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## Cincinnati: city on the move

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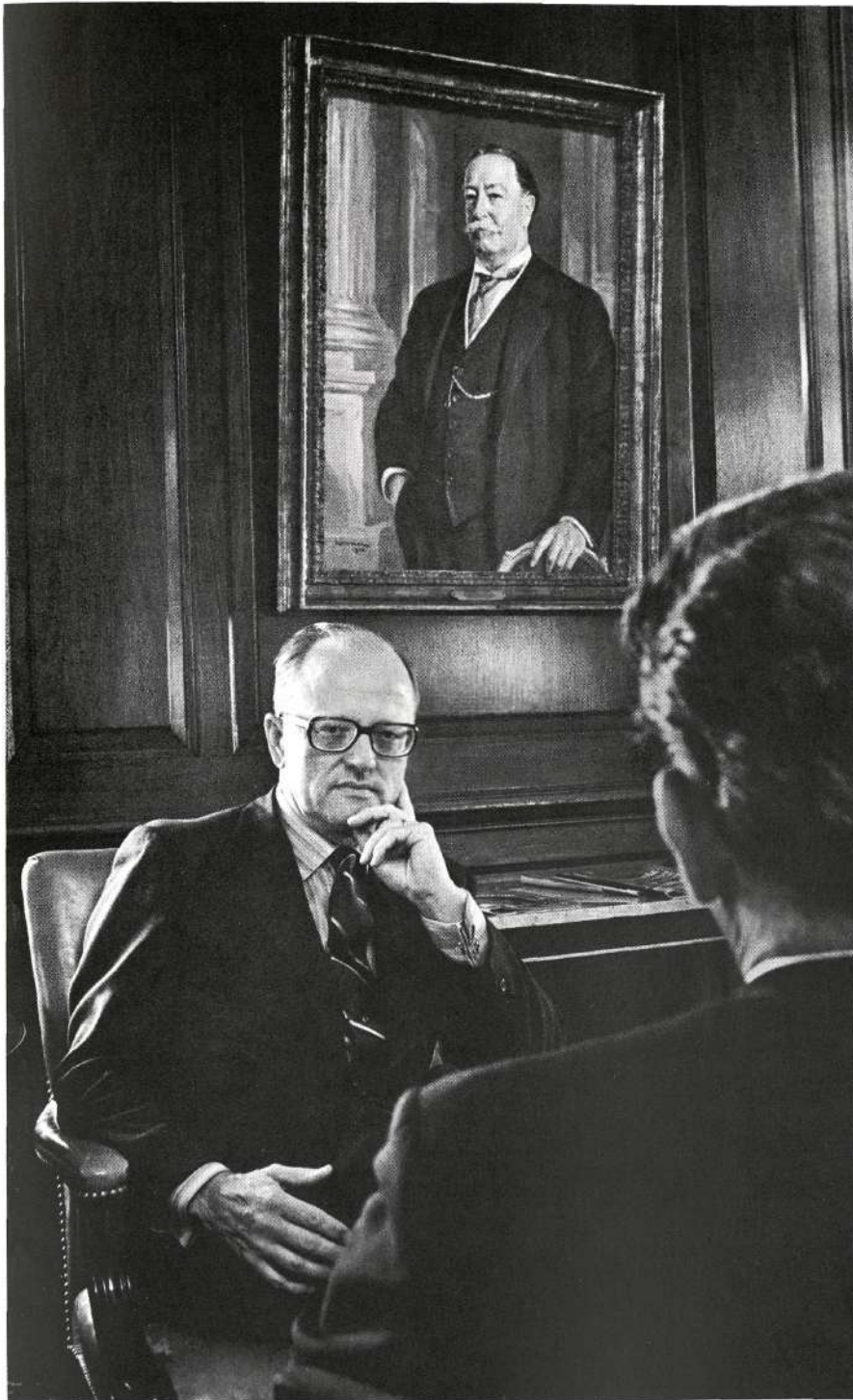
*Ohio River evening. After sunset, as the lights go on, Bruce and JoAnn Ballenger enjoy the view from the walkway to a floating restaurant in an old riverboat facing downtown Cincinnati. Suspension Bridge at left was opened to traffic in 1867, 103 years before the completion of Riverfront Stadium in background.*

*Fountain Square, focal point of downtown Cincinnati, is a favorite spot for lunch hour relaxation in the sun. Here staff accountant Dwight Calhoun and secretary Sheila Crawley select carnations at a flower stall. In background is the Fifth Third Bank, H&S client, and a sculptured fountain extolling the blessings of water to man.*



*Cincinnati leaders. Oreson H. Christensen, partner in charge of the Cincinnati Office, talks things over at the Queen City Club under the gaze of William Howard Taft, a former club member. A distinguished son of Cincinnati, Taft was the only man in American history to serve both as President and as Chief Justice of the United States.*

# CINCINNATI: *city on the move*



Of course, everyone has heard of Cincinnati. But those who have not been there lately may think of it only in terms of the Cincinnati Reds baseball team, the Bengals (with coach Paul Brown) in pro football, the Royals in pro basketball, and the Taft political dynasty. They may not be aware of the greatness of the city's past through a century and a half of our national growth. And they may not know anything of its present dynamism, which gives promise of an even greater future.

For such people a visit to the Cincinnati Office of Haskins & Sells with mind, eyes and ears open can be an educational experience. Here, if anywhere, is an organization that is characteristic of our Firm, operating in an environment that bears the marks of our country's past. This is not to say that Cincinnati is "typical"—or that it is just like any other city of its size in the United States, for it certainly is not. But our national experience, in its broad sense, has been reflected there clearly and sharply through many decades. And the life of our office in Cincinnati is a natural product of that environment.

Partner in charge is Oreson H. Christensen, known to almost everyone as "Chris." This year he is serving as president-elect of The Ohio Society of CPAs. Having come to the Cincinnati Office from our Firm's office in Los Angeles and having grown up in Iowa, he can appraise Cincinnati from the perspective of an outsider who has moved in and settled down. What he sees is a long-established center of trading, finance, manufacturing and transportation, with an atmosphere and a state of mind among its people that is somewhat more stable and conservative than is found in many other American cities of comparable size.

The Cincinnati Office of H&S was opened in 1920, and for forty-seven years it was in the First National Bank Building. In 1967 it was moved to its present quarters on the eighth floor of the newly built Provident Tower, at Fourth and Vine Streets. In its practice the office is deeply involved in the varied

industrial, commercial and public activities for which the city is noted. Many of the seventy-five people in the Cincinnati Office come from families that have lived in or close to the city for several generations. A high proportion of the professional staff were born here, as were their parents, and attended either the University of Cincinnati or Xavier University as day students. So they have never really left home. The same is true of client people with whom they deal.

It is no exaggeration to say that old Cincinnatians, H&S people among them, love their native city. Cincinnati holds them with a magnetic attraction. They take pride in its great past, and they welcome the signs of its new resurgence. The signs include the opening in 1970 of the magnificent Riverfront Stadium where railroad tracks and shabby slums used to assail the eye; the construction of a new Convention Center as part of the Downtown Cincinnati renewal program; the new hotels and office buildings rising in the heart of the city; the expansion plans of major clients; the vibrant cultural activity; the victory of the Reds in the National League baseball pennant race in 1970, and the rise of the Bengals as an NFL contender. All these are indicators of Cincinnati's coming alive and moving ahead.

Historically, Cincinnati is an old city as American cities go, having been the first major population center west of the Alleghenies. It grew from three small settlements a few miles apart, at a bend in the winding Ohio River, each started in the 1780s following the Revolutionary War. At the time this must have appeared a natural spot for a town, a low-lying, fertile strip between the broad, smooth-flowing Ohio and the wooded hills that contained the river valley. The river provided settlers with the most convenient avenue to the open land in the West. As soon as the town was started, river traffic increased heavily, with every immigrant family in need of provisions or searching for a place to settle. Soon Cincinnati became the trading center of the entire region.

The steamboat era opened here as early as 1811, when the "New Orleans" stopped at the Cincinnati public landing en route from Pittsburgh to Louisville. The introduction of steamboat traffic on the Ohio River gave transportation such a powerful boost that by 1820 the city of Cincinnati had grown to a population of 20,000. Records show that in 1835 more than 2,200 steamboats tied up at Cincinnati. Vineyards and orchards were planted, artisans set up shop, schools and churches were organized and fine houses were constructed. By 1850 the river town had become known nationally as the Queen City of the West.

America's major population traffic patterns have consisted of Easterners moving west; European immigrants following and joining their countrymen; farm people moving from rural areas to the cities; and, more recently, rural Southerners moving to the industrial cities of the North and West. Cincinnati has been part of these national trends. But of them all, the most obvious and most lasting effect on the character of the city has come about through the large settlement of German-speaking immigrants between 1840 and 1860.

The Germans brought with them their Old World interests and skills which were blended into the way of life of many towns along the Ohio River—but nowhere more than in Cincinnati. They were artisans and artists, machine workers and musicians, brewers, butchers, teachers and lots more. Sociologists and historians still debate the lasting effects of the German influx on the character of the city. But those most commonly mentioned seem to be skills in craftsmanship, hard work, conservatism, music, art and beer. For several decades the city was bilingual. Today you need only look at the signs on shop windows, or glance through the telephone directory, to appreciate the extent of the German settlement in Cincinnati more than a century ago. Among the surnames in the H&S office in Cincinnati you can find Stadler, Voet, Brinkman, Kromer, Kron, Bier, Wolfzorn, Boeckman, Brettschneider . . . among others.

*At United States Playing Card Company president Andrew C. Luther discusses the feel of a perfectly made and inspected deck of Bicycle playing cards. Admiring his finesse are (from l.) principal Frank Kromer, John Bonfield, plant manager, and senior Bruce Ballenger.*



*Prosit! Largest selling brand in Cincinnati since 1933 is Hudepohl Beer, a client product. In the Bierstube of Hudepohl Brewing Company, secretary and general manager William L. Pohl (c.) clinks glasses with senior Greg Bier as fellow-senior Phil Callif downs one ahead of them.*

*Racked up. Palm Beach suits by the hundreds of dozens await shipment at the warehouse of client Palm Beach Company in Erlanger, Kentucky. Principal Gerry DeBrunner watches Bill Anneken, vice president and controller, help staff accountant Paul Imwalle get the feel of a fine Palm Beach jacket.*

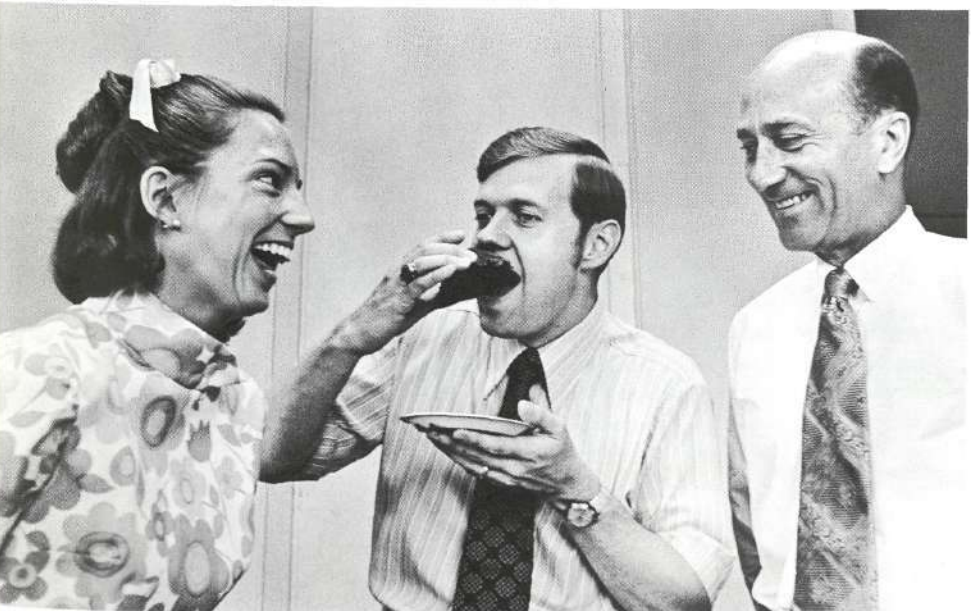
*M-m-m good! Senior Bob Cox eagerly samples chocolate cake baked with a Duncan Hines mix, product of The Procter & Gamble Company, a client. Staff accountant Mary Anne Humbert and Chet Kellerman, manager of the general accounting department for P&G, can hardly wait.*



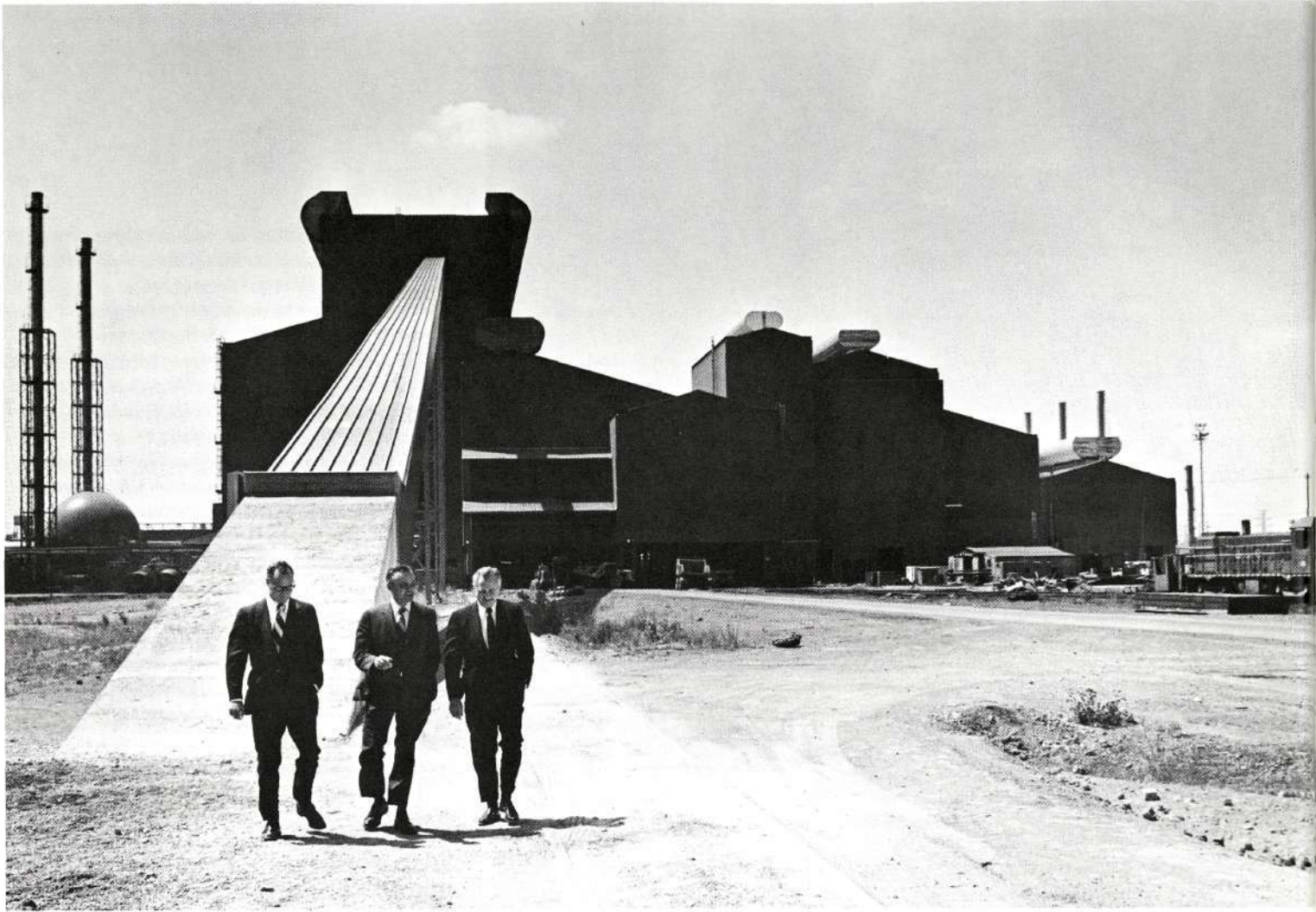
Industrially Cincinnati moved ahead rapidly in the mid-19th century with the development of river traffic, and later as several major railroads ran lines to the city. Pittsburgh shipped iron and steel down the Ohio to Cincinnati; coal mined in Pennsylvania, West Virginia and Ohio could reach the Queen City cheaply; and finished goods of all kinds could be carried by road, rail and barge from Cincinnati factories to an expanding Midwest, and down the Mississippi to New Orleans and the Gulf. Many industries were started here and flourished, as the center of America's population moved west, and as the full impact of the industrial revolution brought prosperity to those who could invent, manufacture and ship efficiently. Amid these developments Cincinnati was well placed geographically, and well endowed with people skilled in the arts useful to a society changing from a rural to an urban base—from farm to factory production.



Of the many companies in Cincinnati with a long history, two H&S clients are notable examples. The biggest maker of soaps and cleaning preparations in the country is The Procter & Gamble Company, formed in Cincinnati in 1837. P&G, founded by Scots, was long a Deloitte, Plender, Griffiths & Co. client, and came to H&S in 1952 with the Deloitte's merger. Another client with a venerable heritage is the United States Playing Card Company, the largest manufacturer of playing cards in the world. The company as a maker of playing cards was founded eighty-five years ago, but its direct antecedent companies date back 140 years, to 1831. The chances are that most of the big winning hands played on the river boats (in the days when the stakes were sometimes the oil plantation) were made up of aces and kings printed in the plant of this H&S client.



The Cincinnati Office practice is highly diversified, and offers staff accountants a variety of professional experience. P&G and Armco Steel Corporation are the two biggest engagements. Other major clients, among many, are: The Midland Company, which operates



barge lines on the Ohio River, and is active in finance, insurance and mobile homes; Panaco Corporation, engaged in the manufacture of a wide variety of products for use in the building industry and the mining and milling of asbestos fibres; the E. W. Scripps Company, owner of newspapers and broadcasting stations; the Union Central Life Insurance Company; Kentucky Central Life Insurance Company; the Fifth Third Bank; Schenley Industries; and Hudepohl Brewery, maker of the biggest selling beer in the Cincinnati area—and Cincinnati is one of the leading brewery centers in the country. The old German influence lingers on!

The stability of old Cincinnatians and their desire to stay in the Queen City is represented in the office by Jim Favret, retired partner, who still comes in on occasion, at age 76. The firm with which he was associated, Rouse Favret & Co., merged with H&S sixteen years ago. Partner Erv Stadler, a native Cincinnati who graduated from Xavier University, also came to H&S in that merger. Another native son is tax partner Leo Voet. Partner Gene Morgerson, who grew up in Kentucky, came to H&S from the University of Kentucky. Another partner who came to Cincinnati from even farther south is Roy Spaulding, who was born in Georgia and lived in Florida until he transferred to Cincinnati in 1968. And partner Ed Carmody joined the Cincinnati Office after having served with H&S in Chicago, New York, Dallas and New Orleans.

It is not all inflow into Cincinnati, however. As befits its place in an exporting city, the H&S office there has supplied talent to our other offices on a big scale and has thereby earned a reputation, shared with a few others, as a "training office." Among the alumni of the Cincinnati Office who are partners elsewhere in the Firm are: Charles Ballard, Dayton; Elmer Beamer, Cleveland; John Favret, Cleveland (son of Jim Favret); Colin Park, Executive Office; Robert Potter, Dayton; Hal Robinson, EO; Ken Stringer, EO; Gordon Stubbs, Los Angeles; Robert Tatgenhorst,

Louisville; Larry Walsh, Philadelphia; Harry Weyrich, EO; and Charles Wilkins, Kansas City.

In the past few years, entire offices have been carved from the Cincinnati Office territory. A decade ago, accountants from the Cincinnati Office might be away from home for weeks at a time, working on engagements ranging much farther from the city than is the case today. The dramatic expansion of industry in this part of the country and the growth of the H&S practice led the Firm to open offices since 1961 in Louisville, Columbus, Dayton and Indianapolis. Now the Cincinnati Office work is principally in the three-county area surrounding the city, although it occasionally takes staff people to points in West Virginia and Kentucky.

The city of Cincinnati long ago assumed the cultural leadership of its region of the United States for a number of reasons. Among them, no doubt, were the prosperity of the manufacturing and merchant class in a day before the income tax, and the desire of the leaders in the Queen City of the West to match the best that the older cities of the Atlantic Coast could offer. The cultural heritage of the Germans, especially in music, also played a major part. Cincinnatians today benefit from the leadership in the arts taken by the city well before the turn of the century. The Cincinnati Symphony Orchestra, an H&S client, has an outstanding reputation and is the fifth oldest symphony in the United States. Its home, the Cincinnati Music Hall, is renowned for its splendid acoustics. The Cincinnati Art Museum, founded ninety years ago, is one of the finest and largest art museums in the country; its collections embrace works from every major world civilization over the past 5,000 years. The Taft Museum is a small gem of an art collection housed in a fine downtown residence dating back to 1820.

In every direction, from the more serious and scholarly fields, ranging through lighter entertainment to sports, Cincinnati offers

*Continuous casting. Client Armco's plant at Middletown, Ohio is completing a new melting and continuous casting facility. Partner Gene Morgerson (c.) discusses these latest technological improvements with D. C. Boone, senior vice president-finance (r.) and L. G. Weeks, controller (l.).*

*Building a business. Calvin Moore, a newcomer to grocery store proprietorship, discusses his business with staff accountant Ed Hare, a volunteer counselor. H&S cooperates with the Determined Young Men program sponsored by the Cincinnati Chamber of Commerce, which assists minority businessmen with accounting, legal and other services.*

*Quiz session. Staff accountants preparing for the CPA examination devote a summer hour in the office library to fielding questions thrown at them by a senior accountant.*

performances and activities ranking with those of far larger cities. It has the Reds in baseball, the Royals in pro basketball and the Bengals in pro football. College sports as well, at the University of Cincinnati and at Xavier, are big time. The H&S office people have bought a block of twenty seats to the Bengals football games, and are joined in the stands by contingents from the Dayton and Louisville Offices. Every year in Cincinnati there is a May Festival of Music. The summer opera programs at the Zoological Gardens bring Metropolitan Opera stars to Cincinnati. And throughout the year there are stage presentations—in the Shubert Theatre downtown and in the Playhouse in the Park, on Mount Adams, from which there is a sweeping view of the river and the city.

As with a number of other hilly cities, it has been claimed that Cincinnati is built "like Rome, on seven hills." In fact, the city started on gently sloping ground back from the riverfront, and expanded up and away from the menace of floods, covering more than seven hills and slopes as it grew outward from the Ohio River. Today much of the city and its suburbs are on rolling country well above the riverfront, near which the commercial downtown remains. There was a period, after the first big push of Cincinnati's industrial growth, when the riverfront section deteriorated into a rundown area of old brick warehouses and dwellings.

Cincinnati, some of its own people said in self-criticism, went into a long, deep sleep sometime around 1880. There was corruption in city government, industry lost its dynamism, there was a pall of bituminous coal smoke over the valley, and Cincinnati lost its reputation for leadership as a progressive community. The spotlight shifted to other cities that grew and prospered in the years after Cincinnati slowed down—Denver, Detroit, Los Angeles and Dallas among them.

The first major sign of a turnaround came in 1924, when Cincinnati became one of the first cities to adopt the city manager-council form of government—a system under which it operates today. Taking a number of long, hard looks at

its own rundown condition, Cincinnati considered a series of city development plans, culminating in the establishment of a Department of Urban Development in 1956. In 1964 a master plan for the development of downtown Cincinnati was adopted, one which looked to the continued orderly development of public and privately owned facilities in the central business district, in harmony with the terrain, the river, the flow of cars and pedestrian traffic, shopping, offices, the railroad tracks, and the bridges spanning the Ohio River. It was a plan to bring the downtown area back from decay, to make it accessible and beautiful.

Today the magnificent new Riverfront Stadium can be quickly reached on foot from many of the major downtown hotels and office buildings. Covered walkways lead over intersections and street crossings directly to the Convention Center from hotels and offices. Gone are the shabby riverfront structures dating back to the days when hogs by the hundreds were penned next to the slaughterhouses, and Cincinnati was known facetiously as "Porkopolis." Now the old railroad tracks have been routed through a tunnel beneath the stadium parking area, which the city claims is "the world's largest parking lot."

As the visitor looks at Cincinnati today, he sees a city that has been rejuvenated. The work still goes on, because the city is planning well into the 1980s. Many of the old elements have endured, as they always will—the sweeping curve of the river, the barge traffic, the twisting of the streets that climb the hills rising above the downtown district, and the parks—eighty-four of them within the city limits. There are also the new things—seen especially in the programs of the Contemporary Arts Center, and in the development plan for downtown Cincinnati that has reversed the trend toward inner city decay. There is action in the stadium and crowds at the concerts. The universities are expanding to meet the needs of increased enrollment. There is a spirit of fresh life, and optimism, in the old Queen City of the West. □



*Coney Island amusement park near Cincinnati is a playground for children of all ages. Gwen and Glen Teager, six-year-old twins of principal Bill Teager, take a break to work on their cotton candy.*

*Big man. Johnny Bench of the Cincinnati Reds holds six baseballs in his left hand, and has room for more. Before a night game at Riverfront Stadium he chats with Barry Buse (dark suit), part owner of the Reds and an H&S client, while staff accountant John Brettschneider (l.) and partner Erv Stadler listen in.*





*Contemporary.*  
In the contemporary gallery  
of the Cincinnati Art Museum,  
H&S secretaries Rita Mushaben (l.)  
and Pat Gadd examine a  
colossal mural by Joan Miro.

