON, Cecil Brooks; *b.* Stratford, London, Eng., Oct. 10, 1879; educ. Iowa Wesleyan Coll.; Mt. Pleasant, Iowa; LL.B., Hamilton College of Law, Chicago; C.P.A., by examination, Indiana, 1917. In public practice since 1896; grad. certified asso., and incorporated acct. Internatl. Accts. Soc., 1903 and 1907; instr. acctg., College Commerce and Accounts, De Pauw Univ., 1917-19. Now pres. and dir. Smeeton, Wilson, Crane Co., C.P.A.'s, engineers and appraisers. Prof. acctg. Mayo Coll. Commerce. Pres. Inc. Accts. Ill.; ex-sec. Ill. Inst. Accts. Important appointments include City of Rockford, Board of Supervisors, Winnebago County, Rockford Park Board, Rockford Board of Education, Board of Supervisors, Knox County, Board of Supervisors, Warren County, City of Evanston, Ill. Fellow N.Y. Inst. Accounts; fellow Incorporated Accts. Ill. Mem. Natl. Assn. Acctg. Officers and Controllers. Mem. Western Soc. Engineers. Hon. mem. Inc. Accts. Ind., N.Y. and Ill. Author and collaborator: *Cyclopedia of Commerce; Acctcy. and Business Admin.; Amer. Business and Acctg. Encyclopedia;* special articles technical magazines. During World War, operative A.P.L. affiliated with Dept. Justice, honorary discharge. Mem. Evanston Commercial Assn.; mem. Evanston Real Estate Board; mem. Amer. Assn. Univ. Instrs. Acctg.; Chicago Assn. Credit Men; Ill. State Auto Assn. Mem. Sigma Nu Phi frat. Mem. Elks, Moose, Red Men, K.P., Grectors. *Clubs:* Chicago Motor, Ill. Auto. *M.* Marie Frances, June 27, 1900. *Children:* Cecil B., Erving David. *Home:* 650 Michigan Ave., Evanston, Ill. *Offices:* 123 W. Madison St., Chicago; Rockford, Ill.; Terre Haute, Ind.

SMITH, Archibald Magill; *b.* Franklin, La., Feb. 10, 1877; *s.* Dr. Charles M. and Katharine (Stirling); Eng.-Scotch lineage; attended pub. schools; C.P.A., Louisiana, 1908. Previous experience as acct. in banks; bookkeeper and cashier Bowie Lumber Co., five yrs.; acct. for sugar industries; supervision of pub. accts., State of Louisiana, 1908-12. Mem. firm Smith & Skinner, C.P.A.'s; treas. and dir. Palfrey-Vallere Export Co., New Orleans. Mem. A.I.A.; Soc. of La. C.P.A.'s, pres. two yrs.; Asso. Accts of La. Mem. Sons of Amer. Revolution. *Clubs:* Pickwick, Audubon Golf, Southern Yacht, Chess, Checkers and Whist, Hoo Hoo, B.P.O.E., Mason. *M.* Mary Bolling Turner, Nov. 16, 1905. *Children:* Pocahontas, Charles, Katharine and Archibald, Jr. *Home:* 2512 Broadway St. *Office:* 1001 Hibernia Bldg., New Orleans, La.

SMITH, Arthur C.; *b.* Pinckneyville, Ill., Sept. 9, 1874; *s.* Walter Scott Dinsmore and Laura (Gordon); Eng.-Scotch-Irish ancestry; educ. Pinckneyville graded and high schools, Shurtleff (Alton, Ill.) Coll. Formerly chief acct. for coal mining cos. in Southern Ill. field; now practicing alone. Deacon Baptist Church. Mem. City Club. *M.* Alda King, Aug. 4, 1897. *Child:* Carroll. *Home:* 5729 Clemens Ave. *Office:* 932 Boatmen's Bank Bldg., St. Louis, Mo.

SMITH, Arthur John; *b.* Dundee, Scotland, Feb. 6, 1883; Scotch-Irish ancestry; educ. St. Andrews Univ., Scotland; C.A.,

Scotland; C.P.A., Ohio, 1908; C.P.A., Arizona, 1920. Early experience Mackay, Irons & Co., 20 yrs. Now resident dir. and officer British Mining Interests in Arizona. Dir., sec. and treas. Dundee-Arizona Copper Co. and Queen Creek Copper Co., Phoenix. *Clubs:* Arizona, Yavapai. *Home:* Hoover Ave. *Office:* 404 National Bank of Arizona Bldg., Phoenix, Ariz.

SMITH, Arthur W.; *b.* Lavorack Bank, Cheshire, Eng., Dec. 23, 1855; *s.* William and Sarah (Fryer); Eng. ancestry; educ. St. Jude's Collegiate and private schools; C.P.A., New York. Early experience general commercial and acctcy. Pres. and treas. A. W. Smith & Co., Inc.; pres. Beach Cliff Co.; West Cleveland Homes Co. Mem. A.I.A. Articles and speeches on: *Bank Accounts, Insurance Accounts, Auditing, General Accounting,* etc. First pres. Natl Soc. C.P.A.'s. Mem. St. Andrew's Guild; Amer. Defense Soc. *M.* Emily Ellison, 1899. *Children:* Margaret Ethelwyn and William Roland. *Home:* "Clover Corner House," Nyack-on-Hudson, N.Y. *Office:* 25 Broad St., New York.

SMITH, Charles B.; C.P.A., New York. Practicing on own account. Mem. A.I.A. *Address:* 72 Trinity Place, New York.

SMITH, Clifford I.; *b.* Green Bay, Wis., Apr. 15, 1875; *s.* F. T. and Clara Ellen (Taylor); early ancestry, Scotch-Eng.; grandson J. M. Smith, originator J. M. Smith Gardens; educ. pub. schools, Oshkosh Normal and Green Bay Bus. Coll.; *m.* Clara D. Muck, Oct. 28, 1903; C.P.A., Wisconsin, 1913. Six yrs. instr. commercial coll.; several yrs. private acctg. and traveling work. Head of Smith & Scheuring Audit Co. (started bus. May, 1900); dir. Ft. Howard Paper Co.; dir. Colburn Lumber & Fuel Co.; sec. Green Bay Pub. Library Bd. Mem. A.I.A.; Wis. Soc. C.P.A.'s. Mem. B.P.O.E.; Rotary Club; Green Bay Assn. of Commerce. *Recreations:* Family automobiling and summer vacationing. *Home:* 1044 Shawano Ave. *Office:* 311 Minabau Bldg., Green Bay, Wis.

SMITH, David; mem. firm Smith, McKay & Co. C.P.A., Michigan. Mem. A.I.A. *Address:* Ford Bldg., Detroit, Mich.

SMITH, Edward J.; *b.* Niles Center, Ill., May 21, 1893; educ. Schiller School; Walton School of Commerce, LaSalle Extension Univ., International Accts. Soc. Res. mgr. Tanner, Gilman & Ellis, with whom gained early acctg. experience. Served Q.M.C., Finance Dept., during War. Mem. Madison Assn. of Commerce; Kiwanis and Madison Clubs. *M.* Emma Velva. *Home:* Wengel Apartments. *Office:* Gay Bldg., Madison, Wis.

SMITH, Frederic A.; *b.* Chicago, Dec. 2, 1874; *s.* Albert A. and Jennie; elementary and high school educ.; Scotch-Irish ancestry; *m.* Ethel M. Hawkins, Apr. 14, 1903; C.P.A., Missouri, Oct., 1909. Early experience with street railway, railroad, and packing house. Mem. firm Smith, Brodie & Lunsford. Mem. A.I.A.; mem. Mo. State Bd. of Acctcy. Conducted special investigation and installed acctg. system for U.S. Disciplinary Barracks, Ft. Leavenworth. Mem. Kansas City Chamber of Commerce. *Clubs:* Kansas City, Blue Hills, City. *Recreations:* Music, golf. *Children:* Frederic, Albert, Harold, Margaret. *Home:* 421 Huntington Rd. *Office:* 813-19 Lathrop Bldg., Kansas City, Mo.

SMITH, George Arthur; *b.* Worcester, Mass., Dec. 20, 1855; *s.* George E. and Sarah J. (Harthan); grad. Worcester H.S.; *m.* Florence Sherman Waite, June 5, 1890; C.P.A., Massachusetts, Aug. 1, 1910; mem. A.I.A. Early experience in banking. Head firm George A. Smith & Co.; trustee Peoples Savs. Bank, Worcester. Mem. Commonwealth Club. *Home:* 142 Burncoat St. *Office:* 490 Main St., Worcester, Mass.

SMITH, Gershom; *b.* London, Eng., Feb. 24, 1862; *s.* John Harmar and Mary Ann; Eng. ancestry; educ. private boarding schools, Eng.; C.P.A., New Hampshire, July 30, 1920. Left Eng. 1882; acctg. and bkpg., 1882-5; partner Boyd & Smith, pub. accts., Toronto, 1886-8; asst. treas. Gurney Hot Water Heater Co., Boston, 1888-91; factory acct. and auditor Pope Mfg. Co., Hartford, 1891-1900; comptroller Pa. Steel Co., Philadelphia, 1900-11; general mgr. and vice-pres. The Tabulating Machine Co., New York, 1911-18; office dir., Clothing and Equipage Division, Q.M.C., later transferred to Purchase, Storage and Traffic Division, General Staff, 1918. Consulting acct. George W. Goethals & Co., Inc., 1918-19. Practicing as consulting acct., Jan., 1920, to date. Lecturer on Cost Acctg. Grad. School of Business Admin., Harvard Univ., 1910-12. Author paper *Distribution of Indirect Costs by the Machine Hour Method, Engineering Magazine,* June, 1909. Asso. A.I.A. Pres. N.Y. Chapter N.A.C.A. Mem. Royal Arcanum. *Clubs:* Lotos, Hudson River Country. Mason. *M.* Margaret Alice Mann, Sept. 30, 1884. *Children:* Stanley Harmar, Henry Gordon, Frances Margaret. *Home:* 407 W. 146th St. *Office:* 40 Wall St., New York.

SMITH, Harry Edwin; *b.* Marshall, Ill., Dec. 6, 1881; *s.* Edwin and Malinda (Huston); grad. Marshall Pub. School; A.B., A.M., De Pauw Univ., 1906; Ph.D., Cornell Univ., 1912. Instr. De Pauw Univ., 1905-08; instr. Cornell Univ., 1912-14; asso. prof. Wash. Univ., 1914-16; prof. Univ. of Mont., 1916-18. Asso. prof. bus. admin., Univ. of Wash., 1919 to date. Mem. Amer. Econ. Assn.; Assn. of Instrs. in Acctg.; Seattle Life Underwriters Assn. *Author:* "U. S. Tax History, 1861-71." *M.* Eunice Wakelee. *Children:* Burns Dixon, Jr., Susan Chichester. *Home:* 5212 21st Ave. N.E. *Office:* Univ. of Washington, Seattle, Wash.

SMITH, Harry Mason; *b.* Philadelphia, July 26, 1876; *s.* William Drumond and Jessie Calium (Braik); educ. pub. schools and N.Y. Prep. School; *m.* Mildred Beatrice Davis, Dec. 6, 1905. Approximately 15 yrs. in pub. acctg. Mem. firm A. H. Whan & Co. Formerly comptroller Remington Arms Union Metallic Cartridge Co., for three and a half yrs., resigning Jan., 1920. Mem. Brooklawn Country Club, Bridgeport. *Child:* Jessie Elizabeth. *Home:* 694 Laurel Ave., Bridgeport, Conn. *Office:* 120 Broadway, New York.

SMITH, Harvey Wilbur; *b.* New Lebanon, N.Y., Dec. 11, 1870; *s.* George W. and Hattie E. (Wilbur); educ. Dr. Young's Pvt. School, Washington, D.C.; *m.* May B. Flynn, Apr. 16, 1902; C.P.A., Louisiana, Nov. 30, 1908. Treas. Amer. Pitch Pine Export Co., New Orleans. Held various positions with government during war. Dir. Young Men's Gymnastic Club; mem. Southern Yacht Club and B.P.O.E. *Children:* George E., Harvey W., Jr., Wilbur O'Donnell. *Home:* 2904 Canal St. *Office:* 522 Audubon Bldg., New Orleans, La.

SMITH, Herbert Elles; *b.* Guelph, Ont., July 29, 1880; educ. Guelph Collegiate Inst. and Toronto Univ.; C.P.A., Washington, 1910. Partner Smith, Robertson & Co. During World War, Major, Q.M.C., June 1, 1918, to July 10, 1919, executive officer acctg. branch, Constrn. Div. of Army. *M.* Charlotte Pemberton, November 24, 1919. 32° Mason, A.O.O.N.M.S. *Home:* 4322 Burke Ave. *Office:* 533 Henry Bldg., Seattle, Wash.

SMITH, James Jasper; C.P.A., New Jersey. Of J. J. & H. G. Smith. Mem. A.I.A. Mem. N.J. State Soc. C.P.A.'s. *Address:* 140 Nassau St., New York.

SMITH, Joseph Ellsworth; *b.* East Liverpool, Ohio, July 23, 1893; *s.* (father deceased) and Tillie Rachael (Logan); Eng.-French ancestry; educ. Barberton grade and high schools, Walton School

of Commerce. Early experience clerical, traffic and accounting; with Pittsburgh Valve & Fittings Co. four yrs.; acctg. D. Herberich and Herberich Realty Cos. two yrs.; acctg. Firestone Tire & Rubber Co. one yr.; practicing pub. acctg. three yrs. Mem. firm Olin & Smith. Asso. N.A.C.A. *Recreation:* Athletics. *M.* Hazel Irene Wells, Nov., 1913. *Home:* 517 N. Third St., Barberton, Ohio. *Office:* 510 Metropolitan Bldg., Akron, Ohio.

SMITH, Loyd B.; *b.* Bonham, Tex., Apr. 28, 1877; Scotch-Irish ancestry; educ. Coles Military Acad.; C.P.A., Texas, 1915. Early experience insurance and banking. Partner firm Hutchinson & Smith. Important appointments in Colo., New Mexico, Okla., Ark., La., and Texas. Mem. A.I.A. Chmn. Texas State Board Acctcy. Pres. Texas Soc. C.P.A.'s. Mem. N.A.C.A. *M.* Elizabeth Nash, 1902. *Children:* Henry, Lloyd, Elizabeth. *Home:* 3431 Cedar Springs Road. *Office:* 601-2-3 Praetorian Bldg., Dallas, Tex.

SMITH, Louis E.; *b.* Oakley, Mich., Oct. 9, 1878; educ. high, business, and acctg. schools; C.P.A., Washington. Early experience as salesman, bkpr., sales mgr., gen. mgr., auditor, purchasing agt. Practicing C.P.A. on own account. *M.* Helen A. McClure, Mar. 12, 1905. *Children:* Harold E., Kenneth L. *Home:* 4436 38th St., S.W. *Office:* 1209 American Bank Bldg., Seattle, Wash.

SMITH, Olin H.; *b.* Bethlehem, Pa.; *s.* Cyrus T. and Almeda E.; formerly editorial and reportorial work Baltimore papers, ten yrs.; treas. N.Y. Dock Co.; asst. treas. Simplex Automobile Co. Mem. staff Perine & Nichols. *M.* Elizabeth H. Dolson, 1902. Four children. *Home:* P.O. Box 295, Ridgewood, N.J. *Office:* Room 2309, 149 Broadway, New York.

SMITH, Ralph C.; *b.* Richville, Ohio, Apr. 12, 1894; educ. pub. and high schools; business coll.; Zanerian Coll.; Internatl. Accts. Soc.; Walton Course; C.P.A., Indiana, Mar. 1, 1920. Early experience stenographer, general bkpr., cost acct., three and a half yrs.; instr. acctcy. and allied subjects, two and a half yrs.; pub. acctg., three yrs. Mem. firm McCoy, Johnson & Smith, pub. accts. Mem. Chamber Commerce. *M.* Eda Verna Walter, Dec. 24, 1916. *Children:* Robert and Donald. *Home:* 2420 Liberty St. *Office:* 210 Marine Bank Bldg., Erie, Pa.

SMITH, Robert Hamilton; *b.* Washington, D.C., Aug. 2, 1896; studied Washington graded and high schools, George Washington Univ., and Washington School of Acctcy.; C.P.A., North Carolina, Nov. 24, 1919. Practicing as C.P.A. *Home:* Suite 201 The Holmead. *Office:* Suite 424 Woodward Bldg., Washington, D.C.

SMITH, S. Edward; mem. A.I.A. Mem. firm Union Audit Co. *Address:* Park Bldg., Pittsburgh, Pa.

SMITH, Walter I.; C.P.A., Virginia and Massachusetts. Mem. A.I.A. *Address:* 603 Union St., Norfolk, Va.

SMITH, Walter K.; *b.* Hortons, Pa., Apr. 7, 1891; Scotch-Irish-German descent; educ. pub. school, Hortons, Pa., and Indiana (Pa.) State Normal School. C.P.A., Alabama. Formerly pub. school teacher and in charge bkpg. dept. M.&O. Railroad Co. Served as U.S. Internal Revenue Agent two yrs. Now mem. firm Rosson, Smith & Pritchard. Important acctg. engagements include State of Alabama (Income Tax Forms), and First National Bank, Mobile, Ala. Mem. Kiwanis Club. *M.* Ruth L. Hiles, July 5, 1916. *Home:* 156 S. Claiborne St. *Office:* 317 City Bank Bldg., Mobile, Ala.

SMITH, William; *b.* Schenectady, N.Y., Nov. 7, 1893; *s.* Adolph and Gussie; educ. pub. and high schools; Packard Commercial School; N.Y.Univ. Asso. with C.P.A.'s past seven and a half yrs. Mem. firm James Barr & Co. Important ap-

pointments include that as examr. in charge Federal Trade Comm., cement, fire, brick, common brick and chestnut extract industries. Served ten months U.S. Navy during World War. *M.* Ethel Markowitz, Oct. 28, 1917. *Child:* Shirley. *Home:* 33 Bloomfield Ave., Passaic, N.J. *Office:* Room 1166, Woolworth Bldg., New York.

SMITH, William A.; mem. firm William A. Smith & Co. C.P.A., Tennessee; mem. A.I.A. Former mem. Tenn. State Board of Acctcy. Mem. Council A.I.A. *Address:* Fisher Bldg., Memphis, Tenn.

SMITH, William D.; *b.* North Grafton, Mass., Aug. 8, 1886; B.C.S., M.C.S., Northeastern Coll.; C.P.A., 1914. With Scovell, Wellington & Co. *Home:* 218 Ashmont St., Dorchester, Mass. *Office:* 110 State St., Boston.

SMYTHE, T. Alexander; *b.* Exeter, N.H., Feb. 15, 1877; *s.* John R. and Lenora; educ. grammar school, evening coll., and pvt. day courses; *m.* Mabel Doane Bickford, Oct. 2, 1907. Engaged in watch work and as production man at Waltham (Mass.) Watch Co.; at present in full charge of installation of scientific management at Waltham Watch Co. Mem. Ind. Engrs. Club of N.E. *Recreations:* Walking, fishing, archery. *Children:* Philip, Eliot. *Home:* 48 Tolman St. *Office:* Waltham Watch Co., Waltham, Mass.

SNOKE, Charles Roy; *b.* Orrstown, Pa., June 19, 1886; *s.* William H. and Elizabeth (Schlessman); educ. Shippensburg, Pa., H.S.; Commercial College, Carlisle, Pa.; C.P.A., New York, 1912. Formerly staff acct., Nassau Audit Co.; Whittlesey & Myer; Arthur Young & Co. Comptroller, Bullard Machine Tool Co., Bridgeport. Vice-pres. Bridgeport Assn. of Credit Men. *M.* Florentine B. Sommer, 1915. *Home:* 159 Eliot St., Fairfield, Conn. *Office:* The Bullard Machine Tool Co., Bridgeport, Conn.

SNYDER, Charles S.; C.P.A., Texas; mem. A.I.A. Of Nelson & Snyder. Mem. Tex. Soc. C.P.A.'s. *Address:* Amer. Exchange Bank Bldg., Dallas, Tex.

SNYDER, Irwin C.; *b.* St. Johns, Pa., July 9, 1881; *s.* Frank and Sarah A.; educ. pub. and high schools; Univ. of Pittsburgh; *m.* Mary A. Nicholson, Sept. 24, 1913; C.P.A., 1914. Several yrs. sec. and treas. Mfg. Co.; nine yrs. with Pa. R.R. Co. Senior mem. firm Snyder & Co.; instr. and mem. advisory bd. Duquesne Univ. of Pittsburgh. Mem. Pittsburgh Athletic Assn., Chamber of Commerce, Kiwanis Club; Pittsburgh Bd. of Trade. *Children:* Margie, Mary. *Home:* 415 N. Beatty St. *Office:* Park Bldg., Pittsburgh, Pa.

SOLOMON, Samuel H.; b. New York, May 10, 1894; *s.* Simon and Sophia; educ. H.S. of Commerce; N.Y.Univ.; Frank Broaker's School; C.P.A., New Hampshire, July 31, 1920. Formerly office mgr. D. Greenwald & Co., auctioneers and appraisers; later with Henry Brach, C.P.A. Now practicing independently. *Home:* 66 W. 113th St. *Office:* 1133 Broadway, New York.

SOMMAR, Alban M.; *b.* Des Moines, Iowa, Sept. 14, 1889; *s.* Lewis Sommar, architect, and Eleanor G. (deceased); grad. Pierce School, Philadelphia; attended St. Joseph's Coll., Philadelphia, two yrs.; *m.* Mary A. Kempf, July 14, 1914. Formerly chief clerk and acct. Savannah (Ga.) Gas Co., office mgr. Omaha (Nebr.) Gas Co., and vice-pres. and chief acct. Dworak Audit Co., Omaha. Auditor A. Hospe Co. Mem. Omaha Field Club, Knights of Ak-Sar-Ben, K.C., Amer. Gas Inst., and Natl. Commercial Gas Assn. *Recreation:* Golf. *Home:* 630 Park Ave. *Office:* 1513 Douglas St., Omaha, Neb.

SONDERLING, Samuel J.; *b.* New York, 1883; educ. pub. and high schools, N.Y.; B.C.S., N.Y.Univ.; C.P.A., New York, 1911; mem. A.I.A. Mgr. Lehman Bros.,

N.Y., bankers. Asst. treas. Studebaker Corpn. Served as Capt., Q.M.C., during World War. Mem. Federation of Jewish Charities, Metropolitan Museum of Art. *Recreations:* Camping, automobiling, music, art. *Home:* 400 Manhattan Ave. *Office:* 16 William St., New York.

SORLEY, Stewart Hamilton; *b.* Montreal, Que., Can., Nov. 8, 1891; *s.* Joseph Henry and Agnes Sarah; educ. normal, public and high schools. *M.* Eva Margaret Boddy; C.A., Ontario, June 18, 1918. Experience in banking, cost acctg., and auditing. Of Thorne, Mulholland, Howson & McPherson. *Recreations:* Tennis, golf. *Child:* Dorothy. *Home:* 1 Eastmount Ave. *Office:* 1026 Bank of Hamilton Bldg., Toronto, Ont.

SOULE, Frank Ellsworth; *b.* New Milford, Conn., Nov. 29, 1871; *s.* David E. and Sarah M. (Sullivan); ancestors came to Amer. on Mayflower; educ. pub. and private schools; C.P.A., Connecticut, Sept. 16, 1918. Early experience bkpr. Plumb Hardware Co., Bridgeport, 1888-92; asst. clerk State Treas. office, Hartford, 1893-94; chief clerk C. F. Schoverling, New Milford, 1895-1914; examr. State Banking Dept., Hartford, 1915-19. Mem. firm Petze & Soule, C.P.A.'s. Mem. Hartford Club; Union League, New Haven; Algonquin Club, Bridgeport. *M.* Gwendolyn A. Beers, June 27, 1893. *Children:* David E., 2nd, Helen D. *Home:* New Milford, Conn. *Offices:* 118 Asylum St., Hartford, Conn.; 80 Broad St., New York.

SOULE, George; *b.* Barington, N.Y., May 14, 1834; *s.* Ebenezer and Cornelia E. (Hogeboom); ancestor George Soulé was pilgrim on Mayflower; educ. Sycamore Acad., Ill., St. Louis Law School, St. Louis Business School, LL.D. Tulane Univ. Early experience as teacher, acct. and lecturer, subjects including physiology, phrenology, commercial sciences, astronomy, geology, etc.; pres. Soulé Coll., New Orleans, 1856 to date. Mem. Inst. of Accounts, N.Y., Chartered Accountants of New Orleans, large number assns. commercial, educational and fraternal. Author several works on practical mathematics and acctg.; published lectures on various subjects. Lieut. Col. in Confederate Army. *M.* Mary J. Reynolds, Sept. 6, 1860. *Children:* Albert L., Edward E., Mary C., Frank, Robert S., Lillie E. *Home:* 3103 St. Charles Ave. *Office:* 603 St. Charles St., New Orleans, La.

SOUTHER, Chester A.; C.P.A.; mem. A.I.A. Other information unobtainable. *Address:* 1764 Broadway, New York.

SPALDING, Richard W.; mem. A.I.A. Boston mgr. Niles & Niles. *Address:* 53 State St., Boston.

SPARK, Dale M.; mem. firm Spark, Mann & Co. C.P.A., Massachusetts; mem. A.I.A.; mem. Mass. C.P.A.'s, Inc. *Address:* 53 State St., Boston.

SPARROW, John R.; *b.* Brooklyn, N.Y., Sept. 6, 1859; C.P.A., New York. First associated with Henry C. Wright, Canadian acct., who founded Long Island Business College; became mem. faculty, teaching acctg., mathematics, commercial law for 15 yrs. Also started practice acctg.; services engaged by U.S. govt., and later by Comptroller New York, revising system necessitated by consolidation Greater New York (1898). Mem. firm Sparrow, Harvey & Co. Firm carried on audit Santo Domingo municipal, transportation, pub. utility, banking, tobacco, and sugar accts. Past pres. and dir. N.Y. State Soc. C.P.A.'s; mem. A.I.A. Appointed under Board of Regents as N.Y. State examr. C.P.A., four yrs. 32° Mason. *M.* Rhoda J. Gregory, Dec. 27, 1883; (wife died 1907). *Children:* Mrs. Dean C. Anderson, Robert G. and Rhoda K. *M.* Elizabeth S. Boyd, Feb. 4, 1914. *Children:* Joyce Elizabeth and John Sherwood. *Home:* 410 Prospect St., Ridgewood, N.J. *Office:* 38 Park Row, New York.

SPEAKMAN, Frank M.; mem. firm Burns & Speakman. C.P.A., Pennsylvania. Mem. A.I.A., and Pa. Inst. C.P.A.'s. Former mem. State Board of Acctcy. *Address:* Bourse Bldg., Philadelphia.

SPENCE, A. Pyott; partner Barrow, Wade, Guthrie & Co. C.P.A., Illinois. Mem. A.I.A.; mem. Ill. Soc. C.P.A.'s. *Address:* 25 Broad St., New York.

SPENCER, Edmond H.; C.P.A., California. Mem. A.I.A. Sec.-treas. Los Angeles Chapter Cal. State Soc. C.P.A.'s. Practicing independently. *Address:* Bradbury Bldg., Los Angeles, Cal.

SPENCER, William Ray; *b.* Argyle, Me., Sept. 25, 1892; *s.* William Walter and Abby Inez; grad. Dexter (Me.) H.S.; Shaw Bus. Coll., Bangor, Me.; *m.* Hazle M. Slater, Dec. 17, 1913; received diploma Natl. School of Acctcy., Portland, Me., Jan., 1919; C.P.A., Maine, Jan. 27, 1919. Seven yrs. bkpg. and acctg. with Fay & Scott. Treas. and dir. Fay & Scott, Dexter, Me. Mem. I.O.O.F. *Child:* Barbara Estelle. *Home:* 19 Fay Court. *Office:* Fay & Scott, Dexter, Me.

SPRATLIN, Arthur T.; asst. treas. Eaton, Crane & Pike Co. C.P.A.; mem. A.I.A. Mem. N.Y. State Soc. C.P.A.'s. *Address:* Pittsfield, Mass.

SPRECHER, Carl A.; *b.* Hanging Rock, Ohio, Aug. 6, 1883; *s.* Carl A. and Mary Emma; educ. Portsmouth pub. schools. Formerly with First Natl. Bank, Portsmouth. Mgr. Houston office Ernst & Ernst. Mem. Chamber of Commerce; Y.M.C.A.; Young Men's Business League; Houston Club. Mason. *M.* Louella Worley, Oct. 14, 1908. *Children:* Marjorie Alice, Nancy Worley. *Home:* 2611 Hopkins St. *Office:* 920 Union Natl. Bank Bldg., Houston, Tex.

SPRING, J. O.; *b.* New Philadelphia, Ohio, April 15, 1886; *s.* Nicolas J. and Rose (Rice); educ. Ohio pub. schools. Early experience as bkpr. and bank auditor. Staff acct. Ernst & Ernst at N.Y., Cleveland, St. Louis, five yrs. Now southwestern mgr. Ernst & Ernst. Mason (Shriner). *Clubs:* Dallas Country, City, Dallas Athletic, Cedar Crest Country. *Recreation:* Golf. *M.* Loraine Eckels, Dec. 11, 1915. *Home:* 4950 Gaston Ave. *Office:* 1310-18 Amer. Exchange Bank Bldg., Dallas, Tex.

SPRINGER, Durand W.; *b.* Durand, Wis., Aug. 9, 1866; *s.* Isaac E. and Mary (Soule); grad. Saginaw H.S.; Albion Coll., Univ. of Mich., B.S.; *m.* Hattie M. Lazell, June 24, 1890; C.P.A., Michigan, 1906. Sec. Mich. State Bd. of Acctcy. since 1913; sec. Natl. Education Assn., 1912-17. Special work for Gen. Staff, War Dept. During World War, Y.M.C.A. Educational Dir. Rehabilitation Div. Federal Bd. for Vocational Education. Mem. A.I.A. Mem. Sigma Chi frat. *Address:* Ann Arbor, Mich.

SPRITZER, Samuel L.; *b.* Glimany, Austria, Sept. 21, 1892; *s.* Benjamin and Rose. Grad. P.S. 62; B.C.S., N.Y.Univ. C.P.A., New York. Pres. Pioneer Acctg. Co., Inc. *Home:* 232 Lynch St. *Office:* 38 Park Row, New York.

SPURRIER, Stanley; *b.* Wardensville, W. Va., Aug. 8, 1885; *s.* James B. and Victoria C.; grad. Northwestern State Normal School; C.P.A., Kansas, 1919. Early experience factory cost acctg., printing and publishing, pub. acctg. With Clinton H. Montgomery & Co., C.P.A.'s. *Clubs:* Wichita, Lions. Mason. *M.* M. Ethel Sloan, May 5, 1907. *Child:* Wanda Irene. *Home:* 1739 S. Water St. *Office:* 204 Fourth National Bank Bldg., Wichita, Kans.

STACKHOUSE, F. D.; *b.* Rensselaer, Ind., Jan. 11, 1864; Quaker ancestry; educ. Southport H.S. Formerly acctg. dept. D.&R.G.R.R. eight yrs.; auditor R.R.'s, for Colo. Fuel & Iron Co., seven yrs.; auditor Holly Sugar Co., three yrs.; deputy city treas., one yr.; sec. to Mayor,

two yrs.; city auditor all Denver, three yrs. Auditor City and County of Denver. Mem. Lions Club. Mason. *M.* Alice M. Thompson, March 4, 1887. *Home:* Ellsworth Hotel. *Office:* 202 City Hall, Denver, Colo.

STACKHOUSE, George Franklin, Jr.; *b.* Palmyra, N.J., Mar. 15, 1888; educ. pub. and high schools; N.Y.Univ.; C.P.A., North Carolina, May, 1920. Early experience chief cost acct. Henry R. Worthington, Harrison, N.J., and Whitehead & Hoag Co., Newark. Now cashier and chief acct. Metal & Thermit Corpn. Treas. and dir. Amherst Bldg. & Loan Assn. Mem. Halsted Club; Essex Co. Forest T.C.L.; E.O. Council, Jr.; O.U.A.M.; Hope Lodge, F.&A.M. *M.* Euphemia N. Stevenson, Oct. 12, 1916. *Home:* 29 Wayne Ave., East Orange, N.J. *Office:* 92 Bishop St., Jersey City, N.J.

STAEHLING, Charles C.; *b.* Melvin, Ill., Dec. 4, 1883; *s.* H. Staehling and Augusta (Gunther); grad. Kankakee (Ill.) H.S. and Kankakee Commercial College, 1904; Ph.B., Univ. of Chicago, 1908, with Phi Beta Kappa honors; M.S., Univ. of Cal., 1918; C.P.A., California, 1918. Professor acctg. Univ. of Mont., 1913-16; Univ. of Cal., 1916-19. General acctg. experience, 1910-19. At present with Haskins & Sells; also lecturer acctg. Univ. of Cal. Mem. Beta Gamma Sigma and Lambda Chi Alpha frats. *M.* Ethel Landis Gilmore, June 24, 1912. *Children:* Donna Marie, Dorothy Ann. *Home:* 2533 Channing Way, Berkeley. *Office:* Crocker Bldg., San Francisco.

STANDER, Louis E.; *b.* Riga, Russia, Mar. 28, 1875; studied Gymnasium, Riga; chief acct. Bd. of Edn., City of N.Y., 1899-1907; m. Belle Kanter, June 6, 1907; chief acct. Pub. Serv. Comm., First Dist., 1908-12 (first on list of eligibles); chief auditor Dept. Water Supply, Gas and Electricity, 1912-16. C.P.A., New York, 1910. Mem. firm Stander & Leberson; Stander-McConnell Corpn., shoes; Tinsel Products Co.; treas. and dir. Stander-Lindenbaum Co., Inc. Wrote articles on water acctg., pub. serv. corpn. acctg., and income tax laws. *Children:* Lionel, Francis, Alvin. *Home:* 819 Hunts Point Ave. *Office:* 200 Fifth Ave., New York.

STARK, Dana F.; C.P.A., New York. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s. *Address:* 412 E. Church St., Elmira, N.Y.

STARKLOFF, Carl V.; *b.* Baltimore, Md., April 15, 1868; *s.* Carl F. (deceased) and Theresa; educ. pub. schools; Baltimore City Coll.; C.P.A., Maryland, March 28, 1902. Mgr. credit dept. Drovers & Mechanics Natl. Bank. Mem. Md. State Board Examrs. Pub. Accts., 1904-08. Mem. A.I.A. Mem. Balto. Assn. Credit Men; Robert Morris Associates, Natl. Assn. Credit Men. Pres. Westport Bank, Baltimore; vice-pres. A. G. Alford Sporting Goods Co.; treas. Amer. Feeding Co., Lake Shore; dir. Carr-Lowrey Glass Co. Mem. K.P. Mason. Served 23 yrs. Md. Natl. Guard, retiring 1910, rank Major. *M.* Caroline E. Roettger, Nov. 28, 1894. *Child:* Leona M. *Home:* Frederick Road and Poplar Lane, Catonsville, Md. *Office:* Drovers & Mechanics Natl. Bank, Eutaw and Fayette Sts., Baltimore, Md.

STARKWEATHER, John; *b.* New Haven, Conn., Mar. 26, 1860; *s.* John Henry and Hannah Elizabeth (Winchester); ancestors settled in Roxbury, Mass., 1640; educ. New Haven pub. and high schools; C.P.A., Connecticut, July 28, 1910. Early experience wholesale grocery, two yrs.; wholesale drug, five yrs.; Farrel Foundry & Machine Co., 35 yrs. Asst. treas. Farrel Foundry & Machine Co. Sec. Conn. C.P.A. Board Examrs. *M.* May W. Hartwell (second wife) Oct. 23, 1918. *Children:* Henry, Jessie, Ernest. *Home:* 10 William St. *Office:* 25 Main St., Ansonia, Conn.

STAUB, E. Elmer; *b.* Philadelphia, Pa., Nov. 1, 1883; *s.* Adolph and Wilhelmina (Voegelin); Swiss ancestry; educ. pub.

schools, Girard Coll.; *m.* Emma J. Staub Oct. 10, 1905; C.P.A., Pennsylvania, 1907. Eleven yrs. with Lybrand, Ross Bros. & Montgomery, Pittsburgh and Chicago br. offices. Acctg. mgr. and dir. Hudson Motor Car Co., Detroit; treas. and dir. Essex Motors, Detroit. Mem. Lochmoor Club, Grosse Pointe Park. *Children:* Milton, David, Gordon, Dorothy (deceased), Edith. *Home:* 977 Three Mile Drive, Grosse Pointe Park, Mich. *Office:* c|o Hudson Motor Co., Detroit, Mich.

STEEL, Charles Homer; *b.* Philadelphia, Pa., Sept. 27, 1895; educ. Central High School, Univ. of Pa., School of Accts. and Finance; B.S. in Econ.; C.P.A., 1920. Mem. Pa. Inst. of C.P.A.'s. *Address:* 2129 W. Berks St., Philadelphia.

STEELE, Francis R. Carnegie; C.P.A., Massachusetts, Ohio, Connecticut, Rhode Island, Missouri and Vermont. Mem. firm Patterson, Teele & Dennis. Mem. A.I.A. Fellow Eng. Inst. C.A.'s. *Home:* 9 Hyslop Road, Brookline, Mass. *Office:* 131 State St., Boston, Mass.

STEELE, Samuel Charles; *b.* Morgantown, W.Va., July 24, 1885; Scotch-Irish descent; studied W.Va. Wesleyan Coll. and W.Va. Univ.; C.P.A., West Virginia, Sept. 29, 1911. Entered employ Thomas B. Dixcey, C.P.A., New York, July 1, 1908; resigned Mar. 5, 1910, to begin practice of acctcy. on own account. From Mar. 15, to Dec. 15, 1918, supervising traveling acct. Constrn. Div. of the Army. Was engaged in special work for State of W.Va. in Va. Debt Case. Mem. A.I.A. since Sept. 1, 1917; mem. N.A.C.A. since Mar., 1920; mem. W.Va. Soc. C.P.A.'s. *M.* Margaret E. Denniston, Nov. 1, 1911. *Home:* 512 3rd St. *Office:* Professional Bldg., Fairmont, W.Va.

STEENSON, John F.; C.P.A., Pennsylvania, 1900. Mem. A.I.A.; mem. Pa. Inst. C.P.A.'s. *Address:* 118 S. 6th St., Philadelphia.

STEFFENS, Henry, Jr.; *b.* New York; B.C.S., N.Y.Univ., 1912; C.P.A., Michigan, 1918. Three yrs. on Wall St. in banking and frgn. exchange; six yrs. with municipal govt., two yrs. general acctg. practice. City Controller of Detroit. Mem. Alpha Kappa Psi frat.; Grasse Ide Golf Club. Lecturer on municipal finance and acctg. for the law at Univ. of Mich. three yrs. *Home:* 1158 Carter Ave. *Office:* City Hall, Detroit, Mich.

STEGMAN, Edward John; *b.* Baltimore, Md., Sept. 7, 1882; *s.* J. Henry and Anna S.; educ. Baltimore City Coll.; C.P.A., Maryland, 1915. Head firm Edward J. Stegman & Co. Mem. A.I.A. Sec.-treas. Md. Assn. C.P.A.'s. Mem. City Club of Baltimore. *M.* Florence V. Israel, 1908. *Children:* Edward R. and C. Donald. *Home:* 34 York Court, Guilford, Baltimore. *Office:* 814 Equitable Bldg., Baltimore, Md.

STEINBERG, William; *b.* New York, July 20, 1893; *s.* David and Annie (Klinger); educ. De Witt Clinton H.S.; B.C.S., N.Y. Univ., 1915; C.P.A., New York, 1919. Early experience bkpr., office mgr., credit man. Special partner Klein, Hinds & Finke, C.P.A.'s. Mem. N.Y. State Soc. C.P.A.'s. Enlisted U.S.N.R.F. July, 1918, period four yrs.; active service 1918-19. Mason. *Home:* 359 S. Second St., Brooklyn, N.Y. *Office:* 1182 Broadway, New York.

STELL, John C.; *b.* New York City, Dec. 4, 1881; *s.* Edward Richard and Minnie (Matthews); German-French ancestry; studied City Coll.; three yrs. N.Y.Univ. Law School; New York Univ. School of Accts. *M.* Katherine Eder, Oct. 28, 1908; C.P.A., New York, 1910; six yrs. with George H. Church and ten yrs. with L. E. Waterman Co. Chief acct. Valuation and Report Dept., Ford, Bacon & Davis. Volunteered tax services, Int. Rev. Dept., during war. *Children:* Helen, Mildred, Edward Richard, Ruth Anna. *Home:* Sea Cliff. *Office:* 115 Broadway, New York.

STERN, Alfred J.; C.P.A., New York. Mem. A.I.A.; N.A.C.A.; N.Y. State Soc. C.P.A.'s. *Home:* 315-19 W. 79th St. *Office:* 522 Fifth Ave., New York.

STERRETT, Joseph E.; *b.* Brockwayville, Pa., June 17, 1870; *s.* Ezekiel and Martha Jane (McCurdy); educ. pub. schools; C.P.A., New York, Pennsylvania, Illinois and Missouri. Partner Price, Waterhouse & Co. Past pres. Amer. Assn. Pub. Accts. (1908-10); treas. A.I.A. (also chmn. committee on publication); acted as chmn. special committee on change of name of Amer. Assn. Pub. Accts. to A.I.A. Past. pres. (1904-06) and first sec. Pa. Inst. of C.P.A.'s; former mem. Pa. State Board of Acctcy.; mem. Pa., Ill., Mo. and N.Y. State C.P.A. Societies. Acted as permanent chmn. Congress of Accts., World's Fair, St. Louis, 1904. Vice-chmn. excess profits tax review board, and later mem. advisory tax board Bur. of Int. Rev., Washington, D.C., 1917-19. Co-author with F. A. Kirkbride "Modern Trust Co." (McMillan, 1913); prepared and read paper on "Professional Ethics," St. Paul, 1907. *Home:* 59 E. 66th St. *Office:* 54 William St., New York.

STERRETT, W. W.; Price, Waterhouse & Co. C.P.A., Pennsylvania. Mem. A.I.A. and Pa. Inst. C.P.A.'s. *Address:* Commercial Trust Bldg, Philadelphia.

STETSON, Charles A.; C.P.A., Massachusetts; mem. A.I.A.; mem. Mass. C.P.A.'s, Inc. *Address:* 60 State St., Boston.

STETSON, Ralph G.; *b.* Bath, Me.; educ. Worcester Acad.; B.C.S., Northeastern Coll.; C.P.A., Maine. Income Tax Unit, U.S. Treas. Dept.; instr. acctg. Washington School Acctg. Lieut. (j.g.) Supply Corps, U.S.N.R.F., during Great War. *Address:* 1736 G St., N.W., Washington, D.C.

STEVEN, James Angus; *b.* Glasgow, Scotland, Feb. 17, 1876. C.P.A. (Ill.); C.A. (Scotland). Practicing independently. Mem. Union League Club. *Home:* 124 Broadway Ave., Wilmette, Ill. *Office:* 4600 W. Harrison St., Chicago.

STEVENS, Elmer O.; C.P.A., New York and Missouri. Treas. Alex Morton Lumber Co. Mem. A.I.A. and N.Y. State Soc. C.P.A.'s. *Address:* Unity Trust Company Bldg., Jersey City, N.J.

STEVENSON, Russell Alger; *b.* Muskegon, Mich., Oct. 31, 1890; *s.* Augustus W. and Carlie Gray; attended Muskegon High and Hackley Manual Training Schools; Univ. of Mich. and Univ. of Iowa; *m.* Edna Kamperga, Jan. 1, 1914; A.B. and Ph.D., Univ. of Mich.; M.A., Univ. of Iowa. Joint author of "Principles of Acctg.," and "Problems in Acctg."; formerly prof. at Univ. of Iowa. Prof. of acctg. Univ. of Cincinnati. Mem. Acacia frat.; Sigma Delta Chi.; Beta Gamma Sigma, and Masons. *Child:* Robert E. *Office:* Univ. of Cincinnati, Cincinnati, Ohio.

STEWART, Andrew; *b.* Perth, Scotland, March 24, 1888; *s.* Donald and Elizabeth (Salmond); educ. Perth Acad., Scotland; M.A., B.L., Glasgow Univ.; C.A., Scotland; C.P.A., New York, June, 1920; F.C.A., Canada. Formerly with J. W. Stewart & Co., C.A., Glasgow. Partner Marwick, Mitchell & Co. Mem. A.I.A. Sec. N.Y. Sugar Trade Laboratory, Inc. Official liquidator, appointed by Court of Dominion Trust, Canada, 1914-18. *Clubs:* Railroad of N.Y.; Great Neck Golf and Country. *Recreations:* Golf and fishing. *M.* Joyce Sanderson, Sept. 6, 1910. *Children:* Donald, Innes, Daphne. *Home:* 34 Maple St., Great Neck, L.I. *Office:* 79 Wall St., New York.

STEWART, Frederick; B.A., Wesleyan Univ., 1908; C.P.A., Massachusetts; mem. A.I.A.; mem. Mass. C.P.A.'s, Inc. Practicing independently *Address:* 148 State St., Boston.

STEWART, Mack Ewing; *b.* Bloomington, Ind., Nov. 10, 1875; *s.* John G. and

Agnes Mary (deceased); Scotch-Irish lineage; educ. Monmouth College, Indiana Univ.; C.P.A., Oklahoma, June 20, 1918. Mem. A.I.A. Formerly with Samuel Cupples W. W. Co., St. Louis, six yrs., acct. Western National Bank, Okla. City, four and a half yrs., State National Bank, Okla. City, two yrs.; pub. acct. since 1910. Southwestern mgr. Wolf & Co., accts. *Clubs:* Chamber of Commerce, Men's Dinner, Lion's. Mason. *M.* Nov. 22, 1899 (wife deceased). *Children:* Erving R., Frank Wylie, Doratha Lou. *Home:* 516 W. 19th St. *Office:* 709-14 Amer. Natl. Bank, Oklahoma City, Okla.

STEWART, Montgomery B.; *b.* Bloomington, Ind., March 18, 1877; Scotch-Irish lineage; studied Monmouth (Ill.) Coll. and Barnes Bus. Coll., St. Louis, Mo.; C.P.A., Oklahoma, May 15, 1918. Dist. mgr. Wolf & Co., Chicago. Sec. Okla. Soc. C.P.A.'s; treas. Kiwanis Club. 32° Mason; mem. Lakeside Country and Oklahoma Clubs. *Recreations:* Golf, tennis, indoor gymnasium sports. *Home:* 1017 W. 23d St. *Office:* 709-14 Amer. Natl. Bank Bldg., Oklahoma City, Okla.

STINGER, J. D.; Lawrence E. Brown & Co. C.P.A., Pennsylvania; mem. A.I.A. and Pa. Inst. C.P.A.'s. *Address:* Real Estate Trust Bldg., Philadelphia.

STIRLING, William; of William Hanley Co. C.P.A. Mem. A.I.A. *Address:* Burns, Ore.

STITELER, John Beverly, Jr..; *b.* Corsicana, Tex., Aug. 17, 1880; *s.* John B. and Margaret (Wood); grad. McKinney (Tex.) H.S. Acct. and auditor for various mercantile, mfg. and transportation concerns from 1897 to date. C.P.A., California; mem. Wash. Soc. C.P.A.'s. Asst. mgr., Dallas office of Haskins & Sells, C.P.A.'s. Mason (Scottish Rite, R.A.M., Shrine). *M.* Vera L. McKinstry, Sept. 15, 1917. *Child:* Virginia Elizabeth. *Home:* 3926 Live Oak St. *Office:* Slaughter Bldg., Dallas, Tex.

STIVER, Clayton B.; *b.* Millersburg, Ind., Feb. 23, 1877; *s.* Jonathan, and Elisa A. Early ancestry Scotch-Irish on mother's side; Dutch-Swiss on father's. Common, high, and commercial school education. Studied at Northern Ind. Univ. and Lincoln, Jefferson Coll. of Law, attaining degree of LL.B.; *m.* Mabelle F. Gero, June 30, 1904. Born and raised on farm, but carpenter and architect by trade. Engaged in present work on own account. Pres. Clayton B. Stiver Company, Inc., practicing law and accounting. Director Dept. of Texas, Iowa State and Ga. Mfrs. Assn., and Iowa Bankers' Assn. Formerly U.S. storekeeper gauger, division deputy collector, office deputy collector, surveyor of distilleries, revenue agent in charge and special disbursing agent, U.S. Treasury Dept. for 16 yrs. *Author:* "Internal Revenue Laws." *Children:* Frances, Neil, Marjorie, Ruth and Olive. Mason (all bodies except 33°). *Home:* Des Moines, Ia. *Office:* 419-23 Hubbell Bldg., Des Moines, Ia.

STOCKWELL, Herbert G.; mem. firm Stockwell, Wilson & Linvill. C.P.A., Pennsylvania; mem. A.I.A. Mem. council Pa. Inst. C.P.A.'s. *Address:* Land Title Bldg., Philadelphia.

STONE, Clarence L.; *b.* Chicago, July 4, 1884; *s.* Seamon A. and Mollie (King); ancestors fought at Lexington in Revolution; educ. grammar school and business colleges. Building mgr. in Seattle several yrs. C.P.A., Washington, 1916. With Samuel F. Racine & Co., C.P.A.'s. Has been in active acctg. field about seven yrs. *M.* Hermina Horejs, June 22, 1910. *Children:* Lyman C. and Marjorie Orlov. *Home:* 3711 38th St. W. *Office:* 821 Leary Bldg., Seattle, Wash.

STONE, Jeff K.; C.P.A., Missouri. Sole owner Jeff K. Stone & Co. Mem. A.I.A.

Address: Third Natl. Bank Bldg., St. Louis.

STOUSE, Pierre J.; *b.* Biloxi, Miss., June 30, 1872; *s.* Joseph Albert and Amalia; French-Amer. ancestry; attended local primary schools, B.S., Jesuits' Coll., New Orleans, 1888; C.P.A., Louisiana, July, 1908. *Flower, King & Putnam* (cotton) 1888-1897; Kline, Wilson & Co. (exporters) 1897-1903; Wm. T. Hardie & Co. (cotton) 1903-10; Fairchild Motor Co. 1910-14; LeBourgeois & Bush, Inc. (sugar) 1914 to date. Sec. and treas. Le Bourgeois & Bush, Inc., and consulting acct. and auditor for all their connections. Mem. La. Soc. of C.P.A.'s; Louisiana Club, Stratford Club, Southern Yacht Club, B.P.O.E., Marquette Council K. of C. *M.* Dilia Lemarié, Apr. 30, 1895. *Children:* Louis Emile and Mabel. *Home:* 382 Broadway. *Office:* 1013 Hibernia Bldg., New Orleans, La.

STRADLEY, Edward M.; *b.* Kennedyville, Md., Sept. 2, 1876; *s.* Charles G. and Martha J.; Eng. ancestry; educ. pub. schools, U.S. Tax Law Inst., Chicago; *m.* Edith I. Stephey, Sept. 12, 1900; C.P.A., Delaware, Jan., 1914; C.P.A., Michigan, Registration, Mar., 1918; Inc. Acct., Internatl. Accts. Soc. 17 yrs. practice pub. acctg.; int. rev. agt. at Washington, D.C., during World War. Present bus. connection, Blair & Rothfus. Mem. A.I.A., Del. Soc. C.P.A.'s, National Economic League. Mason (Shrine). *Recreation:* Drills with Commandery and Shrine. *Children:* Helen, Madeline, Audrey, Edward, James, Ruth. *Home:* 225 Massachusetts Ave., Highland Park, Mich. *Office:* 719 Book Bldg., Detroit, Mich.

STRICKLER, Howard K.; mem. firm Strickler, Wright & Co. C.P.A., Pennsylvania. Mem. A.I.A. Formerly sec.-treas. Ford, Kendig Co. Lecturer acctg. Temple Univ. *Address:* Liberty Bldg., Philadelphia.

STRONG, Addison Graves; *b.* Bloomington, Ill., July 22, 1888; grad. Mission H.S., San Francisco; B.L., Univ. of Cal., 1910; *m.* Marion Crosett, Apr. 16, 1913; C.P.A., California, 1916. With Lester, Herrick & Herrick, C.P.A.'s., May 15, 1910, to May 31, 1917. Mem. firm Hood & Strong, C.P.A.'s. Mem. A.I.A., Cal. State Soc. of C.P.A.'s; N.A.C.A. F.&A.M. Phi Sigma Kappa frat.; San Francisco Commercial Club and Commonwealth Club of Cal. *Children:* Addison C., Kenneth F. *Home:* 850 Mendocino Ave., Berkeley, Cal. *Office:* 260 California St., San Francisco.

STRONG, George Joseph; *b.* New York, Oct. 27, 1889; *s.* John J. and Helen (Morrow); Eng.-Irish-Scotch ancestry; educ. pub. schools; H.S. of Commerce; B.C.S., N.Y.Univ.; C.P.A., New York, Jan., 1916. Formerly N.Y. Trust Co., 1907-09; De Forest Bros., 1909-17; U.S. Shipping Board Emergency Fleet Corpn., 1917-19, resigned as asst. comptroller; until recently treas. Va. Shipbuilding Co. and Groton Iron Works, vice-pres. and dir. General Realty Co., Rosemont, Va. With *Guaranty Trust Co.* Mem. Delta Sigma Pi frat. *M.* Ruth C. Payne, Sept. 11, 1915. *Child:* Phyllis. *Home:* c|o F. A. Payne, 6 Beechtree Terrace, Bronxville, N.Y. *Office:* Guaranty Trust Co., 140 Broadway, New York.

STRUSS, William John; *b.* New York, June 3, 1859; Amer. ancestry; C.P.A., New York. *Vet. 7th Regt., N.G.S.N.Y. Home:* 882 Sterling Pl., Brooklyn. *Office:* 93 Nassau St., New York.

STUMM, Guy C.; C.P.A. Fellow Colo. State Soc. C.P.A.'s. Mem. A.I.A. Mem. firm Stumm & Reid. *Address:* Gas & Electric Bldg., Denver, Colo.

STUMPFEL, W. H.; partner Patterson, Teele & Dennis. Mem. A.I.A. *Home:* 784 Park Ave. *Office:* 120 Broadway, New York.

SUFFERN, Edward L.; *b.* Brooklyn, N.Y., 1845; *s.* Edward and Elizabeth N. (Parker); educ. prep. school, New York, and

three yrs. C.C.N.Y.; acting midshipman in active service, 1862-63. Has been engaged in insurance, banking and mfg.; about 20 yrs. managing and financial officer mfg. concerns; also former railroad and construction contractor. C.P.A., New York. Mem. firm Loomis, Suffern & Fernald. Mem. council A.I.A. and past pres. Amer. Assn. Pub. Accts., its predecessor, 1910-12; was chmn. War Committee of A.I.A. during War with Germany. Dir. N.Y. State Soc. C.P.A.'s (pres. 1913-14; 1st vice-pres., 1909-13; 2nd vice-pres., 1907-09). Mem. City Club, New York. *Recreation:* Golf. *M.* Alice deRiemer Adams, 1872. *Children:* Robert, Philip, Ernest, Elsie, Edward. *Home:* 163 Sycamore Ave., Plainfield, N.J. *Office:* 54 Wall St., New York.

SUFFERN, Philip Spencer; *b.* Dorchester, Mass., May 18, 1878; *s.* Edward L. and Alice deRiemer (Adams); educ. Plainfield H.S.; C.P.A., New Jersey. Formerly asso. many yrs. Suffern & Son, and Loomis, Suffern & Fernald. Partner Bowers & Suffern. Dir. Lawrence Belting Co.; Weddle Tea Co. Mem. A.I.A. Served eight yrs. first company Signal Corps, N.G.N.Y. Mem. Common Council, Plainfield. Mem. Veterans Assn. N.Y. State Natl. Guard; mem. Park Club, Plainfield, N.J. Mason. *M.* Lucy Vail Dunham Tomlinson, June 15, 1905. *Child:* Alice Elizabeth. *Home:* Plainfield, N.J. *Office:* 120 Broadway, New York.

SULLIVAN, Thomas Tilden; *b.* Chicago, Ill., July 14, 1877; *s.* James and Margaret (Kane); educ. pub. and high schools; Northwestern Univ.; B.Ph., Yankton Coll., 1899; C.P.A., Illinois, 1910. Formerly auditor Republic Iron & Steel Co.; treas. M. A. Staley Co.; auditor Western Foundry Co.; auditor, treas., vice-pres. Stewart-Warner Speedometer Corpn. to date. *M.* Marjorie Hoard, June 5, 1902, *Children:* Margaret, Robert, Thomas. *Home:* 1424 Berteau Ave. *Office:* 1828 Diversey Blvd., Chicago.

SULLY, James Owen; *b.* London, Eng., Apr. 21, 1879; educ. pub. schools. C.P.A., California; mem. A.I.A. Senior partner James O. Sully & Co., C.P.A.'s. *M.* Genevieve Knoll, Univ. of Cal., 1903. *Children:* Helen and Marion. *Home:* 1356 Tamalpais Ave., Berkeley, Cal. *Office:* 601-8 Merchants Natl. Bank Bldg., San Francisco.

SULZER, John R.; *b.* Winterthur, Switzerland, June 28, 1865; *s.* John Jacob and Caroline (Ott). Father was statesman, senator and in diplomatic service. High school and coll. Winterthur, Switzerland; C.P.A., New York, 1912. Formerly with Scribner & Sulzer, woolens, and Dumont & Sulzer, real estate. Mem. firm Riedell & Sulzer. Corpl. Co. F, 22d Regt. Engrs. N.G.N.Y. (Son in 105th Machine Gun Battalion, Hindenburg offensive, two citations). Mem. N.Y. Athletic Club; N.Y. State Soc. C.P.A. *Home:* 503 West 140th St. *Office:* 51 Chambers St., New York.

SUMMERS, Franklin Fiske; *b.* Merced, Cal., Mar. 16, 1887; *s.* George Rufus and Elizabeth Jane (Clarke); ancestry for past 400 yrs. in the U.S.; studied Merced H.S., bus. coll., and extension work; *m.* Margaret Berquist, Aug. 23, 1913. For five yrs. chief acct. for Alaska Treadwell Gold Mining Co. Assisted in organizing offices for Todd Dry Dock and Ship-Building Corpn., of Tacoma, Wash. Sec. Farrington & Barnum, Inc., and mgr. Aberdeen branch. Mason. *Children:* Elizabeth, Frances. *Home:* Broadway Apts. *Office:* Finch Bldg., Aberdeen, Wash.

SUNLEY, William Terry; C.P.A., Michigan. Formerly mem. firm Sunley, Evans & Morris; mgr. E. C. Little Tax & Audit Co.; instr. Detroit Inst. Technology. Educational dir. and sec. Internatl. Accts. Soc. (Tanner-Gilman Schools). Mem. A.I.A. Pres. Mich. Assn. C.P.A.'s. Formerly mem. Board of Regents Tanner-Gilman Schools. *Address:* 2626 S. Michigan Ave., Chicago.

SURDAM, Arthur Elmo; *b.* Elmira, N.Y., Mar. 14, 1888; educ. Elmira Free Acad.; Elmira Commercial Coll.; Pace & Pace; Wash. Coll. of Law. Formerly acct. Lackawanna R.R.; statistical and law clerk U. S.Dept. Labor; confidential sec. commissioner general of Emigration and Internal Revenue agent in charge verification corpns., Buffalo Division Internal Revenue Service. Mem. firm Amen, Surdam & Co., Inc. Mem. Buffalo Chamber of Commerce. Mason. *Home:* 27 W. Balcom St. *Office:* 507 Liberty Bldg., Buffalo, N.Y.

SUTTER, Alphonse; C.P.A., California. Mem. A.I.A.; mem. San Francisco Chapter Cal. State Soc. C.P.A.'s. *Address:* Nevada Bk. Bldg., San Francisco.

SUTTON, William Stanborough; *b.* Pittsburgh, Pa., Oct. 25, 1880; *s.* John A. and Annie (Woods); Amer. ancestry; educ. Shadyside Acad., Pittsburgh; Lehigh Univ.; C.P.A., Pennsylvania. Formerly with Western Natl. Bank, four and a half yrs.; James Grant, C.P.A., one and a half yrs.; Price, Waterhouse & Co., four and a half yrs.; private acctg. practice four yrs. Senior partner firm Wm. Stanborough Sutton & Co., pub. accts. Mem. com. on Constitution and By-Laws A.I.A. *Recreations:* Tennis, golf. *Home:* 4850 Ellsworth Ave. *Office:* 811-12 Union Bank Bldg., Pittsburgh, Pa.

SWAN, Douglas A.; *b.* Logan, Utah, Sept. 11, 1879; *s.* Douglas A. and Melissa (Coray); Scotch ancestry; father and grandfather both accts.; educ. pub. and high schools.; Brigham Young Univ.; C.P.A., Utah, 1909. Formerly bkpr. and teller First Natl. Bank, Provo, Utah; acct. Z.C.M.I. wholesale grocers; asso. with father in practice of acctcy.; mgr. mining and milling companies; cashier Pacific Natl. Bank, Boise, Idaho. Mem. State Board of Acctcy. and State Board of Examrs. Utah, 1909-15; Natl. Bank Examr., 1916-17. Senior mem. firm Swan, Worsley & Forman, C.P.A.'s. Appointed Bank Examr. State Utah 1918, to make special examination of state banks. *Clubs:* Commercial, Weber, Golf. *Recreations:* Hunting, golf, tennis. *Address:* 301-2 Clift Bldg., Salt Lake City, Utah.

SWANSON, Henry B.; *b.* Litchfield, Minn., Dec. 31, 1871; *s.* A. M. and Christina M.; attended Salina Normal School, Bethany Coll., Lindsborg, Kan.; C.P.A., Kansas, 1915. Pub. acct. nine yrs.; Republic County treas. five yrs. Sec. and treas. firm J. E. Caton & Co., C.P.A.'s. Important appointments include City of Kansas City, Kans.; Topeka Edison Co.; Topeka Ry. Co.; large number counties and cities in Kans. *M.* Jean Pickens. *Home:* 512 Harrison St. *Office:* 43 Columbian Bldg., Topeka, Kans.

SWASEY, Herbert Henry; *b.* Somersworth, N.H., Oct. 8, 1864; *s.* Henry Somerby and Mary (Kimball). For 36 yrs. in banking business. Mem. firm Swasey & Co. *Home:* Sound Beach, Conn. *Office:* 170 Broadway, New York.

SWEARINGEN, Charles L.; *b.* Broake Co., W. Va., Nov. 23, 1871; *s.* George T. and Margaret (Langfitt); educ. Steubenville, Ohio, pub. and grade schools; Western Reserve Univ.; C.P.A., Ohio, 1911. Early experience wholesale oils, 1893-1905; asst. city treas. Cleveland, 1905-09. Mem. firm Nau, Rusk & Swearingen. Mem. A.I.A. Mem. Ohio Natl. Guard, 1890-93. *Clubs:* City Club of Cleveland, Westwood Country. Elk. Mason. *M.* Harriett B. Kinnaman, Dec. 28, 1892. *Children:* Howard A. and Albert L. *Home:* 13995 Clifton Boulevard, Lakewood, Ohio. *Office:* 900-906 Amer. Trust Bldg., Cleveland, Ohio.

SWEARINGEN, Howard Alfred; *b.* Cleveland, Ohio, Sept. 10, 1893; *s.* Charles L. and Harriett B. (Kinnaman); educ. pub. and high schools; Business Coll.; Pace Course; C.P.A., Ohio. Mem. staff Nau, Rusk & Swearingen. Mem. A.I.A. Served in France and Eng., 18 months, Engineer Corps, during Great War. *M.* Eleanor E.

Davis, Nov. 19, 1919. *Home:* 1630 Larchmont Ave., Lakewood, Ohio. *Office:* 901 Ulmer Bldg., Cleveland, Ohio.

SWEET, Homer N.; C.P.A., Massachusetts. Mem. firm Lybrand, Ross Bros. & Montgomery, since Jan. 1, 1919. Mem. N.A.C.A. *Address:* 50 Congress St., Boston.

SWIFT, Merton W.; *b.* New Bedford, Mass., Apr. 23, 1870; *s.* Ezra J. and Elizabeth Sparrow (Dean); descendant William Bradford, first Gov. Mass. and *Mayflower* pioneer colonist; educ. New Bedford H.S.; Swain School. Practicing as pub. acct., specializing on income tax acctg. Trustee First Natl. Bank, Dartmouth; vice-pres. Retail Assn. First Sgt. Mass. State Guard, 1917-20. Mem. New Bedford Yacht Club; Y.M.C.A., Board of Commerce. *M.* Harriett A. Almy. *Children:* Elizabeth, Bradford, Ezra, Marjorie. *Address:* New Bedford, Mass.

SYMES, Henry Ricardo; *b.* London, Eng., May 17, 1893; Irish-Eng. ancestry; educ. Eng. pub. schools, Univ. of Alberta; C.A., passed May, 1920. Acct. and office mgr. Somerville Hardware Co., Ltd. Mem. Dekan Grotto, Master Masons' Club, Mason. *Home:* 10525 106th Ave. *Office:* 10154 101st St., Edmonton, Alta.

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TABB, Jacob P.; *b.* Russia, Feb. 24, 1895; educ. pub. and high school; B.C.S., N.Y. Univ.; C.P.A., New York. Early experience bkpr. motion picture industry; junior acct. with pub. acct.; senior acct. with C.P.A. Mem. firm Arthur P. Monk & Co., C.P.A.'s. Served in Q.M.C., Aug., 1918-Mar., 1919. Mem. N. Y. State Soc. C.P.A.'s. Mem. Maccabees, Amer. Legion. Mason. *Home:* 725 Vermont St., Brooklyn, N.Y. *Office:* 30 Broad St., New York.

TALBOTT, Allan; *b.* Gloucester Co., Va., Nov. 12, 1869; *s.* Charles H. and Sallie R. (Munford); ancestors Eng.; educ. McCabe's School, Petersburg; Univ. of Geneva, Switzerland. For several yrs. banker. Mgr. Richmond branch Amer. Audit Co. *Home:* 307 W. Franklin St. *Office:* Amer. Natl. Bank Bldg., Richmond, Va.

TALIAFERRO, A. Pendleton; C.P.A., Missouri. Treas. and asst. sec. William P. Bonbright & Co. Mem. A.I.A. *Home:* 440 Riverside Drive. *Office:* 25 Nassau St., New York.

TALLENT, James E.; *b.* Kilkenny, Ireland, July 3, 1891; *s.* Michael J. and Amy E. (Hoad); educ. Reigate H.S., Eng.; Brooklyn Prep. School; Cooper Union; Natl. Business Inst.; B.S.; C.P.A., New York, 1917. Early experience civil engineer, cost acct., bkpr., office mgr., and lecturer in auditing at C.C.N.Y. Special partner Klein, Hinds & Finke, C.P.A.'s. Mem. N. Y. State Soc. C.P.A.'s. *Home:* 56 Martense St., Brooklyn, N.Y. *Office:* 1182 Broadway, New York.

TANNER, John Brighton; *b.* Chester, Ohio, Oct. 31, 1880; studied Hiram (Ohio) Coll.; C.P.A., Ohio, 1910. Pres., Tanner-Gilman Schools, Inc.; pres. Internatl. Accts. Soc., Inc.; pres. Ill. Inst. Accts.; senior partner firm, Tanner, Gilman & Ellis. Mem. Ill. Soc. C.P.A.'s; mem. Ohio Soc. C.P.A.'s. Masonic Blue Lodge. Shrine. *Home:* 340 Keystone Ave., River Forest, Ill. *Office:* 2626 S. Michigan Ave. and 537 S. Dearborn St., Chicago.

TANSLEY, Gordon; *b.* Wakefield, Eng., Feb. 3, 1885; *s.* John William and Jean (Moore); Eng. ancestry; educ. Queen Elizabeth Grammar School and private tuition; A.C.A., England; C.A., Canada (Montreal and British Columbia). Engaged in acctcy. since 1901. Resident partner Deloitte, Plender, Griffiths & Co. Pres. Inst. Chartered Accts. of British Columbia, 1917. *Clubs:* Engineers, Kana-

waki Golf, Canadian. *Recreations:* Golf and fishing. *M.* Mabel Catley, 1912. *Children:* Pamela, Harry Mayne, Daphne, Clare. *Address:* Merchants Bank Bldg., Montreal, Que.

TARR, Florence William; *b.* Jeannette, Pa., Jan. 13, 1893; educ. grammar and high schools. Working for Holt Mfg. Co. since leaving school, 1908, having started as messenger boy; now asst. auditor. Mason (K.T., Shrine); mem. Red Men and Y.M.C.A. *Home:* 1502 S. San Joaquin St. *Office:* The Holt Mfg. Co., Stockton, Cal.

TATMAN, Gilbert Charles; *b.* Bridgeton, N.J., Nov. 15, 1891; *s.* Edward W. and Sophia Ester (Clothin); educ. Bridgeton H.S.; Walton School of Commerce. Formerly bkpr. Bridgeton Brick Co., Bridgeton Hosiery Mills; cost clerk Simplex Valve & Motor Co.; asst. sales auditor Curtis Publishing Co. Senior acct. Howard Callingham & Co. Enlisted as private, June, 1917; served through Meuse-Argonne campaign as Sgt. S.P.U. 406, attached to 77th Division; discharged Sgt. first class, Motor Transport Corps. June, 1919. Mason. *Home:* 146 East Ave., Bridgeton, N.J. *Office:* Jones-Morton Bldg., Johnstown, Pa.

TAYLOR, Edward Francis; *b.* Culloden, Ga., May 1, 1888; *s.* Geo. C. and Mary E.; educ. high school; C.P.A., Georgia. Resident mgr. Alonzo Richardson & Co. *M.* Ethel V. Kelly, Apr. 17, 1911. *Child:* Edward F., Jr. *Home:* 19 Nevarro Flats. *Office:* 308 Bibb Realty Bldg., Macon, Ga.

TAYLOR, George Elisha; *b.* St. Louis, Mo., May 27, 1878; *s.* Henry C. and Annie M.; Eng.-Scotch ancestry; educ. Central H.S.; LaSalle Univ.; C.M.A. and C.P.A., Oklahoma, Dec., 1919. Early experience railroad car acct. twelve yrs.; pub. acct. ten yrs. Auditor The Superior Brass Mfg. Co. Speeches on *Cost and Financial Acctg.* Important appointments include Beatrice Creamery Co., Imperial Brass Mfg. Co. Served five yrs. Mo. Natl. Guard, Spanish-Amer. War. *M.* Lulu Giesen, July 3, 1917, *Child:* Evelyn Ann. *Home:* 6822 Ridgeland Ave. *Office:* 1200 Harrison St., Chicago.

TAYLOR, Otto F.; *b.* Lawrence, Mass., Feb. 16, 1889; educ. Lawrence H.S.; A. B., *Dartmouth*; M.C.S., Amos Tuck School Admin. and Finance; C.P.A., New York. Formerly with Niles & Niles and Haskins & Sells. With Thompson & Worley, accountants and engineers. Mem. A.I.A. Mem. N.Y. State Soc. C.P.A.'s. Served as first lieut., Air Service, 1917-19. Mem. Phi Beta Kappa frat.; Taylor Soc.; Amer. Legion; Sons of Amer. Revolution; Amer. Officers of the Great War. *M.* Ethel D. Woodcock, 1917. *Home:* 1525 Dorchester Road, Brooklyn, N.Y. *Office:* Room 900, Bankers Trust Bldg., New York.

TAYLOR, Samuel Roberts; *s.* Samuel Roberts; educ. Trinity School; studied N. Y. Univ.; L.B., LL.M., Columbia Univ.; Atty., admitted to bar, N.Y., 1914; mem. firm Taylor & Hamlin; dir. Smith-Hamlin Constrn. Co. Mem. Hamilton Grange Tennis Club; Sharon (Conn.) Country Club; Y.M.C.A. *Address:* 66 and 3551 Broadway, New York.

TAYLOR, W. G.; C.P.A., Louisiana. Asst. Supervisor of Pub. Accts. State of La. Mem. A.I.A.; mem. La. State Soc. C.P.A.'s. *Address:* P.O. Box 489, New Orleans, La.

TAYLOR, W. J.; mem. firm Nau, Rusk & Swearingen. C.P.A. Mem. A.I.A. *Address:* Amer. Trust Bldg., Cleveland, Ohio.

TEELE, Arthur W.; mem. firm Patterson, Teele & Dennis. C.P.A., New York. Mem. N.Y. State Soc. C.P.A.'s (chmn. complaints committee). Vice-pres. A.I.A. (also mem. Board of Examrs.). During World War, served as acctg. mem. board apptd. by Sec. of War to determine property accountability. Also served as mem. war committee A.I.A. *Address:* 120 Broadway, New York.

TEETER, Earl G.; *b.* Gaylord, Mich., Feb. 16, 1883; studied Northwestern Univ. School of Commerce; C.P.A., Illinois, 1917. Mem. firm Teeter, Niquette & Co. Asso. A.I.A., mem. Ill. Inst. of Accts., Soc. of Ind. Engrs., Ill. Soc. of C.P.A.'s, Glen Oak Country Club, Ill. Inst. of Accts. *Home:* Glen Ellyn, Ill. *Office:* 111 W. Washington St., Chicago.

TEICHMANN, Max; *b.* Saxony, Germany, June 22, 1860; educ. German institutions; came to U.S. 1883. Originator of C.P.A. movement and C.P.A. law in State of Maryland; holds first C.P.A. degree, State of Maryland, under date of Nov. 1, 1900. Founder and former pres. (1899-1901) Md. Assn. of Pub. Accts.; pres. Md. Assn. of C.P.A.'s, 1901-04; pres. Md. State Bd. of Exmrs. of Pub. Accts., 1900-04. Vice-pres. and chmn. legislative committee Federation of Societies of Pub. Accts. in U.S., 1902-04. Original fellow Amer. Assn. of Pub. Accts.; mem. A.I.A., Amer. Acad. Political and Social Science, Natl. Geographic Soc., Assn. of Technologists, Merchants and Mfrs. Assn. of Baltimore. Honorary life mem. Societé Académique d' Histoire Internationale, Paris, France. Mason. Mem. Royal Arcanum; Turnverein Vorwaerts; former pres. Germania Maennerchor. Assisted and advised Int. Rev. Bur., U.S. Treasury Dept., concerning interpretation, application and administration excess profits provisions of income tax law. *Clubs:* Metropolitan (former pres.), Baltimore Press, Automobile of Md., Travel of Amer. *M.* Emilie Buehner, May 19, 1891. *Home:* 4101 Belvieu Ave. *Office:* Garrett Bldg., Baltimore, Md.

TEMPLE, Herbert Mortimer; *b.* Tecumseh, Mich., Oct. 27, 1864; *s.* Samuel Willard and Emma Willard (Crossman); educ. Tecumseh public schools; *m.* Clara May Harkness, Feb. 13, 1889; C.P.A., Ohio, Aug. 4, 1908; C.P.A., No. 1, Minnesota, Aug. 12, 1909. Formerly partner S. W. Temple & Son, lumber and coal, and sec. and treas. O. & M. C. & Mfg. Co., both of Tecumseh. Bkpr. Ohio Coal Co., 1888. Entered professional acctg. field on own account Feb. 1, 1889, practicing continuously for 31 yrs. Sole prop. Temple, Webb & Co. Pres. Northern Appraisal Co., sec. and treas. Wids Co., Boston, Mass. Mem. Bd. of Examiners 1st C.P.A. Board of Minn. Contbr. Journal of Acctcy. Mason. *Clubs:* Minn. Athletic, Town & Country, Somerset, White Bear Golf; Rotary, St. Paul; Minneapolis, Minneapolis; Kitchi Gammi Club, Duluth; Union League, Chicago. *Recreation:* Golf. *Children:* Bessie Willard (Mrs. Chas. E. Betcher), Herbert Mortimer, Jr., Harry Samuel. *Home:* 891 Fairmount Ave., St. Paul. *Offices:* 700 Capital Bank Bldg., St. Paul; 532 Security Bldg., Minneapolis, Minn.

TENNEY, W. D.; *b.* Madison, Wis., Oct. 31, 1873; ancestors came from Eng. to Amer. 1638; studied pub. schools; C.P.A., Wisconsin, 1913. Sec. and treas. Madison Bond Co. Vice-pres. Wisconsin Audit Co.; dir. three local companies. Mem. Country Club. *Recreations:* Golf, motoring, fishing. *Home:* 1144 Sherman Ave. *Office:* 201-16 Gary Bldg., Madison, Wis.

TERPENEY, Du Val J.; *b.* Addison, Mich., Nov. 8, 1893; *s.* C. D. and Floy (Brooks); studied Addison H.S., B.A. Hillsdale College. Acctg. and commercial instr. three yrs. At present Dean of Commercial School, Detroit Inst. of Technology. Mem. K. of P. *Recreation:* Baseball. *M.* Francis Tumbleson, Aug. 30, 1916. *Home:* 559 Second Blvd. *Office:* Y.M.C.A., Detroit, Mich.

TEWKSBURY, Carl Logan; *b.* Hamden, Ohio, Oct. 12, 1890; *s.* Delbert G. and Reppie (Logan); Ph.B., Ohio Univ., 1911; B.C.S., N.Y.Univ., 1915; C.P.A., Ohio, 1918. Started as acct. for The Poston Consol. Coal Co., Athens, Ohio; in pub. acctg. as junior, Marwick, Mitchell, Peat & Co., New York, and senior, R. J. Beaman, Cincinnati, Ohio. Treas.

Keleher Co. Asso. A.I.A.; mem. N.A.C.A. During World War, Major, chief of cost acctg. section, Ordnance Dept., U.S.A. Mem. Beta Theta Pi frat. Mason, 32°, K.T., Shriner. *Home:* 339 S. Fairmount Ave. *Office:* Center and Negley Aves., Pittsburgh, Pa.

THAYER, Arthur Frederick; *b.* Newton, Mass., Oct. 30, 1877; *s.* Eugene and Elizabeth D. (Eaton); Amer. ancestry since 1636; educ. pub. schools, New York, N. Y. School of Accts.; Y.M.C.A.; *m.* Harriette Ada Warner, Sept. 10, 1907; C.P.A., New York and Michigan. Connected with Theo. Koehler, C.P.A., N.Y., for four yrs.; F. H. Macpherson & Co., two yrs. Practicing alone eight yrs. Treas. Wolverine Lodge; vice-pres. and dir. Consol. Underwriters. Wolverine Lodge, F.&A.M.; Palestine Chapter, R.A.M.; Mich. Sovereign Consistory, Moslem Temple, Detroit. Mem. Detroit Bd. of Commerce. *Children:* Frances L., Charlotte G., Frederick W. *Home:* 47 Maryland Ave. *Office:* 501-2 Dime Bank Bldg., Detroit, Mich.

THOMAS, Beman; *b.* Jackson, Ohio, Sept. 7, 1874; educ. Jackson H.S.; Ohio State Univ. Early experience in banking. Head Beman, Thomas & Co., investments, audits, appraisals. *Home:* Lincoln Hotel, *Office:* 193 E. Broad St., Columbus, Ohio.

THOMAS, H. Ivor; *b.* Cefn, Wales, Oct. 8, 1866; *s.* Ven. D. R. Thomas, M.A., F.S.A., Arch-Deacon of Montgomery, Wales, 1886-1916, and L. M. (Bayley); studied Cheltenham Coll., and St. David's Coll., Lampeter; *m.* Amelia Varick Gunn, Oct. 30, 1895. In railroad service, 1891-1897. C.P.A., California, 1907. Chief Acct. Los Angeles City, 1907-10; City Auditor, Santa Monica, Cal., since 1916. Practicing independently. Sec. Southern Cal. Assn. C.P.A.'s, 1908-11; pres., 1911-13. Vice-pres. (two yrs.) and dir. (seven yrs.) Los Angeles Chap. Cal. State Soc. C.P.A.'s. Mem. Amer. Assn. of Pub. Accts. three yrs. Mem. A.I.A. since organization, 1916; mem. Council, 1916-18; mem. Bd. of Examiners, 1916-20; vice-pres., 1919-20. Mason. Past Master, Scottish Rite, 32°, Shriner. *Child:* Margaret Owen. *Home:* 919 S. Harvard Blvd. *Office:* 233 Higgins Bldg., Los Angeles, Cal.

THOMAS, Reginald; *b.* Torquay, Eng., Jan. 5, 1878; B.C.S., Univ. of Denver; C.P.A. Partner firm Brotherton, Thomas & Co. *Home:* 2806 Ashby Ave., Berkeley, Cal. *Office:* First Savings Bank Bldg., Oakland, Cal.

THOMAS, Roscoe Lennon; *b.* Calabash, N.C., Apr. 15, 1881; attended school, Clarkton, N.C., and Cokesbury, S.C.; C.P.A., Washington, Nov. 14, 1914. Engaged in acctg. since leaving school in 1905. Mem. firm Rowland, Thomas & Co. Recently installed system two largest Mont. dept. stores. 32° Mason (K.T., Shrine); B.P.O.E. Mem. Chamber of Commerce. *Clubs:* Silver Bow, Country, Rotary, etc. Recreations: Fishing, hunting, golfing. *M.* Ethel Clark, Aug. 26, 1908. *Children:* Betty and Jane. *Home:* 307 N. Washington St. *Office:* 424 Hennessy Bldg., Butte, Mont.

THOMPSON, Elgin Robert; *b.* Tennessee, Oct. 30, 1881; English-Scotch ancestry; educ. Chattanooga city schools; *m.* Estelle Donaldson, Oct. 28, 1908; C.P.A., Tennessee, July 14, 1917. Early experience in lumber and banking business. Mem. firm Whitman, Thompson & Schofield, accts. *Child:* Marion Louise. *Home:* 116 Shallowford Road. *Office:* 1219 Hamilton Natl. Bank Bldg., Chattanooga, Tenn.

THOMPSON, Lester E.; C.P.A.; mem. A.I.A. Practicing independently. *Home:* 388 Salmon St. *Office:* 618 Worcester Bldg., Portland, Ore.

THOMPSON, Melville W.; *b.* Washington, D.C., Oct. 22, 1871; *s.* Miles H. and Lucy (Withington). Engr., lawyer, and acct. C.P.A., Michigan. Senior mem. firm

Thompson & Worley, formerly Thompson & Black. Fellow A.S.A., mem. A.I.A. Lieut.-Col. A.S.A.P., U.S.A., honorably discharged; awarded Distinguished Service Medal for services as pres. War Credits Board. *Address:* 14 Wall St., New York.

THOMPSON, William Herbert Arthur; *b.* Toronto, Ont., Feb. 18, 1877; *s.* (Col.) John T. and J. F. (Wood); attended Lansdowne and Wellesley Schools, Harbord Collegiate Inst.; *m.* Florence Louise Rose, June 17, 1908. C.A. (Ont.), 1909; C.A. (Alta), 1913. Lieut. in 12th York Rangers, 1898-1909. Sec. Calgary Rotary Club, 1916-17. Past pres. Inst. of C.A.'s of Alta. With Edwards, Morgan & Co. since 1905; at Toronto, 1905-12; Alta. mgr., and partner, 1912 to date. Past Master Zetland Lodge No. 83, G.R.A., A.F.&A.M. Mem. Bd. of Trade. *Clubs:* Canadian, Rotary, St. Andrew's Golf, Bowness Golf. *Recreations:* Golf, shooting, music, tennis. *Children:* John Roger, David Francis. *Home:* 3623 Six A St. W. *Office:* 815 Herald Bldg., Calgary, Alta.

THOMPSON, William Rodney; *b.* Howard, Kan., Apr. 15, 1885; *s.* William Craft and Mary Adelaide (Van Antwerp); educ. Howard H.S.; Baker Univ., Univ. of Kans., Univ. of Wis.; A.B.; C.P.A., Wisconsin, 1915. Formerly asst. treas. Baker Univ., 1908-12; instr. acctg. Univ. of Wis., 1914-15; research and acctg. service Burroughs Adding Machine Co., 1916-17; Haskins & Sells, 1918-20. Watertown office, Haskins & Sells. Author booklets: *A Simple Acctg. System; Practical Acctg. for Furniture Merchants, Retail Acctg.,* course, Univ. Extension Division, Univ. of Wis. *Clubs:* Watertown, Black River Valley, Kiwanis, Masons. *M.* Ethel Adelaide Keyes, Nov. 28, 1916. *Home:* 1013 Academy St. *Office:* Trust Co. Building, Watertown, N.Y.

THOMPSON, William W.; *b.* Otsego, Mich., Apr. 4, 1870; Scotch-Irish ancestry; educ. Chicago pub. and high schools and special courses Univ. of Chicago; C.P.A., Illinois. 27 yrs. in pub. acctg. Head firm Wm. W. Thompson & Co., C.P.A.'s. *Home:* 5821 Race Ave. *Office:* Tribune Bldg., Chicago.

THOMSON, G. R.; *b.* London, Eng., June 14, 1868; C.A., California, Nov., 1919. Mgr. Accounting Experts Co., Los Angeles. Los Angeles district vice-pres. Inst. of C.A.'s (Cal.). Maccabee. *Home:* 2029 La France Ave., S. Pasadena, Cal. *Office:* 333-5 Merchants Natl. Bk. Bldg., Los Angeles, Cal.

THOMSON, William Garth; *b.* Rutherglen, Scotland, Nov. 15, 1875; *s.* William Garth and Jean Brown (Pinkerton); Scotch ancestry; Glasgow H.S.; Glasgow Univ.; C.A., Scotland; C.A., Montreal; C.A., Ontario. Trained in Glasgow, practicing under firm name Thomson & Jackson, 1899-1911; joined Marwick, Mitchell & Co., 1912. Partner Marwick, Mitchell & Co. *Clubs:* Montreal, Canada, Outremont Golf and Kanawaki Golf. Served Ninth Highland Light Infantry (Scot.) and 58th Westmount Rifles (Canada). *M.* Mabel Violet Wright, July 12, 1906. *Children:* Garth P. and James W. *Home:* 504 Wilson Ave. *Office:* 505 Bank of Toronto Bldg., Montreal, Que.

THORNTON, C. Victor; *b.* Leeds, Eng., Oct. 2, 1887; *s.* David and Harriett; grad. Harchills Bd. School, Leeds, Eng.; studied Walton School of Acctcy, Chicago; *m.* Winnie May Fitts, May 1, 1914; C.P.A., Idaho, Feb. 13, 1918. Early experience with English C.A.'s; later with Salt Lake City C.P.A.'s. Now pres. Idaho Farm Loan Co., Bankers Trust Co. (Idaho), Booneville Warehouse Co. On City Council since May 13, 1919; chmn. Financial Comm. Mason; Elk; mem. Rotary Club. *Recreations:* Swimming, fishing. *Children:* Charles Victor, Jr., Winston Lloyd, Theodore Wayne. *Home:* 190 10th St. *Office:* 212-13 Shane Bldg., Idaho Falls, Idaho.

THORNTON, Frank W.; Price, Waterhouse & Co. C.P.A., New York. Co-author, *Duties of the Junior Accountant* (published by A.I.A.). Mem. A.I.A.; N.Y. State Soc. C.P.A.'s. *Address:* 54 William St., New York.

THROSSELL, Frederic William; *b.* Cleveland, Ohio, Feb. 26, 1865; *s.* Jesse and Mary; Eng. and Scotch-Irish lineage, educ. pub. school; *m.* Jessie Hartzell, May, 1889; C.P.A., Ohio, 1908. For 14 yrs. with Standard Oil Co.; auditor for Cleveland Linseed Oil Co. Two yrs. with Haskins & Sells; 15 yrs. in pub. acctg. Treas. and dir. Cleveland Steel Co.; vice-pres. and dir. N.Y. Wire Spring Co.; vice-pres. and dir. Arthur B. Shepard Co. Mem. Clifton Club, Westwood Club, Thousand Island Country Club, Cleveland Yacht Club. *Children:* Helen, Dorothy, Marjorie. *Home:* 18116 W. Clifton Rd. *Office:* 905 Citizens Bldg., Cleveland, Ohio.

THURSTON, Thomas Albert; *b.* Quincy, Ill., Apr. 23, 1869; *s.* Eugene A. and Emma Anna; educ. Wyandotte H.S.; Palmer's Acad.; C.P.A., Texas. Mem. firm Thurston & Grider. Mem. A.I.A. Mem. Tex. Soc. C.P.A.'s. *Clubs:* Rotary and University. Mem. Woodmen of the World. Mason. *M.* Fannie W. Palmer, June 7, 1892. *Children:* Eugene and Charles. *Home:* 1016 W. Missouri St. *Office:* Two Republics Life Insurance Co. Bldg., El Paso, Tex.

TIFFANY, Burton Ellsworth; *b.* Hamilton, Ind., Sept. 22, 1882; *s.* Charles Edward and Mary (Hull); grad. Eastern Ill. State Normal School, 1911; B.S., Greenville (Ill.) Coll., 1912; B.C.S., 1913; M.A., Univ. of S.D., 1919. Taught pub. schools Lawrence Co., Ill.; registrar, Greenville Coll.; principal commercial dept., Wessington Springs, Junior Coll., Wessington Springs, S.D. Now asst. prof. economics Univ. S.D. Mem. Assn. of Univ. Instrs. in Acctg. Supervising Mgr. Univ. Cooperative Store, Vermillion, S.D. Wrote thesis on *Initiative and Referendum in S.D.* *M.* Lillian Houghtby, June 6, 1918. *Address:* 208 Pine St., Vermilion, S.D.

TIGHE, Joseph M.; *b.* Memphis, Tenn., Apr. 15, 1879; *s.* Joseph M. and Inez Viola (Vollintine); descendant Capt. Thomas Vollintine of Revolutionary fame; educ. Memphis H.S.; T. A. Leddin's Coll., bkpg.; Nelson's Coll., stenography; LL.B., Georgetown Univ., 1911. Varied experience in Panama, 1905-08, as chief clerk Pacific Division, having direction of nearly a third of Panama Canal and original mem. first cost acctg. com.; system installed basis of present Panama Canal cost acctg. system. At present engaged in revising correspondence of foreign embassy. Delegate of New Orleans and New York Govt. Employees Assns., advocating retirement legislation before Congressional coms., now successful; organizing sec. U.S. Treas. Dept. Federal Employees Assn., A.F.L., 1916; active in amalgamating 34 State Societies, 1919. Active in post grad. discussions Amer. Inst. of Banking. Mem. Southern Soc. Mem. Amer. Bankers' Assn. Treas. Miss. Soc., second term. *Home:* Broad Branch Road, D.C.; Chevy Chase, Md. *Office:* Suite 1204, 921 15th St. N.W., Washington, D.C.

TILTON, Frederic A.; *b.* Independence, Ohio, July 10, 1876; educ. grade and high schools, Cleveland; Western Reserve Univ.; C.P.A., Michigan, 1910; *m.* Rena W. Wright, Nov. 26, 1919. Shipping clerk, bookkpr., staff auditor, Audit Co. of Cleveland, 1904. Partner firm Hollis, Tilton & Porte, Detroit; chmn. State Bd. of Acctcy. (Mich.), 1913-20; mem. A.I.A.; Mich. Assn. C.P.A.'s. Auditor Guaranty Trust Co. of Detroit; mem. Detroit Board of Commerce, A. .&A.M., Mich. Sovereign consistory; Red Run Golf Club; mem. Wedgewood Hunting Club. *Home:* 905 Longfellow Ave. *Office:* 1368 Penobscot Bldg., Detroit, Mich.

TIMAYENIS, Alfred Thomas; *b.* Holyoke, Mass., May 9, 1878; Greek-Amer. lineage; B.C.S., Northwestern Coll. Twenty yrs. with various firms and in public work. In charge cost dept., The Carter's Ink Co. Mason. Mem. N.A.C.A. *Home:* 75 Kenwood St., Brookline, Mass. *Office:* The Carter's Ink Co., Cambridge, Mass.

TIMM, Walter Henry; *b.* Plymouth, Wis., Dec. 16, 1885; Amer. ancestry; educ. Plymouth H.S.; Univ. of Wis. Law School; C.P.A., New Hampshire, 1919. Formerly acct. R.R. Comm. of Wis. Sec. New Hampshire Public Service Comm. *Home:* 33 Warren St. *Office:* State House, Concord, N.H.

TINSLEY, Alexander Lee; b. York Co., Va., Mar. 22, 1866; *s.* Alexander and Mary Dare (Parran); ancestry Eng.-Welsh-French-Dutch; educ. Baltimore City Coll., N.Y. Univ. School of Commerce; C.P.A., New York, 1903. Formerly in acctg. and treas. depts. Balt. & Ohio R.R. Co.; acctg. and treas. dept. Standard Oil Co.; mem. of staff and mgr. Phila. office of The Audit Co. of N.Y.; field auditor Camp Meade; auditor Constrn. Disbursements Emergency Fleet Corpn. U.S. Shipping Bd. Auditor Int. Rev. Income Tax Unit. Lecturer Balt. School of Commerce and Finance; mem. A.I.A.; N.A.C.A.; Baltimore City Club. *Address:* 2102 St. Paul St., Baltimore, Md.

TINSLEY, Richard Parran; *b.* York County, Va., Aug. 10, 1867; *s.* Alexander, M. D., and Mary Dare (Parran); Eng. ancestry; educ. Baltimore H.S.; B.C.S., N.Y. Univ.; C.P.A., New York. Formerly treas. Standard Oil Co. of N.Y. to Nov., 1915. Vice-pres. Amer. Internatl. Corpn.; dir. several affiliated corpns. Mem. A.I.A. Mem. Bankers Club; India House; The Virginians; Southern Soc. Mem. C.P.A. Soc. of N. Y. *M.* Lucie Marshall Morris, 1896. *Home:* Hotel Gotham. *Office:* 120 Broadway, New York.

TIPTON, John Walter; *b.* Andalusia, Ala., Mar. 21, 1886; *s.* Joel Jonathan and Eliza Jane (Clark); studied Covington Co. common and high schools, and with pvt. tutors; *m.* Elizabeth F. Hodges, Sept. 29, 1910; C.P.A., Georgia, Nov. 16, 1917. Seven yrs. practicing acct. of Ga. Previously chief clerk and auditor for Dothan Guano Co. and seven subsidiaries. At present chief acct. Hardie-Tynes Mfg. Co., Birmingham. Lately in general charge of finance and acctg. for J. G. White Engineering Corpn., Muscle Shores, Ala., "The World's Finest Power House." *Home:* 1628 14th Ave. S., Birmingham, Ala. *Office:* Hardie-Tynes Mfg. Co., Birmingham, Ala.

TOD, Stuart; *b.* Polton, Scotland, Jan. 27, 1879; *s.* Andrew and Jane Crawford (Russell); Scotch ancestry; educ. Edinburgh Acad.; Geo. Watson's Coll., Edinburgh; Royal Coll. of Science; School of Mines, London; A.R.S.M.; C.P.A., Massachusetts, 1917. Early experience mining, engineering, 1898-1908; Marwick, Mitchell, Peat & Co., junior to Boston mgr., 1908-17. At present with E. Atkins & Co. Dir. Aetna Mills, Shirreffs Worsted Co. Mem. Exchange Club. *M.* G. R. Purdon Clarke, Jan. 1, 1912. *Child:* Giles Melville Stuart. *Home:* 497 Boylston St., Brookline, Mass. *Office:* 10 Broad St., Boston.

TOLLETH, William R.; C.P.A., Virginia; mem. A.I.A. Sec.-treas. Va. Soc. of Pub. Accts.; auditor A.I.A. *Address:* Natl. Bank of Commerce Bldg., Norfolk, Va.

TOMPKINS, Charles B.; B.C.S., Univ. of Denver; C.P.A., Iowa and Colorado. Mem. firm Billings, Prouty & Tompkins. Former treas. Soc. of Pub. Accts. Iowa. Mem. A.I.A. *Address:* Hippee Bldg., Des Moines, Ia.

TOOLEY, Frank A.; *b.* Charlevoix, Mich., Dec. 24, 1887; Scotch-Irish ancestry; educ. Milwaukee H.S. Formerly with J. I. Case Threshing Machine Co.; Gen-

eral Motors Co.; Mitchell-Lewis Motor Co.; Curtis Aeroplane & Motor Corpn. With Atlas Calculating Service. Mem. Industrial Relations Assn. of Amer.; Chicago Assn. of Commerce; Hamilton Club. *M.* Amy D. McAvoy, Nov. 25, 1909 (deceased, Jan. 27, 1920). *Children:* Frank, Anthony, Stephen, William. *Home:* Planters Hotel. *Office:* 59 E. Madison St., Chicago.

TOPPER, William; C.P.A., New York. Head William Topper Audit Co. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s. *Home:* 574 St. Nicholas Ave. *Office:* 80 Beaver St., New York.

TORBET, Albert William; *b.* Monroe, Mich., Nov. 25, 1890; *s.* (Rev.) Albert and May (White); B.A., Univ. of Wis., 1912; C.P.A., Minnesota, 1915. Mem. firm Fraser & Torbet, C.P.A.'s. Mem. Ill. Soc. C.P.A.'s; Soc. of Ind. Engrs., Western Efficiency Soc. *M.* Eleanor H. Haefliger, Apr. 25, 1917. *Home:* 729 Simpson St., Evanston, Ill. *Office:* 208 S. LaSalle St., Chicago.

TOREY, Clifford Lewis; *b.* Manchester, N.S., Mar. 25, 1882; *s.* John William and Sarah J. (Hull); attended pub. and high schools, Maritime Bus. School; received Bus. Educator's Assn. Diploma; Chartered Accountant. Mem. Inst. of C.A.'s of N.S. and Dominion Assn. C.A.'s. Acct. for S. M. Brookfield Construction Co., Ltd., since 1900. Dir. Brookfield Construction Co., Ltd., Halifax Power Co., Ltd., and Lowlands Estates, Ltd. Sent to London, Eng., to report upon head office accts. of Halifax Graving Dock Co., Ltd. *Clubs:* Halifax Curling, Commercial, North British Soc. A.F.&A.M. *Recreations:* Curling and motoring. *M.* Hattie Grace Fisher, June 15, 1904, (died Dec. 28, 1919). *Children:* Pauline Evelyn, Helen Margaret, Joyce Elizabeth. *Home:* 83 S. Park St., Halifax; summer residence Bedford, N.S. *Office:* 169 Hollis St., Halifax, N.S.

TORRENCE, Gerald Arthur; *b.* Teheran, Persia, Sept. 4, 1887; Amer. parentage; educ. S.D. H.S.; Iowa Univ.; Denver Univ.; C.P.A., Massachusetts, Mar. 13, 1919. Resident mgr. Scovell, Wellington & Co. Asso. A.I.A. Mem. N.A.C.A. Mem. Beta Theta Pi frat.; Alpha Kappi Psi frat. *Address:* 615 Stearns Bldg., Springfield, Mass.

TOUPS, Cleophas A.; *b.* Thibodaux, La., Jan. 14, 1866; *s.* Thelesfort and Julienne (Bourgeois); French, German, Irish and Spanish ancestry; studied LaFourche primary, pub. and private schools; Thibodaux College; C.P.A., Louisiana, Nov. 18, 1908. Post Master, Schriever, La., 1887-92; merchant, store and plantation bookkeeper, 1883-1906. Practicing as pub. acct. and counselor. Mem. St. Vincent de Paul Soc. and Holy Name of Jesus. *M.* Celia M. Meyer, Dec. 26, 1889. Nine children. *Home:* 1512 Ursuline Ave. *Office:* 600 Godchaux Bldg., New Orleans, La.

TOWNE, Ezra Thayer; *b.* Waupun, Wis., Apr. 1, 1873; *s.* William Hammond and Marion (Kingsbury); B.L., Univ. of Wis.; Ph.D., Univ. of Halle; also studied N.Y. School of Philanthropy. Acting prof. and prof. economics and political science, Carleton Coll., 1903-17; expert Bureau of the Census, 1910-11; head dept. of economics and political science and director course in commerce, Univ. of N.D., since 1917. Chmn. N.D. State Board of Acctcy. since 1917. Served as sec. Univ. War Committee. Author: *The Organic Theory of Society*, 1903; *Social Problems*, 1916. *Clubs:* Fortnightly, Commercial, Mason, (Knight Templar, Shriner); Phi Beta Kappa; Amer. Econ. Assn.; Amer. Sociol. Assn.; Amer. Assn. for Labor Legis.; Amer. Assn. for Agric. Legis.; Natl. Com. for Soc. Work; Natl. Child Labor Com.; Amer. Assn. Univ. Profs.; Natl. Com. for Teaching Citizenship. *M.* Alma Louise Ihrig, June 26, 1901 (deceased 1920). *Children:* Miron

Kingsbury, Marion Louise. *Address:* 504 S. 6th St., Grand Forks, N.D.

TOWNSEND, Ferdinand C.; *b.* Edgewater, N.J., Jan. 23, 1869; *s.* Charles E. and Louisa S. (Massa); Eng. lineage; educ. pvt. tutor; Brooklyn Polytechnic Inst., 1880-86; B.S., 1886. Entered office of Charles E. Townsend, 1886; mem. firm Charles E. Townsend & Son, 1889; *m.* Cara L. Gates, 1893; C.P.A., New York, 1896; mem. firm Townsend & Dix, 1899-1918; since mem. firm Townsend, Dix & Pogson. Mem. N.Y. State Assembly, 1900-01. Pres., Stapleton Natl. Bank seven yrs.; now vice-pres., N.Y. Arch. Terra Cotta Co.; dir. both. Served as Major, A.S., U.S.A., 1917-19; 16 mos. overseas. Mem. A.I.A., N.Y. State Soc. C.P.A.'s. *Clubs:* Manhattan, Hope (Providence, R.I.), Staten Island, Richmond Co. Country. *Children:* Ruth, Marion, Theodore. *Home:* 19 Richmond Ave., Rosebank, S.I. *Office:* 45 Nassau St., New York.

TOWNSEND, Theodore; *b.* Milford, Del., Mar. 16, 1855; *s.* Elias and Mary Elizabeth (Cropper); Anglo-Saxon ancestry; educ. prep. schools. Actively engaged in publishing business and newspaper editing 43 yrs. Pres. Milford Chronicle Publishing Co., 1878 to date. State auditor Del. one term; mem. State Education Comm. four yrs.; mem. County School Comm. twelve yrs.; mem. Milford City Council 27 yrs. Important acctg. appointments include State audits at capitol and other minor work. Served State Militia 1880-1898; U.S. Army one yr. as Major. Charter mem. Improved Order Red Men in Milford. Mason. *M.* Mary J. Lynch, Oct. 23, 1883. *Children:* George M. and Pauline. *Home:* 15 W. Second St., North Milford, Del. *Offices:* 40-2-4 and 16 W. Second St., South Milford, Del.

TRADER, Arthur M.; mem. firm Westerman, Trader & Co. C.P.A.; mem. A.I.A. *Address:* Boatmens Bank Bldg., St. Louis, Mo.

TRAWICK, J. Irwin; *b.* Rome, Ga., Aug. 14, 1884; educ. Rome (Ga.) H.S., Ga. Technological School, LL.B. Univ. of Ark.; C.P.A., Arkansas, 1915. Early experience in banking, law and acctg.; at present practicing independently. Mem. A.I.A. Mem. Quapaw Club, Country Club, Elks, Mason. *Home:* 511 Ringo St. *Office:* 816-17 Southern Trust Bldg., Little Rock, Ark.

TREADWELL, George Arthur; *b.* Charlestown, Mass., Nov. 11, 1869; *s.* George E. and Amelia Hart; descended from Wm. Treadwell, who came from Eng. to Mass. *about 1635; studied Boston pub. schools;* C.P.A., Louisiana, May 23, 1914. Early experience U.S. postal service, office management, mem. firm Lyman & Treadwell, C.P.A., New Orleans. At present manager New Orleans office Marwick, Mitchell & Co. Mem. A.I.A.; mem. N.A.C.A. Past pres. Soc. of La. C.P.A.'s; mem. Associated accts. of New Orleans. Director of Masons Annuity, Atlanta, 33° Mason, Past Grand Master of La., Shriner, Veiled Prophet. Mem. Eastern Star, Elks, I.O.R.M. Woodman, Foresters of Amer., Sons of Amer. Rev., New Orleans Chess, Checker and Whist Club. *Recreations:* Walking, reading, billiards. *M.* Edith A. Swett, Apr. 18, 1918. *Home:* 735 Exposition Boulevard. *Office:* Marwick, Mitchell & Co., New Orleans, La.

TREAT, Crawford A.; *b.* Searsport, Me., Aug. 20, 1892; *s.* Alvah C. and Mary I. (Barrett); Eng. ancestry, *settled in* Conn., 1640; educ. Higgins Classical Inst.; S.B., Colby, 1916; C.P.A., Maine, 1917. *Early experience statistical and* auditing work with Great Northern Paper Co., Millinocket, Me. Instr. acctg. Burdett Coll. Chmn. Board of Trustees Millinocket Memorial Library. Mem. Alpha Tau Omega frat. *M.* Dorothea Bradley, Oct. 30, 1916. *Children:* Barbara and Pauline. *Home:* 23 Crowell St., Dorchester, Mass. *Office:* 18 Boylston St., Boston.

TRINGHAM, William; C.P.A., Michigan. Mem. A.I.A. With Price, Waterhouse & Co. *Address:* Union Trust Bldg., Detroit, Mich.

TROBRIDGE, Charles R.; *b.* Birmingham, Eng., Feb. 13, 1880; *s.* John and Annie (Hall); educ. King Edward VI Grammar School, Birmingham, Eng. Asso. Inst. of C.A.'s in England and Wales (1905); asso. A.I.A. (1917). 24 yrs. continuous pub. acctg. experience, eleven in England and thirteen in U.S. and Canada. From May 1, 1918, to Nov. 15, 1919, assisted in reorganization of Income Tax Unit of Bur. of Int. Rev., Washington, D.C., conferring with taxpayers and members of unit staff on tax and acctg. matters, reviewing and drafting regulations and forms for tax returns, and acting as one of advisory accts. of Technical Division of Unit. At present, mgr. Tax Dept., Arthur Young & Co. *M.* Louise C. Floyd, 1908. *Child:* Reginald John. *Home:* 44 Brixton Rd., Nassau Blvd., Long Island, N.Y. *Office:* 71 Broadway, New York.

TROUB, Leonard Martin; *b.* Austria, Jan. 18, 1891; B.C.S., N.Y.Univ., 1913; C.P.A., Connecticut, 1916. During World War chief cost inspector Bureau of Aircraft Prodn.; also former gen. mgr. Universal Metal Bed Co. Partner Vannais, Troub & Co., C.P.A.'s. Vice-pres. Conn. Soc. C.P.A.'s. Mason; K.P. Mem. City and Town Clubs. *Home:* 6 Mabel Ave. *Office:* 30 Asylum St., Hartford, Conn.

TROY, Robert Edward; *b.* Montgomery, Ala., June 30, 1876; *s.* Daniel Shipman and Florence (Watts); Irish-Eng. ancestry; educ. pvt. schools, Montgomery; St. John's Coll., Fordham; *m.* Marie Mercedes Triay, June 10, 1908; C.P.A., Alabama, July 19, 1919. Chief Clerk, Treasury Dept., Island of Cuba, first Amer. occupation. Five yrs. experience in Central Amer. with cos. mfg. ice and lumber. General acctg. experience, including mining, mfg. and trading. Mem. firm Troy & Dowe. Mem. K.C. *Home:* Cloverdale, Montgomery, Ala. *Office:* 1001 Bell Bldg., Montgomery, Ala.

TRUE, Joseph M.; mem. A.I.A. Of William C. Lyne, Son & Co. *Address:* Union Arcade Bldg., Pittsburgh, Pa.

TUFFIN, Arthur Silas; *b.* Sherborne, Dorset Co., Eng., May 30, 1875; *s.* Alfred and Catherine; educ. Foster's School, Sherborne, Dorset, Eng., and King's Coll., London. F.C.A., California. Sec. and acct. British Electric Car Co., Ltd., 1899-1903; acct. and mgr. Arthur Barnett & Co., Ltd., Johannesburg, S. Africa, 1904-07. Acct. and statistician, City Attorney, San Francisco, 1907-20. Now auditor Rex Oil and Gas Co., Weatherford, Tex., and other firms and corpns. Served as expert in litigation between Spring Valley Water Co. and City and Co. of San Francisco, and suits brought by commercial interests against City to test validity of tax levies. Wrote acctg. portion (400 pages) in brief presented by City and Co. of San Francisco in water rate litigation. *M.* Pauline Wekemann, Jan., 1905. *Children:* Arthur and Percy. *Home:* 301 E. Josephine St. *Office:* South Side Square, Weatherford, Tex.

TULLEYS, John Wayland; *b.* Red Cloud, Neb., Feb. 5, 1875; *s.* James A. and Sophia; grad. Red Cloud (Neb.) H.S., 1890. C.P.A., Nebraska. Taught several yrs.; also in newspaper business for time. Dir. J. W. Tulleys & Co. Dir. Amer. State Bank and Amer. Trust Co. State Examr. County Treas., 1905-08; State Acct., 1909-12. 32° A.A.S.R., K.T., and Shriner. *M.* Laura Marr, Nov. 22, 1904. *Home:* 1335 G St. *Office:* 1124 O St., Lincoln, Neb.

TUPPER, Frank; *b.* Wilbraham, Mass., Jan. 11, 1867; *s.* George W. and Elizabeth (Baldwin); Amer. ancestry; educ. country schools; Wesleyan Acad.; Albany Business Coll. Partner firm Tupper and Oberist, pub. accts. Mem. Sons Amer.

Revolution. *M.* Eleanor Pratt, Sept. 5, 1895. *Children:* Donald B., Ruth M. *Home:* 39 Richmond Ave. *Office:* 306 Main St., Worcester, Mass.

TURNER, Francis Charles Salisbury; *b.* Peterboro, Ont., July 17, 1880; educ. Peterboro Collegiate Inst.; C.A., Manitoba, 1905. 15 yrs. of professional practice in Winnipeg; formerly of Montague, Aldons & Laing, and Laing & Turner. Senior mem. F. C. S. Turner & Co. for past five yrs. Mem. Council Inst. of C.A.'s Manitoba and past pres. thereof. Associated with William Gray and James Grant, C.A., Manitoba and Scotland, and W. D. Love, C.A., Manitoba. Dir. British Amer. Mortgage Corpn., Ltd. Chmn. Music Bureau, Winnipeg Board of Trade, and mem. council Board of Trade. Pres. Music and Arts Co., Ltd.; Chmn. Winnipeg Male Voice Choir. *M.* Grace E. Reid. *Children:* Two daughters. *Home:* 110 Home St. *Office:* 502-4 Trust and Loan Bldg., Winnipeg, Man.

TURNER, Thomas E.; mem. A.I.A. Mem. firm Turner, Spencer & Co. Treas. Ky. Inst. of Accts. Mem. N.A.C.A. *Address:* 321 Guthrie St., Louisville, Ky.

TURRELL, Louis H.; C.P.A., Michigan. Mem. A.I.A. With Ford Motor Co. *Address:* Detroit, Mich.

TUTTLE, Charles C.; C.P.A., Massachusetts; mem. A.I.A. Of Harvey S. Chase & Co. *Address:* 84 State St., Boston.

TUTTLE, Charles H.; mem. firm Harvey S. Chase & Co. C.P.A., Massachusetts; mem. A.I.A. (mem. committee on professional ethics). Mem. Mass. C.P.A.'s, Inc. *Address:* 84 State St., Boston.

TUTTLE, Joseph E.; *b.* Shenengo Forks, N.Y.; Scotch-Irish ancestry; studied high school, Conway, Ia., and Simpson Coll., Indianola, Ia. Taught bookkeeping six yrs., then became auditor Schoenberger Coal Co., Pittsburgh. Spent eight yrs. in employ U.S. Steel Corpn., and three and one-half yrs. as auditor and corpn. examr. with the U.S. Govt. Now practicing as consulting acct. Author: *Prosperity Through Thought Force, The Law of Success, Into the Light.* Mem. B.P.O.E. *Home:* 3728 Rucker Ave. *Office:* Amer. Bank Bldg., Everett, Wash.

TUTTLE, Robert Hale; *b.* Minneapolis, Minn., Dec. 28, 1890; *s.* George E. and Jessie (Hale); educ. Minneapolis grade and high schools; studied mech. engineering at Univ. of Minn. and Mass. Inst. of Tech.; *m.* Genevieve Palmer, July 9, 1913. Formerly asst. supt. Peteler Car Co., then in cost dept., Minneapolis Steel and Machinery Co., later mem. staff Scovell, Wellington & Co., Boston. Mem. firm Tuttle, Whitney & Co., cost accts. and industrial engrs. Mem. N.A.C.A.; mem. Alumni Assn., Mass. Inst. of Tech. *Recreations:* Iceboating, yachting. *Children:* Marjorie H. and Katherine P. *Home:* 4705 Colfax Ave. South. *Office:* 242 Central Bldg., Minneapolis, Minn.

U

ULBRICHT, Richard E.; *b.* Germany; educ. Coll. at Dresden. Formerly auditor Ala. Great Southern Ry., Vicksburg Meridian Railroad; Vicksburg, Shreveport and Pacific Ry., and N.O. and Northeastern R.R.; with Haskins & Sells, certified pub. accts., ten yrs. Comptroller Banco Nacional de Cuba. *Address:* Banco Nacional de Cuba, Habana, Cuba.

ULLRICH, William Alexander; *b.* Austin, Ohio, Nov. 10, 1868; *s.* Henry and Catherine (George); educ. Frankfort and Circleville H.S.; M.A., Natl. Normal Univ.; entitled to Ohio Waiver C.P.A. Early experience with Nelson, Morris & Co., five yrs.; Baker-Vawter Co., ten yrs.; special representative System Service Dept. and consulting acct. five yrs. Prac-

ticing independently 1911 to date; specializing in constructive cost and acctg. systems for mfrs. and merchants. Mem. N.A.C.A. Mem. Credit Men's Assn. Mason. *M.* Amelia H. Withoft, Nov. 29, 1894. *Child:* Katharine. *Home:* 220 W. McPherson St. *Office:* 711-12 Mutual Home Bldg., Dayton, Ohio.

UPLEGER, Arthur C.; *b.* Mt. Clemens, Mich., Feb. 20, 1883; *s.* J. F. and Elizabeth (Ullrich); studied high school, Mt. Clemens, and Brooklyn Polytechnic; B.C.S., N.Y.Univ.; *m.* Leona Walthall, Dec. 7, 1915; C.P.A., Texas, June, 1916. Early experience as bkpr. Amer. Locomotive Co., Kisch Mfg. Co., Jennings & Welstead, Julis Carroll, Inc., all of New York; subsequently cashier N.Y.Univ. Senior acct. Hutchinson Audit Co. and mem. firm Gordon Audit Co., both of Waco. Now sole owner Upleger & Falk, C.P.A.'s, New York and Waco. Auditor Univ. of Tex., Tex. A. and M., City of Waco, etc. During war auditor and systematizer for Penn. Field, Camp Mawbry, Austin School of Military Aeronautics and eight S.A.T.C. units; also temporary field auditor, Camp McArthur. Rotarian, Lion, Karem Shrine, San Antonio Consistory, Waco K.T., and Past Master Waco Lodge of Masons. Mem. Spring Lake County Club. *Home:* 321 N. 14th St. *Office:* Prætorian Bldg., Waco, Tex.

V

VACHER, Leo C.; *b.* Norwood, Eng., Apr. 22, 1867; *s.* H. W. and Elizabeth (King); English lineage; attended Univ. College School, London. Pres. Investors Realty Co., to 1919; pres. McDonough Realty Co., to 1919; chief clerk People's Free Inf. Co., 1911; mem. school board Kentwood, La., 1901. Hide and animal inspector Texas, 1889; alderman Kentwood, 1902. At present sec. and treas. New Orleans Lumber Information Co. Sec. and treas. Cox Printing Co., Allied Building Council; Contractors and Dealers Exchange. Mason. *M.* Edna Robertson, 1897. *Children:* Herbert and Edris. *Home:* 613 N. David St. *Office:* 409 Marine Bank Bldg., New Orleans, La.

VAN DAME, Charles E.; *b.* Cleveland, Ohio, May 24, 1878; *s.* John and Harriette L. (Miller); attended Cleveland pub. schools, B.C.S. Southwestern Univ., Los Angeles; C.P.A., California, 1916. Formerly auditor Warner & Swasey Co., Cleveland; auditor Board of Pub. Utilities, Los Angeles; pub. acct. practicing privately. Senior mem. Charles E. Van Dame & Co. Mem. A.I.A.; Los Angeles Chapter, Calif. State Soc. of C.P.A.'s. Lecturer and authority on acctg. subjects Southwestern Univ. Important appointment with Willard Storage Battery Co., Pacific Coast Branches. Civilian in Signal Corps, U.S. A. *Recreations:* Golf, baseball and fishing. *M.* Genevieve McGee, Apr. 13, 1904. *Child:* Eugene C. *Home:* 5013 Cimarron St. *Office:* 510-511 Bumiller Bldg., Los Angeles, Cal.

VAN DUYNE, Leslie Raymond; *b.* Newark, N.J., Aug. 14, 1892; *s.* Charles and Isabella G. (DeBow); studied N.Y.Univ., Newark Div.; *m.* Jessie E. Perrine, Sept. 23, 1911. Entered fire insurance office Flindell, Seely & Co., Nov., 1907; successively with Hardman Tire and Rubber Co.; Combination Rubber Mfg. Co.; Robert S. Pasley, C.P.A.; Patterson, Teele & Dennis; and Perine & Nichols. At present with The Hilton Co., Inc. F.&A.M. Scottish Rite, A.A.O.N.M., Shrine, New-Ark Grotto, 91, M.O.V.P.E.R. Mem. Masonic Club, Newark. *Home:* 114A, Second St. *Office:* 793 Broad St., Newark, N.J.

VAN EPS, George Thomas; C.P.A., Illinois. Mem. A.I.A. Practicing independently. *Address:* Harris Trust Bldg., Chicago.

VAN HECKLE, William H.; C.P.A., Delaware. With Lybrand, Ross Bros. and Montgomery. Sec. Del. Soc. C.P.A.'s, 1918-20; vice-pres., 1920-21. Mem. A.I.A. *Address:* Morris Bldg., Philadelphia.

VANNAIS, George Leon; *b.* North Gage, N.Y., Aug. 6, 1868; *s.* Alfred and Judith Marion; educ. Clinton Lib. Inst., one yr. Colgate Univ. Teacher Huntzinger's Bus. Coll.; *m.* Anna Shepardson, Sept. 17, 1890; bkpr. Stanley Works, New Britain, 1891-94; pres. City Council, 1898-99; office mgr. G. Fox & Co., 1905-12; C.P.A., Connecticut, Sept. 17, 1908; pub. acct. since 1912. Senior mem. Vannais, Troub & Co.; pres. Vannais Acctg. Inst., Inc. Pres. Conn. Soc. C.P.A.'s, 1914-16; pres. State Bd. of Examrs., 1915-20. Pres. *Hartford Co.* Farm Products Co.; dir. Modern Electric Co. Author: *Acctg., Art and Science* (1918), *The Modern Office Mgr. (1919).* *Mem. A.I.A.; A.F.&A.M.* R.A.M.; R.A. Rotarian; mem. City Club, Hartford. *Children:* Francis A., Leon E., Marion Tracy. *Home:* 61 S. Main St., West Hartford. *Office:* 30 Asylum St., Hartford, Conn.

VARAY, Henry; *b.* Ban, France, Oct. 8, 1883; *s.* Nicholas and Bertha; grad. high school; studied N.Y.Univ.; C.P.A., New York, Aug., 1915. From 1911 to 1915 junior acct. with various acctg. firms; senior acct. with Loomis, Suffern & Fernald, 1915-16. Practicing independently. Mem. A.I.A., N.Y. State Soc. C.P.A.'s, N.A.C.A. Captain, U.S.A., during World War. Treas. John Purroy Mitchell Post, Amer. Legion; former treas. Cercle Franco-Americain, New York. *M.* Keener, June 2, 1919. *Home:* 512 W. 188th St. *Office:* 20 Broad St., New York.

VAUGHAN, Arthur Stuart; *b.* Richmond, Va., June 1, 1869; *s.* Edward B. and Martha L. (Willis); educ. pub. schools of Richmond, Va., and Cincinnati, O.; C.P.A., New York, July 30, 1901. Formerly acct. and auditor railroad and constrn. companies. Connected with Purchasing Dept. of War Industries Board for period of several months during the War. Mem. firm Haskins & Sells. Dir. and treas. Haskins & Sells Co. Mem. A.I.A., N.Y. State Soc. C.P.A.'s. Mem. Garden City Country Club. *Recreations:* Golf and tennis. *M.* Abbie J. Jones, Nov. 7, 1893. *Children:* Martha E. and Arthur S., Jr. *Home:* 123 Salisbury Ave., Garden City, N.Y. *Office:* 37 W. 39th St., New York.

VEYSEY, Walter H. P.; deputy supt. Mutual Life Insurance Co. C.P.A., New York. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s. *Address:* 32 Nassau St., New York.

VIAU, Henri; *b.* Montreal, Que., Jan. 16, 1874; *s.* Pierre Zephirin and Alphonsine (Mercier); educ. Brothers of Christian Schools, Montreal. Licentiate Institute Accountant. Started at age of 13 with Alphonse Racine & Cie., wholesale dry goods, Montreal. Business Methodizer and Auditor. Dir. Chambre de Commerce, Montreal; sec. Shoe Mfrs. Assn. of Canada; sec. Inst. of Accts. and Auditors of Province of Quebec. Comptroller of five million dollars campaign of Montreal University. Lecturer on machinery in business. *M.* Yvonne Fournier, Apr. 18, 1898. *Child:* Marcelle. *Home:* 10 45th Ave., Lachine, P.Q. *Office:* 137 McGill St., Montreal, P.Q.

VIEH, Walter Frederick; *b.* St. Louis, Mo., Nov. 8, 1894; educ. St. Louis pub. and high schools; B.C.S., St. Louis Univ., June 10, 1915; C.P.A., Missouri, Jan. 7, 1918; C.P.A., Arkansas, June 30, 1919. With Touche, Niven & Co., Cleveland. Enlisted and commissioned Natl. Guard of Mo.; commissioned Air Service, U.S. Army, during World War. *Home:* 1898 E. 82nd St. *Office:* 321 Society for Savings Bldg., Cleveland, Ohio.

VINE, Alfred W.; *with* U.S. Shipping Board. C.P.A., New York. Mem. A.I.A. *Address:* 140 N. Broad St., Philadelphia.

VOLLUM, Robert Boone; *b.* Philadelphia, Aug. 30, 1867; *s.* Charles Nixon and Sara (Boone); descendant of Daniel Boone and Henry Vollum of Va. (Revolutionary Period); educ. pub. school and Pierce Business Coll. In pub. acctg. since 1891. C.P.A., Pennsylvania, 1899. Mem. firm Vollum, Fernley & Vollum. Mason. *Clubs:* Manufacturers; Kiwanis; Business Science; Ocean City Fishing; Ocean City Yacht; Sons of Delaware; Christ's Church Soc. *Recreations:* Fishing and walking. *M.* Charlotte Catharine Shive, June 2, 1902. *Child:* Charles Milton. *Home:* 1930 N. 13th St., Philadelphia; 1640 Central Ave., Ocean City, N.J. *Office:* 907-12 Lincoln Bldg., Philadelphia.

VON ROSEN, Urban F.; *b.* Washington, D. C., Aug. 4, 1892; C.P.A., Ohio, Jan. 27, 1920. With Scovell, Wellington & Co. *Home:* 9819 Leo Ave. *Office:* 823 Illuminating Bldg., Cleveland, Ohio.

W

WACHTELL, Theodore; educ. pub. school, C.C.N.Y., and Cooper Union, N.Y. B.S.; C.P.A., New York. Mem. firm Livingston, Paperno & Wachtell. Mem. A.I.A. N.A.C.A., N.Y. State Soc. C.P.A.'s. *Address:* 28 W. 44th St., New York.

WAGNER, Archibald Frederick; *b.* Minneapolis, Minn., Oct. 23, 1890; *s.* Frederick H. and Emily K.; educ. Minneapolis pub. and high schools; B.A., Univ. of Minn., 1913. Employed by Quail, Parker & Co., C.P.A.'s, Aug. 1, 1913, to Dec. 31, 1914; by David Quail & Co., Jan. 1, 1916, to Dec. 31, 1916; C.P.A., Minnesota, Dec. 23, 1916. Practiced on own account Jan. 1, 1917, to May 12, 1917, and Jan. 1, 1919, to date. Mem. A.I.A. since March 1, 1920. Contbr. articles on *Greenhouse Accounting,* Jour. of Acctcy., Feb., 1920. Instr. acctg., Extension Div., Univ. of Minn., Oct., 1919, to date. During World War, entered Officers' Training Camp, gained commission of 2d lieut., later promoted to 1st lieutenancy and captaincy, Q.M.C., respectively. Mem. Alpha Delta Phi frat.; Alpha Delta Phi Club of New York; Univ. Club of St. Paul. *Home:* 1712 S. Dupont Ave. *Office:* 517-19 Security Bldg., Minneapolis, Minn.

WAGNER, Edwin Harris; *b.* Laramie, Wyo.; *s.* Henry and Susan (Cantwell); descendant General Joseph Warren; educ. Jesuit College, Denver, and State Univ., Wyo.; C.P.A., Missouri, Jan. 4, 1918. Started as office boy auditor's office Denver & Rio Grande R.R.; with George Westinghouse, Jr., private work, one yr.; studied law Wash. Univ. of St. Louis; sec. and treas. Columbia Lead Co. and Madison Lead & Land Co., ten yrs.; on staff Westermann, Trader & Co., C.P.A.'s., acquiring interest in firm, 1915; organized own firm Edwin H. Wagner & Co. 1919, practicing as C.P.A. to date. Vice-pres. and dir. Remmert Mfg. Co. Instr. and lecturer advanced acctg. St. Louis' Univ. for past eight yrs. Audited accounts of City of St. Louis; acct. for plaintiff in United Rys. Co. suit, to put co. in hands of Receivers. Mem. Chamber of Commerce, City Club St. Louis, K. of C.; state treas. Mo. Soc. of C.P.A.'s. *Recreations:* Golf, tennis and motoring. *M.* Corinne Shevnin, Oct. 10, 1900. *Children:* Corinne Marie, Edwin Harold, Virginia Shevnin, Warren Shevnin, Margaret Ellen, John Shevnin, Mary Josephine. *Home:* 5954 Enright Ave. *Office:* Suite 1510 Arcade Bldg., St. Louis, Mo., and Suite 1208 Great Southern Life Bldg., Dallas, Tex.

WAGNER, Peter H.; *b.* New York, Oct. 31, 1891; educ. pub. and high schools; *m.* Hattie Heyman, June 20, 1915; B.C.S., N. Y. Univ., 1916; C.P.A., New York, 1917. In acctg. work eight yrs. Mem. firm Wagner

Audit Co.; sec. Wagbros Realty Co. Acct. for M. Groh's Sons, Inc., Buick Carburetor Corpn., Carpenters' and Bricklayers' Unions, etc. *Recreations:* Automobiling, swimming. *Children:* Constance, Irwin. *Home:* Wavecrest, Far Rockaway, N.Y. *Office:* 63 Park Row, New York.

WAKEMAN, Walter; *b.* Millerton, Dutchess Co., N.Y., June 5, 1864; *s.* Orrin and Frances Salome; academy educ.; Fellow Associated Accountant, Central Assn. of Accts., London, Eng., Sept. 18, 1913. Pub. acct. for about 25 yrs.; last eleven yrs. in Wilkes-Barre, Pa., for self. Penn Tobacco Co., Luzerne Co. Court House, traction cos. and other pub. utilities, etc., among acctg appointments. Dir. Raeder Printing Co., Wilkes-Barre. 32° Mason and Shriner; B.P.O.E.; Moose. *M.* Mary E. Manhart (2nd wife), Mar. 18, 1916. *Child* (by 1st wife): Walter Hurlburt. *Home:* 94 S. Main St. *Office:* 36 Meyer Bldg., Wilkes-Barre, Pa.

WALGREN, Theodore U.; *b.* Minneapolis, Minn., Apr. 21, 1876; Swedish parentage; educ. grammar and high schools. C.P.A., Louisiana. Served as apprentice in acctg., 1898-1900; entered field 1901. Practicing C.P.A. for twenty yrs. Mem. A.I.A. and La. Soc. C.P.A.'s. Acct. in charge affairs A. Wilberts Sons Lumber and Shingle Co., Wilberts M.G.P. and M.Co., ten million dollar corpns.; also acct. and auditor large lumber and sugar mfg. cos. in South. *Home:* St. Charles Hotel. *Office:* 410 Whitney Central Bldg., New Orleans, La.

WALKER, Charles O.; *b.* Granby, Mass., Feb. 27, 1859; *s.* William C. and Jane A. (Miller); Eng. ancestry; educ. Wesleyan Acad., Wilbraham, Mass.; *m.* Ellen M. Morse, Dec. 17, 1880; C.P.A., Massachusetts, 1910. Treas. and mgr., New England Audit Co. at home office. Mason. I.O.O.F. *Children:* Theda S., Alice L., Eleanor M. *Home:* 80 Massachusetts Ave. *Office:* 31 Elm St., Springfield, Mass.

WALKER, Frank H.; *b.* Chicopee, Mass., June 5, 1865; *s.* Charles and Ellen M. (Dickinson); educ. Amherst, Mass.; High School and Eastman's Business Coll., Poughkeepsie, N.Y. Treas. A. F. Bemis Hat Co., Foxboro, Mass., 1889-98. Mem. firm Herbert F. French & Co., pub. accts. Specializes cost and system work. Miscellaneous writings and speeches including speech before Natl. Boot and Shoe Mfrs. Assn. on *Proper Cost Accounting. Clubs:* Colonial, Neighborhood (both of Dorchester, Mass.), Boston Shoe Trades. *Recreations:* Canoeing and swimming. *M.* Mary E. Vance, June 27, 1894. *Children:* Leon F. and Harold E. *Home:* 47 Melville Ave., Dorchester, Mass. *Office:* 100 Summer St., Boston.

WALKER, Raymond Hobson; *b.* Wallace, Neb., Oct. 7, 1893; *s.* William H. and Iona M.; grad. Farnam H.S., 1910; three yrs. Univ. of Neb. Early experience as junior acct. John W. Tulleys, C.P.A., acct. Armour & Co., and junior acct. J. M. Gilchrist, C.P.A. Division chief deputy collector U.S. Int. Rev., Feb. 1919-Feb. 1920. Sec. and treas. and dir. John W. Tulleys & Co. Life mem. Univ. Commercial Club; mem. Alpha Kappa Psi (natl. honorary commercial frat.). *M.* Katharine J. Scoular, Oct. 7, 1919. *Home:* Blackstone Apts., B-4. *Office:* Amer. State Bank Bldg., Lincoln, Neb.

WALKER, Robert J.; *b.* Dresden, Ohio, Dec. 1, 1872; *s.* W. W. and Anna E. (Lemert); educ. Columbus, Ohio, H.S.; C.P.A., Virginia. Mem. A.I.A. Formerly engaged in mfg. and real estate. Practicing independently. Mem. Va. Soc. of Pub. Accts. Mason. Dir. various real estate cos. *M.* Anna M. Gleman, 1903. *Children:* Eleanor and Lucille. *Home:* 618 Armstead Bridge Road. *Office:* 313-314 Dickson Bldg., Norfolk, Va.

WALL, John Joseph; *b.* Chicago, Jan. 21, 1888; *s.* Walter and Josephine; Irish-Eng. lineage; educ. grammar and high schools, Childs Bus. Coll., LaSalle Extension Univ.

Associated with Earl S. Clark & Co., accts., auditors and engrs., for several yrs.; several yrs. in pub. acctg. business for self. Mem. firm Sayer, Wall & Co. Sec. treas. and dir. Clark, Sayer & Wall, Inc. Writes articles for house organ of Clark, Sayer & Wall, Inc., on cost acctg., auditing and prodn. engineering. Instrumental in bringing about several large mergers and improving business methods in textile plants in R.I. and Conn. *M.* Lily Rebecca Gilbert, June, 1911. *Children:* Lillian M., Dorothy E. *Home:* 28 Miller Ave. *Office:* Hospital Trust Bldg., Providence, R. I.

WALL, Walter Dana; *b.* Belle Rive, Ill., June 21, 1885; *s.* Richard G. and Laura A.; educ. high school and partial course Marion (Ind.) Normal Coll.; *m.* Edna A. Lynn, June 28, 1911; C.P.A., Ohio, 1916. Raised on farm; taught pub. school two yrs.; engaged as bkpr. three yrs. Pub. acctg. employee and practitioner past eleven yrs.; three yrs. on own acct. Sec. Ohio State Bd. of Acctcy. since 1918. Lecturer Ohio State Univ. Mem. Ohio Soc. of C.P.A.'s and Ohio Univ. Assn. *Clubs:* Athletic, Lions (both of Columbus). *Children:* Walter L., Mary Edith. *Home:* 1611 Summit St. *Office:* 44 W. Gay St., Columbus, Ohio.

WALLACE, R. J.; C.P.A. Mem. A.I.A.; fellow Colo. State Soc. C.P.A.'s. *Address:* 1554 Emerson St., Denver, Colo.

WALSH, Michael Edward; *b.* Denver, Colo., Sept. 3, 1884; *s.* Michael and Mary E. (Kerwin); descendant of Katherine Campbell of Scotland and Eliza Kerwin of Ireland; educ. East Denver H.S., Sacred Heart Coll., and Univ. of Denver; *m.* Georgia Agnes Shevnin, Nov. 17, 1909; B. C.S.; C.P.A. For 15 yrs. acted as acct., Denver and Rio Grande R.R.; cost acct. Colo. Fuel and Iron Co., 18 mos.; pub. acct. Lawrence & Lawrence, nine mos. Warden, K.C. Preparing novel, *The Accountant,* to be published shortly. *Recreations:* Tennis, golf. *Children:* Georgia, Gertrude. *Home:* 1022 Ogden St. *Office:* 701 First Natl. Bank Bldg., Denver, Colo.

WALTERS, Charles W.; mem. A.I.A. Mem. firm John Heins & Co. *Address:* Real Estate Trust Bldg., Philadelphia.

WARD, Alfred Perley; *b.* Freeport, Me., Oct. 29, 1874; *s.* Andrew P. and Ida (Jordan); studied Freeport H.S., Powers Inst. (Bernardston, Mass.); A.B., Bowdoin Coll.; *m.* Grace M. Pease, Dec. 20, 1905; mem. A.I.A. Formerly in banking business. Mem. firm Ward, Fisher, Carpenter & Philbrick. Sec.-treas. R.I. Country Club. F.&A.M.; A.A.O.N.M.S.; K.T. *Clubs:* University, Noon Day, R.I.Country. *Home:* West Barrington, R.I. *Office:* Union Trust Bldg., Providence, R.I.

WARD, Burt C.; *b.* Grafton, Vt., June 12, 1882. C.P.A., New York. Asst. treas. Great Northern Paper Co. *Home:* Larchmont, N.Y. *Office:* 30 E. 42nd St., New York.

WARD, Harvey Daniel; *b.* Newcomb, N.Y., Nov. 22, 1887; *s.* George Butler and Polly; educ. Sherman Collegiate Inst., Albany Commercial Coll., Alexander Hamilton and Vannais Institutes; *m.* Maud A. Newcomb, July 10, 1909. Served apprenticeship with several New York auditing companies; formerly corporation auditor and comptroller. Res. mgr. Richards Audit Co. *Child:* Marjorie. *Home:* 62 E. 190th St. *Office:* 50 E. 42nd St., New York.

WARE, Bruce R.; C.P.A., New Hampshire; mem. A.I.A. *Address:* 6 Beacon St., Boston.

WARN, C. E.; mem. A.I.A. Other information unobtainable. *Address:* 1000 Union St., San Francisco.

WARNER, Roy Austin; *b.* Harrisburg, Pa., Apr. 17, 1892; *s.* David E. and Mary Alice; educ. High School, School of Commerce, Harrisburg, Pa., and LaSalle Ex-

tension Univ. Formerly on staffs J. Lee Nicholson, C.P.A., J. C. Shumberger, pub. acct., and H. E. Shriver, pub. acct., respectively. Now mgr. and owner Warner, Austin & Warner. Mem. United Accts. and Bkprs. Assn., Kiwanis Club, I.O.O.F. *M.* Edna L. Whitebread, April 1, 1914. *Children:* Edna L., Katherine Jane. *Home:* 26 N. 18th St. *Office:* Kunkel Bldg., Harrisburg, Pa.

WARSHAW, Israel; *b.* Lomza, Poland, Oct. 23, 1895; *s.* Abraham and Gussie; B.C.S., N.Y.Univ.; C.P.A., New York, Nov. 20, 1919. Five yrs., 1914-19, with Goldberg & Susnow. Mem. firm Susnow & Warshaw. Elk. *Home:* Port Chester, N.Y. *Office:* 225 Fifth Ave., New York.

WARSHOW, Herman T.; *b.* Jan. 25, 1894; A.B. and M.A., Cornell Univ.; C.P.A., North Carolina, 1919. Economist and statistician War Trade Board, 1917. First lieut., G.S., 1918-19. Early experience as acct. with Deloitte, Plender, Griffiths & Co., and on economics faculty, Cornell. At present with Bur. of Int. Rev.; also instr. acctg. Y.M.C.A., Washington, D.C. *Home:* 2939 N. 27th St., Brooklyn, N.Y. *Office:* Bureau of Internal Revenue, Washington, D.C.

WATKINS, Albert Charles; *b.* Caterham, Surrey, Eng., Mar. 15, 1878; educ. New Cross H.S. and Knightsville Coll. F.C.A., California, Jan. 7, 1920. Practicing independently. *Address:* 114 Coulter Bldg., Los Angeles, Cal.

WATKINS, Harry Wadsworth; *b.* Banksville, Pa., Sept. 3, 1884; attended Slippery Rock State Normal School, (Pa.); Univ. of Pittsburgh and Duquesne Univ., Pittsburgh. C.P.A. (Pa.), 1915; C.P.A. (Ohio), 1919. Mem. firm Collins & Co., C.P.A.'s. Mason. Mem. Alpha Kappa Psi frat.; Chamber of Commerce; Americus Republican Club and St. Clair Country Club. *Recreations:* Golf, tennis, billiards. *Home:* 1948 Broadway. *Office:* 2144 Oliver Bldg., Pittsburgh, Pa.

WATKINS, Luther K.; *b.* Canal Dover, Ohio, Aug. 17, 1867; *s.* Rev. Horatio J. and Caroline (Shock); studied classical course, Lockport high school; *m.* Lottie Ada Griffiths, June 6, 1899; grad. Buffalo School of Acctcy., Pace Course, 1913; C.P.A., New York, Jan. 31, 1918. In retail grocery business, 1898-1902; office mgr. Security Storage and Dray Co., 1904-10; business sec. Central Y.M.C.A., Buffalo, 1911-16. Practicing on own account. Has taught acctg. classes regularly in Buffalo School of Acctcy. since 1913. Mem. Buffalo Chamber of Commerce; Ellicott Club; Automobile Club; N.Y. State Soc. C.P.A.'s *Recreation:* Gardening. *Child:* Donald F. *Home:* 186 Washington Highway, Snyder, N.Y. *Office:* 15 W. Swan St., Buffalo, N.Y.

WATKINS, Myron Webster; *b.* Milford, Mich., Apr. 2, 1893; *s.* John T. and Mary (Wells); grad. Milford H.S., 1910; studied Univ. of Mich., Univ. of Mo.; A.B., 1914; Andrew Dickson White Fellow, Cornell Univ., 1916-17; Ph.D. Cornell, 1917. Instr. in acctg., Washington State Coll., 1917-18; at present, asst. prof. of economics, Univ. of Mo. Contbr. Journal of Political Economy, N.Y. Times Annalist. Read paper in proceedings A.A.U.I.A. Convention, Chicago, 1919. *Clubs:* Monks (Ann Arbor), Faculty (Columbia, Mo.). Recreations: Golf, angling. *Home:* 407 College Ave. *Office:* 203 Commerce Bldg., Univ. of Mo., Columbia, Mo.

WATSON, Albert John; *b.* Dundee, Scotland, Jan. 5, 1884; *s.* George and Margaret (Paton); educ. Harris Acad., Dundee, Scotland; Dundee Coll., St. Andrew's Univ., Scotland. Apprenticeship as chartered acct., 1901-07, Dundee, Scotland; staff of C.A., Glasgow, 1907; C.A., Scotland, 1908. Mem. staff Marwick, Mitchell & Co., New York, 1908; mgr. Kansas City Office, 1908-17; partner Pacific Coast since 1919. C.P.A., Minnesota, Dec. 4, 1909; C.P.A., Missouri, Nov. 18, 1910. Mem. Mo. State Board of Acctcy., 1913-18; mem.

A.I.A. since Sept., 1916; Major 342nd Field Artillery, 89th Div.; overseas until June, 1919. Mem. San Francisco Commercial and Burlingame Country Clubs; mem. Amer. Legion. *M.* Lesley Fassett, Oct. 29, 1910. *Children:* Albert J. (Jr.) and David. *Home:* 304 Elm St., San Mateo. *Office:* 310 California St., San Francisco.

WATSON, Ralph Wesley; *b.* Somerville, Mass., Nov. 24, 1893; *s.* Daniel E. and Fannie E.; educ. Edgerlay Grammar and Somerville High Schools; Fisher Business Coll.; B.C.S., Northeastern Coll.; C.P.A., New Hampshire, 1919; C.P.A., Massachusetts, Feb. 1920. In butter, cheese and egg business as owner, three and a half yrs.; with Cooley & Marvin Co., two and a half yrs. Head firm Ralph W. Watson & Co., C.P.A.'s. Instr. Northeastern Coll., School of Commerce & Finance, night school, 1920-21. A.F.&A.M.; mem. Pi Tau Kappa frat. *M.* Lulu M. Vinal, Aug. 9, 1913. *Children:* Earl Maynard and Shirley Louise. *Home:* 93 Playstead Road, West Medford, Mass. *Office:* 101 Tremont St., Boston.

WATSON, Sylvan Orlando; C.P.A.; mem. A.I.A. With Nau, Rusk & Swearingen. *Home:* 12431 Forest Grove Ave. *Office:* Amer. Trust Bldg., Cleveland, Ohio.

WATSON, William Slack; *b.* Zanesville, Ohio, Mar. 17, 1881; *s.* William Knowles and Matilda (Slack); educ. common and high schools; B.S., Lebanon Univ. Served apprenticeship in bkpg. and cost acctg. in brick and tile industries, Zanesville, Ohio; later salesman and office mgr. and subsequently chief cost dept. Crocker-Wheeler Co.; served on staff and later became chief of accts., Bureau of Municipal Research, New York. Conducted surveys or installations in govts. of Bethlehem, Pa.; Troy, N.Y.; State of Delaware; Newark, N.J.; Wilmington, Del.; Lynchburg, Va., and East St. Louis, Ill. Lecturer on govt. acctg. and finance, N.Y. Training School for Pub. Service; handbook on govt. acctg. now in preparation. At present on staff W. B. Richards & Co. *Home:* 80 Horatio St. *Office:* 71 Broadway, New York.

WATT, Alexander H.; C.P.A., Pennsylvania. Mem. A.I.A.; mem. Pa. Inst. C. P.A.'s. Practicing independently. *Address:* 1011 Chestnut St., Philadelphia.

WATTERS, John Madison; *b.* Mayfield, Ky., Aug. 18, 1887; *s.* T. M. and Josephine (Ransom); B.C.S., N.Y.Univ.; LL.B., Memphis Univ.; B.S., Hall-Moody Inst.; A.M. Admitted to Memphis, Tenn., bar, 1915. Former bank president; also at one time associated with Turner & Spencer, pub. accts.; practiced acctg. in Memphis five yrs. Dean School of Commerce and prof. acctg. Georgia School of Technology. Mem. commission apptd. by Federal Board of Vocational Education to plan work for rehabilitation of wounded soldiers. Mem. general council of Natl. Soc. for Promotion of Vocational Education. Mason. Mem. Kiwanis Club, Chamber of Commerce, Amer. Assn. of Univ. Instrs. in Acctg. *M.* Annie Robinson, Aug. 20, 1912. *Child:* Jonus Howard. *Home:* 4 Howard St. *Office:* 165 W. North Ave., Atlanta, Ga.

WEAVER, Frank Milton; *b.* Waterbury, Vt., July 24, 1866; *s.* Henry Read and Sarah P. (Borden); studied high school, Kansas City, Mo.; *m.* Lu Holbrook, Aug. 16, 1900; C.P.A., Missouri, Mar. 11, 1910. From Mar. 1884 to June 1896, ry. clerk, traveling auditor and auditor of constrn.; since 1896, practicing pub. acctg. Mem. A.I.A., Mo. Soc. of C.P.A.'s, Kansas City Chapter C.P.A.'s. *Clubs:* Knife & Fork. Recreation, automobiling. *Children:* H. Sanford, Wallace H. *Home:* 4230 Harrison St. *Office:* 510-11-12 Mutual Bldg., Kansas City, Mo.

WEBB, Edward H.; *b.* Tacoma, Wash., Aug. 23, 1891; *s.* J. E. and Margaret (Whelan). Mem. firm Busch & Webb. Mem.

Kiwanis Club and W.O.W. *Address:* 1312 Natl. Realty Bldg., Tacoma, Wash.

WEBB, Herbert J.; *b.* Oxfordshire, Eng., Sept. 3, 1880; B.A., Oxford, Eng.; A.C.A. Practice London, New York and Montreal. Served as major, C.E.F. *Clubs:* St. James, Montreal, Beaconfield Golf, Mount Royal Tennis, St. Paul's Lodge, Motor (London). *Recreations:* Golf, fishing, shooting, music. *M.* Kathleen Fellowes, April, 1907. *Home:* 225 Sherbrooke St. *Office:* 511 Power Bldg., Montreal, Que.

WEBB, T. Harry; *b.* Milwaukee, Wis., Sept. 9; *s.* John Henry and Mary Ann; educ. pub. and high schools. Formerly sec. Manitoba Branch Natl. Trust Co. and Canada Life Assurance Co. C.A., Inst. Accts. of Manitoba, Oct. 29, 1912. Now connected with George A. Touche & Co., with which is amalgamated Webb, Read & Co. Important acctg. engagements include Canadian Bank of Commerce, Union Bank of Canada, Dominion Properties, Inc., New York, etc. Dir. several wholesale and retail concerns and mortgage cos. 33° Mason. Deputy for Province of Man. *Clubs:* Manitoba, Rideau (Ottawa), St. Charles Country (Winnipeg), etc. *M.* Helen Brephnie O'Reilly, Apr. 20, 1895. *Home:* 901 Dorchester Ave. *Office:* McArthur Bldg., Winnipeg, Man.

WEBNER, Frank E.; *b.* Chicago, Dec. 9, 1865; *s.* John Theodore and Mary Ann (Ceperly); mem. Sons of Rev. since 1895 through Silas Peck of Conn., dating back to 1630; educ. Evanston, Ill., Township High School and Armour Inst. of Technology; C.P.A., Illinois, Mar. 23, 1904; C.P.A., Ohio, Apr. 27, 1909. Started in Comptroller Dept. C.&N.W.Ry. in 1887, where worked in minor capacity on system work, then Deering Harvester Co. on system work and later as public accountant and cost system exponent for Stephen T. Williams, Anson O. Kittredge (both deceased); then started Frank E. Webner & Co., Chicago, New York, and Cincinnati. Has devised standard plans for numerous national associations of Manufacturers, including Machine Tools, Terra Cotta, Cut Glass, etc. Still engaged on "war work" as senior assistant to compensation board charged with cost-plus contracts for $1,000,000,000.00 (one billion) worth of war vessels constituting the increase of the navy. Inventor of several mechanical devices of use in cost accounting. Author *Factory Costs* (Ronald Press); *Factory Accounting* (LaSalle Extension Univ.). Some time lecturer at Harvard, Northwestern Univ., Univ. of Wis., etc. 32° Mason and Shriner. Mem. Ill. Soc. C.P.A.'s, Soc. Industrial Engrs., Amer. Soc. Mechanical Engrs.; mem. Cosmos Club. Washington. Served twelve yrs. Ill. Natl. Guard. *M.* Mary Rachel Simpson, June 6, 1889. *Children:* John Theo., William Gordon. *Home:* Cosmos Club, Washington; Pine Manor, Bumpas, Va. *Office:* 600 F St., Washington, D.C.

WEBSTER, Henry M.; head H. M. Webster & Co. C.P.A., New York. Mem. A.I.A. *Address:* 23 W. 43rd St., New York.

WEBSTER, Norman E.; C.P.A., New York and Michigan. Mem. firm Niles & Niles. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A's. *Address:* 111 Broadway, New York.

WEBSTER, Robert Burrow; *b.* London, Eng., Mar. 7, 1872; educ. Merchant Taylors School, London; F.A.A. (Fellow Central Assn. of Accts., London), 1905. Mem. firm Webster, Salter & Co., mem. Vancouver Stock Exchange. Dir. Canada Witch Co., Ltd. Important acctg. appointments include Sun Publishing Co., Ltd., North Shore Ironworks, Ltd.; H. M. Ellis, Ltd.; and Lombard Lumber Co., Ltd. *M.* Ada Marion Bedford, 1912. *Home:* Capilano, North Vancouver. *Office:* 198 Hastings Street West, Vancouver, B.C.

WEBSTER, Samuel Smith, Jr.; *b.* Deal's Island, Md., March 10, 1893; *s.* Samuel S. and Alverda; educ. Deal's Island, Md.,

High School, Strayer's Business Coll. and Pace Inst. of Acctcy.; C.P.A., Maryland, 1916. With Phila. & Reading Coal & Iron Co., Baltimore, 1910-16; with W. A. Gillespie & Co., C.P.A.'s, Feb., 1917-May, 1917; Haskins & Sells, C.P.A.'s, June to July, 1917. U.S. Navy, July, 1917-March, 1919; Ensign Pay Corps, U.S.N.R.F.; assistant to the disbursing officer, U.S. Naval Base, Hampton Roads, Va. Now senior acct. to Haskins & Sells. Mem. Md. Assn. C.P.A.'s. *Home:* Central Y.M.C.A. *Office:* 1259 Calvert Bldg., Baltimore, Md.

WEBSTER, William Douglas; C.A. (honors in exams.). Mem. C.P.A. Societies of Minn. and Ill. Mem. A.I.A. Formerly with Crewdson, Yonatt & Howard, C.A.'s, London, and Price, Waterhouse & Co., New York and Chicago. Sec. and comptroller Victor Chemical Works. *Home:* 338 N. Kenilworth Ave., Oak Park, Ill. *Office:* 343 S. Dearborn St., Chicago.

WEIDLER, Charles Allen; *b.* Akron, Pa., Jan. 8, 1890; *s.* George F. and Sevilia K.; Pennsylvania Dutch parentage; educ. Akron H.S.; *m.* Rachel La Verne Worthington, July 28, 1915; C.P.A., Ariz., Oct. 20, 1919. At one time chief clerk to chief engr. on Kuhn Irrigation Projects in Idaho. Afterwards in auditor's and chief accountant's office of same co. Since 1915, practicing in Prescott, Ariz., as C.P.A. Senior mem. firm Charles A. Weidler & Co., C.P.A.'s. Mem. Arizona State Bd. of Acctcy (treas.), term expiring June 12, 1921. Acctg. appointments include several large sheep and cattle corpns. Mem. Yavapai Club; B.P.O.E.; K.P. *Home:* 139 S. Mt. Vernon St. *Office:* 20-22 Bashford Bldg., Prescott, Ariz.

WEIL, Samuel S.; C.P.A., Wisconsin. Mem. Wis. State Soc. C.P.A.'s; mem. A.I.A. Successor to Schneider & Weil. *Address:* Railway Exchange Bldg., Milwaukee, Wis.

WEINSTEIN, Louis; *b.* New York, Dec. 28, 1892; *s.* Isaac and Annie; educ. New York pub. and high schools; B.C.S. (cum laude), N.Y.Univ., 1915; C.P.A., New York, 1918. Seven yrs. with Rubens & Meyers, Importers; one yr. as cost acct. Dept. of Pub. Charities, N.Y.; four yrs. with Homes & Davis. Mem. firm Homes & Davis. Pres. Accountants Club, Hotel Pennsylvania, N.Y. F.&A.M.; mem. executive council, Menorah Alumni of N.Y. Pvt. Ordnance Dept., six mos., 1918. *Recreations:* Walking, tennis, ice skating, rowing. *Home:* 1205 Tinton Ave. *Office:* 949 Broadway, New York.

WEISS, Clemens; *b.* New York, May 20, 1869; *s.* John and Anna M.; educ. pub. and pvt. schools; *m.* Lucy Marcella Clarke, Oct. 27, 1897. Studied law, Eng. method (lawyer's clerk); pvt. sec. to F. O. Matthiessen, Amer. Sugar Refining Co. Res. mgr., The Amer. Audit Co. B. P.O.E. *Recreations:* Baseball, football, billiards, bowling. *Daughter:* Marion Teresa. *Home:* 63 Whitney Ave., Elmhurst, N.Y. *Office:* Waldorf-Astoria, New York.

WEISS, H. W.; C.P.A.; mem. A.I.A. Served as lieut. U.S. Army during World War. With Roden & Hart. *Address:* 414 Walnut St., Cincinnati, Ohio.

WEISSINGER, Charles; C.P.A., Pennsylvania; mem. A.I.A. Mem. Pa. Inst. C.P.A.'s. *Address:* Bulletin Bldg., Philadelphia.

WELCH, Clarence E.; C.P.A.; mem. A.I.A.; mem. firm Peisen, Welch Co., C.P.A.'s. *Address:* Eldora, Iowa.

WELCH, James F.; *b.* Paterson, N.J., May 30, 1872; *s.* William T. and Mary A.; C.P.A., New Jersey. Many yrs. with Charles Hathaway & Co., note brokers New York. Practicing acctg. as head of firm. Trustee N.J. State Soc. C.P.A.'s. Important appointments include special income tax work, silk mill and bankruptcy. Lectured and spoke on Federal income tax

law and silk mill acctg. *Clubs:* Hamilton, Rotary. Mem. Y.M.C.A. Mason. *M.* Mabel B. Lum, June 15, 1903. *Children:* James Russell, Arthur Curtiss. *Home:* Wyckoff, N.J. *Office:* 129 Market St., Paterson, N.J.

WELLING, Julian Leland; *b.* Charleston, S.C., Oct. 22, 1886; *s.* Arthur W. and Laura E. (Bee); studied St. John's H.S., Darlington, S.C., Stokes Bus. Coll., Charleston, and LaSalle Extension Univ.; *m.* Ruth Wells, Jan. 13, 1907. Fifteen yrs. bkpg. experience; with H. E. Gooding Audit Co., Columbia, S.C., and Baker, Vawter & Wolf, also of Columbia. At present resident mgr. S. E. Henderson & Co., accts. *Children:* Cornelia T., Arthur W., Jr., Julian L., Jr. *Home:* Newberry S.C. *Office:* 5 Manson Bldg., Columbia, S. C.

WELLINGTON, Charles Oliver; *b.* Belmont, Mass., Oct. 1, 1886; A.B., Harvard, 1907; C.P.A., Massachusetts, 1909; C.P A., New York, 1910. Partner Scovell, Wellington & Co. Trustee Belmont Savings Bank and Belmont Cooperative Soc. Served two yrs. on Mass. Board of C.P.A. Examrs. Mem. educational committee A. I.A.; mem. Soc. Industrial Engrs. and N. A.C.A. *Home:* Concord Ave., Belmont, Mass. *Office:* 110 State St., Boston.

WEMPLE, O. D.; *b.* Janesville, Wis., Jan. 1, 1865; *s.* J. H. and L. S.; educ. pub. schools; Eastman Business Coll. Early experience as bank bkpr.; acct., lumber, dry goods and R.R.; ship broker; asst. W. P. Hilton, C.P.A., Norfolk. Sec. and treas. Culbreth, Wemple & Cole, Inc., accountants. Important appointments include N.Y.,P.&N.R.R., Norfolk; Atlantic Coast Lumber Co.; Gray Lumber Co.; Racker Dry Goods Co.; Petersburg Luggage Co. Mem. Dupont Club. *M.* Mutie O. Wemple, Oct. 9, 1886. *Child:* Mary Stanworth. *Home:* 18 S. Adams St. *Office:* 313 Mechanics Bldg., Petersburg, Va.

WENDELL, Frederick H.; C.P.A., Minnesota. Mem. Board of Trustees Minn. Soc. of Pub. Accts. Mem. A.I.A. *Address:* Metropolitan Life Bldg., Minneapolis, Minn.

WENZELBURGER, A.; C.P.A., California. Mem. firm Wenzelburger & Shipley. Mem. A.I.A.; mem. San Francisco Chapter, Cal. State Soc. C.P.A.'s. *Address:* 68 Post St., San Francisco.

WERMUTH, Charles Ernst; *b.* Berne, Switzerland, Aug. 1, 1859; *s.* John and Catherine (Luthy); educ. pub. school and Gymnasium; *m.* Marie Agnes Pichet, Apr. 10, 1890; C.P.A., Louisiana, 1908; C.P.A., Texas, 1917; C.P.A., Oklahoma, 1918; mem. A.I.A. Auditor Southern Pacific Co., Atlantic System up to Jan. 1, 1904, both railroad and steamship lines. Pres. La. State Bd. of Accts. since 1908. Conducted investigation Cumberland Tel. and Tel. Co., 1909; installed modern accounting system for City of New Orleans, 1912; in charge examination of depts. State of Miss., including investigation of Penitentiary Bd., 1914; division auditor, War Dept., May, 1917, to Jan., 1918. Author occasional articles on acctg. in daily press. Served in La. State Militia, 1888-1892. Mem. New Orleans Chess, Checkers and Whist Club, Southern Yacht Club, Rotary Club. *Daughter:* Mrs. Marie Louise Shibley. *Home:* 1213 Nashville Ave. *Office:* 718-20 Canal Commercial Bank Bldg., New Orleans.

WEST, William H.; C.P.A., New York; C.A., Ontario. Mem. firm West & Flint. During World War, served as divisional auditor Q.M.C. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Home:* 850 West End Ave. *Office:* 50 Pine St., New York.

WESTERDAHL, W. P.; *b.* Minneapolis, Minn., Aug. 30, 1888; Swedish-Norwegian parentage; educ. pub school, business college, LaSalle Extension Univ., Univ. of Minn. acctg. course. Nine yrs. in bank-

ing, five yrs. pub. acctg. experience. Mem. firm Anderson & Westerdahl. Mason. Mem. Lincoln Club, Y.M.C.A., Brotherhood of Amer. Yeomen. *M.* Ethel E. M. Coderberg, Oct. 26, 1910. *Child:* William Earl. *Home:* 1127 Adams St., N.E. *Office:* 410 Temple Court, Minneapolis, Minn.

WESTERMANN, H. T.; *b.* Belleville, Ill., Sept. 14, 1868; educ. Decatur, Ill., H.S.; Univ. of Neb.; C.P.A., Missouri; C.P.A., Ohio. Westermann, Trader & Co. Mem. A.I.A. *Recreations:* Reading and cultivation of roses. *Home:* 11 Kraft Ave., Bronxville, New York. *Office:* 42 Broadway.

WESTON, Chester G.; Greene, Iowa, Dec. 13, 1886; Scottish-Welsh ancestry; high school educ.; C.P.A., Colorado. Seven yrs. pub. acctg. practice—Fink & Weston, C. G. Weston & Co., and Weston, Crane & Co. Now Financial Mgr., Gano, Downs Clothing Co. Mem. Colo. State Board of Acctcy. Examrs. Mem. A.I.A. and Colo. Soc. C.P.A.'s. Mason, K.T., Shriner. *M.* Grace Russell, Sept. 20, 1911. *Child:* Dorothy E. *Home:* 930 Emerson St. *Office:* c|o Gano, Downs Co., Denver, Colo.

WESTON, Rolfe A.; *b.* Bridgton, Me., Apr. 6, 1869; preliminary educ. Kents Hill Sem., Me.; B.A., Dalhousie Coll., Halifax, 1892; *m.* Emma M. Marriner, Feb. 26, 1896. In railroad business, No. Pac. Ry. Co., and N.Y.,N.H.&H.R.R.Co., 1893-1917; general storekeeper latter Co., 1908-1917. C.P.A., Connecticut, 1919. Practicing individually. *Children:* Helen, Rolfe A., Jr. *Home:* 72 Center St., West Haven, Conn. *Office:* 191 Church St., New Haven, Conn.

WESTPHALN, Harry G.; *b.* Chicago, Nov. 1, 1881; *s.* Henry F. and Margaret (Ricklefs); educ. grammar and high schools, Chicago, and Northwestern Univ., School of Commerce; *m.* Henriette Ormsby, Apr. 15, 1903; C.P.A., Illinois, 1915. Thirteen yrs. in city service in acctg. work; has been engaged in rate investigation work for city on elevated ry. cos., surface lines, and telephone co. At present expert acct. for City of Chicago; mem. faculty Internatl. Accts. Soc. Mem. Ill. Soc. C.P.A.'s. A.F.&A.M. *Child:* Ruth. *Home:* 1543 Norwood St. *Office:* 501 City Hall, Chicago.

WESTWOOD, George Knox; *b.* Thornton, Fife, Scotland, Mar. 30, 1864; *s.* George and Helen (Knox); educ. British govt. pub. school; Gallatown, by Kirkcaldy, Fife, Scot.; Universal Bus. Inst., New York. C.P.A. British Ry. experience 14 yrs.; steamship acctg. six yrs.; organizer R.R. work Argentine Republic; formerly comptroller Andine R.R., Rio Cuarto, Cordoba, R.A.; later auditor same R.R.; gen. acct. Trans-Andine R.R. Pres. Westwood & Co. expert pub. accts., finance analysts and statisticians, Kansas City, Mo. Finance analyst for The National Reserve Bank, Kansas City, Mo. Specialists in auditing corpns. and companies operating in Latin-Amer. Author: *Commandment 39, A Prayer for Our Country, H.B.O., Premillennial Bible Chart.* Proprietor *Finance Analyst of Kansas City,* for use of local bankers. Mem. Congregational Church. Mem. St. Andrew's Soc., Kansas City, Mo. Mason, life mem. *M.* Elsie Haynes, Nov. 20, 1914. *Home:* 9 Fountain Place. *Office:* 103 West 8th St., Postal Telegraph Bldg., Kansas City, Mo.

WETTEROTH, Ernst F.; *b.* St. Louis, Mo., May 22, 1879; educ. pub. schools; LL.B., Benton College of Law; LL.M., St. Louis Univ.; C.P.A., Oklahoma. With Haskins & Sells, St. Louis office. *Home:* 3312 Halliday Ave. *Office:* 3rd National Bank Bldg., St. Louis, Mo.

WHARTON, John Herman; *b.* St. Michaels, Md., July 2, 1886; *s.* John C. and Susie S.; studied Syracuse Univ., Univ. of Chicago, Columbia Univ.; A.B.; A.M. Director School of Bus. Admin., Syracuse Univ. Formerly head Dept. of English, College

of Applied Science, Syracuse Univ. Author, *Manual of Technical English*; editor, *Syracuse Univ. Song Book;* writer magazine and newspaper articles. Mem. Phi Kappa Phi, Modern Language Assn. of Amer., Soc. for the Promotion of Engineering Education, Pi Delta Epsilon, Archaeological Inst. of Amer., Assn. of Cosmopolitan Clubs. *Army* Y.M.C.A., 1917-18. *Home:* 421 Clarendon St. *Office:* School of Bus. Admin., Syracuse Univ., Syracuse, N.Y.

WHEALLER, Edward Osborne; C.P.A., Georgia. Mem. A.I.A. *Address:* Walton Bldg., Atlanta.

WHEELER, Harry Edward; *b.* New Haven, Conn., May 30, 1880; *s.* John E. and Carra I. (Tuttle); LL.B. (cum laude), Northeastern Coll., 1915; C.P.A., Massachusetts, 1911. With various mfg., banking and pub. utilities organizations in positions in line of advancement from clerk to general auditor, comptroller, asst. treas., and asst. to pres., later becoming C.P.A. and mem. Mass. Bar. Present business connection, with Mass. Gas Cos. Specialist in organization, finances and accts. of pub. utilities corpns. With U.S. Shipping Bd. in War with Germany. Mem. Amer. Electrochemical and Amer. Chemical Societies, and Amer. Assn. for Advancement of Science; Assoc. Amer. Inst. of Mining and Metallurgical Engrs. and Amer. Inst. of Electrical Engrs. Mem. Boston City Club. *Recreations:* Shooting and fishing. *Home:* 213 Newbury St. *Office:* 111 Devonshire St., Boston.

WHEELER, Herbert A.; *b.* Altoona, Pa., March 20, 1881; *s.* Fred F. and Alice (Arnsden); Amer. ancestry; educ. Albany, N.Y., and Los Angeles pub. and high schools; Southwestern Univ., Los Angeles; C.P.A., California, Nov., 1918. Formerly Santa Fe R.R., freight and passenger depts., seven yrs.; ranch development in Cal. and Mexico several yrs.; retail paper business two yrs.; pub. acctg. four yrs. Practicing as C.P.A. Sec.-treas. Campania Agricola de Mocorito; instr. higher acctcy., School of Commerce, Accounts and Finance, Southwestern Univ. Mem. Cal. State Soc. C.P.A.'s, Los Angeles Chapter. Took active part in "Cal. Dry" campaigns, 1914 and 1916. Served Cal. militia, 1899-1900. Mem. Los Angeles City Club. *M.* Lottie Aston, March 2, 1906. *Child:* Fred Aston. *Home:* 1176 N. Vermont Ave. *Office:* 500 Wilcox Bldg., Los Angeles, Cal.

WHITCOMB, Walter D.; *b.* Chicago, Sept. 28, 1884; preliminary educ. Chicago grammar and high schools; grad. Wheaton Coll. and postgrad. work Univ. of Chicago; A.B.; S.B.; C.P.A., Oregon. Partner Whitfield, Whitcomb & Co.; ex-pres. Oregon State Soc. C.P.A.'s; ex-member Board of Examrs. A.I.A. Ex-pres. Portland Ad Club; mem. Board of Directors various civic clubs, including Chamber of Commerce. Also mem. all principal clubs and lodges in Portland. Contbr. numerous articles in trade magazines; delivered numerous talks before trade assns. Enlisted in army as private, May, 1917; served 19 months overseas, discharged as Lieut. Col., Aug., 1919. Served as field auditor in cantonment construction work, and in France was in charge of Finance and Acctg. Div. of Medical Dept. *Home:* University Club. *Office:* 316 Oregon Bldg., Portland, Ore.

WHITE, Charles Edgar; *b.* St. Mary's, Ont., Nov. 14, 1875; *s.* William David and Susan (Hanley); educ. St. Mary's Collegiate Inst.; C.A., Inst. of C.A.'s of Ontario. Formerly with Mutual Life Assurance Co. of Canada in London, Ont.; in Chicago for four yrs. in number of acctg. and secretarial positions. With White & Bender, grocers, Wallace, Idaho, two yrs.; before joining present firm with United Drug Co., Ltd., Toronto, three yrs. Mgr. Winnipeg office Edwards, Morgan & Co. Mason. *M.* Augusta E. Engels, July 14, 1909. *Children:* Ruth Mary, Robert

W. *Home:* 334 Linwood Ave., Deer Lodge. *Office:* 709 Electric Railway Chambers, Winnipeg, Man.

WHITE, Francis F.; C.P.A., Illinois. Partner Deloitte, Plender, Griffiths & Co. Mem. A.I.A. (mem. council); mem. Ill. Soc. C.P.A.'s. *Address:* 49 Wall St., New York.

WHITE, Frank C.; *b.* Boston, Sept. 17, 1876; *s.* Amos T. and Susanna; grad. Boston Latin School; A.B., Harvard, 1898; C.P.A., Wisconsin, 1919. Res. mgr. Arthur Andersen & Co. Mason. Mem. Assn. of Commerce. *Clubs:* University, Milwaukee Athletic, City, Harvard, Theta Delta Chi frat. *Home:* University Club. *Office:* 1115 Majestic Bldg., Milwaukee, Wis.

WHITE, James Frederick; *b.* Brooklyn, N.Y., Oct. 16, 1876; *s.* Charles Carroll and Charlotte (Locke); ancestors include Gov. White of the *Mayflower* and Marshalls of Pa., who came to Amer. with William Penn; studied P.S. No. 11, Boys' H.S., Adelphi Acad., Brooklyn Latin School, all of Brooklyn; LL.B., N.Y. Law School, 1896; pursued special acctg. courses, N.Y. Univ.; *m.* Maude Seaman, July 7, 1907; C.P.A., New York, Mar. 25, 1912. Mem. firm White & Reeve on entering Army in 1917. Now asso. with J. William Schulze & Co. Mem. N.G.N.Y., 1896-1905; during World War 1st Lieut., 49th Inf.; promoted Capt. Signal Corps; later commanding officer, 6th Det., Air Service, Detroit; then asso. dist. mgr. of prodn., later dist. mgr.; promoted Major, Air Service. Mem. A.I.A., N.A.C.A., N.Y. State Soc. C.P.A.'s. Pres. Rockville Centre Community Chorus. Mem. St. Albans Golf Club. *Recreations:* Golf, tennis, all sports. *Home:* 129 Wellington Rd., Garden City, L.I. *Office:* 33 W. 42nd St., New York.

WHITE, Lee Heyer; *b.* New York, Sept. 28, 1878; *s.* John E. and Harriet (Heyer); grad. Colgate Acad., 1897; A.B., Brown Univ., 1907; C.P.A., Massachusetts, Jan. 26, 1917; mem. A.I.A., Sept. 1, 1919; N.A.C.A., Jan., 1920. Engaged in cost acctg. Brown & Sharpe Mfg. Co., Providence, 1908-11; with Price, Waterhouse & Co., 1911-14; with F. W. Hilditch & Co., New York, since 1915. Wrote thesis on "Duties of a Factory Cost Accountant" in Journal of Accountancy, Sept., 1919. *M.* Louise Merewether, June 1, 1909. *Child:* Marion Louise. *Home:* 427 Fort Washington Ave. *Office:* 141 Broadway, New York.

WHITE, R. D.; res. mgr. Price, Waterhouse & Co. Chmn. Wash. State Board of Acctcy. C.P.A., Washington; mem. A.I.A. *Address:* Henry Bldg., Seattle, Wash.

WHITEHURST, George Leonard; C.P.A., Virginia. Mem. A.I.A. *Address:* 112 W. Freemason St., Norfolk, Va.

WHITFIELD, William; *b.* Berkshire Co., Eng., Dec. 26, 1882. C.A. (Eng.); C.P.A. (Ore.). Partner Whitfield, Whitcomb & Co. Mem. A.I.A. and Wash. State Soc. C.P.A.'s. Served under "articles" in London; later with McLaren, Goode & Co., C.P.A., San Francisco; 14 yrs. in Portland, Ore. At outbreak of World War, enlisted as private in Army; resigned Major, Engrs. Corps, having served as Div. Auditor for Cantonment Constrn. for West, Asst. Chief of Acctg., Constrn. Div. of the Army, and Financial Requisition Officer, Base Section No. 3, A.E.F. Holds various offices and directorships. Mem. Chamber of Commerce. *Clubs:* Waverly Country, Portland Hunt, Rotary, Press, etc. *Recreations:* Golf, motoring, fishing. *Home:* 591 E. 34th St. N. *Office:* 310-29 Oregon Bldg., Portland, Ore.

WHITLOCK, Christopher C.; *b.* Danville, Ill., Oct. 21, 1892; Eng.-Irish ancestry; educ. pub. and high schools; C.P.A. Early experience general office clerical work; statistical and acctg. work. With Detroit Trust Co., pub. acctg. dept. Mem. Mich. Soc. C.P.A.'s. First Lieut. Infantry dur-

ing Great War. *Home:* 33 Horton Ave. *Office:* Detroit Trust Co., Detroit, Mich.

WHITMAN, Claude Owen; *b.* Marinette, Wis., Feb. 28, 1881; *s.* Levi Elwood and Alice; studied Marinette H.S., and Menominee Bus. Coll.; *m.* Marie M. Dillenburg, Feb. 19, 1904. Mem. firm Whitman, Thompson & Schofield. Mem. Kiwanis Club, Alhambra Shrine. *Children:* Ruth, Adeline. *Home:* Riverview Terrace, N. Chattanooga, Tenn. *Office:* 1218-20 Hamilton Natl. Bank Bldg., Chattanooga, Tenn.

WHITMORE, John; partner Patterson, Teele & Dennis. Mem. A.I.A. *Address:* 120 Broadway, New York.

WHITNEY, Ethan Allen; *b.* Albion, Mich., Aug. 20, 1882; *s.* Matt and Lephe (Allen); attended Berlin, Wis., grammar and high schools; B.C.S., Univ. of Denver; *m.* Alberta Adams Ogden (artist and musician), Apr. 14, 1910; C.P.A., Colorado and Massachusetts. From 1904-09, with banana growers and shippers, Spanish Honduras; office mgr. Spray Coffee & Spice Co., Denver, 1910-14; chief constrn. cost acct. Phelps-Dodge Corpn., Tyrone, New Mex., 1914-17; senior mem. staff Scovell, Wellington & Co., 1917-19. Mem. firm Tuttle, Whitney & Co., accts. and industrial engrs. Mem. N.A.C.A.; fellow, Colo. Soc. C.P.A.'s. Mem. Minn. Soc. Pub. Accts. A.F.&A.M.; Alpha Kappa Psi frat. Mem. Alumni Assn., Univ. of Denver; Minneapolis Civic and Commerce Assn.; Lincoln Club. Delivered speech, since published, on *The Ethical Side of the Accounting Profession* before Alumni Assn. of Univ. of Denver School of Commerce. *Recreations:* Trapshooting, Canoeing. *Children:* Ethan Allen, Jr., Helen Lucille, Ogden. *Home:* 4220 Pleasant Ave. *Office:* 242-3 Central Bldg., Minneapolis, Minn.

WHITTLESEY, Frederick; *b.* Dunkirk, N. Y., Dec. 21, 1863; *s.* Theodore H. and Emily F. (Colman); Eng. ancestors came to Amer. 1632; educ. Dunkirk H.S.; *m.* Lucie M. Higgins, July 21, 1891. Early experience in wholesale shoe store; bookkeeper for Woonsocket Rubber Co., U. S. Rubber Co., and Banigan Rubber Co., for 18 yrs.; also bkpr. Powers Bank of Rochester, N.Y. Practicing alone. Dir. Rustless Rule Co.; sec. Niagara Motors Corpn.; sec. Wonalanat Co. Formerly sec. West Side Bus. Men's Assn. and Buffalo Credit Men's Assn. Conducted series of lectures on bus. law and management for two yrs. at Univ. of Buffalo, Coll. of Pharmacy. Auditor for People's Milk Co., Great Lakes Pressed Steel Co., Niagara Motor Corpn., and John F. Malone & Son, Inc. *Children:* Theodore L., Rachel F., Howard, Kathlin C. *Home:* 2585 Main St. *Office:* 727 Ellicott Sq., Buffalo, N.Y.

WHITTLESEY, Willis S.; C.P.A., New York. Mem. firm Whittlesey, Wythes & Wilson. Mem. A.I.A. (chmn. committee on education); dir. N.Y. State Soc. C.P.A.'s (also mem. committee on lectures and entertainments). *Address:* 30 Church St., New York.

WHITWORTH, Charles R.; C.P.A., Minnesota. Mem. A.I.A.; mem. Ill. Soc. C.P.A.'s. Resident manager Touche, Niven & Co. *Address:* 10 S. LaSalle St., Chicago.

WICKSTROM, Wilbur J.; *b.* Clay Center, Kans., Sept. 11, 1886; *s.* Fred and Elizabeth (Miles); educ. Wordner (Idaho) H.S. and Western Inst. of Acctcy., Seattle; C.P.A., Washington, Mar. 12, 1919. Bkpg. and general acctg., 1909-17; pub. acctg., 1917-20. With John G. McIntosh & Co., C.P.A.'s. Mem. Wash. Soc. C.P.A.'s. Served in infantry during World War. *M.* Anna B. Daly, June 12, 1912. *Children:* Keith W., Howard C. *Home:* 2711 E. 54th St. *Office:* 310 White Bldg., Seattle, Wash.

WIEGAND, Peter C.; C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 223 Spring St., New York.

WIEGNER, C. Elmer; mem. firm Wiegner, Rockey & Co. C.P.A., Pennsylvania; mem. A.I.A.; mem. Pa. Inst. C.P.A.'s. *Address:* Drexel Bldg., Philadelphia.

WIEST, Edward; *b.* Citrus Co., Fla., Apr. 28, 1878; *s.* Daniel C. and Kathryn; A.B., George Washington Univ., 1912; A.M., Columbia Univ., 1913; *m.* Sidney P. Crews, Dec. 29, 1914; Ph.D., Columbia Univ., 1916. Early experience as clerk Amer. Bridge Co. With Weather Bureau 1907-14. Prof. of Economics, head Dept. of Economics and Sociology, Univ. of Ky. *Author:* "The Butter Industry in the U.S.," Columbia Univ. Press, 1916. Mem. Amer. Econ. Assn., Amer. Assn. Univ. Instrs. in Acctg., Natl. Educ. Assn., Amer. Assn. for Advancement of Science, Southern Educ. Assn. *Child:* Marjorie S. *Home:* 455 E. Maxwell St. *Office:* Univ. of Ky., Lexington, Ky.

WIGGINS, Horace S.; pres. Wiggins, Babcock Co. Sec. State Board of Acctcy. C.P.A., Nebraska; mem. A.I.A. *Address:* Bankers Life Bldg., Lincoln, Neb.

WIGHT, Charles A., Jr.; *b.* Franklin, Mass., Oct. 3, 1880; educ. Franklin H. S.; B.C.S., Northeastern Coll.; C.P.A., Massachusetts, 1919. Formerly with Boston and Maine R.R., as order, requisition, invoice and file clerk; bkpr., seven yrs., cashier and bkpr. publishing business eleven yrs. Mem. staff Scovell, Wellington & Co. *Home:* 34 Center St., Belmont, Mass. *Office:* 110 State St., Boston.

WIGHTMAN, Hubert J.; *b.* Cambridge, Mass., Jan. 21, 1869; *s.* Joseph C. and Abby P. (Hough); one yr. high school educ., Hartford, Conn. About twelve yrs. with Niles & Niles, New York, one yr. in charge Boston office. Practicing individually. Asso. Colo. Soc. C.P.A.'s. Mason, Shriner. Dir. Trinidad and Trinidad Country Clubs. *Recreations:* Golf, "pitch," and politics. Wife's maiden name, Schaeffer. *Child:* Edward P. *Address:* Trinidad, Colo.

WILDMAN, John R.; *b.* Yonkers, N.Y., Mar. 15, 1878; educ. pub. schools, Yale Univ., New York Univ.; degrees Sc.B., B.C.S. (cum laude), M.C.S.; mem. Delta Mu Delta Scholarship Soc.; acctg. prize, New York Univ.; served in Spanish-American War in U.S. and Porto Rico, and in operations incident to American organization in Porto Rico, 1898-1900; government disbursing officer's clerk and disbursing officer, 1900-1905; mgr. Porto Rican Teachers' Exposition to the U.S., 1904; mem. Haskins & Sells New York staff, 1905-1909; instructor and professor of acctg. New York Univ. since 1909; C.P.A., New York; dir. New York State Soc. C.P.A.'s; mem. American Institute Accountants, American Economic Assn., American Statistical Assn., first pres. American Assn. of Univ. Instructors in Acctg.; mem. National Assn. of Cost Accountants; dir. of professional training, Haskins & Sells, since January 15, 1918; mem. firm Haskins & Sells since Dec. 1, 1918. *Address:* 37 W. 39th St., New York.

WILKES, Paul Henry; *b.* Oberlin, Ohio, Sept. 9, 1883; *s.* Arthur B. and Mary L. Eng.-Amer. ancestry; educ. Collegiate Inst., Toronto; Harvard; C.A., Ontario, 1919. Early experience cost acctg. three yrs.; senior auditor firms of pub. accts. eight yrs. With James S. Matteson, C.P.A. *M.* Georgina P. Hayes, June 29, 1910. *Children:* Helen, Ralph, Anna. *Home:* 305 Minneapolis Ave. *Office:* 701 Alworth Bldg., Duluth, Minn.

WILKINSON, Alvin Thomas; *b.* Providence, R.I., April 26, 1884; educ. Providence pub. and high schools; grad. Tufts Coll.; C.P.A., Massachusetts, 1919. Acctg. work in Mexico three yrs.; office mgr. New York four yrs.; joined staff Ernst & Ernst, 1914. Mgr. Boston office Ernst & Ernst. Mem. Boston Credit Men's Assn. and Chamber of Commerce. Mem. Belmont Spring Country Club. *M.* Louise Smith, July 6, 1915. *Child:* Alvin Warren.

Home: 1 Hillside Terrace, Belmont, Mass. *Office:* 30 State St., Boston.

WILKINSON, George; C.P.A., New York, New Jersey, Illinois, Pennsylvania, and Colorado. Practicing as George Wilkinson & Co. Mem. council Pa. Inst. C.P.A.'s. Mem. A.I.A. Honorary mem. Colo. and Ill. State Soc. C.P.A.'s. *Address:* Widener Bldg., Philadelphia.

WILL, J. A.; C.P.A., Missouri. Mem. A.I.A. Federal Reserve Bank Examr. *Home:* 4225 West Pine Blvd. *Office:* 611 Olive St., St. Louis, Mo.

WILLIAMS, Arthur Rowland; *b.* Sault Ste. Marie, Mich., May 28, 1877; *s.* Wesley L. (D.D.S.) and Harriet (Newell); Welsh-Eng. ancestry; attended Armour Acad., Chicago; high school, Sault Ste. Marie; studied Kenyon College, Univ. of Mich., Univ. of Chicago; A.B.; A.M. At one time editor *Times,* Sault Ste. Marie; also principal high school, Highland Park, Ill.; acct. A. Booth Packing Co.; dir. School of Commerce, Illinois State Normal Univ. Mem. firm Williams, Dunn & Co. Mem. Assn. of Commerce, Bloomington, Ill. Mem. Phi Delta Theta frat. and Phi Beta Kappa honorary society. Author: *Practical Farm Accounting,* text book. *Clubs:* Maplewood Country and McLean County Country. *Children:* Richard and James. *Home:* 808 Hester Ave., Normal, Ill. *Office:* Unity Bldg., Bloomington, Ill.

WILLIAMS, Cassius Minor; *b.* Trout, W. Va., Dec. 6, 1882; *s.* George W. and Elizabeth J.; early Welsh ancestors settled Va.; educ. Normal School and Dunsmore Bus. Coll.; C.P.A., Washington. Originated profession in State of Washington; organized first accts. society; past pres. Wash. Soc. C.P.A.'s. Mem. council A.I.A.; also Pacific Coast representative nominating committee. Active Seattle clubs and commercial organizations. Vice-pres. Mfrs. Assn. Affiliated with Loomis, Suffern & Fernald, New York, and Walton, Joplin & Langer, Chicago. Conducted State Senate investigation; acct. for A.Y.P. Exposition. Practicing 18 yrs. *Home:* 822 36th Ave. *Office:* Arctic Bldg., Seattle, Wash.

WILLIAMS, Cyrus; C.P.A., New York. Mem. A.I.A. and N.Y. State Soc. C.P.A.'s. *Address:* 31 Union Square, New York.

WILLIAMS, C. B.; C.P.A., Ohio; mem. A.I.A.; dir. N.A.C.A.; mem. Soc. of Ind. Engrs. Mem. firm Nau, Rusk & Swearingen. *Home:* 494 Eddy Rd. *Office:* Amer. Trust Bldg., Cleveland, Ohio.

WILLIAMS, E. S.; C.P.A., Missouri. Mem. A.I.A. Price, Waterhouse & Co. *Address:* Third Natl. Bank Bldg., St. Louis.

WILLIAMS, Francis Mallory; *b.* Richmond, Surrey, Eng., Jan. 31, 1872; Eng. lineage; grad. Duval H.S.; studied extension courses; *m.* Elizabeth Pell Bull, Dec. 23, 1896; C.P.A., Florida, 1909. Mem. A.I.A., Amer. Econ. Assn., Fla. Soc. C.P.A.'s, Fla. Historical Soc., Y.M.C.A., and Tennis Club. First Lieut., Arty., N.G., 1896. Contbr. American Lumberman, Journ. of Acctcy. *Recreations:* Tennis, whist, books, bookplates. *Children:* Elizabeth, Francis, Ella, David. *Home:* 1200 E. Duval St. *Office:* 315 Law Exchange, Jacksonville, Fla.

WILLIAMS, Harry A.; mem. A.I.A. William C. Lynne, Son & Co. *Address:* 150 Union Arcade Bldg., Pittsburgh, Pa.

WILLIAMS, Herbert D.; C.P.A., Pennsylvania. Mem. A.I.A.; mem. Pa. Inst. C.P.A.'s. Practicing independently. *Address:* 7 Wall St., New York.

WILLIAMS, John H.; *b.* London, Eng., Apr. 23, 1882; studied Christ's Hospital (Bluecoat School), London; C.A., Alta. Formerly acct. Bishopsgate Inst., London, and C.P.R., Calgary. Public and chartered acct. since 1907. *M.* Mary Virginia Richie, Feb. 14, 1906. *Child:* John

David. *Address:* 435 Longheed Bldg., Calgary, Alta.

WILLIAMS, L. A.; C.P.A., Texas; mem. A.I.A. Practicing on own account. Mem. Tex. Soc. C.P.A.'s. *Address:* Great Southern Life Bldg., Dallas, Tex.

WILLIAMS, Paul; *b.* Woodland, Ill., Mar. 30, 1886; LL.B., Univ. of Mich.; C.P.A., Texas. Mem. Higgs, Williams & Co., tax accts., six yrs. Tax acct. for 78 counties in Tex. 32° Mason and Shriner. *Home:* 1337½ W. 6th St. *Office:* 225-228 Austin Natl. Bank Bldg., Austin, Tex.

WILLIAMS, Robert Clyde; *b.* Curetous Bridge, Ala., Oct. 10, 1879; *s.* William F. and Fannie (Lunceford); educ. Dothan pub. school; Southern Univ., Greensboro, Ala. Early experience as practical printer seven yrs.; practical banking 16 yrs.; C.P.A.; attorney at law five yrs. At present practicing as lawyer. Original mem. Ala. State Board of Examrs. Mem. W.O.W.; Praetorian. Mason. *M.* Pixie Lee, April 7, 1901. *Child:* Lucy Catherine. *Home:* 201 E. Newton St. *Office:* Farmer Bldg., Dothan, Ala.

WILLIAMS, Samuel H.; *b.* Alexandria, La., Dec. 11, 1874; *s.* A. P. (deceased) and Gertrude; commercial grad. Thatcher Inst., Shreveport, La.; C.P.A., Texas, July, 1915. Early experience as corporation auditor and office manager. Pub. Acct. since 1911; proprietor, Houston Audit Co. Spanish-Amer. War Vet.; mem. K. of C.; Kiwanis Club; Chamber of Commerce. *Home:* 1011 Baker St. *Office:* Chronicle Bldg., Houston, Tex.

WILLING, James; C.A.; mem. A.I.A. Mem. firm Patterson, Teele & Dennis. *Address:* 131 State St., Boston.

WILLINS, Thomas N.; *b.* Memphis, Tenn., Dec. 29, 1871; educ. pvt. schools; miscellaneous bus. and acctg. experience, of which nine yrs. were in the acctg. dept. of the Kansas City, Fort Scott and Memphis R.R., and affiliated companies; joined Haskins & Sells, June 28, 1905; now mem. firm and mgr. New York office; C.P.A., New Hampshire and Missouri; asso. A.I.A. *Address:* 30 Broad St., New York.

WILLIS, Frank L.; C.P.A., Massachusetts; mem. A.I.A. Formerly mgr. Springfield office Scovill, Wellington & Co.; subsequently with Moore & Thompson Paper Co. At present general mgr. Angier Mills, Angier Mechanical Laboratories. *Address:* Framingham, Mass.

WILLISON, Frank Armstrong; *b.* Pittsburgh, Pa., Feb. 23, 1881; *s.* Robert B. and Ella (Blair); high school educ.; C.P.A., Maine, Oklahoma, Kentucky, North Carolina, Indiana, West Virginia. Pub. acct. for past 15 yrs. Pres. Willison Audit and System Co. Mem. W.Va. Bd. of Examrs. (C.P.A.) for five yrs. Pres. Natl. Assn. of C.P.A.'s. Mem. Union Club, Pittsburgh Field, Pittsburgh Athletic Assn., United Commercial Travelers. *Home:* 1624 Wightman St. *Office:* 1502 Arrott Bldg., Pittsburgh, Pa.

WILLSON, Earl Robinson; *b.* Atlanta, Ark., Sept. 19, 1872; *s.* James B. and Sarah C.; ancestors came to Amer. from Scotland and Ireland; B.A., Onachita Coll., Arkadelphia, Ark.; C.P.A., Oklahoma, May, 1918. Formerly teacher, specializing in Mathematics, to 1904; real estate and life insurance, 1904-10. Mem. firm Zumwalt, Willson & Garnett, C.P.A.'s, Tulsa, Oklahoma City and Wichita Falls. Writings, historical and literary discussions during life as teacher. Mem. K.P.; Mason. Registered Sept. 12, 1918, not called to service. *Home:* S. Elwood St. *Office:* 340-42 Kennedy Bldg., Tulsa, Okla.

WILMOT, Henry W.; C.P.A., Illinois and Pennsylvania: C.A., Ontario; C.A., England and Wales. Mem. Illinois Soc. C.P.A.'s; mem. A.I.A. With Cuban Amer. Sugar Co. Vice-pres. West India Man-

agement and Consultation Co. Mem. A.I.A. *Address:* 129 Front St., New York.

WILMOTT, Arthur; *b.* London, Eng., Sept. 9, 1870; *s.* John and Sarah (Brain); educ. Brooklyn high schools; C.P.A., New York, Jan. 23, 1909; C.P.A., Ohio, Dec. 9, 1911. Early experience as printer's bkpr., 1887; exporter's bkpr., 1890; Armour Packing Co., acctg. dept., 1895-1907; general pub. acctg. practice 1907 to date. Practicing independently. Sec. and dir. Chas. Ross & Son Co. Charter mem. 1911 Flatlands Property Owners' Assn., now sec. and dir. Mem. A.I.A. and N.A.C.A. Mem. N.Y. Soc. of C.P.A.'s; Ohio Soc. C.P.A.'s. *M.* Sarah J. Higginbottom, Nov. 28, 1894. *Children:* George B. and Olive E. *Address:* 1138 E. 37th St., Brooklyn, N.Y.

WILSON, Charles C.; *b.* Bridgeport, Conn., Apr. 16, 1858; educ. pub. schools. Early experience clerical and acctg. Practicing as pub. acct. Treas. Conn. Auto Accessory Co. Mem. A.I.A. Mem. Conn. Soc. C.P.A.'s. Served five yrs. Conn. Natl. Guard. *Home:* 404 Fairview Ave. *Office:* Room 212, Shalet Bldg.-Plaza, Bridgeport, Conn.

WILSON, Gordon; *b.* Woodstock, Ont., Sept. 22, 1883; *s.* William F. and Agnes Jessie (Gordon); educ. Armour Scientific Acad., Chicago, and partial engineering course, Armour Inst. Technology. Miscellaneous experience as draftsman, clerk and mechanic; mgr. Sack, Order and Claim Depts., Universal Portland Cement Co.; asst. sec. Universal Portland Cement Co.; comptroller Wright-Martin Aircraft Corpn. and sec.-treas. number subsidiaries, including Simplex Automobile Co. Served U.S. Shipping Bd. Emergency Fleet Corpn., May, 1917, to Apr., 1919, as traveling auditor, asst. gen. auditor and gen. auditor. Now asst. gen. mgr. Cuban Cane Sugar Corpn. (formerly comptroller). Mem. Com. on Uniform Cost Acctg. Assn., of Amer. Portland Cement Mfrs. Mem. Soc. of Md. Engrs.; Amer. Acad. Political and Social Science. *Clubs:* Old Colony, American of Havana, Manhassett Bay. Wrote book on cost acctg. for cement plants published by Portland Cement Assn.; contbr. Journal of Acctcy. and other technical journals; also contbr. Colliers, Smart Set, etc. *M.* Winifred Mulford Brown, Aug. 8, 1908. *Child:* Thomas Edward. *Home:* 50 Murray Ave., Port Washington, N.Y. *Office:* Edificio Barraque, Amargura 32, Havana, Cuba.

WILSON, Robert; *b.* Montreal, Canada, July 5, 1874; *s.* Robert and Janet (McDougall); Scotch ancestry; educ. Montreal H.S.; C.A., Quebec. Early experience acct. commercial firm 14 yrs.; practicing pub. acct. 12 yrs. Mem. firm Robert Wilson & Co., C.A. Sec.-treas. Assn. of Accts. Montreal since 1916; sec.-treas. Dom. Assn. of C.A.'s, 1917-18. Life mem. M.A.A.A. *Clubs:* Canada, Kanawaki Golf. Mason. *M.* Mabel Houliston, Nov. 18, 1904. *Child:* Marion Houliston. *Home:* 643 Grosvenor Ave., Westmount, Que. *Office:* 108-110 Board of Trade Bldg., Montreal, Que.

WILSON, William H.; *b.* St. Louis, Mo., June 29, 1890; Amer. ancestry; educ. St. Louis pub. and high schools; A.B., William Jewell Coll.; special training Missouri Univ. Early experience banking, Bankers Trust Co. and Savings Trust Co., St. Louis; general acctg.; entered employ Ernst & Ernst, 1914. Mgr. Buffalo office Ernst & Ernst. Addressed Mo. Bankers Assn. 1914 on *Bank Policies.* Mem. Sigma Nu frat. *Clubs:* Park, Wanakah Country, Buffalo Club, Elicott. Mem. Chamber Commerce. *Recreation:* Golf. *M.* Laura B. Wilson, 1919. *Home:* 495 Crescent Ave. *Office:* 300-310 Prudential Bldg., Buffalo, N.Y.

WILSON, William Jeffers; mem. firm Stockwell, Wilson & Linvill. Pres. Pa. Inst. C.P.A.'s. C.P.A., Pennsylvania.

Mem. A.I.A. *Address:* Land Title Bldg., Philadelphia.

WINANS, DeKay; partner Keller, Winans & Zeller. C.P.A., New York; mem. A.I.A. *Address:* Flatiron Bldg., New York.

WINGROVE, William Ernest; *b.* Richmond, Surrey, Eng., July 11, 1881; *s.* James and Ellen; educ. Richmond (Surrey, Eng.) pub. school; Richmond Coll. Mem. firm Harris, Latter & Co. *Home:* 409 Edgecombe Ave. *Office:* 61 Broadway, New York.

WINKE, Charles H.; *b.* New York City, Mar. 14, 1883; German ancestry; educ. pub. schools, Brillion, Wis.; C.P.A., Michigan, 1906; junior and senior acct. with Fed. Audit Co., Grand Rapids, Mich., until 1908; since then practicing individually; C.P.A., Wisconsin, 1914. Instr. auditing, Robert A. Johnson Coll. of Econ., Marquette Univ., Milwaukee; asso. editor Amer. Poetry Magazine; author, *Wisconsin Sonnets,* 1917. Mem. Milwaukee Art Inst.; Wis. Players. *Address:* 530 Oakland Ave., Milwaukee, Wis.

WINKLER, William O.; *b.* Dale, Ind., June 17, 1885; *s.* John and Mary; postgrad. Ind. State Normal School 1910; attended Univ. of Chicago; grad. La Salle Extension Univ., C.P.A., Indiana, 1920. Ten yrs. teaching experience, three yrs. on Chautauqua and Lyceum Platform as lecturer and entertainer, three yrs. acctg. and auditing experience. Dean School of Commerce, Valparaiso Univ. Author: *Facing the East* (Masonic), *The Five Points* (O.E.S.), *Weeds of Humanity, Common Folks.* Lecturer on acctg. and bus. admin. Elder Presbyterian Church; Mason; Past Worthy Patron O.E.S. *Recreations:* Entertainer and lecturer. *M.* Nellie C. Haberstich, Sept. 28, 1910. *Children:* Marvel Elizabeth, Paul Vernon. *Address:* Valparaiso, Ind.

WINSLOW, C. Morton; C.P.A., Illinois. Mem. firm Cooper, Winslow & Davis. Mem. A.I.A. and Ill. Soc. C.P.A.'s. *Address:* 11 S. LaSalle St., Chicago.

WINTER, George Edward; *b.* Prescott, Ont., Nov. 9, 1874; *s.* William Bottemly and Jane (McFarlane); educ. Prescott pub. schools, Ogdensburg Acad.; A.C.A. and F.C.A., British Columbia; mem. D.A.C.A. Mem. firm Riddell, Stead, Hodges & Winter, C.A.'s; past pres. Inst. of C.A.'s of B.C., vice-pres. D.A.C.A. Served Third Field Battery Canadian Militia, three yrs. *Clubs:* Vancouver, Canadian, Automobile, Royal Arch. Mason. *Recreations:* Tennis, gardening, motoring. *M.* Edythe Wilson, June 9, 1905. *Children:* Edythe Wilson and Margaret. *Home:* 4749 2nd Ave. W., Point Gray, B.C. *Office:* 210 Bank of Nova Scotia Bldg., Vancouver, B.C.

WINTER, Thomas Harvey; *b.* Ottawa, Kan., Apr. 17, 1872; *s.* S. W. and Hetty (Burns); Eng.-Scotch ancestry; educ. Chicago H.S.; C.P.A., Florida. Early experience mfg. and acctg. Mem. A.I.A. and N.A.C.A. Mem. Fla. Soc. C.P.A.'s. Mem. Elks Club. *M.* Cora Corbin, Nov. 11, 1899. *Child:* Alice H. *Address:* 2223 Park St., Jacksonville, Fla.

WINTERMUTE, Lewis Hubbell; *b.* Mansfield, Ohio, July 25, 1881; *s.* Lewis Hubbell, Sr. (deceased) and Mary; Amer. ancestry; educ. Toledo pub. schools; C.P.A., Ohio, 1918. Formerly Republic Iron and Steel Co., factory office, 1899-1903; office mgr. Youngstown Bolt and Nut Co., 1903-04; cost acct. Amer. Can Co., 1905-06; Audit Co. of Cleveland, 1906-07; auditor Mfrs. Inf. Bureau Co., 1907-08; office mgr. Union Steel Screw Co., 1908. Practicing pub. acctg. 1908 to date. Instr. Cleveland School Acctcy. since 1913. Asso. A.I.A. Mem. Amer. Assn. Cost Accts. Mem. Rotary, Cleveland Chamber of Commerce. Page U.S. House of Representatives 1897-99, 55th Congress. Mason. *M.* Florabell Eads, 1900. *Home:* 2577 Exeter Road, Cleveland Heights. *Office:* 817 Guardian Bldg., Cleveland, Ohio.

WITCHELL, Barton Edward; *b.* Vermont, Ill., Nov. 28, 1891; *s.* Walter and Lizzie M.; educ. Vermont H.S.; Univ. of Ill.; C.P.A., Oklahoma, April, 1918. Early experience municipal acctg. Okla.; attached to office State Examr. and Inspector; helped to install uniform system of acctg. Okla. State Institutions; in charge operation of same two yrs. With W. O. Ligon Co., C.P.A. *Home:* 111 E. Seventh St., Apt. No. 4. *Office:* 740-47 Kennedy Bldg., Tulsa, Okla.

WITTING, Theodore J.; *b.* Denver, Colo., Sept. 27, 1894; *s.* Frederick F. and Elizabeth (Braun); preliminary educ. Longmont H.S.; B.C.S., Univ. of Denver, 1916; *m.* Faye Barbara Leik, May 16, 1917; C.P.A., Colorado, Mar. 2, 1920. Early experience in div. auditor's office, Western Union Telegraph Co.; and as office mgr. Foster Auto Supply Co., Denver. Sec. McMahon Audit Co.; asst. treas. and auditor Mt. Streeter Railroad Co. A.F. &A.M. Mem. Denver Civic and Commercial Assn.; Alpha Kappa Psi frat. *Home:* 2541 Bellaire St. *Office:* 635 First Natl. Bank Bldg., Denver, Colo.

WIXSON, Fred; C.P.A., Michigan. Mem. A.I.A. Treas. audit dept. Detroit Trust Co. *Address:* Detroit, Mich.

WOHNSIEDLER, John; auditor Union Bag and Paper Corpn. C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 233 Broadway, New York.

WOLFE, John N.; *b.* Pittsburgh, Pa., Dec. 18, 1875. C.P.A., Pennsylvania; mem. A.I.A.; mem. N.A.C.A. Mem. firm J. N. Wolfe & Co., C.P.A.'s. *Home:* 201 Dalzell Ave., Ben Avon, Pittsburgh. *Office:* Columbia Bank Bldg., Pittsburgh, Pa.

WOLFE, Morley S.; *b.* New York, July 25, 1891; *s.* Louis and Bertha (both deceased); educ. pub. and high schools; C.P.A., New Hampshire. Formerly with Frank Broaker, two yrs.; J. Elbert Saper, three yrs. Mem. firm Schmerler & Wolfe, C.P.A.'s. Mem. N.A.C.A. Mason. *M.* Jennie Lurie, Nov., 1914. *Child:* Betty. *Home:* 2343 Valentine Ave. *Office:* 15 Park Row, New York.

WOLFF, Arthur; *b.* Vienna, Austria, July 23, 1870; *s.* Max and Marie; educ. H.S. of Commerce, Paris, France; Institution Robert Lycée St. Louis, France; B.C.S., France; C.P.A., New York. Practicing as C.P.A. since Oct. 1904. Senior *mem.* Arthur Wolff & Co. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s. Applied to Cal. State Soc. C.P.A.'s. Author: *Practical Acctg.,* pub. 1908; numerous lectures and articles on Income Taxes and fire insurance policies from an acctg. standpoint. Mem. Pasadena Chamber Commerce and Lions Club. Mason. *Home:* 1193 N. Hill Ave., Pasadena, Cal. *Office:* 326 W. 3rd St., Los Angeles, Cal.

WOLFORD, H. Carr; *b.* Cumberland, Md., Jan. 18, 1890; Scotch-Irish-Eng. ancestry; educ. grammar and high schools; studied law one yr.; *m.* Irene H. Miller, Oct. 5, 1915. Employed as clerk acctg. dept. Mutual Life Insurance Co. of N.Y. at Cumberland, Md.; transferred to Baltimore, thence to Erie, Pa., as asst. cashier connected with Int. Rev. Bureau, 1917-19. Pres. H. C. Wolford Co. Mason. Mem. Young Bus. Men's Assn., Inc. *Recreations:* Motoring and water sports. *Child:* David Carr. *Home:* 2653 Sigsbee St. *Office:* 520 Commerce Bldg., Erie, Pa.

WOOD, Ernest N.; with Niles & Niles. C.P.A., New York. Mem. A.I.A.; mem. N.Y. State Soc. C.P.A.'s. *Address:* 111 Broadway, New York.

WOOD, Francis Leigh; *b.* Warrington, England; C.P.A., Illinois, March 4, 1911; C.P.A., Minnesota, June 28, 1910. Asst. mgr. Chicago office Price, Waterhouse & Co. Mem. A.I.A.; mem. Ill. Soc. C.P.A.'s; A.S.A.A.; A.C.I.S. 32° Mason, K.T., and Shriner. *Home:* 4341 N. Keeler Ave. *Office:* 134 S. LaSalle St., Chicago.

WOOD, J. Frederick E.; C.P.A., New York. Mem. A.I.A. and N.Y. State Soc. C.P.A.'s. *Address:* 110 William St., New York.

WOOD, Joseph; *b.* Aberdeen, Scotland, Apr. 22, 1867; *s.* Joseph and Rachel (Mackenzie); father prominent shipping man Scotland and Halifax, N.S.; educ. pvt. acad. Scotland; *m.* Mary Moore Harris, July 30, 1901; C.A., Nova Scotia, 1913. Early experience in shipping business and as salesman for Consumers Cordage Co.; with N. S. Steel and Coal Co. since 1903. Chief Acct., N. S. Steel and Coal Co., at Sydney Mines. P.M., Royal Oak Lodge, A.F.&A.M. *Recreations:* Tennis, stamp collecting. *Home:* Bon Accord, Sydney Mines, N.S. *Office:* N. S. Steel and Coal Co., Sydney Mines, N.S.

WOOD, Richard Pike; *b.* Cullybackey, Ulster, Ireland, July 13, 1871; *s.* John and Sarah (Pike); educ. pvt. tutors, Ulster Provincial School, Coleraine Academical Institution; studied Frank Broaker's, Accountics. Trained under Thomas Irvine, sec. Mississippi River Logging Co. Teacher bkpg. and acctg. Everett H.S. Auditor and acct. Ocean Food Packing Co., Mychell Co., Sheraton Motors, etc. *M.* Robina Evans, Sept. 4, 1901. *Children:* James Bryce, Richard Evan Barclay. *Address:* 3116 Norton Ave., Everett, Wash.

WOOD, William A.; *b.* Bartlett, Ohio, May 5, 1866; *s.* Matthew and Sarah (Way); educ. pub. school, Bartlett Acad., pvt. business coll., Univ. of Pittsburgh, and Duquesne Univ., Pittsburgh, Pa.; C.P.A., Pennsylvania and Ohio. Taught pub. high school and Carnegie Inst. of Technology, and Duquesne Univ.; former auditor for Oliver Iron and Steel Co. and Standard Life Insurance Co. of Amer. With Richter & Co., C.P.A.'s. 32° Mason; I.O.O.F. *M.* May E. France, Sept. 1, 1888. *Children:* Homer D., Miles F., Sarah C., William M. *Home:* 1415 Center St., Wilkinsburg, Pa. *Office:* 717 Farmers Bank Bldg., Pittsburgh, Pa.

WOODEN, Ernest Elmer; *b.* Woodensburg, Md., Mar. 6, 1886; *s.* Alex W. and Elizabeth (Husten); LL.B., Baltimore Law School, 1910; C.P.A., Maryland, 1910. Practicing acctg. since 1909. Vice-pres. Baltimore Audit Co. Pres. Farmers and Merchants Bank of Fowklesburg, vice-pres. General Finance and Credit Co., Baltimore. Lecturer cost acctg. Y.M.C.A. Served as field auditor Constrn. Div. of War Dept. Mem. A.I.A., N.A.C.A., Md. Assn. C.P.A.'s. Mason. Mem. City Club. *Recreation:* Fishing. *M.* Lois E. Benson, June 16, 1909. *Children:* Robert, Ernest, Jr., Mary, Paul, Virginia. *Home:* Woodensburg, Md. *Office:* 901-05 Calvert Bldg., Baltimore, Md.

WOODLING, Edwin Grant; *b.* Logansport, Ind., Oct. 6, 1866; *s.* Thomas Jefferson and Frances Emeline; educ. pub. schools and bus. college; *m.* Bertha Delight Jacobs, June 3, 1891; C.P.A., New Jersey, 1904. Early experience with Equitable Mortgage Co., Mo.; Fidelity and Casualty Co., Chicago; sec. The Securities Co., N.Y.; Cranford Natl. Bank; acct. comptroller and sec. for various corpns. Dir. The Securities Co.; dir. Equitable Securities Co.; dir. and treas. Potter Farms, Inc.; comptroller Internatl. Coal Products Corpn.; sec. Clinchfield Portland Cement Corpn., etc. Installed cost systems Clinchfield Portland Cement Corpn., Internatl. Coal Products Corpn., Feldspar Plants, Pine Bluff (Ark.) Water, Gas & Electric Co., Leavenworth City Water Co.; acct. for City of Kingston, N.Y. Water Dept., Blair Acad. Served three yrs., Mo. Militia, 3rd Regt. Mem. Township Comm. of three, six yrs., treas. of Township six yrs. Mem. Lake Champlain Assn., Cranford Casino and Balusrol Golf Clubs. *Recreations:* Golf, hunting, fishing. *Children:* Lucile Delight, Preston, Edwina.

Home: 302 Prospect Ave., Cranford, N.J. *Office:* 24 Broad St., New York.

WOODRUFF, Frank H., Jr.; C.P.A., New Jersey. Mem. A.I.A.; mem. N.J. State Soc. C.P.A.'s. *Address:* 302 Broadway, New York.

WOODS, Arthur C.; *b.* London, Eng., Nov. 5, 1883; *s.* Arthur and Ethel (Collins); educ. Holloway Coll., London; C.P.A., Missouri, Dec. 23, 1913. Bkpr. and sec. to Dennis & Co., London, Eng. (liquidated in 1910), to June, 1910; from Dec., 1910, to date with Marwick, Mitchell & Co. Mem. Midday Club; mem. Mo. Assn. of C.P.A.'s and N.A.C.A. *Recreation:* Golf. *M.* Anne Dillon, July 7, 1912. *Children:* Arthur Dillon, Mary Virginia. *Home:* 1317 E. 49th St. *Office:* 1323 Commerce Bldg., Kansas City, Mo.

WOOSTER, Melville; *b.* London, Eng., Mar. 26, 1882; *s.* Charles and Jessie (Guilding); Eng. ancestry; educ. King's Coll., London. Engaged in pub. acctcy. work London, 1898-1908; with Marwick, Mitchell & Co. in New York, New Orleans and Pittsburgh, 1908-17; chief acct. Federal Trade Comm., Washington, 1917-19. Mem. firm Marwick, Mitchell & Co. A.C.A., England and Wales. Mem. A.I.A. *M.* Dorothy Wurtele, Sept. 7, 1912. *Child:* Mildred. *Home:* Garden Ave., Bronxville, N.Y. *Office:* 79 Wall St., New York.

WORKMAN, W. Horace; vice-pres. Boyden & Steacie, Inc. C.P.A., Massachusetts; mem. A.I.A.; mem. Mass. C.P.A.'s, Inc. *Address:* 6 Beacon St., Boston.

WORSLEY, Ross George; *b.* Ashley, Utah, Mar. 7, 1887; *s.* John H. and Diantha (Billings); Eng. ancestry; educ. Provo pub. and high schools; Brigham Young Univ.; Wash. School of Acctcy.; C.P.A., Utah, Sept. 15, 1919. Asst. sec. Commercial Club; timekpr., materialman, costkpr., bkpr., fiscal agent, chief clerk and acct. U.S. Reclamation Service; pub. acct. Mem. firm Swan, Worsley & Forman, C.P.A.'s; asst. sec. and treas. Pope Shenon Mining Co. Asst. sec. Provo Commercial Club. *M.* Loa Roberts, Dec. 30, 1911. *Child:* Wood Roberts. *Home:* 57 Fairmont Apartments. *Office:* 301-2 Clift Bldg., Salt Lake City, Utah.

WORTHINGTON, Emory C.; *b.* Des Moines, Iowa, Nov. 26, 1870; *s.* Chester B. and Mary (Chapman); ancestors came to Amer. from Eng. 1600; educ. Des Moines H.S.; C.P.A., Iowa, June 12, 1915. Pub. acct. and auditor, 1900-15; practicing independently as C.P.A., 1915 to date. Mem. A.I.A.; Iowa Soc. Pub. Accts. Formerly mem. and chmn. Iowa State Board of Acctcy. Deputy county treas. Polk County, Ia., 1887-98. Important appointments include dir. of accounts, Finance Bureau, A.E.F.; in charge audits and investigation for Special Representative, Sec. of War, Paris, France, 1919-20, as Lieut. Col., U.S. Army. Served 30 yrs. Ia. Natl. Guard, from private to lieut. col.; in U.S. Army, Spanish-Amer. War and subsequent insurrection in Philippines, 1898-99, as capt. 51st Ia. Infantry; Mexican Border 1916-17, as major 3rd Ia. Infantry; World War as major 168th Infantry, 42nd (Rainbow) Div., participating Champaign Defensive, St. Mihiel, Chateau Thierry, Meuse-Argonne Offensives, 1918; asst. Provost Marshall Adv. Section, 1919; lieut. col., dir. of accounts, A.E.F., in charge of audits, 1919-20. Mem. Sons Amer. Revolution; Naval and Military Order Spanish-Amer. War; Amer. Legion; United Spanish War Veterans. *M.* Anna E. Francis, June 22, 1903. *Home:* 1335 Capital Ave. *Office:* 201 Clapp Block, Des Moines, Ia.

WORTHINGTON, Harold; C.P.A., Missouri. Mem. A.I.A. A.C.A., England. With Price, Waterhouse & Co. Mem. Los Angeles Chapter, Cal. State Soc. C.P.A.'s. *Address:* Title Insurance Bldg., Los Angeles, Cal.

WREGE, Arthur J.; C.P.A.; mem. A.I.A. Mem. firm Turner, Spencer & Co. *Address:* 321 Guthrie St., Louisville, Ky.

WREN, James Harold; *b.* Lynchburg, Va., Jan. 1, 1888; *s.* William H. and Rosa (Tate); educ. Liberty Acad., Chilhowie, Va., and Emory & Henry Coll., Emory, Va.; Columbia Univ.; C.P.A., Virginia, 1915. Early experience as newspaper reporter. Mason. *M.* Jessie Mabel Reeve, Dec. 25, 1916. *Children:* Margaret, Ethel. *Address:* Big Stone Gap, Va.

WRIGHT, Arthur; *b.* Great Britain; pvt. school preliminary educ.; LL.B., 1913; LL.M., 1915; C.P.A. (N.J.), 1909. Navigating officer in British service before coming to U.S.A.; while in this service, traveled all around the world, touching on every continent. Vice-pres. N.J. State Soc. C.P.A.'s; mem. A.I.A.; mem. N.A.C.A. All three sons volunteered when war was declared on Germany, all serving in France as officers. *Address:* Ridgefield Park, N.J.

WRIGHT, Charles H.; C.P.A., Massachusetts; mem. A.I.A.; mem. Mass. C.P.A.'s, Inc. Practicing independently. *Address:* 53 State St., Boston.

WRIGHT, Francis Alfred; *b.* Kansas City, Mo., June 30, 1883; *s.* Francis Alfred and Mary C.; Eng. parentage; attended Kansas City Manual Training H.S., N.Y. Univ.; C.P.A., Missouri, in practice when law was passed. Entered acctg. profession with father, 1902; asst. on staff Price, Waterhouse & Co., 1904-06. Mem. firm Wright, Mendenhall & Wright. Held office Kansas City Chapter Mo. Soc. of C.P.A.'s, trustee Kansas City School of Accounts, Law and Finance. Mem. Chamber of Commerce, Credit Men's Assn., Kansas City Athletic Club, City Club, Y.M.C.A. Active in church and Y.M.C.A. work. *M.* Ethel A. Wheeler, Oct. 3, 1908. *Children:* Four girls. *Home:* 4000 Chestnut St. *Office:* 519-523 American Bank Bldg., Kansas City, Mo.

WRIGHT, Frank Percy; *b.* Worcester Park, Surrey, Eng., Sept. 21, 1873; educ. Ongar grammar school; M.C.P. (Coll. of Preceptors), Ealing Coll.; C.A., Manitoba, June 15, 1905. Practiced acctcy. 1903 to date, Manitoba, Alberta, Omaha, Neb. Partner Fotheringham, Wright & Co. Official auditor Farmers' Union Co-operative Assn., Neb. Mem. I.C.A. *M.* Jessie E. Allen, Sept. 7, 1904. *Children:* Lloyd Allen and Gladys Mary. *Home:* Apt. 80 Drake Court. *Office:* 683-7 Brandeis Theatre Bldg., Omaha, Neb.

WRIGHT, Frederick Grant; *b.* Wallkill Valley, N.Y., Aug. 10, 1883; *s.* Silas Jackson and Jennie (Rosencrans); Amer. ancestry; educ. Walden H.S.; C.P.A., New York. Mem. firm Perley, Morse & Co., C.P.A.'s. Dir. Roselle Park Trust Co.; treas. Shackamaxon Country Club. *Clubs:* Shackamaxon Country and Roselle Golf. *M.* Laura Alfreda Nelson, June 4, 1903. *Children:* Nancy, Frederick Grant, Jr. *Home:* 405 Chestnut St., Roselle, N.J. *Office:* 110 William St., New York.

WRIGHT, Herman Winfield; *b.* Concord, Md., Oct. 8, 1880; *s.* P. W. and Virginia (Ridgely); Amer. ancestry; educ. Denton H.S.; Charlotte Hall Military Acad.; Engineering Coll.; LL.B., Lincoln-Jefferson Univ., 1910; C.P.A., Pennsylvania, 1913. Early experience as teacher pub. schools, Delaware; Temple Univ.; Drexel Inst.; Pierce School and Strayers Coll., Philadelphia. Dir. Strickler, Wright & Co., C.P.A.'s. Dir. acctg. instruction Temple Univ. Important appointments include the checking up of $30,000 cash shortage and fraud for a Philadelphia company. Author text books on acctcy.; numerous lectures for use at Temple Univ.; now writing series of texts for Amer. Book. Co. for use Amer. Coll. and Univ. Appointed by Govt. senior cost expert War Dept., during Great War. *Recreations:* Golf and outdoor sports. Mason. *M.* Helen Harrington, Sept. 16, 1905. *Children:* Virginia and H. Winfield, Jr. *Home:*

916 Spruce St. *Office:* 811 Liberty Bldg., Philadelphia.

WRIGHT, James; partner Mackay, Irons & Co. C.A., Scotland; C.P.A., New York; mem. A.I.A. *Address:* 29 Broadway, New York.

WRIGHT, John E.; *b.* Cincinnati, Ohio, Mar. 10, 1860; *s.* Edgar W. and Anna (Stokes); studied Hughes H.S., Bryant & Stratton and De Han Bus. Coll.; *m.* Mary Coyne, May 30, 1882. C.P.A., Ohio, Feb., 1909. Acct., bkpr., and office mgr. 40 yrs. Principal The Wright's Bus. Coll. five yrs.; with Wm. L. Perkins Mantel & Grate Co. 13 yrs.; with Amer. Cigar Co. four yrs. Practicing acct. 30 yrs. *Home:* 935 Chateau Ave., Price Hill. *Office:* 2501 Union Central Bldg., Cincinnati, Ohio.

WRIGHT, Percy Victor; *b.* Cambridge, Md., Dec. 13, 1892; Eng.-French ancestry; educ. pub. schools of Baltimore and Baltimore City Coll.; *m.* May Cromelin Robinson, Jan. 2, 1918; C.P.A., Alabama, July 19, 1919. Practicing pub. acct. six yrs. Senior partner Wright, Aldridge & Co. Sec., Troy, Ala., Chero Cola Bottling Co. Mason (32°, Shriner). Mem. K.P.; Am. Leg.; Ala. Soc. C.P.A.'s; mem. Bd. of Control. Served 20 mos. on general non-commissioned staff, U.S. Engrs. *Child:* Charles Stewart. *Home:* 122 S. Perry St. *Office:* 917-18 First Natl. Bank Bldg., Montgomery, Ala.

WRIGHT, Peter T.; *b.* Philadelphia, Pa., Jan. 4, 1867; *s.* Peter T. and Frances (Palmer); Quaker ancestry; educ. pub. schools; Fellow Actuarial Soc. of Amer.; A.M.; C.P.A., Delaware. Practicing independently. Bank examr. State Del. four yrs. Pres. Del. State Board of Acctcy. since law was passed. Pres. Del. Soc. C.P.A.'s, 1918-20; treas., 1920-21. Mem. A.I.A. *Clubs:* Wilmington Country, Wilmington Whist. *M.* Mary S. Betts, Oct. 28, 1897. *Home:* 704 West St. *Office:* Equitable Bldg., Wilmington, Del.

WRIGHT, Walter Coleman; *b.* Birmingham, Eng., March 21, 1877; *s.* Stephen and Emily Gertrude (Fowler); educ. King Edward Foundation School; C.P.A., California, Aug., 1915. With Natl. Bank of Commerce, Minneapolis, until 1906; then came to Cal. and practiced pub. acctg. Mgr. Marwick, Mitchell & Co.; mem. faculty Univ. of Cal. Extension; listed as special lecturer La Salle Extension Univ. Contributed articles to *Journal of Accountancy* from time to time. Mem. Los Angeles Athletic and Los Angeles City Clubs. *M.* July 15, 1920, to F. Elsie Hoefflin. *Home:* Hollywood, Los Angeles. *Office:* 709 H. W. Hellman Bldg., Los Angeles, Cal.

WRIGHT, William Rolland; *b.* Atchison, Kans., Sept. 20, 1873; *s.* John T. and Sarah J.; Eng. ancestry; educ. Atchison H.S. and Normal School; Regents Counts Kans. State Univ.; C.P.A., California. Early experience auditor various mfg. corpns. in central west, 25 yrs., including 12 yrs. pub. practice as acct. and auditor. Practicing Wm. R. Wright, C.P.A., and atty.-at-law. Mem. A.I.A. Mason. *M.* Jessie May Buchanon, Oct. 10, 1914. *Home:* 1420 S. Bonnie Brae St. *Office:* 1030 Citizens Natl. Bank Bldg., Los Angeles, Cal.

WRYE, Walter C.; *b.* Boston, Mass., April 4, 1872; *s.* George and Annie (Wells); educ. Boston pub. school, Worcester Acad., Bryant & Stratton Commercial Coll.; C.P.A., Massachusetts, 1910. Began office experience in Dental Depot, later dry goods jobbing and converting house; pub. acctg. experience ten yrs., six of which was mem. firm Harry S. Chase & Co., three yrs. sec.-treas. Pierce Arrow Motor Car Co. Practicing as C.P.A. Mem. Hunnewell Club. Mason. *Home:* 140 Church St., Newton, Mass. *Office:* 53 State St., Boston.

WUERFEL, Gustave A., Jr.; *b.* New York, March 8, 1892; B.C.S., N.Y. Univ., 1914; C.P.A., New York, 1918. Formerly mem.

Raymond C. Brown & Co., C.P.A.'s, and director Louis L. Brown Co., engrs.; formerly auditor Allerton House Co. Practicing independently and partner Carpenter Audit Co. Mem. N.Y. State Soc. C.P.A.'s. Dir. Charles F. Seeger, Inc. Mason. *M.* Elsie Krach, Sept. 8, 1915. *Child:* Ruth. *Home:* 661 W. 179th St. *Office:* 38 Park Row, New York City.

WULFING, Frederick William; *b.* Brooklyn, N.Y., July 16, 1894; *s.* Frederick William and Dorette (Hake); educ. pub. and high schools; Columbia Coll.; Teachers Coll.; B.S., 1915; C.P.A., New York, April, 1919. Mem. N.Y. State Soc. C.P.A.'s. Early experience in banking and industrial chemistry. Mem. firm Wulfing & Kuesel, C.P.A.'s. Author articles appearing in technical papers; addresses before business groups and civic organizations. Sergt. Field Artillery Mexican Border Service. *M.* Martha Lindsay Rudd, Dec., 1918. *Child:* Phyllis Maryln. *Home:* 1035 Madison St., Brooklyn, N.Y. *Office:* 150 Nassau St., New York.

WUNNER, Emil Gerhard; *b.* Altona, Germany, Dec. 13, 1891; *s.* Hans Christian Gottlieb and Anna Margarethe; attended Real Schule, Altona, Germany, nine yrs.; Real Gymnasium, Altona-Ottensen, Germany, three yrs. Cost acctg. with Amer. Oriental Co., oil refiners, San Francisco; pub. acctg. Cecil T. Patterson, several yrs., then with Sully, Hood & Strong, C.P.A.'s, and Hood & Strong, C.P.A.'s. C.P.A., California, May, 1919. Mem. firm James O. Sully & Co. *M.* Marion Lulu Beverly, April 25, 1917. *Child:* June. *Home:* 1137 El Camino Real Burlingame. *Office:* Merchants Natl. Bank Bldg., San Francisco.

WURTELE, Ernest Frederick; *b.* St.-David, Que., Can., Feb. 29, 1860; *s.* Justice (deceased) and Julia (Nelson); educ. Galt Collegiate Inst., Seminary of St. Hyacinthe, Royal Military Coll. of Can.; 1st Class Certificate. Formerly sec. acct. and treas. Quebec Montmorency and Charleroix Ry. Co. At present practicing as Chartered Acct. Pres. Natl. Culture Assn.; pres. Canadian Films, Ltd.; dir. Carveth Gold Mines. Important acctg. appointments include engagement with govt. re: Ross Rifle Co. of Can. and that as treas. Natl. Battlefields Comm. A.F.&A.M. Mem. Montreal Hunt and Royal Military Coll. Clubs; has prepared proceedings latter club for 25 yrs. While at Royal Military Coll. rose from rank of gentleman cadet to brigade commander in the Militia. *M.* Bessie Schwartz, Sept. 20, 1887. *Child:* Harold A. S. *Recreation:* Cricket. *Home:* 70 Mawelton Apts., 386 Sherbrooke St. W. *Office:* 369 University St., Montreal, Que.

WYLER, Richard S.; *b.* Zurich, Switzerland, Feb. 7, 1884; C.P.A., Missouri, June, 1920. Mem. firm Richard S. Wyler & Co. *Home:* 818 E. 43rd St. *Office:* 405 Scarritt Bldg.. Kansas City, Mo.

WYLIE, John Gilmour; *b.* Glasgow, Scotland, Apr. 29, 1889; *s.* William and Rose Gilmour (Corson); attended Hutchisons' School and Glasgow High School and Univ. C.A., Glasgow; C.A., Manitoba. Served articles with Walter and W. B. Galbraith, C.A., Glasgow, and Graham & Co., C.A., Glasgow. Opened Winnipeg branch office of George A. Touche & Co., London, Eng., in 1913. On amalgamation of practices in Canada of George A. Touche & Co. and Webb, Read & Co., became joint managing partner of Winnipeg Office. Served as lieut. C.E.F. during World War; acctg. officer Dept. of Q.M.G. Mason. Mem. St. Andrew's Soc. *Clubs:* Manitoba, Carleton, St. Charles Country. *Recreations:* Golf, tennis. *M.* Mary Edith Corson, June 26, 1918. *Child:* Mary Edith Gilmour. *Home:* 40 Whitehall Ave. *Office:* 707 McArthur Bldg., Winnipeg, Man.

WYMAN, Gerald; A.B., Harvard, 1869; C.P.A., Massachusetts. Mem. A.I.A. Treas. Mass. C.P.A.'s, Inc. (elected 1907 and an-

nually since). Practicing independently. *Address:* 131 State St., Boston.

WYMAN, Joseph Gray; *b.* Skowhegan, Me., June 27, 1869; *s.* George and Mary (Cleveland); Eng. ancestors settled Mass. about 1640; preliminary educ. high school, Skowhegan; A.B., Boston Univ., 1893. Taught high school, 1893-95; *m.* Martha Hobart, Sept. 3, 1901; C.P.A., New York, 1906. Practicing alone. *Children:* Arthur Hobart, George Francis. *Home:* Scarsdale, N.Y. *Office:* 60 Wall St., New York.

WYTHES, Horace A.; C.P.A., New York. Partner Whittlesey, Wythes & Wilson. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s. *Address:* 30 Church St., New York.

Y

YAEGER, G. D.; educ. high school; L'Acadamie Francaise, Paris; Univ. of Berlin; Benjamin Harrison Law School, LL.B.; Ph.D.; A.B. economics and higher finance; C.P.A., Germany and France. Early experience acctg. and law; pub. acct. Germany and France; cashier Commercial Natl. Bank, Indianapolis. Mgr. Merchants Acctg. and Auditing Co. *Home:* 315 Dorman St. *Office:* 404-05 City Trust Bldg., Indianapolis, Ind.

YINDRA, Frank A.; *b.* Cooperstown, Wis., Apr. 22, 1874; parents emigrated from Czechoslovakia; educ. pub. schools, Lake Shore Business College; Internatl. Accts. Soc., Detroit; Univ. of Wis.; C.P.A., Wisconsin, Dec. 20, 1913. Varied early business experience, past ten yrs. devoted to pub. acctg. At present practicing independently as C.P.A. Formerly treas. and vice-pres. Tendick Shoe Co.; treas. A. J. Schmitz Club of Manitowoc County, sec. Wilson-Marshall Club, 1912. Auditor Income Tax Unit. Mem. Eagles. *M.* Mary Neidle, Oct. 7, 1903. *Children:* Winifred, Francis and Anna. *Address:* 855 N. 12th St., Manitowoc, Wis.

YOUMANS, Arthur Henry; *b.* Meaford, Ont., Sept. 18, 1872; *s.* John Henry and Sara Alice; high school educ. With Armour & Co. three yrs.; 17 yrs. practice. county office four yrs., Nemaha Co., Neb. Now head acctg. dept. Natl. Assn. Dyers & Cleaners, St. Louis. Mem. B.P.O.E. Served in First Neb. Vol. Inf., Philippine Islands, June 20, 1898-Aug. 23, 1899. *M.* Mina Henrietta Berlet, May 14, 1902. *Home:* 734 Marshall Ave., Lincoln, Neb. *Office:* c|o M.A.D.C., 2723 Olive St., St. Louis, Mo.

YOUNG, Albert Frank; *b.* Brooklyn, N.Y., Dec. 3, 1880; *s.* Albert Frank and Emilie A.; educ. Brooklyn pub. school, Manual Training H.S.; C.P.A., New York, 1909. Started as office boy with Frederick Victor and Achelis, 1896; later bkpr. Thomas Leeming & Co., 1899; mgr. H. L. Day Co., 1905; with Price, Waterhouse & Co., 1909; Perley Morse & Co., 1911; Lovejoy, Mather, Hough, Stagg, 1911-14. Comptroller Nestles Food Co., Inc. Treas., asst. treas. and comptroller various companies. Mem. A.I.A.; N.Y. State Soc. C.P.A.'s. Mason. *M.* Mildred Tilt Reid, Oct. 11, 1916. *Child:* Gerald W. Young. *Home:* 471 Stratford Road, Brooklyn, N.Y. *Office:* 130 William St., New York.

YOUNG, Alexander Norman; *b.* Aberdeenshire, Scotland, Nov. 7, 1879; educ. Gordon's Coll., Aberdeen, Scotland; Aberdeen Univ.; C.A., Scotland, 1908. Early experience apprentice acct. A. S. Mitchell, C.A., Aberdeen; late partner A. S. Mitchell; mgr. Marwick, Mitchell & Co., New Orleans, Dallas and Chicago, 1913-19. With Scovell, Wellington & Co. First lecturer acctg. Tulane Univ., 1913-14. Mason. *Home:* 732 Irving Park Blvd. *Office:* 10 S. LaSalle St., Chicago.

YOUNG, Arthur; C.P.A., Illinois. Mem. firm Arthur Young & Co. Mem. A.I.A. (mem. council). Mem. Illinois and Wisconsin. Mem. Pennsylvania Inst. C.P.A.'s. *Address:* 71 Broadway, New York.

YOUNG, Charles; mem. firm Lovejoy, Mather, Hough & Stagg. Mem. A.I.A. *Address:* 123 Liberty St., New York.

YOUNG, Joseph Rymal A.; *b.* Hamilton, Ont., Mar. 23, 1877; *s.* James W. Studied Hamilton Collegiate Inst. and Ontario Normal Coll.; *m.* Margaret Alice Neads, Dec. 25, 1906. Taught public and high schools, was principal Stanstead Wesleyan Coll., Commercial Dept.; at one time connected with Rider-Moore & Stewart Schools of Business, Trenton, N.J. Chartered Acct., Manitoba; Canadian Acct. for Companie Immobilière et Agricole du Canada (head office, Antwerp, Belgium). Author number of booklets on business mathematics and business training. Especially interested in all branches of farming. *Children:* Marion Lorilla, Robert, Rymal W. *Home:* 211 Ruby St. *Office:* 290 Garry St., Winnipeg, Man.

YOUNG, L. Tipton; *b.* Mt. Sterling, Ky., Mar. 22, 1879; Scotch-Irish-French ancestry; studied high and private schools; *m.* Anne Bruce Chiles, June 15, 1910. Has held every bank position up to and including cashiership; formerly auditor Tropical Division, Camors-McConnell Co., Bocas del Toro, Panama; also experience as traveling salesman. Partner firm Ryans & Young. Mem. A.I.A. Louisville Ry. Co., Louisville Water Co., principal banks and trust cos. of Louisville, among clients. Master and Royal Arch Mason; W.O.W.; Mem. Louisville Bd. of Trade. Mem. Louisville Boat Club. *Recreations:* Fishing, rowing and theatre. *Home:* 2137 Alta Ave. *Office:* 516 Crutcher and Starks Bldg., Louisville, Ky.

YOUNG, Norman Holmes; *b.* Garden Valley, Idaho, June 12, 1869; *s.* George T. and Mary B. Grad. Heald's Bus. Coll. (San Francisco), 1889; C.P.A., Idaho, 1915. Auditing at times from 1897 to 1917 for clients in different parts of State of Idaho. Mem. Examining Bd. for C.P.A. for State Dept, of Law Enforcement, 1919-20. Formerly representative State Legislature; held county offices, Idaho. At present with Boise Payette Lumber Co. Mason; I.O.O.F., Eagles, Elks; Chamber of Commerce. *Address:* Empire Bldg., Boise, Idaho.

YOUNG, Thomas Raymond; *b.* Vincennes, Ind., July 29, 1886; *s.* John T. and Mary Ann (Pilard); educ. pub. and high schools; B.C.S., Univ. of Denver, 1913; C.P.A., Colorado, 1919. Five yrs. in employ Denver & Rio Grande Railroad, car acctg. office; ten yrs. with Continental Oil Co. Now asst. mgr. Haskins & Sells, Denver. Mem. Denver Athletic Club, Alpha Kappa Psi frat., and K. of C. *M.* Mary Claire Galligan. *Children:* Thomas Raymond, Jr., and Mary Margaret. *Home:* 2455 Vine St. *Office:* 830 Foster Bldg., Denver, Colo.

YOUNGCLAUSE, Herbert; *b.* Kansas City, Mo., May 11, 1886; *s.* George and Emma; educ. Central H.S., Kansas City, and Kansas City School of Accountancy Law and Finance (Pace & Pace); C.C.A., Oklahoma, June 15, 1918. Early experience with packing and pub. utility companies and as auditor Kansas City Light & Power Co. With George P. Jackson & Co. *Home:* Harris Hotel. *Office:* 404 Commerce Bldg., Kansas City, Mo.

Z

ZEBLEY, John Hause, Jr.; *b.* Philadelphia, Oct. 3, 1896; *s.* John Hause, Sr., and S. May; prepared for coll. William Penn Charter School, Philadelphia; pursued evening course, Univ. of Pa. Formerly in acctg. and credit dept. Supplee-Biddle Hardware Co., Philadelphia, and with Barrow, Wade, Guthrie & Co. Dist. mgr., York, Pa., Turner, Johnson & Crook. F.&A.M.; mem. Temple Club, York. Enlisted army, Jan. 23, 1918; discharged 2d Lieut. Ordnance R.C., Feb. 27, 1919. *M.* Florence Katharine Riest, May 7, 1920. *Home:* 415 E. Market St. *Office:* 47 E. Market St., York, Pa.

ZUEHLKE, Walter W.; *b.* Dale, Wis., Feb. 20, 1888; *s.* William and Emma (Ramm); B.A., Univ. of Wis., 1910; C.P.A., Minnesota, Nov. 14, 1914; *m.* Martha H. Schulz, June 30, 1915; mem. A.I.A., Sept. 14, 1916. Practicing acctg. since 1910. With Arthur Andersen & Co., C.P.A.'s. Mason. *Home:* 3933 N. Keeler Ave. *Office:* 1814 Harris Trust Bldg., Chicago.

APPENDIX

OFFICERS OF ACCOUNTING SOCIETIES

OFFICERS OF NATIONAL AND SECTIONAL ACCOUNTING SOCIETIES IN THE UNITED STATES AND CANADA, 1920

NATIONAL SOCIETIES—UNITED STATES

AMERICAN INSTITUTE OF ACCOUNTANTS

President—Carl H. Nau.....American Trust Building, Cleveland
Vice-Presidents—W. P. Hilton, National Bank of Commerce Building, Norfolk, Va.
T. Edward Ross.....Morris Building, Philadelphia
Treasurer—J. E. Sterrett.....54 William St., New York
Secretary—A. P. Richardson.....1 Liberty St., New York

Council:

Members for Five Years—
John F. Forbes.....Crocker Building, San Francisco
J. Porter Joplin.....122 S. Michigan Blvd., Chicago
Waldron H. Rand.....101 Milk St., Boston
Frederick A. Ross.....105 S. LaSalle St., Chicago
Elijah W. Sells.....37 W. 39th St., New York
Frederick A. Tilton.....Penobscot Building, Detroit
William Jeffers Wilson.....Land Title Building, Philadelphia

Members for Four Years—
Hamilton S. Corwin.....197 Prospect St., East Orange, N. J.
Edward E. Gore.....Monadnock Block, Chicago
Charles S. Ludlam.....37 W. 39th St., New York
Overton S. Meldrum.....Keller Building, Louisville, Ky.
Adam A. Ross.....Morris Building, Philadelphia
C. M. Williams.....Arctic Building, Seattle, Wash.

Members for Three Years—

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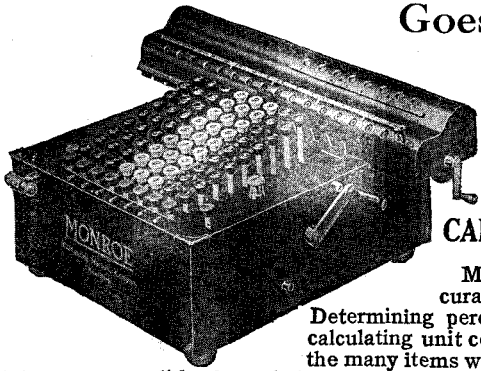

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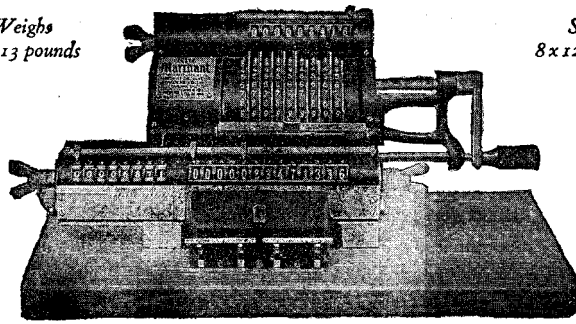

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