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New York State Society of Certified Pubic Accountants

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**Certified Public
Accountants**

OF THE

State of New York

JUNE 1920

**Certified Public
Accountants**

OF THE

State of New York

JUNE 1920

Certified Public Accountants

OF THE

State of New York

JUNE 1920



THE following list of names and the certificate numbers of those to whom Certified Public Accountant certificates have been granted by The University of the State of New York to June 1920, was compiled from the available official sources, and is believed to be complete and accurate. The New York State Society of Certified Public Accountants assumes no responsibility, however, for errors which may have occurred in its compilation.

The designation of deceased certificate holders represents the available information, but as there is no source from which a complete list of such deceased certificate holders could be secured, it is probable that the information given on this point is incomplete.

NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Office of the Secretary,
120 Broadway, New York.

NAME	CERTIFICATE NUMBER
Aaronson, Benjamin	736
Abrahams, John W.	66
*Acher, Walter H.	756
Adams, Edward	67
*Adams, James R.	687
*Aderer, Alexander	424
Agar, Nathan	487
*Aitkin, Henry, Jr.	770
*Akabas, Max H.	738
Alfke, Charles J.	748
Allen, Chester A.	853
Allen, Frank C.	368
†Allen, Franklin	68
†Allen, John L. M.	133
*Alsofrom, Jacob	820
Alther, Phillip F.	637
Anser, William H. S.	836
*Anderson, Hugh M.	278
Anderson, Harold C	488
Andrews, Horace St J.	253
Angelo, William	87
Anstie, Lillian	672
*Anyon, James T.	31
*Archer, John P.	216
Archer, William G.	865
†Arnold, Thomas E.	32
*Aronson, Mortimer I.	880
*Asch, Burnham	572
Ascher, Frederick	162
*Ashdown, Edward A.	318
*Atkins, Harold B.	426
Atkins, Robert	427
Axel, Mathias	749

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† Deceased.

NAME	CERTIFICATE NUMBER
*Bacas, Paul E.	489
†Bagot, Thomas	45
*Baker, Keith L.	511
Ballard, George T.	688
Banks, Howard Mellen	428
*Barber, Edgar M.	178
Barker, Christine Ross	143
Barnett, Julian L.	801
*Barr, James	739
Barrett, Percy Spencer.....	648
*Basson, Philip E.	490
Batchelder, Francis J.	429
*Bauer, George F., Jr.	457
*Baum, Abraham	780
Baumes, William H.	215
*Baxter, Alexander J.	669
*Bayer, Walter A.	273
Bayne, Robert.	237
*Beach, Harold V.	583
†Beach, Oren M.	139
†Beaujon, Anton R.	33
*Bechert, William C.	651
Beck, Herbert	142
*Bell, Hermon F.	409
*Bell, William H.	513
Belser, Frank C.	392
*Bender, Daniel H.	345
Bender, Jacob	514
Benjamin, Michael E.	458
Bennett, George E.	829
*Benson, Edward A.	695
*Benson, Philip A.	432
*Berdon, David	717
Berenson, Moses A.	811
Berg, William	872
*Bergen, George L.	319
*Bernstein, William	773
Berran, Robert J.	781
Bersohn, Abraham P.	830
*Beukers, Leon C.	534
*Bicknell, Henry M.	346
Bierck, Albert B.	69

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† Deceased.

NAME	CERTIFICATE NUMBER
*Biermann, Diedrick P.....	347
Blanchard, Maurice L.....	854
*Blattner, Benjamin	847
*Blomqvist, Erik J...	821
*Blumenstock, Morris	855
Boies, Justus W.....	196
Bostwick, Warren R.....	163
†Both, Charles	34
*Boulger, Sylvester S.....	658
Bourke, Raymond W.....	584
Bower, Charles F.....	837
Bowman, Franklin	491
†Boyce, David E.....	459
Boyden, Walter L.....	292
Bradley, Robert S.....	460
Brady, Arthur A.....	856
Brady, Edward	741
†Bragg, Henry T.....	109
*Braman, Bert C.....	573
Brennan, Robert T.	146
Brennan, Thomas J.	214
*Breyer, Edwin W.....	499
Brinkerhoff, Edgar D.....	320
Briskin, Barnett	742
*Broaker, Frank	1
Broderick, Dillon F..	535
*Brown, Raymond C.	369
Brown, Robert H.	410
Brown, Robert R.	134
*Brummer, Leon	88
*Bruneau, Armand L. A.....	515
*Bryan, Charles T.....	782
*Buhle, Benedict F.....	321
*Buncke, Henry C....	339
Burlingame, Charles M.....	238
*Burnett, Lawrence	656
*Byrnes, Thomas W.....	516

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Public Accountants.

† Deceased.

NAME

CERTIFICATE
NUMBER

Cady, Charles E.....	123
Caesar, William James.....	89
*Calvert, Joseph F.....	322
Camman, Eric A.....	810
Camp, Irving L.....	343
Campbell, Hudson	70
Campbell, William A.....	461
†Carnrienke, John E.....	120
Carpenter, Walter A.....	188
†Carson, William	46
*Carter, Clarence H.....	718
*Cartwright, Otho G.....	689
*Cavanagh, James T.....	303
Chadburn, Harold E.....	654
Chaffee, Willis L.....	279
Chalmers, Rashleigh	144
Chambellan, Pierre	719
*Chambers, Frederick D.....	585
Champlin, Hervey S.....	135
Chapman, Edwin N.	217
†Chapman, Richard M.....	2
†Charles, Edward C.....	119
*Child, Chester P.....	255
Christmas, Theodore T.....	814
*Church, George H.....	166
*Citrin, Morris	536
*Clair, Francis R.....	203
Clancy, Edward A.....	683
Clarke, Andrew A.....	15
Clerihew, Alexander	90
*Clowes, Francis J.....	802
†Cocheu, Theodore, Jr.....	301
Cockey, Edward T.....	91
Coit, Frank S.....	195
*Colley, Frederick G.....	586
*Collier, Herbert G.....	218
*Conant, Leonard H.....	3
*Condell, Mark	517

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† Deceased.

NAME	CERTIFICATE NUMBER
*Conklin, Joseph M.....	434
*Conkling, William H.....	492
*Conlin, Woolsey W.....	783
*Conroy, Thomas F.....	643
*Cook, Henry R. M.....	107
*Cook, Howard B.....	304
Cooley, Morgan L.....	344
*Cornwall, Arthur B.....	462
*Corwin, Hamilton S.....	56
Coughlan, Martin A.....	538
Coughlan, Thomas J.....	690
Cowan, James D.....	587
Cowell, Lewis P.....	58
Cowles, Walter C.....	35
*Cox, Henry C.....	659
Craemer, Edmond S.....	710
*Craemer, William.....	430
Craig, Eugene B.....	189
Cramer, George S.....	753
*Cranstoun, William D.....	423
Cronin, Harold R.....	863
Culver, Abel I.....	213
†Cuthbert, Robert L.....	16

Dariff, George.....	763
Daub, Theodora.....	356
Davidson, Arnold.....	17
*Davies, Wm. Sanders.....	4
Davis, Henry C.....	71
*Davis, Morton I.....	720
*Dawson, James H.....	125
*Dawson, John P.....	711
Day, Clarence M.....	256

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† Deceased.

NAME	CERTIFICATE NUMBER
*Dean, Thomas B.	116
*Dean, Walter N.	415
Decker, Hiram E.	269
*Deike, F. William.	293
Denby, Edwin	257
†Dennis, Rodney S.	5
*Dennis, William H.	239
*Dickinson, A. Lowes.	479
*Dillingham, Robert H.	519
*Dillman, Albert Frank.	411
Dillen, John R.	727
Dixey, Thomas B.	290
Dixon, Hiram R.	92
*Djorup, Christian	422
Dodd, Frank N.	114
Dolowitz, Alexander	677
*Donohue, John A.	815
*Donohue, John J.	772
Doty, Albert Murdock.	431
*Douglas, Robert S.	305
*Driscoll, Jas. J.	386
Duane, Thomas W.	179
DuBois, Frank G.	177
Dunbar, Willis C.	348
*Dunn, Homer Adams.	306
Dunning, Alden W.	270
Dutton, Charles	180

Ebbels, Clarence L.	219
*Eckes, Peter A.	520
*Edmonds, David J.	93
Ehrengart, Carl	387
*Ehrsam, Arno	775

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† Deceased.

NAME	CERTIFICATE NUMBER
Eichenbaum, Joseph G.....	684
*Eisenkoff, Irving M.....	831
Ellis, Herbert W.....	240
Elmendorf, John S.....	731
*Enfer, Emile P.....	776
Engel, Emmanuel	721
Enthoven, Edward J.....	280
*Epstein, Meyer	784
*Epstein, Samuel L.....	761
Erieg, David L.....	385
*Esquerre, Paul Joseph.....	537
Ewen, William A. C.....	72

Fahr, John W., Jr.....	696
*Fairbanks, Kenneth	435
Fairchild, Arthur C.....	241
*Farrell, James F.....	436
Farrell, H. A. D.....	803
Farrington, Wesley	73
*Fedde, Adolf S.....	323
Feder, Daniel	785
*Feinberg, Edward	757
*Ferguson, Irving B.....	357
*Fernald, Henry B.....	437
*Fero, De Roy Smith.....	181
Ferris, Stephen D.....	848
Field, Randall M.....	743
Field, William H.....	258
*Finke, Myron A.....	714
*Firth, Joseph W.....	412
*Fischer, August	47
Fischman, Samuel	758

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NAME	CERTIFICATE NUMBER
†Fisher, Joseph	697
*Fisher, Leon O.	140
Fitch, Stanley G. H.	588
*FitzGerald, Richard	521
†Folsom, Edgar M.	175
Forster, George F.	324
Forester, William J.	762
†Foster, Morton	606
*Fox, Adolph	440
†Francis, John W.	74
*Frank, Joseph	730
*Fraser, John	325
Freeman, Benjamin	574
*Freeman, Herbert Charles	281
*Freeman, Wm. Egerton	274
*Friedman, Charles	678
*Friedman, Jacob	822
Friedman, Lester M.	403
Frost, Edwin D.	786
Frost, Raymond M.	857
Fuchs, Charles C.	493
*Fuller, Lewis C.	550

*Gaastra, Bauke	522
*Galenson, Louis P.	732
Gallaher, Ernest Y.	148
Gallien, Brace M.	813
*Gaynor, Philip B.	358
*Geller, Bernard M.	575
*Gerry, Louis C.	596
Getz, Joseph	764
*Gewitz, Edward	881
Gilmore, Walter B.	494
*Gimson, Lawrence K.	220

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Public Accountants.
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NAME	CERTIFICATE NUMBER
*Glass, Joseph E.....	866
*Glover, Patrick W. R.....	463
Glunts, James D.....	438
*Goldberg, Maurice	628
*Goldberg, Morris W.....	539
Goldberg, William H.....	391
*Goldman, A. Robert.....	858
*Goldsborough, C. Carroll.....	393
Goldschmidt, Hermann E.....	540
*Goldsmith, Bertram	799
Goldstein, Chas. J.....	523
*Gompers, Lewis, Jr.....	625
*Goodloe, J. S. M.....	167
Goodman, Edward C.....	188
*Gordon, John	327
†Gottsberger, Francis	36
Gottheimer, Abel	682
*Gough, Edward C.....	465
Gulle, Charles H.....	816
*Graef, Joseph Edwin.....	439
Grant, James	206
Gray, Elmer O.....	634
*Greeley, Harold Dudley.....	589
†Greene, Thomas L.....	174
*Greendlinger, Leo	373
*Greenfeld, Henry G.....	705
*Greenfield, Fred W.....	328
*Greenman, Howard	152
*Greenspan, Aaron	635
Greenway, William R., Jr.....	655
Grey, David L.....	234
Griffing, Edward S.....	464
*Griffis, Claude F.....	617
*Gross, Louis	594
*Grossman, Daniel	765
*Grundmann, Otto A.....	307
*Gunnell, Edward	190
*Gunnell, William J.	118

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NAME	CERTIFICATE NUMBER
*Haag, Joseph	168
*Haberstroh, Fred	308
*Haight, Harry H.....	500
Hallet, Walter E.....	309
Hamilton, James A.....	37
*Hand, Oliver K.....	329
†Hardcastle, Joseph	104
*Hardy, Willoughby D.....	542
Harman, Frank S.....	873
*Harned, Franklin M.....	264
†Harney, Henry	18
Harris, Arthur H.....	609
*Hart, Harold B.....	243
*Harvey, Edwin, Jr.....	404
†Haskins, Charles W.....	6
*Hauser, Andrew M.....	466
Hawkins, Herbert B.....	618
Hayes, Edward H.....	197
Head, George R. N.....	349
*Hecht, Charles	310
Hellenberg, Lawrence H.....	774
Heller, Martin G.....	874
*Heller, Samuel	698
*Hellersen, Chas. E. W.....	330
*Helmus, John	838
Hemenway, Leslie	728
*Hergert, Peter	495
*Herington, P. Reginald.	126
Hersh, Max M.....	787
Hersloff, Nils Brae.....	136
Hertle, John C.....	160
*Hessol, Philip H.....	619
Heywood, Myrtle Corbett.....	673
*Hickey, John F.....	590
Hickson, Ralph P.....	496
†Hifton, Eugene A.....	221
Hinds, George Kent.....	388
Hipwell, Herbert W.....	414
*Hirschfield, Adolph	374
*Hogan, Thomas J.....	839
Holde, Rudolph	169
*Homes, Henry	425

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NAME	CERTIFICATE NUMBER
Hooke, Edward W.....	38
Hophan, Anthony	646
Horley, Thomas R.....	106
*Horn, George F.....	543
*Horne, Henry Abbott.....	442
†Horowitz, Benjamin	826
Hotson, Robert C.....	204
Hourigan, John	19
†How, Francis St. G.....	94
†Howard, Thomas P.....	75
Howley, John	164
*Hubbard, Louis S.....	182
*Hudson, Paul H.....	350
*Hughes, Charles L.....	699
*Hughes, James F.....	545
Hunt, Frank G.....	205
*Hunter, Alexander	232
*Hurdman, Fred H.....	375
Hutchinson, Harold G.....	497
Hutchinson, Richard N.....	48
*Hyans, Edward M.....	294
Hyer, Samuel C.....	498
*Iffla, George H.....	331
*Immke, Henry W.....	244
*Irwin, William B.....	766
*Ives, Raymond	546
Ivimey, William H.....	468

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Public Accountants.
† Deceased.

NAME	CERTIFICATE NUMBER
Jablow, Abraham	767
*Jacobs, Benjamin	610
*Jacobs, David B.	660
Jacobs, I. William	849
*Jacobson, Charles	443
Jacobson, Hyman I.	867
*Jacobson, Samuel J.	685
†Jasper, William H.	105
†Jaudon, William B.	95
*Johnson, Harry S.	597
Johnson, William B.	444
*Judd, Orrin R.	191

*Kadison, Louis	376
*Kamerman, David	788
Kane, Peter James	611
*Kanin, Charles A.	744
Kaplan, Sidney	644
*Karmel, Abraham	445
Kass, Joseph Bernard	652
Kavanagh, John B.	96
Keep, John	149
Kelly, Daniel F.	145
†Kelley, James N.	49
Kenney, Thomas H.	469
*Kera, Jacob W.	789
Kerr, George	832
Kerr, James C.	50
Kesselman, Robert D.	598
*Ketchum, Nelson V.	110
†Kittredge, Anson O.	121
†Klaw, Aaron M.	130
†Kleberg, Alex A.	117

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NAME	CERTIFICATE NUMBER
*Klein, Charles A.....	547
*Klein, Joseph J.....	524
*Koch, John H.....	591
*Koehler, Theo.....	76
Kortjohn, Martin	750
*Kottemann, William C.....	700
*Kraft, Samuel	790
Kramer, Louis	875
Krebs, George R.....	859
*Kuhns, Maurice S.....	97
Kunz, Louis	713
*Kurz, Meyer	823

*Lachenbruch, Milton C.....	569
Lafrentz, Ferdinand W.....	20
Laird, Raymond G.....	377
La Mantia, Stephen A.....	701
Lamb, Fergus.....	21
*Landwehr, Harry C.....	670
*Lang, Walter C.....	525
Lange, Frank F. L.....	245
Leach, Frederick R.....	332
†Leahy, John M.....	150
Leeder, Erwin W.....	868
Leffler, Edwin E.....	850
*Leidesdorf, Samuel D.....	283
LeJeune, Capel E.....	39
Leonard, Michael J.....	817
Leonhauser, Ulysses L.....	153
Lever, Samuel H.....	40
*Levine, Hyman B.....	626
Levowitz, Daniel J.....	876
*Levy, Saul	800

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† Deceased.

NAME	CERTIFICATE NUMBER
†Lewis, Richard	111
Lichtenberg, Joseph	378
*Lingley, Richard T.....	127
*Link, Charles C.....	359
*Linzel, Frank A.....	777
*Little, Albert E.	173
Little, George E.	183
†Little, Stephen	171
*Little, W. Paxton.....	172
*Loeb, Simon	702
*Loewenwarter, Paul L.....	592
*Loomis, John R.....	51
Lord, Frank K.....	691
Loudoun, Wood D.....	165
*Lovejoy, Ernest W.....	512
*Lovelace, Meredith B.....	692
*Lovibond, Arthur M.....	526
Low, George A.....	260
Lowenstein, Harriet R.....	351
*Lubin, Louis.....	379
*Ludewig, Herman E.....	360
*Ludlam, Charles S.....	115
*Lybrand, William M.....	518
Lytle, Wilbur L.....	623

*Maas, Pieter C.....	470
*Maass, Herman C.....	155
*MacElveen, William.....	548
MacFall, Thomas J.....	198
*MacInnes, Duncan.....	189
*Mackenzie, Charles A.....	471
Mackenzie, John.....	472
MacMartin, John A.....	223

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† Deceased.

NAME	CERTIFICATE NUMBER
MacNeille, Walter C.....	400
*MacRae, Farquhar J.....	23
*Madden, John T.....	549
*Magilton, John J.....	527
Main, Frank W.....	295
*Makay, Alexander F.....	413
Malven, Stephen St. J.....	362
Mandel, Frank E.....	715
*Maney, Allie G.....	627
Mann, Richard D. W.....	77
†Manvel, Frederick C.....	8
*Mapes, Lester D.....	311
†Marin, John C.....	124
Markel, Arnold.....	722
*Marks, Irving M.....	804
*Marshall, Frederick.....	333
Martin, Adelbert B.....	608
†Martin, Andrew B.....	24
Martin, Clarence A.....	25
*Masch, Solomon.....	733
*Mason, Jarvis W.....	151
Mason, John D.....	122
*Masterson, Francis J.....	778
Mather, Charles E.....	751
*Maxcy, Charles J.....	645
May, John H.....	312
May, Robert W.....	199
*McAllister, Edward A.....	629
McClellan, William W.....	261
*McClement, John H.....	98
McCormack, Hugh A.....	416
*McCulloh, Charles S.....	184
McDermott, Thomas M.....	805
McGibbon, Brownell.....	7
*McHeffey, T. Leonard.....	417
*McIntosh, Gould.....	840
*McKenna, James A.....	22
*McKeon, Winfield.....	624
*McLaughlin, George V.....	541
*McMahon, Oliver R.....	818
*McPike, Edward J.....	593
*McWhorter, Chas. F.....	361
Meech, Henry C.....	156

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† Deceased.

NAME	CERTIFICATE NUMBER
Mehl, Joseph J.....	557
Meinhardt, Harold S.....	877
*Mendes, Henry E.....	473
Mercer, Charles J.....	9
Merkle, Andrew E.....	869
*Merrill, Leon A.....	582
*Meyer, Henry.....	367
*Meyer, Louis.....	703
*Meyer, Max.....	334
Meyer, Robert.....	474
*Michaelson, Benedict S.....	745
*Millar, Edward B.....	680
*Miller, David.....	746
*Miller, Philip Northrop.....	446
*Mitchell, S. Roger.....	128
*Moldenhauer, Frederick W.....	576
Monk, Arthur P.....	671
*Montgomery, Robert H.....	467
Moore, Albert S.....	551
*Moreinis, Meyer.....	791
Morris, Benjamin T.....	860
*Morris, Charles E.....	510
*Morris, Moe.....	716
Morse, Perley.....	291
Morton, Oscar E.....	78
*Moull, John.....	224
Mont, Charles B., Jr.....	878
Mowat, William C.....	64
*Moyer, Melbourne S.....	296
*Muller, Marcus A.....	552
*Myer, George W., Jr.....	363
*Myers, Walter P.....	528

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NAME	CERTIFICATE NUMBER
Nelson, Godfrey N.....	380
*Neville, Francis D.....	447
*Newman, James J.....	561
*Newman, Norman C.....	486
Nichols, Sheldon R.....	364
*Nicholson, Fred T.....	365
*Nicholson, J. Lee.....	190
*Nichtberger, Samuel	792
*Nicklas, C. Aubrey.....	577
Nield, Charles F.....	79
†Niles, Charles E.....	99
*Niles, Henry A.....	59
*Niven, John B.....	157
*Noone, John.....	475
*Noyes, Carlos F.....	529
Nugent, James E.....	476
Nugent, Thos. J.....	246
Nunn, Arthur E.....	806
Nusbaum, William J. J.....	553

Ostrow, Meyer J.....	723
Owen, Edward.....	207

*Pabst, Henry C.....	477
*Pace, Homer S.....	352
†Page, Elliot B.	185
*Palmer, Leslie E.....	612

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† Deceased.

NAME	CERTIFICATE NUMBER
Pangborn, Lemuel M.....	620
*Pangborn, Warrel S.....	313
*Paperno, Leon A.....	661
*Park, James.....	225
Parkman, Harold E.....	861
Parmet, Meyer.....†	554
*Pasley, Robert S.....	530
†Patterson, Andrew S.....	41
*Patterson, Edward C.....	478
*Patterson, Samuel D.....	176
Patterson, Stuart H.....	137
Patterson, William R.....	599
Payne, John B.....	501
Peck, Cola S.....	247
Peet, David K.....	448
Pehrson, Frank A.....	662
Penny, John	100
Pentlarge, Theodore.....	129
Perine, Edward T.....	636
*Perkins, Albert M.....	555
†Perrenoud, Gustavus F.....	42
*Perrine, Leroy L.....	502
*Perry, Charles W.....	600
*Peyser, Michael	638
*Phelps, Charles D.....	43
*Phinney, Robert N.....	556
Pierce, Thomas W.....	265
*Pirman, Ernest J.....	734
*Pittluck, Chas. H.....	630
†Pladwell, John E.....	80
Pohley, John H.....	340
*Pomerance, Nathaniel	768
*Potter, Arthur G.....	248
†Powell, Robert F.....	192
Powelson, John A.....	503
*Powers, Lorin C.....	381
Pozdena, Richard J.....	667
*Probert, Edwin.....	300
Proud, John.	226

* Member New York State Society of Certified Public Accountants.

† Deceased.

NAME

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NUMBER

*Query, Charles R..... 336

Rafter, Adolphe.....	266
Reading, Edward J.....	558
Reckitt, Charles C.....	108
Reckitt, Ernest	61
*Reeve, Frederic E.....	559
Reich, Henry C.....	647
*Reinfeld, Alexander	639
Reinhardt, Charles T.....	752
*Requa, S. Erwin.....	807
*Reuck, George M.....	480
*Rhyne, William C.....	601
*Richardson, Franklin W.....	200
*Ridgway, James L.....	267
*Rigby, Percy B.....	249
Robbins, Ira B.....	675
*Roberts, T. Cullen.....	154
Roberts, Thomas E. C.....	26
†Robinson, Charles P.....	57
Robinson, Edward C.....	275
*Rohrbach, John F. D.....	613
Rollo, David	27
*Rolnik, Max	862
*Rose, Alfred.....	60
Rosenbaum, Arnold M.....	841
Rosenbaum, Herman.....	532
Rosenblum, Henry	824

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Public Accountants.

† Deceased

NAME	CERTIFICATE NUMBER
Rosenblum, Nathan	679
*Rosenkrans, Alvin J.....	724
Rosenzweig, Samuel	825
Ross, William M.....	560
Rossman, P. P.....	882
*Rossmoore, Emerson E.....	676
Rotzel, Clare Leo.....	382
†Rouse, John E.....	170
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*Rucker, Robert H.....	271
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*Ryan, Patrick L.....	284
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*Sachs, Daniel.....	285
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Sandler, Joseph	879
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Sands, Herbert Ray.....	396
*Sanford, David R.....	314
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†Saper, J. E.....	405
*Sargent, Sidney E.....	28
*Schaefer, Frederick P.....	674
*Schapiro, Jacob	631
*Schapiro, Louis	754
*Schlessinger, Max	649
*Schnackenberg, John H.....	602
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*Schoenberg, Nathan.....	603
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*Schultheis, Matthew.....	397
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Schulze, John W.....	562
*Schuyler, Theophilus	712
*Schweitzer, Samuel B.....	793
Scott, Frank J.....	735
*Scovell, Clinton H.....	449
*Scoville, Clifford E.....	614
*Scudder, Lawrence W.....	581
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*Searle, Harry F.....	131
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*Sells, E. W.....	10
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*Shea, James H., Jr.....	725
*Shearman, Weston Jas.....	384
Sheinberg, Wolf.....	433
Sheperdson, William.....	504
Sheridan, Frank J.....	81
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Shipway, George W.....	450
*Shmerler, Maxwell	771
Shoemaker, Edward W.....	286
Silverstein, George	640
*Simonoff, Louis	615
*Simson, Leslie N.....	353
*Sinclair, Arthur B.....	297
Sinclair, George	268
Sinnott, George H.....	621
Slater, Dayton O.....	533
†Slattery, Edward A.....	161
*Small, Francis	693
Smith, Arthur W.	44
Smith, Charles B.	53
Smith, Daniel C.	132
*Smith, Edward C.....	418
Smith, F. Harold	419
*Smith, Harry M.	485
*Smith, John J.	604
Smith, Ralph W.....	706

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*Snoko, Chas. R.	578
Sobel, Joseph	616
*Sohn, Maurice Irwin.....	864
*Sonderling, Samuel J.....	564
*Sparrow, John R.....	54
†Sprague, Chas. E.....	11
*Spratlin, Arthur T.....	236
Spritzer, Samuel L.....	794
*Squires, Frederick W.....	250
Stander, Louis E.....	481
*Stark, Dana Fox.....	420
*Steinberg, William	834
*Stell, John C.....	509
*Stelle, Lewis R.....	354
*Stern, Alfred J.....	338
*Sterrett, Joseph E.....	483
*Stevens, Elmer O.....	408
Stevens, Frank A.	277
Stevens, Richard F.	29
Stevenson, Chas. C.....	191
*Stevenson, Spencer B.....	759
Stewart, Andrew	883
Stocking, Chas. H.....	102
Stockwell, Herbert G.....	531
Stollerman, Maurice W.....	709
*Stone, Edmund N.....	421
†Stott, Frank I.....	12
*Stover, Arthur W.....	842
†Stratton, Robert M.....	147
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*Strong, George J.....	668
*Struss, Wm. J.....	366
*Suffern, Edward L.....	65
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*Sufrin, Oscar J.....	726
*Sugarman, Max	812
Sullivan, Thos J.....	83
*Sulzer, John R.....	565
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*Tallent, James E.....	747
†Tate, Daniel C.....	30
*Taylor, Otto F.....	819
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*Teele, Arthur W.....	13
Tellison, Robert F.....	843
Thayer, Arthur F.....	262
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*Thornton, Frank Waldon.....	451
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*Tomlins, Royden B.....	870
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*Townsend, Ferdinand C.....	55
*Treiber, Frederick A.....	355
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*Turner, John J.....	632
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*Ulbricht, Richard E.....	186
Ullman, Felix	506
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†Ulman, Stephen A.....	229

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Van Horan, Theo. J.....	201
*Varay, Henry	641
*Vaughan, Arthur S.....	187
Vedder, Harry M. C.....	288
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*Veysey, Walter H. P.....	192
*Vine, Alfred W.....	507

*Wachtell, Theodore	664
†Wade, Edie B.....	579
Wagner, Peter H.....	729
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*Walker, Alfred P.....	14
Wandmacher, Frederick C.....	441
Ward, Burt C.....	605
*Warner, Philip J.....	681
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†Watkins, Henry A.....	158

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*Watkins, Luther K.....	760
*Watson, John E.....	567
*Watson, Wm. A.....	233
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*Weber, George H.....	779
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*Webster, Henry M.....	544
*Webster, Norman E.....	508
*Weinberger, David E.....	827
*Weinstein, Louis	769
Weinstein, Reuben	633
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*Weiss, Wm. F.....	141
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*West, Wm. H.....	389
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*White, James F.....	580
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*Whittlesey, Willis Savage.....	452
†Wicks, Alfred H.....	86
*Wiegand, Peter C.....	289
*Wiegand, William B.....	828
*Wildman, John Raymond.....	453
*Wilkinson, Fred L.....	737
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*Williams, Cyrus	231
*Willvonseder, Ernest	454
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*Wilson, F. J.....	796
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*Winans, De Kay	458
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*Wohnsiedler, John	342
*Wolff, Arthur	299
*Wolff, Geo. F.....	315
*Wolff, Mark	370
*Wood, Ernest Neff	390
*Wood, J Frederick E.....	456
*Wood, Theodore S.....	642
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*Worfolk, Frederic	653
*Wright, Allan W.....	797
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Wright, Henry C.....	202
*Wuerfel, G. A., Jr.....	798
*Wulfing, Frederick W.....	809
*Wyman, Joseph G.....	316
*Wythes, Harold A.....	570

†Yalden, James	138
*Young, Albert F.	484
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