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The first forty years: A chronology of the more-important events in the history of the firm of Touche, Niven & Co.;

Touche, Niven & Co.;
"THE FIRST FORTY YEARS"

A Chronology
of the More-Important Events in the
History of the Firm of

TOUCHE, NIVEN & CO.,

from its Organization on
March 1, 1900 to September 30, 1940

Complete with index.
"THE FIRST FORTY YEARS"

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of the More-Important Events in the

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Alexander T. Niven, of Balfron, Stirlingshire, Scotland, came to Edinburgh in 1844 and commenced his apprenticeship in the office of Andrew Prentice, accountant, who later took him into partnership. Mr. Niven carried on his practice as a Public Accountant throughout his life which ended in 1918, at times in partnership and at occasional intervals as a sole practitioner. He was one of the 62 gentlemen who formed the Society of Accountants in Edinburgh, incorporated under Royal Charter in 1854, the first organized body of public accountants in the world, which introduced the title "Chartered Accountant", and prior to the date of his death in 1918 was the last living member of the original body.

Among the many apprentices who passed through Mr. Niven's office were George Alexander Touch (1877-82) and Andrew Wilson Tait (1890-98). John B. Niven, son of Alexander T. Niven, who completed his apprenticeship in the office of C. & D. Pearson in 1892 and after due examination was elected a Chartered Accountant in Edinburgh in February, 1893, was also on his father's staff from January, 1893 to December, 1897 when he came to America and was a member of the staff of Price, Waterhouse & Co., located in Chicago, from January, 1898 to February, 1900.

George Alexander Touch, after a short association with the office of Broads, Paterson & Co., Chartered Accountants, London, was elected secretary of the Threlfal Brewing Co., Liverpool, and shortly thereafter (in 1889) was elected secretary of the Industrial and General Trust, Ltd., London, and later of the Trustees Executors and Securities Insurance Corporation, Ltd., subsequently becoming managing director and later chairman of these companies. During his whole life thereafter he was a recognized authority on and devoted much time to investment trusts and incidentally was appointed director of many companies in which his group of trusts was interested.

In June, 1898 he also formed the firm of George A. Touch & Co. for the practice of accounting in the City of London, and at an early date had associated with him Gilbert Taylor and Andrew W. Tait, who shortly thereafter were assumed as partners of the London firm. Gilbert Taylor retired in 1905.
Addendum No. 1

CHRONOLOGY

(for insertion at page 1)

1900

June 12  Agreements - two - executed between Touch, Niven & Company and John Ballantine Niven providing (1) for the latter's employment as superintendent and manager of the business of the Corporation as chartered or expert accountant, etc., for the term of five years and (2) for the purchase by Mr. Niven of one-third interest in the Corporation.
"THE FIRST FORTY YEARS"

A Chronology
of the More-Important Events in the
History of the Firm of
TOUCHE, NIVEN & CO.

from its Organization on
March 1, 1900 to September 30, 1940

1900

Mar. 1 George A. Touch and John B. Niven entered into agreement
of co-partnership for purpose of practicing public ac-
countancy in United States and elsewhere under firm
name of Touch, Niven & Co., with offices located at 30
Broad Street, New York, N. Y. - (announcement dated
May 1, 1900).

Note:
Mr. Touch at this time furnished Mr. Niven with a
few letters of introduction to friends and cor-
respondents in New York to assist in introduc-
ing the new firm; the most important of these
letters was one addressed to Mr. Touch's old
friend, Mr. Samuel Untermyer, with whom he had
had close relations for many years commencing
sometime during the late 80's (probably about
1889) with the establishment of the British
brewery syndicates in the United States.

At an early date, subsequent to the above an-
nouncement, but without formal action, all the
then partners of the London firm were recog-
nized as being interested in the American firm,
George A. Touch giving his junior partners,
Gilbert Taylor and Andrew W. Tait, shares in his
then interest.

Apr. 7 First report issued - addressed to the Directors of The
North American Transportation & Trading Company, The
Rookery Building, Chicago, covering accounts for period
from 1st July, 1897 to 31st May, 1899, and balance sheet
as at latter date.

June 11 Meeting of Incorporators of Touch, Niven & Company held
at offices of Messrs. Guggenheimer, Untermyer & Marshall,
30 Broad Street, New York, N. Y.; Certificate of Incor-
poration dated May 31, 1900 filed in office of Secret-
tary of State on June 4, 1900 and recorded in office of
Recorder of Deeds for New Castle County, Delaware. John
B. Niven elected president and Wilson P. Marchbank
secretary-treasurer.
1901

Apr. 6 John B. Niven became a certified public accountant of New York, receiving certificate No. 157 dated April 6, 1901.

June - John B. Niven joined The New York State Society of Certified Public Accountants.

1902

June 27 Report issued on accounts of International Steam Pump Company for year ended March 31, 1902 - first major engagement of firm.

Note: This engagement was secured through the good offices of Samuel Untermyer who first suggested to Mr. Niven, at a meeting they had on October 24, 1901, the possibility of the firm being appointed auditors of International Steam Pump Company. This was followed by a number of other interviews with Mr. Untermyer and other individuals resulting, in the early part of 1902, in the firm being appointed auditors; the audit was commenced on February 18, 1902.

1904

Sep. 26 John B. Niven, a member of Committee on Arrangements, also of the Executive Subcommittee and of Auditing Committee, of Congress of Accountants held at the World's Fair; St. Louis, Missouri, September 26th, 27th, and 28th, under auspices of Federation of Societies of Public Accountants in the United States of America. On that occasion, also, Mr. Niven officially represented his mother society, Edinburgh Society of Chartered Accountants.

1906

May 24 Name of George A. Touch changed to George A. Touche by Royal License.

July 3 Name of corporation, Touch, Niven & Company, changed to Touche, Niven & Company. Herbert C. Freeman - on New York staff since December 22, 1902 - elected director and secretary-treasurer.

1908

May 1 Production Costs Department established in New York under management of Ellsworth M. Taylor - (announcement dated May 1, 1908).
1908

May 1 Correspondent relationship established with H. C. Whitehead, Corn Exchange Bank Buildings, Chicago - (announcement dated May 1, 1908).

Oct. John B. Niven appointed co-receiver, representing British interests, of Pillsbury-Washburn Flour Mills Company - in receivership August 8, 1908 - Mr. Niven being domiciled temporarily in Minneapolis for that purpose.

Dec. 9 Malcolm H. Robinson appointed attorney and representative of Touche, Niven & Company (corporation) in Province of Ontario, Canada, with objective of opening office in City of Toronto.

1909

Jan. 1 Herbert C. Freeman admitted to participation in earnings.


June 25 Pillsbury-Washburn Flour Mills Company receivership terminated, and Mr. Niven returned, shortly thereafter, to New York.

1911

Feb. 8 George A. Touche & Co. opened office in Montreal under direction of J. Leonard Apedaile, resident partner, at Eastern Townships Bank Building.

Oct. 5 George A. Touche & Co. opened office in Vancouver under direction of Campbell H. Robertson, resident partner, at Metropolitan Building - (announcement dated October 5, 1911).

Dec. 31 Ellsworth M. Taylor resigned as of this date and Production Costs Department discontinued.

1912

Dec. 10 Correspondent relationship established with John F. Forbes, San Francisco - incidental to Cluett-Peabody investigation.

Note: This relationship lapsed, apparently never formally terminated.

- 3 -
1913

Jan. 1 Frederick G. Colley joined organization and admitted to participation in earnings.

Apr. 21 Frederick G. Colley elected director of Touche, Niven & Company (corporation).

June 1 George A. Touche & Co. opened office in Winnipeg at 805 Electric Railway Chambers under direction of James G. Wylie - on New York staff from February 22, 1913 to May 27, 1913 - resident partner.

June 7 Minneapolis office opened in McKnight Building under direction of Edgar C. Salvesen - on New York staff since March 6, 1913 - resident manager - (announcement dated June 17, 1913).

Aug. 4 Minneapolis office: First report issued - relating to accounts of Quaker Creamery Company, Minneapolis, Minnesota, for period from February 1, 1913 to May 31, 1913.

Oct. 9 Certificate of Dissolution of Touche, Niven & Company (corporation) filed with Secretary of State of the State of Delaware and partnership status reinstated as of October 1, 1913, between George A. Touche, Andrew W. Tait, John B. Niven, Herbert C. Freeman, and Frederick G. Colley.

Oct. 15 Frederick G. Colley arrived in Chicago for purpose of opening office and correspondent relationship with H. C. Whitehead terminated.

Oct. 17 Chicago office opened at No. 10 South LaSalle Street, temporarily in charge of Frederick G. Colley pending appointment of manager.

Nov. 11 Charles R. Whitworth engaged (to start immediately) as resident manager of Chicago office - (announcement dated December 1, 1913, mailed November 26th).

1914


Feb. 10 John B. Niven elected president of New Jersey Society of Certified Public Accountants for ensuing year.

Mar. - George A. Touche & Co. opened office in Calgary under direction of Ian Cameron, resident manager, at 1010 New Herald Building - (announcement dated June 30, 1914).
June 30 Correspondent relationship established with Touche, Faller & Co., chartered accountants, under management of Albert Faller, resident partner, at 376 Bartolome Mitre, Buenos Aires, Argentina.

Note: This relationship lapsed, apparently never formally terminated.

Oct. 1 John B. Niven appointed to New Jersey State Board of Public Accountants to serve until appointment of successor, and designated to be secretary by other members of Board.

1915

Feb. 9 John B. Niven elected president of New Jersey Society of Certified Public Accountants for ensuing year.

July 7 Herbert C. Freeman and Henry E. Mendes - latter on New York staff since February 7, 1910 - arrived in St. Louis for purpose of opening office.

July 8 St. Louis office opened in Railway Exchange Building under direction of Henry E. Mendes, resident manager - (announcement dated July 20, 1915).

July 13 C. Herbert Gale - on New York staff since July 13, 1912 - appointed as office secretary of New York office.

Aug. 10 St. Louis office: First report issued - addressed to Chicago office, relating to accounts of The Crawford County Mining Company, a subsidiary of Chicago, Rock Island & Pacific Railway Company, for period of two years ended June 30, 1915.

Sep. 15 Charles R. Whitworth elected secretary-treasurer of Illinois Society of Certified Public Accountants for ensuing year.

Sep. 29 George A. Touche elected Sheriff of the City of London for ensuing year.

1916

Feb. 8 John B. Niven elected president of New Jersey Society of Certified Public Accountants for ensuing year, i.e., to May 13, 1917.

Mar. 9 Henry E. Mendes taken seriously ill.

Mar. 13 Francis J. Clowes - who had been on Chicago staff from July 1, 1915 to February, 1916 when he was transferred to New York staff - arrived in St. Louis for purpose of taking charge of office during period of Mr. Mendes' absence account serious illness.
1916

Sep. 12 Charles R. Whitworth reelected secretary-treasurer of Illinois Society of Certified Public Accountants for ensuing year.

Sep. 28 Henry E. Mendes, fully recovered from his illness, returned to St. Louis.

Oct. 2 Francis J. Clowes transferred temporarily to Chicago office.

1917

Feb. - George A. Touche knighted by King George V - (exact date of investiture not known, probably about tenth of month).

Feb. - Francis J. Clowes returned to New York office.

June 30 Frederick G. Colley retired from partnership, effective July 31, 1917, to accept important executive position in private employment.

Dec. 31 Edgar C. Salvesen resigned as of this date.

1918


May 13 John B. Niven elected director of The New York State Society of Certified Public Accountants for ensuing two years.

1919

Mar. 17 Henry E. Mendes appointed to Missouri State Board of Accountancy for term ending September 14, 1922.

May 12 Francis J. Clowes elected director of The New York State Society of Certified Public Accountants for ensuing two years.

June 1 Charles R. Whitworth, Henry E. Mendes, and Francis J. Clowes admitted to partnership as of January 1, 1919 - (announcement dated November 21, 1919).

Sep. 20 Henry E. Mendes arrived in Cleveland for purpose of opening office. Temporary (desk) space secured in Society for Savings Building, pending formal opening of office in that building.
1919

Oct. 1 George A. Touche & Co. and Webb, Read & Company amalgamated their practices in Canada - (announcement dated October 1, 1919).

Note:
Prior to the amalgamation, George A. Touche & Co. had offices in all cities where Webb, Read & Company had offices, except Edmonton which was opened by the latter on or about March 11, 1912.

Nov. 15 Cleveland office opened in Society for Savings Building under direction of Henry E. Mendes, resident partner - (announcement dated November 21, 1919).

Nov. 21 Victor H. Stempf - on St. Louis staff since July 26, 1915 - appointed to succeed Henry E. Mendes as resident manager of St. Louis office - (announcement dated November 21, 1919).

Dec. 23 Henry E. Mendes resigned from Missouri State Board of Accountancy to take effect as soon as successor appointed.


1920

Feb. 15 St. Louis office moved to Syndicate Trust Building.

Mar. 15 George A. Touche & Co. opened office in Victoria under direction of Harold G. Hinton, resident manager, at 312 Union Bank Building.

May 1 New York office moved to 42 Broadway.

July 5 George A. Touche created a Baronet of United Kingdom.

Sep. 14 Charles R. Whitworth elected president of Illinois Society of Certified Public Accountants for ensuing year.

Oct. 30 Henry E. Mendes transferred to New York office and Walter F. Vieh - on Cleveland staff since February 1, 1920 - appointed to succeed him as resident manager of Cleveland office.

Dec. 31 Herbert C. Freeman retired from partnership to accept important executive position in private employment.
1921

Jan. 1 The following appointed staff managers of New York office:
   William W. MacFarlane - on New York staff since November 22, 1920 and prior thereto temporarily on a number of occasions, i.e., January, 1912 to August, 1912 and August, 1915 to October, 1916.
   Constantine A. H. Narlian - on New York staff since December 26, 1920.
   George Rea - on New York staff since August 1, 1919.

Mar. 1 Cleveland office moved to Hanna Building.

Sep. 22 John B. Niven appointed Chairman of Board of Examiners of American Institute of Accountants for ensuing three years, having been a member of the Board for the five years immediately preceding.

Sep. 23 John B. Niven's membership on New Jersey State Board of Public Accountants terminated, Mr. Niven having served continuously since October 1, 1914, and as its president since October 1, 1915.

Dec. 3 William C. Bechert - on New York staff from November 3, 1911 to May 31, 1917, and again from August 30, 1920 to date - arrived in Minneapolis to succeed Gerald H. Drury as resident manager of Minneapolis office - (announcement dated January 1, 1922).

Dec. 24 Gerald H. Drury transferred from Minneapolis to New York office as a staff manager - (announcement dated January 1, 1922).

1922

Jan. 1 Victor H. Stempf admitted to partnership - (announcement dated January 1, 1922).

Mar. 31 William W. MacFarlane resigned to enter practice on his own account, specializing in taxes, with office in Washington, D. C.

May 8 Henry E. Mendes elected director of The New York State Society of Certified Public Accountants for ensuing two years.

Sep. 19 John B. Niven elected member of Council of American Institute of Accountants for ensuing five years.

Sep. 19 Charles R. Whitworth elected member of Council of American Institute of Accountants for ensuing three years to fill out an unexpired term.
Jan. 1 Edwin H. Wagner admitted to partnership and his practice, conducted since July 1, 1919 under the name of "Edwin H. Wagner & Co.", amalgamated with that of the Firm; the management of the St. Louis office being from this date under joint supervision of Messrs. Wagner and Stempf, as resident partners - (announcement dated January 1, 1923).

Note:
A brief resume of Mr. Wagner's professional accounting experience and connections follows:

Having been a senior on the staff of Westerman, Trader & Co. for a number of years, Mr. Wagner was given the opportunity in 1916 of purchasing the practice, as both Mr. Westerman and Mr. Trader were leaving for New York and desired to give up their professional interests in St. Louis. Along with Mr. M. E. Keough, a senior on the staff, Mr. Wagner acquired the practice (including goodwill, name, etc.) on September 5th of that year and continued to operate as "Westerman, Trader & Co.". Mr. Trader returned to St. Louis in 1918 after a disappointing experience in the East and, having indicated his desire to reenter the profession, was readmitted into the Firm. In 1919, due to a number of circumstances, Mr. Wagner decided to withdraw from the firm of "Westerman, Trader & Co."; accordingly, he sold his interest to Messrs. Trader and Keough as of June 30, 1919 and thereupon started in practice on his own account.

Jan. 1 St. Louis office moved to Arcade Building - (announcement dated January 1, 1923).

Jan. 1 Constantine A. H. Narlian admitted to partnership - (announcement dated January 1, 1923).

Jan. 1 Jacob P. Friedman - on New York staff since January 30, 1919 - appointed as a staff manager of New York office.

Apr. 30 New York office moved to 80 Maiden Lane - (announcement dated May, 1923).

May 10 Edwin H. Wagner appointed to State Board of Accountancy of Missouri to serve until appointment of successor.

1923

May 14 Jacob P. Friedman elected director of The New York State Society of Certified Public Accountants for ensuing two years.

Nov. - Constantine A.H. Narlian resigned as director (in charge of meetings) of New York Chapter of National Association of Cost Accountants by reason of moving to Los Angeles to open office for the Firm in that City, and George Rea appointed by Board of New York Chapter to succeed him.

Dec. 1 Los Angeles office opened in Union Oil Building under direction of Constantine A. H. Narlian, resident partner - (announcement dated December 1, 1923).


1924

Mar. 22 William P. Quinn - on St. Louis staff from November 1, 1918 to December 1, 1919, on Cleveland staff from December 2, 1919 to June 30, 1922, and on New York staff from July 1, 1922 to date - transferred to Los Angeles office as staff manager.

May 13 George Rea elected second vice-president of New York Chapter of National Association of Cost Accountants for year beginning September 1, 1924.

June - Edwin H. Wagner elected president of St. Louis Chapter of Missouri Society of Certified Public Accountants for ensuing year.

Note: Mr. Wagner previously occupied the same office for year ended May 31, 1922.

Sep. 17 John B. Niven elected president of American Institute of Accountants for ensuing year, at the same time retiring as chairman of Board of Examiners of the Institute.

1925

Jan. 1 Robert C. Brown - on Chicago staff since January 1, 1922 - admitted to partnership - (announcement dated January 1, 1925).

Apr. 25 Henry E. Mendes appointed to Board of Certified Public Accountant Examiners of the State of New York for term expiring July 31, 1926, and designated to be president by other members of Board.
May 12 George Rea elected first vice-president of New York Chapter of National Association of Cost Accountants for year beginning September 1, 1925.

May - Ultramares litigation: Called to testify, in part, in hearings (examinations before trial) before Referee in Bankruptcy under Section 21(a) of Bankruptcy Act in connection with our report/certificate dated February 25, 1924 covering the last of four successive annual examinations of accounts of Fred Stern & Co. (declared bankrupt) for years ended December 31, 1920, 1921, 1922, and 1923.

Aug. 1 Atlanta office opened in Hurt Building under direction of Erwin R. Gottenstrater, resident manager, transferred from St. Louis office - on staff since January 16, 1918- (announcement dated August 1, 1925).

Sep. 2 Atlanta office: First report issued - relating to accounts of Davison, Paxon, Stokes Company as at August 1, 1925.

Sep. 15 Charles R. Whitworth elected member of Council of American Institute of Accountants for ensuing five years.

1926

Apr. 1 Constantine A.H. Narlian retired from partnership to accept important executive position in private employment. William P. Quinn placed temporarily in charge of Los Angeles office as acting manager.

May 6 Henry E. Mendes one of the group that organized The Accountants Club of America, Inc., incorporated as of this date.

May 11 George Rea elected president of New York Chapter of National Association of Cost Accountants for year beginning September 1, 1926.

May 18 Victor H. Stempf member of Organization Committee of St. Louis Chapter of National Association of Cost Accountants, appointed director (in charge of meetings) of that Chapter for year beginning September 1, 1926.

May 31 Walter F. Vieh tendered his resignation as manager of Cleveland office, effective July 1, 1926, to accept important executive position in private employment.

July 1 George C. Ludolph - on New York staff since December 17, 1923 - transferred to Minneapolis office as staff manager.

July 1 William C. Bechert admitted to partnership.
1926

July 1 Edward L. Barette admitted to limited partnership (with interest solely in Pacific Coast business) and his practice on Pacific Coast amalgamated with that of the Firm; the Los Angeles office moved to Mr. Barette's quarters in Los Angeles Stock Exchange Building and from this date was under his management as resident partner - (announcement dated July 1, 1926).

July 1 George J. Lehman - on St. Louis staff from December 26, 1916 to June 9, 1926, and on Cleveland staff from June 10,1926 to date - appointed to succeed Walter F. Vieh, resigned - (announcement dated July 1, 1926).

Sep. 21 Edwin H. Wagner elected member of Council of American Institute of Accountants for ensuing five years.

Nov. 16 Ultramares litigation: First (out of eight) summons served alleging negligence and fraud in connection with examination of books of Fred Stern & Company for year 1923.

Nov. 17 Ultramares litigation: Second and third (out of eight) summons served alleging negligence and fraud in connection with examination of books of Fred Stern & Company for year 1923.

Nov. 18 Ultramares litigation: Fourth (out of eight) summons served alleging negligence and fraud in connection with examination of books of Fred Stern & Company for year 1923.

Nov. 22 Ultramares litigation: Fifth (out of eight) summons served alleging negligence and fraud in connection with examination of books of Fred Stern & Company for year 1923.

1927


Apr. 28 Henry E. Mendes reappointed to Board of Certified Public Accountant Examiners of the State of New York for term expiring July 31, 1929, this appointment being retroactive for one year. Mr. Mendes designated to be president by other members of Board.

May 27 Ultramares litigation: Sixth (out of eight) summons served alleging negligence and fraud in connection with examination of books of Fred Stern & Company for year 1923.
1927

June 22 Ultramares litigation: Motion in Supreme Court of New York County to dismiss suit of Ultramares Corporation (on grounds of Statute of Limitations) denied.

Sep. 15 William C. Bechert elected director of The Minnesota Society of Certified Public Accountants for ensuing year.

Nov. 1 Detroit office opened in Book Building under joint direction of Robert L. Turner and William F. Merrill who were admitted to limited partnership and whose practice was amalgamated with that of the Firm.

Nov. 11 Detroit office: First report issued – relating to accounts of The Caille Bros. Company, Inc., Detroit, Michigan, for period from October 1, 1926 to September 30, 1927.

Nov. 21 Henry E. Mendes elected to Board of The Accountants Club of America, Inc. for ensuing three years.

1928

Jan. 1 Jacob P. Friedman admitted to partnership – (announcement dated January 1, 1929).

May 15 George J. Lehman elected director of Cleveland Chapter of National Association of Cost Accountants for year beginning September 1, 1928.

Aug. 1 Robert S. Waugh – on Detroit staff since amalgamation with Messrs. Turner and Merrill on November 1, 1927 and theretofore associated with Mr. Turner – appointed staff manager of Detroit office.

Aug. 1 Atlanta office moved to Chandler Building.

Aug. 16 Ultramares litigation: Seventh (out of eight) summons served alleging negligence and fraud in connection with examination of books of Fred Stern & Company for year 1923.

Nov. 26 William F. Merrill resigned as of this date to resume practice on own account.

1929

Apr. 1 Ultramares litigation: Trial begun in Supreme Court, New York County, before Judge John L. Walsh and a jury; the Firm being represented by James Marshall.

Apr. 11 Ultramares litigation: Action for fraud dismissed by Judge Walsh.

Apr. 12 Ultramares litigation: Jury rendered verdict against the Firm on grounds of negligence.
1929

Apr. 18 Henry E. Mendes appointed to Board of Certified Public Accountant Examiners of the State of New York for term expiring April 18, 1934 under the new law passed during the legislative session of 1929, effective April 3, 1929. Mr. Mendes designated to be chairman by other members of Board.


May 21 George J. Lehman reelected director of Cleveland Chapter of National Association of Cost Accountants for year beginning September 1, 1929.

June 10 Edwin H. Wagner's membership on State Board of Accountancy of Missouri terminated, Mr. Wagner having served continuously since May 10, 1923.

June 13 Ultramares litigation: Decision by Judge Walsh setting aside Jury's verdict for reason accountants not accountable to third parties.


Aug. 2 Francis J. Clowes returned from Europe aboard S. S. Berengaria.

Oct. 29 Francis J. Clowes, accompanied by Roger Boulogne, sailed for Europe aboard S. S. Berengaria bound for Paris for purpose of opening office in that city.

Nov. 12 Paris office opened by Francis J. Clowes at No. 1 Boulevard Haussmann and placed under direction of Roger Boulogne - on New York staff from January 7, 1925 to September 8, 1928 - as resident manager, who was expressly reengaged for that purpose - (announcement dated December 1, 1929).

Nov. 28 Foreign practice firm organized comprising, as partners, Donovan M. Touche; John B. Niven, Henry E. Mendes, Francis J. Clowes, and John J. Hunter.

Dec. 18 Francis J. Clowes returned aboard S. S. Olympic from his second visit to Europe incidental to opening Paris office.

1930

Jan. 1 Los Angeles office moved to Bartlett Building (215 West Seventh Street).
1930


Mar. 31 Gerald H. Drury’s services terminated.

Apr. 21 Andrew W. Tait died at his home in London, England, at the age of 54.

May 5 Henry E. Mendes resigned from Board of Certified Public Accountant Examiners of the State of New York, resignation being accepted by Regents on May 15, 1930.


May 20 George J. Lehman reelected director of Cleveland Chapter of National Association of Cost Accountants for year beginning September 1, 1930.

June 13 Ultramares litigation: Appellate Division of Supreme Court reversed decision of Judge Walsh by 3-2 decision.

Aug. 11 Ultramares litigation: Eighth and last summons served alleging negligence and fraud in connection with examination of books of Fred Stern & Company for year 1923.


Oct. 1 Hartford office opened at No. 36 Pearl Street under management of Walter A. Musgrave who was admitted to partnership and whose practice was amalgamated with that of the Firm - (announcement dated October 1, 1930).

Note:
At the time of his admission to partnership, Mr. Musgrave was a member of council of American Institute of Accountants, having been elected on September 18, 1929 to serve for five years; also secretary of The Connecticut Society of Certified Public Accountants, having been elected on April 1, 1930 for year ending April 8, 1931. Prior to being secretary, he was treasurer of the Society from May 24, 1929 to March 31, 1930.

Nov. 15 Hartford office: First report issued, in the name of W. A. Musgrave & Company - addressed to The Board of Selectmen, Town of Windham, Willimantic, Connecticut, relating to accounts of Town of Windham for eleven years ended September 15, 1930.

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1930

Nov. 21 Henry E. Mendes, upon termination of three-year period for which he was elected to Board, becomes automatically member of Advisory Board of The Accountants Club of America, Inc. for life.

Dec. 3 Ultramares litigation: Appeal heard by Court of Appeals at Albany - the Firm represented by Samuel Untermyer and John W. Davis (latter for New York State Society of Certified Public Accountants), as well as by James Marshall. Brief also presented on behalf of American Institute of Accountants.

1931

Jan. 6 Ultramares litigation: Decision of Court of Appeals, written by Judge Cardozo, dismissing negligence case but remanding case to retrial in lower court on question of technical or legal fraud.


Apr. 8 Walter A. Musgrave elected vice-president of The Connecticut Society of Certified Public Accountants for period from April 8, 1931 to March 31, 1932.

May 19 Victor H. Stempf elected second vice-president of New York Chapter of National Association of Cost Accountants for year beginning September 1, 1931.

June 26 John J. Hunter died in his home in Kent, England, at the age of 54.

Aug. 11 Robert L. Turner resigned as of this date, to resume practice on own account, and Robert S. Waugh appointed to succeed him as resident manager of Detroit office.

Oct. 29 George J. Lehman elected vice-president of Cleveland Chapter of The Ohio Society of Certified Public Accountants for ensuing year.


Dec. 1 Iowa firm organized comprising Charles R. Whitworth and Robert C. Brown, as partners, for period of five years.

1932

Mar. 31 Walter A. Musgrave elected president of The Connecticut Society of Certified Public Accountants for period from March 31, 1932 to April 26, 1933.

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1932

Apr. 1 Ultramares litigation: Suit brought against underwriters in England on their denial of claims filed with them upon effecting settlements with claimants.

May 12 Ultramares litigation: Settlement of last claim negotiated by Samuel Untermyer, the first settlements having been effected in latter part of 1931.


June 23 Ralph R. Bishop, until recently a member of the firm of Pace, Gore & McLaren, appointed staff manager (limited to clients and business introduced by him) of New York office.

Note: Mr. Bishop had been on New York staff previously for period from October 26, 1913 to March 16, 1915, resigning on latter date to accept officer's commission in United States Navy.

Sep. 30 Sir George A. Touche retired from the Firm and his interest therein assumed by his sons, Donovan M. and George L. C. Touche, as of October 1, 1932.

Oct. 25 Correspondent relationship established with Brown, Bornhofft & Company, Boston, Massachusetts, effective, retroactively, from January 1, 1932.

Oct. 26 George J. Lehman elected president of Cleveland Chapter of The Ohio Society of Certified Public Accountants for ensuing year.

Nov. 14 George J. Lehman elected director of Northern Ohio Chapter of American Institute of Accountants to serve for two years until November 12, 1934, and at same time elected vice-president of the Chapter for ensuing year, i.e., to November 22, 1933.

Nov. 21 Victor H. Stempf elected to Board of The Accountants Club of America, Inc. for ensuing three years.

Nov. 28 Correspondent relationship established with William P. Field & Company, Havana, Cuba, effective December 1, 1932.


1932


1933

Jan. 14 Correspondent relationship established with Charles H. Schnepfe, Jr. & Co., Baltimore, Maryland, effective this date.

Feb. 27 Samuel Insull and sixteen co-defendants indicted by Federal Grand Jury in District Court of the United States (Northern District of Illinois, Eastern Division), at Chicago, before Judge Charles E. Woodward, on charges of using the mails to defraud arising out of financial activities of Corporation Securities Co., Charles R. Whitworth being one of the defendants.

Apr. 16 Walter A. Musgrave elected director of The Connecticut Society of Certified Public Accountants for ensuing three years.

May 16 Correspondent relationship established with Richter & Company, Pittsburgh, Pennsylvania, effective this date.

May 16 Victor H. Stempf elected president of New York Chapter of National Association of Cost Accountants for year beginning September 1, 1933.

June 20 John B. Niven reelected trustee of Incorporated Village of Mill Neck, New York, for ensuing two years.


Sep. 11 William C. Bechert elected director (in charge of attendance) of Minneapolis Chapter of National Association of Cost Accountants for ensuing year, i.e., to August 31, 1934.

Nov. 22 George J. Lehman elected president of Northern Ohio Chapter of American Institute of Accountants for ensuing year, i.e., to November 12, 1934.

1934

Jan. 1 Victor H. Stempf appointed to Board of Police Commission of Town of Mamaroneck, New York, for ensuing two years, and designated to be secretary by other members of Board.

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1934

Mar. 2 Ultramares litigation: Settlement received (in London) from underwriters.

Apr. 1 William P. Quinn died at his home in Los Angeles at the age of 45.

Apr. 24 Victor H. Stempf elected president of The Accountants Club of America, Inc. for ensuing year.

May 28 William C. Bechert elected first vice-president of Minneapolis Chapter of National Association of Cost Accountants for year beginning September 1, 1934.

Oct. 2 Trial of Samuel Insull and sixteen co-defendants commenced in United States District Court (Northern District of Illinois, Eastern Division), at Chicago, before Judge James H. Wilkerson.

Oct. 15 Ultramares litigation: Hearing before Council of American Institute of Accountants sitting as a trial board, Messrs. Niven, Mendes, Clowes and Rea being present.

Nov. 24 Samuel Insull with sixteen co-defendants acquitted in Federal Court upon Jury rendering verdict of not guilty.

Dec. 1 John B. Niven appointed mayor of Incorporated Village of Mill Neck, New York, to fill a vacancy.

1935

May 13 Victor H. Stempf elected second vice-president of the New York State Society of Certified Public Accountants for ensuing year.

May 20 William C. Bechert elected director (in charge of program) of Minneapolis Chapter of National Association of Cost Accountants for year beginning September 1, 1935.

June 18 John B. Niven elected mayor of Incorporated Village of Mill Neck, New York, for ensuing two years.

June 23 Ralph R. Bishop resigned, for the second time, to accept important executive position in private employment.

June 24 Victor H. Stempf elected director (in charge of membership) of National Association of Cost Accountants for three years beginning September 1, 1935.

July 3 Alvin C. Koch - on New York staff since June 21, 1920 - transferred to Chicago office as staff manager.

July 7 Sir George A. Touche, Bart., C. A., died at his home at Broomfield, Westcott, near Dorking, Surrey, England, at the age of 74.
Oct. 1  C. Herbert Gale, Carol F. Hall - on New York staff since January 9, 1922 - Jesse F. Kaufmann - on New York staff since December 30, 1926 - Alvin C. Koch, George J. Lehman, George C. Ludolph admitted to partnership - (announcement dated January 1, 1936).

Oct. 17  Edwin H. Wagner reelected member of Council of American Institute of Accountants for one year to fill out an unexpired term.

Nov. 21  Victor H. Stempf reelected to Board of The Accountants Club of America, Inc. for ensuing three years.

1936

Jan. 1  Victor H. Stempf reappointed to Board of Police Commission of Town of Mamaroneck, New York, for ensuing two years, and redesignated to be secretary by other members of Board.

Mar. 15  Edward L. Pitt - on New York staff from October 29, 1928 to November 30, 1932 and on Cleveland staff from December 1, 1932 to date - appointed resident manager of Cleveland office upon transfer of George J. Lehman to Los Angeles.

Note:
At the time of his appointment as resident manager of Cleveland office, Mr. Pitt was secretary-treasurer of Cleveland Chapter of The Ohio Society of Certified Public Accountants, having been elected to that office in October, 1935 for ensuing year.

Mar. 31  Edward L. Barette retired from the Firm, to resume practice on own account, and was succeeded by George J. Lehman as resident partner of Los Angeles office - (announcement dated April 1, 1936).


May 19  George C. Ludolph elected director (in charge of program) of Minneapolis Chapter of National Association of Cost Accountants for year beginning September 1, 1936.

June 30  Edward L. Pitt appointed member of Committee on Taxation (local) of Cleveland Chamber of Commerce for indeterminate term.

Sep. 25  Erwin W. Gottenstrater resigned as resident manager of Atlanta office, effective September 30, 1936, and correspondent relationship established with him, effective October 1, 1936, upon his becoming member of firm of Morton & Gottenstrater as of latter date.

Sep. 30  Atlanta office closed as of this date.

1936

Oct. 1 Edwin H. Wagner, Jr. - on St. Louis staff since December 1, 1926 and prior thereto temporarily on a number of occasions, i.e., in June, 1923, in June, July and August, 1924, in July, 1925, and in October and November, 1926 - appointed staff manager of St. Louis office.


Oct. - Edward L. Pitt elected vice-president of Cleveland Chapter of The Ohio Society of Certified Public Accountants for ensuing year.

Nov. 5 Partnership agreement executed, as of October 1, 1936, between John B. Niven, Charles R. Whitworth, Henry E. Mendes, Francis J. Clowes, Victor H. Stempf (the five preceding named individuals being designated as administrative partners), Edwin H. Wagner, William C. Bechert, Jacob P. Friedman, Robert C. Brown, Walter A. Musgrave, Charles H. Gale, Carol F. Hall, Jesse E. Kaufmann, Alvin C. Koch, George J. Lehman, George C. Ludolph and Robert S. Waugh.

Dec. 1 Iowa firm: Agreement between Charles R. Whitworth and Robert C. Brown, dated December 1, 1931, extended for period of five years from December 1, 1936.


Dec. 22 Correspondent relationship established with Snyder, Ellinger & Davies, Pittsburgh, Pennsylvania, successors to Richter & Company, being continuation of arrangement with latter in effect since May 16, 1933.

1937

Mar. 27 Los Angeles office moved to Consolidated Building - (announcement dated April 1, 1937).

Mar. 30 Foreign practice firm reorganized comprising, as partners, Donovan M. Touche, John B. Niven, Henry E. Mendes; Francis J. Clowes, Victor H. Stempf, George L. C. Touche, and Roger Boulogne, superseding the firm organized November 28, 1929.

May 15 Illinois firm organized comprising, as partners; John B. Niven, Charles R. Whitworth, Henry E. Mendes, Francis J. Clowes, Victor H. Stempf, Robert C. Brown, and Alvin C. Koch.
1937

May 10 Victor H. Stempf elected first vice-president of The New York State Society of Certified Public Accountants for ensuing year.

May 25 George C. Ludolph elected president of The Minnesota Society of Certified public Accountants for ensuing year.

May 29 California firm organized comprising, as partners, John B. Niven, Charles R. Whitworth, Henry E. Mendes, Francis J. Clowes, Victor H. Stempf, and George J. Lehman.

May 1 Edward L. Pitt elected director (in charge of membership) of Cleveland Chapter of National Association of Cost Accountants for year beginning September 1, 1937.

June 1 Correspondent relationship with Geo. Armistead & Co., Houston, Texas, terminated.

June 15 John B. Niven reelected mayor of Incorporated Village of Mill Neck, New York, for ensuing two years.


Oct. 1 Iowa firm: New agreement executed by Charles R. Whitworth and Robert C. Brown, superseding agreement of December 1, 1936.


Oct. 1 Ohio firm organized comprising, as partners, John B. Niven, Charles R. Whitworth, Henry E. Mendes, Francis J. Clowes, and Victor H. Stempf.
1937

Oct. 6 Edward L. Pitt reappointed member of Committee on Taxation (local) of Cleveland Chamber of Commerce for indeterminate term.

Oct. - Edward L. Pitt elected president of Cleveland Chapter of The Ohio Society of Certified Public Accountants for ensuing year.


Nov. 17 Correspondent relationship with Brown, Bornhofft & Company, Boston, Massachusetts, terminated.

Nov. 17 Correspondent relationship with Charles H. Schnepfe, Jr. & Co., Baltimore, Maryland, terminated.

1938

Jan. 1 Victor H. Stempf reappointed to Board of Police Commission of Town of Mamaroneck, New York, for ensuing two years, and redesignated to be secretary by other members of Board.

May 9 Victor H. Stempf reelected first vice-president of The New York State Society of Certified Public Accountants for ensuing year.

May 20 Edward L. Pitt reappointed member of Committee on Taxation (local) of Cleveland Chamber of Commerce for indeterminate term.

May - Edward L. Pitt elected director (in charge of program) of Cleveland Chapter of National Association of Cost Accountants for year beginning September 1, 1938.

June 18 George J. Lehman elected director of The California State Society of Certified Public Accountants for three years beginning September 1, 1938.


July 11 Paris office moved to No. 18-20 Place de la Madeleine - (announcement dated July 11, 1938).
1938

Aug. 29 Henry E. Mendes appointed by the Supervisor of the Town of Mamaroneck, New York, as Chairman of the newly-authorized Traffic Safety Committee of the unincorporated section of the town, to serve for an indeterminate period.


Oct. 12 Victor H. Stempf, by reason of being first vice-president of The New York State Society of Certified Public Accountants, became acting president because of absence abroad of the president, Morris C. Troper.

Nov. 21 Victor H. Stempf reelected to Board of The Accountants Club of America, Inc. for ensuing three years.

1939

Apr. 24 Victor H. Stempf, upon termination of his term as president, having been reelected for five successive years, becomes automatically member of Advisory Board of The Accountants Club of America, Inc. for life.


May - Edwin H. Wagner, Jr. elected secretary of St. Louis Chapter of Missouri Society of Certified Public Accountants for ensuing year.

June 5 Edward L. Pitt reappointed member of Committee on Taxation (local) of Cleveland Chamber of Commerce for indeterminate term.

June 20 John B. Niven reelected mayor of Incorporated Village of Mill Neck, New York, for ensuing two years.


Sep. - Edwin H. Wagner, Jr. appointed chairman of auditing division of United Charities Campaign, St. Louis, Missouri, for ensuing year.


Oct. 31 Edwin H. Wagner, Jr. admitted to partnership as of October 1, 1939 - (announcement dated December 1, 1939).

Oct. 30 Edwin H. Wagner, Sr. selected as administrative partner to fill vacancy brought about by withdrawal of Charles R. Whitworth, as such, as of September 30, 1939.

Jan. 1  Victor H. Stempf reappointed to Board of Police Commiss-
ion of Town of Mamaroneck, New York, for ensuing two
years, and redesignated to be secretary by other mem-
bers of Board.

Jan. 19 Edward L. Pitt conferred honorary membership in Phi Chap-
ter (Ohio State University) of Beta Alpha Psi.

Jan. 30 Edwin H. Wagner elected member of Board of Control of
United Charities, Inc., St. Louis, Missouri, for ensuing
year.

Feb. 26 Edwin H. Wagner elected member of Board of Directors of
Catholic Charities of St. Louis, Inc. and also appointed
member of Executive Committee thereof for ensuing year.

May 1  Edwin H. Wagner, Jr. elected vice-president of St. Louis
Chapter of Missouri Society of Certified Public Ac-
countants for ensuing year.

May 4  Victor H. Stempf conferred honorary membership in Mu
Chapter (New York University) of Beta Alpha Psi.

May 6  Edwin H. Wagner elected member of Board of Directors of
United Charities, Inc., St. Louis, Missouri, for ensuing
two years.

May 10 Victor H. Stempf conferred honorary membership in XI
Chapter (Syracuse University) of Beta Alpha Psi.

May 13 Victor H. Stempf elected director of The New York State
Society of Certified Public Accountants for ensuing
year.

May 17 Victor H. Stempf conferred honorary membership in Phi
Chapter (Ohio State University) of Beta Alpha Psi.

June 4  Edwin H. Wagner elected member of Budget Committee of
United Charities, Inc., St. Louis, Missouri, for ensuing
year.

June 10 George J. Lehman elected director of Los Angeles Chapter
of The California Society of Certified Public Account-
ants for ensuing year.

June 10 Owing to the imminence of the occupation of Paris by the
Germans, their army being then only about fifteen miles
away, Mr. Boulogne closed the Paris office and at about
ten o'clock in the evening proceeded from his home at
Vaucresson to Bordeaux, in his own automobile, with
Miss Jeanne Rauliac, secretary of the Paris office, Mr.
S. Cartwright, secretary of the Viking Companies, and
Mrs. Cartwright.
1940

June 11  After driving the whole night without light and with constant stops due to German air raids and bombardment of the town of Chartres, an important air field about ten miles away through which they would normally go, Mr. Boulogne and party reached Bordeaux at seven o'clock in the evening where a temporary office with two rooms had been arranged for with Mr. Norman Lewis, a private banker, at 10 Place Jean Jaures.

June 19  Walter A. Musgrave elected member of Board of Governors of The Connecticut Society of Certified Public Accountants for ensuing three years.

June 19  George A. Touche & Co. opened offices in Pinder Building, Saskatoon, acquiring the business of Major J.H. Thompson who had practiced theretofore in name of J.H. Thompson & Company.

June 20  Mr. Boulogne and family left Bordeaux at seven o'clock in the evening with the objective of reaching New York if possible. The temporary office at Bordeaux was left in charge of Miss Jeanne Raulliac.

June 26  Victor H. Stempf elected president of National Association of Cost Accountants for year beginning September 1, 1940.

June 28  Edwin H. Wagner, Jr. elected member of Council of Missouri Society of Certified Public Accountants for ensuing three years.

July 18  The Boulognes arrived in New York aboard the S.S. Manhattan, after a very calm crossing, at about 4:30 in the afternoon.

Note: A brief narrative, epitomizing the experiences and tribulations of the Boulognes, incidental to their flight from France to America, follows:

In view of the nightly air raids over Paris, there being sometimes three or four in a single night since the invasion of Belgium by the Germans, Mrs. Boulogne and the children left Vaucresson for St. Andre de Cubzac-Gironde on May 23, 1940, a small town about fifteen miles from Bordeaux. They took two days to reach their destination, about 350 miles, due to the roads being congested with Belgian refugees. Mr. Boulogne, on arriving in Bordeaux on June 11th, joined his family shortly thereafter. On the 19th of June, Bordeaux, to which place the French government had moved, was badly bombarded and the Germans were reported
1940

July 18  Note (continued):

to be advancing rapidly towards that city. As the American Consul was advising all Americans to leave as soon as possible, and also in view of the possibility of the bridge between St. Jean de Cubzac-Gironde being blown up, Mr. Boulogne, as previously recited, decided to leave Bordeaux with his family at seven o'clock in the evening on June 20th in order to reach New York if it were possible. They arrived at Biarritz, the nearest town to the Spanish border with an American Consul, at six o'clock in the morning after driving most of the night, being stopped several times due to German air raids. After staying in Biarritz until June 24th, due to difficulties in obtaining the necessary Spanish and Portuguese visas, they finally went on that day to St. Jean de Luz to be part of a convoy of automobiles going to Bilbao under the protection of an American Consul. They left the same day at six o'clock in the evening and after waiting until three o'clock in the morning on the International Bridge at Hendaye arrived at Bilbao at eleven o'clock in the morning on June 25th, where they remained pending arrival of a steamer to be sent by the United States Government, availability of which was not certain at the time in view of the dangerous situation in Spain itself, where it was felt war with England was imminent. The Boulognes finally left Bilbao for Lisbon on July 8th at ten-thirty in the evening, the journey taking about thirty hours in an overcrowded train, most of the time sitting on handbags in the corridor. Upon arrival in Lisbon it was found that the S.S.Manhattan was alongside the quay and all refugees had to go on board immediately. After waiting for other convoys from France the steamer left Lisbon on July 12th at four-thirty in the afternoon, and after a very calm crossing arrived in New York on July 18th at four-thirty in the afternoon.

July 30  Miss Jeanne Rauliac, secretary, reopened Paris office.

Aug. 16  Charles R. Whitworth retired from the subordinate partnerships.

1940


Sep. 30 Walter A. Musgrave retired from Firm to resume practice on own account under name of Musgrave & Company, and correspondent relationship established with said firm effective October 1, 1940. Connecticut firm dissolved.

Sep. 30 Missouri firm: New agreement executed, dated as of October 1, 1940, between John B. Niven, Henry E. Mendes, Francis J. Clowes, Victor H. Stempf, Edwin H. Wagner (the latter replacing Charles R. Whitworth) and Edwin H. Wagner, Jr., superseding agreement of October 1, 1937.

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TOUCHE, NIVEN & CO.

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* * * * *
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Engaged (Chicago)  
Resident Partner (Chicago)  
Partner under partnership agreement dated Illinois firm - Partner:  
Organized 
Agreement  
Agreement  
Iowa firm - Partner:  
Organized 
Agreement  
Agreement  
Illinois Society of Certified Public Accountants:  
Director  
Vice-president 
President  

CERTIFIED PUBLIC ACCOUNTANTS (STATE SOCIETIES):  
California State Society:  
Director - George J. Lehman  
Director (Los Angeles Chapter) - George J. Lehman  

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CERTIFIED PUBLIC ACCOUNTANTS (STATE SOCIETIES)

(continued):

**Connecticut Society:**
- Treasurer - Walter A. Musgrave
- Secretary - Walter A. Musgrave
- Vice-president - Walter A. Musgrave
- President - Walter A. Musgrave
- Director - Walter A. Musgrave
- Board of Governors - Walter A. Musgrave

**Illinois Society:**
- Secretary-Treasurer - Charles R. Whitworth
- President - Charles R. Whitworth
- Director - Robert C. Brown
- Vice-president - Robert C. Brown

**Minnesota Society:**
- Director - William C. Bechert
- President - George C. Ludolph

**Missouri Society:**
- President (St. Louis Chapter) - Edwin H. Wagner
- Secretary (St. Louis Chapter) - Edwin H. Wagner, Jr.
- Vice-president (St. Louis Chapter) - Edwin H. Wagner, Jr.
- Council Member - Edwin H. Wagner, Jr.

**New Jersey Society:**
- President - John B. Niven
- President - John B. Niven
- President - John B. Niven

**New York State Society:**
- Member - John B. Niven
- Director - Henry E. Mendes
- Director - Francis J. Clowes
- Vice-president (second) - Victor H. Stempf
- Vice-president (second) - Victor H. Stempf
- Vice-president (first) - Victor H. Stempf
- Vice-president (first) - Victor H. Stempf
- President (acting) - Victor H. Stempf
- President - Victor H. Stempf
- Director - Victor H. Stempf
- Director - Jacob P. Friedman
- Director - John B. Niven

**Ohio Society:**
- Vice-president (Cleveland Chapter) - George J. Lehman
- President (Cleveland Chapter) - George J. Lehman
- Secretary-Treasurer (Cleveland Chapter) - Edward L. Pitt
- Vice-president (Cleveland Chapter) - Edward L. Pitt
- President (Cleveland Chapter) - Edward L. Pitt
CHICAGO OFFICE:
Location:
10 South LaSalle Street
Date No.
Oct. 17, 1913 4

Personnel (Executive):
In charge - Frederick G. Colley
Oct. 17, 1913 4
Resident Manager - Charles R. Whitworth
Nov. 11, 1913 4
Transferred from St. Louis - Francis J. Clowes
Oct. 2, 1916 6
Transferred to New York - Francis J. Clowes
Feb. 1917 6
Resident Partner - Charles R. Whitworth
Jan. 1, 1919 6
Resident Partner - Robert C. Brown
Jan. 1, 1925 10
Staff Manager - Alvin C. Koch
July 3, 1935 19
Resident Partner - Alvin C. Koch
Oct. 1, 1935 20

First Report - American Potato Machinery
Company
Jan. 16, 1914 4

CLOWES, FRANCIS J.:
Engaged (Chicago)
July 1, 1915 5
In charge - St. Louis office
Mar. 13, 1916 5
Transferred to Chicago
Oct. 2, 1916 6
Transferred to New York
Feb., 1917 6
Partner
Jan. 1, 1919 6
Administrative partner
Nov. 5, 1936 21
Partner under partnership agreement dated
Oct. 1, 1936 21
California firm - partner:
Organized
May 29, 1937 22
Agreement
Oct. 1, 1937 22
Connecticut firm - partner:
Organized
Oct. 1, 1937 22
Dissolved
Sept. 30, 1940 28
Foreign practice firm - partner
Reorganization
Nov. 28, 1929 14
Mar. 30, 1937 21
Illinois firm - partner:
Organized
May 5, 1937 21
Agreement
Oct. 1, 1937 22
Agreement
Aug. 16, 1940 28
Michigan firm - partner:
Organized
Dec. 19, 1936 21
Agreement
Oct. 1, 1937 22
Agreement
Aug. 16, 1940 28
Minnesota firm - partner:
Organized
Oct. 1, 1937 22
Missouri firm - partner:
Organized
Oct. 1, 1937 22
Agreement
Sept. 30, 1940 28
Ohio firm - partner:
Organized
Oct. 1, 1937 22
European trips re Paris office (opening)
June/Dec., 1929 14
New York State Society of Certified Public
Accountants:
Director
May 12, 1919 6

- 34 -
CLEVELAND OFFICE:

Location:
Society for Savings Building
Hanna Building

Personnel (Executive):
Resident Partner - Henry E. Mendes (Transferred to New York)
Resident Manager - Walter F. Vieh (Resigned)
Resident Manager - George J. Lehman (Transferred to Los Angeles)
Resident Manager - Edward L. Pitt

First report - Worthington Pump and Machinery Corporation

COLLEY, FREDERICK G.:
Participation in earnings
Partner (reorganization)
Transferred to Chicago office
Resigned

CORRESPONDENTS:
Geo. Armistead & Co., Houston, Texas (Terminated)
Brown, Bornhoff & Company, Boston, Mass. (Terminated)
John F. Forbes, San Francisco, Calif. (subsequently lapsed)
William P. Field & Company, Havana, Cuba
Morton & Gottenstratter, Atlanta, Ga.
Musgrave & Company, Hartford, Conn.
Richter & Company, Pittsburgh, Pa. (Successors Snyder, Ellinger & Davies)
E. J. Shorrock & Co., Seattle, Wash. (Successors White & Currie)
Charles R. Schnappe, Jr. & Co., Baltimore, Md. (Terminated)
Snyder, Ellinger & Davies, Pittsburgh, Pa.
 Touche, Faller & Co., Buenos Aires, Argentina (subsequently lapsed)
H. C. Whitehead, Chicago, Illinois (Terminated)
White & Currie, Seattle, Wash.
William Whitfield & Co., Portland, Oregon

DETROIT OFFICE:

Location:
Book Building

Practice of Turner & Merrill amalgamated with Firm

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<table>
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<th>DETROIT OFFICE (continued):</th>
<th>Date</th>
<th>Page No.</th>
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<td>Personnel (Executive):</td>
<td>Nov. 1, 1927</td>
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<tr>
<td>Partner - Robert L. Turner</td>
<td>Aug. 11, 1931</td>
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<td>(Resigned)</td>
<td>Nov. 1, 1927</td>
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<td>Partner - William F. Merrill</td>
<td>Nov. 26, 1928</td>
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<td>(Resigned)</td>
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<td>Staff Manager - Robert S. Waugh</td>
<td>Aug. 11, 1931</td>
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<td>Resident Manager - Robert S. Waugh</td>
<td>Oct. 1, 1936</td>
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<td>Nov. 11, 1927</td>
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<td>Jan. 1, 1918</td>
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<td>Mar. 31, 1930</td>
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<td>Partner</td>
<td>Oct. 1, 1936</td>
<td>21</td>
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<td>Director - New York State Society of Certified Public Accountants</td>
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<td>Office Secretary (New York office)</td>
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<td>Oct. 1, 1936</td>
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<td>Oct. 1, 1936</td>
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<td>Oct. 1, 1930</td>
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HARTFORD OFFICE (continued):

Personnel (Executive):

Resident Partner - Walter A. Musgrave
(Retired)
First report - Town of Windham
Connecticut firm dissolved

HUNTER, JOHN J.:
Partner - Foreign Practice Firm
Deceased (54 years)

INSULL, SAMUEL, ET AL. DEFENDANTS:
Charles R. Whitworth et al. indicted
Trial commenced
Defendants acquitted

KAUFMANN, JESSE F.:
Engaged (New York)
Partner
Partner under partnership agreement dated

KOCH, ALVIN C.:
Engaged (New York)
Staff Manager - Chicago office
Partner
Partner under partnership agreement dated
Illinois Firm - Partner:
Organized
Agreement
Agreement

LEHMANN, GEORGE J.:
Engaged (St. Louis)
Transferred to Cleveland
Resident Manager - Cleveland office
Partner
Resident Partner - Los Angeles office
Partner under partnership agreement dated
California Firm - Partner:
Organized
Agreement

National Association of Cost Accountants:
Director (Cleveland Chapter)
Director (Cleveland Chapter)
Director (Cleveland Chapter)

Ohio Society of Certified Public Accountants:
Vice-president (Cleveland Chapter)
President (Cleveland Chapter)

California Society of Certified Public Accountants:
Director
Director (Los Angeles Chapter)

American Institute of Accountants:
Director (Northern Ohio Chapter)
Vice-president (Northern Ohio Chapter)
President (Northern Ohio Chapter)
LOS ANGELES OFFICE:

Location:
- Union Oil Building
- Los Angeles Stock Exchange Building
- Bartlett Building - 215 West 7th Street
- Consolidated Building

Personnel (Executive):
- Resident Partner - Constantine A. Narlian (Resigned) Dec. 1, 1923
- Staff Manager - William P. Quinn Apr. 1, 1926
- Manager (acting) - William P. Quinn Apr. 1, 1926
- Resident Partner - Edward L. Barette (Resigned) Jul. 1, 1926
- Resident Partner - George J. Lehman Mar. 31, 1936

First report - Roy Evans Drilling Co., Practice of Edward L. Barette amalgamated with Firm July 1, 1926

LUDOLPH, GEORGE C.:
- Engaged (New York) Dec. 17, 1923
- Staff Manager - Minneapolis office July 1, 1926
- Partner Oct. 1, 1935
- Partner under partnership agreement dated Oct. 1, 1936

Minneapolis Firm - Partner:
- Organized Oct. 1, 1937
- National Association of Cost Accountants:
  - Director (Minneapolis Chapter) May 19, 1936
- Minnesota Society of Certified Public Accounts, The:
  - President May 25, 1937

MAC FARLANE, WILLIAM W.:
- Re-engaged (New York) Nov. 22, 1920
- Staff Manager - New York office Jan. 1, 1921
- Resigned Mar. 31, 1922

MAMARONECK, TOWN OF (NEW YORK):
- Board of Police Commission:
  - Member - Victor H. Stempf Jan. 1, 1934
  - Secretary - Victor H. Stempf Jan. 1, 1934
  - Member - Victor H. Stempf Jan. 1, 1936
  - Secretary - Victor H. Stempf Jan. 1, 1936
  - Member - Victor H. Stempf Jan. 1, 1938
  - Secretary - Victor H. Stempf Jan. 1, 1938
  - Member - Victor H. Stempf Jan. 1, 1940
  - Secretary - Victor H. Stempf Jan. 1, 1940
  - Traffic Safety Committee - Henry E. Mendes, Chairman Aug. 29, 1938

MARCHBANK, WILSON P.:
- Secretary-Treasurer of Firm June 11, 1900

MEMBERSHIPS (HONORARY):
- New York University:
  - Mu Chapter of Beta Alpha Psi: Victor H. Stempf May 4, 1940
MEMBERSHIPS (HONORARY) (continued):

Ohio State University:
Phi Chapter of Beta Alpha Psi:
 Victor H. Stempf
 Edward L. Pitt

Syracuse University:
XI Chapter of Beta Alpha Psi:
 Victor H. Stempf

MENDES, HENRY E.:
Engaged (New York)
Resident Manager - St. Louis office
Partner
Cleveland (temporary office)
Resident Partner - Cleveland office
Transferred to New York
Administrative Partner
Partner under partnership agreement dated

California Firm - Partner:
Organized
Agreement

Connecticut Firm - Partner:
Organized
Dissolved

Foreign Practice Firm - Partner
Reorganized

Illinois Firm - Partner:
Organized
Agreement

Michigan Firm - Partner:
Organized
Agreement

Minnesota Firm - Partner:
Organized

Missouri Firm - Partner:
Organized
Agreement

Ohio Firm - Partner:
Organized

Seriously ill

Accountants Club of America, Inc.:
Member of Organization Group
Member of Board
Life Member - Advisory Board

Mamaroneck, Town of (New York):
Chairman - Traffic Safety Committee

Missouri State Board of Accountancy:
Appointed
Resigned

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MENDES, HENRY E. (continued):

State of New York:
Board of Certified Public Accountant
Examiners:
Member                              Apr. 25, 1925  10
President                            Apr. 25, 1925  10
Member                               Apr. 28, 1927  12
President                            Apr. 28, 1927  12
Member                               Apr. 18, 1929  14
Chairman                             Apr. 18, 1929  14
Resigned                             May  5, 1930  15

New York State Society of Certified Public
Accountants:
Director                             May  8, 1922  8

MERRILL, WILLIAM F.:
Practice (Detroit) amalgamated with Firm
Partner - Detroit office             Nov.  1, 1927  13
Resigned                             Nov. 26, 1928 13

MILL NECK, VILLAGE OF:
Trustee - John B. Niven             Nov. 1931  16
Trustee - John B. Niven             June 21, 1932 17
Trustee - John B. Niven             June 20, 1933 18
Mayor - John B. Niven               Dec. 1, 1934  19
Mayor - John B. Niven               June 18, 1935 19
Mayor - John B. Niven               June 15, 1937 22
Mayor - John B. Niven               June 20, 1939 24

MINNEAPOLIS OFFICE:
Location: McKnight Building          June 7, 1913  4
Personnel (Executive):
Resident Manager - Edgar C. Salveson Dec. 31, 1917  6
(Resigned)
Manager (acting) Gerald H. Drury     Jan.  1, 1918  6
(Transferred to New York office)
Resident Manager - William C. Bechert Dec. 24, 1921  8
Resident Partner - William C. Bechert July  1, 1926 11
Staff Manager - George C. Ludolph    July  1, 1926 11
Resident Partner - George C. Ludolph Oct.  1, 1935 20
First report - Quaker Creamery Company Aug.  4, 1913  4

MUSGRAVE, WALTER A.:
Practice (Hartford) amalgamated with Firm
Resident Partner - Hartford Office   Oct.  1, 1930 15
Partner under partnership agreement dated Oct.  1, 1936 21
Connecticut Firm - Partner:
Organized                            Oct.  1, 1937 22
Dissolved                            Sept. 30, 1940 28
Retired from Firm                    Sept. 30, 1940 28
Correspondent                        Sept. 30, 1940 28
American Institute of Accountants:
Council Member                       Sept. 18, 1929 15
MUSGRAVE, WALTER A. (continued):
Connecticut Society of Certified Public Accountants:
- Treasurer: May 24, 1929
- Secretary: Apr. 1, 1930
- Vice-president: Apr. 8, 1931
- President: Mar. 31, 1932
- Director: Apr. 16, 1933
- Member - Board of Governors: June 19, 1940

NARLIAN, CONSTANTINE A. H.:
- Staff Manager - New York office: Jan. 1, 1921
- Partner: Jan. 1, 1923
- Resident Partner - Los Angeles office: Dec. 1, 1923
- Resigned: Apr. 1, 1926
- National Association of Cost Accountants:
  - Director (New York Chapter) - in charge of meetings: May 13, 1923
  - Resigned: Nov. 1923

NATIONAL ASSOCIATION OF COST ACCOUNTANTS:
- President - Victor H. Stempf: June 26, 1940
- Vice-president (first) - in charge of chapters - Victor H. Stempf: June 26, 1939
- Membership - in charge of:
  - Director - Victor H. Stempf: June 24, 1935
  - Vice-president (second) - Victor H. Stempf: June 22, 1938

Cleveland Chapter:
- Director - George J. Lehman: May 15, 1928
- Director - George J. Lehman: May 21, 1929
- Director - George J. Lehman: May 20, 1930
- Director - Edward L. Pitt: May 1, 1937
- Director - Edward L. Pitt: May 1938

Minneapolis Chapter:
- Director - William C. Bechert: Sept. 11, 1933
- Vice-president (first) - William C. Bechert: May 28, 1934
- Director - William C. Bechert: May 20, 1935
- Director - George C. Ludolph: May 19, 1936

New York Chapter:
- Director - Constantine A. H. Narlian: May 13, 1923
- Director - Victor H. Stempf: May 21, 1929
- Secretary - Victor H. Stempf: May 20, 1930
- Vice-president (second) - Victor H. Stempf: May 19, 1931
- Vice-president (first) - Victor H. Stempf: May 17, 1932
- President - Victor H. Stempf: May 16, 1933
- Director - George Rea: Nov. 1923
- Vice-president (second) - George Rea: May 13, 1924
- Vice-president (first) - George Rea: May 12, 1925
- President - George Rea: May 11, 1926

St. Louis Chapter:
- Director - Victor H. Stempf: May 18, 1926
NEW YORK OFFICE:
Location:
30 Broad Street
42 Broad Street
80 Maiden Lane

Personnel (Executive):
President - John B. Niven
Secretary-Treasurer - Wilson P. Marchbank
Director - Herbert C. Freeman
Secretary-Treasurer - Herbert C. Freeman
Resident Partner - John B. Niven

Resident Partner (Resigned)
Resident Partner (Resigned)
Resident Partner - Frederick G. Colley
(resigned)
Office Secretary - C. Herbert Gale
Resident Partner - Francis J. Clowes
Resident Partner - Henry E. Mendes

Staff Managers:
William W. MacFarlane
(Resigned)
Constantine A. H. Narlian
George Rea
Gerald H. Drury
(Services terminated)
Jacob P. Friedman
Ralph R. Bishop
(Resigned)
Resident Partner - Constantine A. H. Narlian
(Transferred to Los Angeles)
(Resigned)

Resident Partners:
Victor H. Stempf
Jacob P. Friedman
C. Herbert Gale
Carol F. Hall
Jesse F. Kaufmann

Production Costs Department:
Established under management - Ellsworth
M. Taylor
Discontinued

First report - The North American Transportation and Trading Company
First major engagement - International Steam Pump Company

NIVEN, ALEXANDER T.:
Apprenticeship - Andrew Prentice (Scotland)
Member of Organization Group - Society of Accountants, Edinburgh
Deceased

NIVEN, JOHN B.:
Apprenticeship - C. & D. Pearson (Edinburgh)
Chartered Accountant (Edinburgh)
Price, Waterhouse & Co. (Chicago) - staff member
NIVEN, JOHN B. (continued):

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<th>Role</th>
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<td>Certified Public Accountant (New York)</td>
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<td>Co-receiver - Pillsbury-Washburn Flour Mills Company (Terminated)</td>
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<td>28</td>
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<td>27</td>
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<td>Missouri Firm - Partner:</td>
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<td>Oct. 1, 1937</td>
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<td>Agreement</td>
<td>Sept. 30, 1940</td>
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<td>Ohio Firm - Partner:</td>
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<td>Oct. 1, 1937</td>
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<td>American Institute of Accountants:</td>
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<td>Board of Examiners:</td>
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<td>Chairman</td>
<td>Sept. 22, 1921</td>
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<td>Retired</td>
<td>Sept. 17, 1924</td>
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<td>Council Member</td>
<td>Sept. 19, 1922</td>
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<td>Sept. 17, 1924</td>
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<td>Director</td>
<td>May 13, 1918</td>
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<td>Feb. 10, 1914</td>
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<td>President</td>
<td>Feb. 9, 1915</td>
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<td>Feb. 8, 1916</td>
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</table>
NIVEN, JOHN B. (continued):

New Jersey State Board of Public Accountants:
- Member: Oct. 1, 1914 (Page 5)
- Secretary: Oct. 1, 1914 (Page 5)
- President: Oct. 1, 1915 (Page 8)
- Resigned: Sept. 23, 1921 (Page 8)

Mill Neck, Village of:
- Trustee: Nov. 1931 (Page 16)
- Trustee: June 21, 1932 (Page 17)
- Trustee: June 20, 1933 (Page 18)
- Mayor: Dec. 1, 1934 (Page 19)
- Mayor: June 18, 1935 (Page 19)
- Mayor: June 15, 1937 (Page 22)
- Mayor: June 20, 1939 (Page 24)

St. Louis World's Fair:
- Member - Congress of Accountants: Sept. 26, 1904 (Page 2)
- Representative - Edinburgh Society of Chartered Accountants: Sept. 26, 1904 (Page 2)

PARIS OFFICE:
Location:
- No. 1 Boulevard Haussmann: Nov. 12, 1929 (Page 14)
- No. 18-20 Place de la Madeleine: July 11, 1938 (Page 23)
- 10 Place Jean Jaures Bordeaux (temporary office): June 11, 1940 (Page 25 and 26)
- No. 18-20 Place de la Madeleine (reopened): July 30, 1940 (Page 27)

Personnel (Executive):
- Resident Manager - Roger Boulogne: Nov. 12, 1929 (Page 14)
  (Transferred to New York office): July 18, 1940 (Page 26)
- Secretary - Miss Jeanne Rauliac: June 10, 1940 (Page 25)
- In charge - Miss Jeanne Rauliac: July 30, 1940 (Page 27)

First report - Societe Anonyme pour la Vinte des Machines Underwood: Jan. 6, 1930 (Page 15)

PITT, EDWARD L.:
- Transferred to Cleveland: Dec. 1, 1932 (Page 20)
- Resident Manager - Cleveland office: Mar. 15, 1936 (Page 20)

Cleveland Chamber of Commerce:
- Committee Member: June 30, 1936 (Page 20)
- Committee Member: Oct. 6, 1937 (Page 23)
- Committee Member: May 20, 1938 (Page 23)
- Committee Member: June 5, 1939 (Page 24)

National Association of Cost Accountants:
- Director (Cleveland Chapter): May 1, 1937 (Page 22)
- Director (Cleveland Chapter): May 1938 (Page 23)

Ohio Society of Certified Public Accountants:
- Cleveland Chapter:
  - Secretary-treasurer: Oct. 1935 (Page 20)
  - Vice-president: Oct. 1936 (Page 21)
  - President: Oct. 1937 (Page 23)

Ohio State University:
- Honorary Membership:
  - Phi Chapter of Beta Alpha Psi: Jan. 19, 1940 (Page 25)
QUINN, WILLIAM P.:  
Engaged (St. Louis)  
Transferred to Cleveland  
Transferred to New York  
Staff Manager - Los Angeles office  
Manager (acting) - Los Angeles office  
Deceased (45 years)

REA, GEORGE:  
Engaged (New York)  
Staff Manager - New York office  
National Association of Cost Accountants:  
New York Chapter:  
Director  
Vice-president (second)  
Vice-president (first)  
President

ST. LOUIS OFFICE:  
Location:  
Railway Exchange Building  
Syndicate Trust Building  
Arcade Building  
Personnel (Executive):  
Resident Manager - Henry E. Mendes  
In charge - Francis J. Clowes (during illness of Henry E. Mendes)  
(Transferred to New York office)  
Resident Partner - Henry E. Mendes  
(Transferred to Cleveland office)  
Resident Manager - Victor H. Stempf  
Resident Partner - Victor H. Stempf  
(Transferred to New York office)  
Resident Partner - Edwin H. Wagner  
Staff Manager - Edwin H. Wagner, Jr.  
Resident Partner - Edwin H. Wagner, Jr.

First report - The Crawford County Mining Company  
Practice (St. Louis) of Edwin H. Wagner amalgamated with Firm

SALVESON, EDGAR C.:  
Engaged (New York)  
Resident Manager - Minneapolis office  
Resigned

STATE BOARD OF ACCOUNTANCY:  
Missouri:  
Henry E. Mendes - appointed  
(Resigned)  
Edwin H. Wagner  
(Resigned)
**STATE BOARD OF PUBLIC ACCOUNTANTS:**

New Jersey:

John B. Niven:
- Member: Oct. 1, 1914 5
- Secretary: Oct. 1, 1914 5
- President: Oct. 1, 1915 8
- Resigned: Sept. 23, 1921 8

**STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS:**

New York:

Henry E. Mendes:
- Member: Apr. 25, 1925 10
- President: Apr. 25, 1925 10
- Member: Apr. 28, 1927 12
- President: Apr. 28, 1927 12
- Member: Apr. 18, 1929 14
- Chairman: Apr. 18, 1929 14
- Resigned: May 5, 1930 15

**STATE SOCIETIES (See Certified Public Accountants)**

**STENPF, VICTOR H.:**

- Engaged (St. Louis): July 26, 1915 7
- Resident Manager - St. Louis office: Nov. 21, 1919 7
- Resident Partner - St. Louis office: Jan. 1, 1922 8
- Resident Partner - New York office: Jan. 1, 1927 12
- Partner under partnership agreement dated: Oct. 1, 1936 21
- Administrative Partner: Nov. 5, 1936 21

California Firm - Partner:
- Organized: May 29, 1937 22
- Agreement: Oct. 1, 1937 22

Connecticut Firm - Partner:
- Organized: Oct. 1, 1937 22
- Dissolved: Sept. 30, 1940 28

Foreign Practice Firm - Partner:
- Reorganized: Mar. 30, 1937 21

Illinois Firm - Partner:
- Organized: May 5, 1937 21
- Agreement: Oct. 1, 1937 22
- Agreement: Aug. 16, 1940 28

Michigan Firm - Partner:
- Organized: Dec. 19, 1936 21
- Agreement: Oct. 1, 1937 22
- Agreement: Aug. 16, 1940 27

Minnesota Firm - Partner:
- Organized: Oct. 1, 1937 22

Missouri Firm - Partner:
- Organized: Oct. 1, 1937 22
- Agreement: Sept. 30, 1940 28

Ohio Firm - Partner:
- Organized: Oct. 1, 1937 22

American Accounting Association:
- Vice-president - Victor H. Stempf: Dec. 28, 1939 24
<table>
<thead>
<tr>
<th><strong>STEMPF, VICTOR H. (continued):</strong></th>
<th><strong>Date</strong></th>
<th><strong>Page No.</strong></th>
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<tr>
<td>Accountants Club of America, Inc.:</td>
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<tr>
<td>Board Member</td>
<td>Nov. 21, 1932</td>
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<tr>
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<td>Nov. 21, 1935</td>
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<td>Nov. 21, 1938</td>
<td>24</td>
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<tr>
<td>Life-member - Advisory Board</td>
<td>Apr. 24, 1939</td>
<td>24</td>
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<td>President</td>
<td>Apr. 24, 1934</td>
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<tr>
<td>National Association of Cost Accountants:</td>
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<tr>
<td>President</td>
<td>June 26, 1940</td>
<td>26</td>
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<tr>
<td>Vice-president (first) in charge of chapters</td>
<td>June 26, 1939</td>
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<td>Membership - in charge of:</td>
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<tr>
<td>Director</td>
<td>May 21, 1929</td>
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<td>Secretary</td>
<td>May 20, 1930</td>
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<td>Vice-president (second)</td>
<td>May 13, 1931</td>
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<td>Vice-president (first)</td>
<td>May 17, 1932</td>
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<td>President</td>
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<td>St. Louis Chapter:</td>
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<td>Director</td>
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<td>New York State Society of Certified Public Accountants:</td>
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<td>Vice-president (second)</td>
<td>May 13, 1935</td>
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<td>May 12, 1936</td>
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<td>Vice-president (first)</td>
<td>May 10, 1937</td>
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<td>Vice-president (first)</td>
<td>May 9, 1938</td>
<td>23</td>
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<tr>
<td>President (acting)</td>
<td>Oct. 12, 1938</td>
<td>24</td>
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<td>President</td>
<td>May 8, 1939</td>
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<td>Director</td>
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<td>Town of Mamaroneck (New York):</td>
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<td>Board of Police Commission:</td>
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<td>Member</td>
<td>Jan. 1, 1934</td>
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<td>TAIT, ANDREW WILSON:</td>
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<td>Apprenticeship - Alexander T. Niven</td>
<td>1890</td>
<td>Foreword</td>
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<td>Partner - George A. Touche &amp; Co., London</td>
<td>-</td>
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<td>Partner - Touch, Niven &amp; Co.</td>
<td>1900</td>
<td>1</td>
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<td>Partner - (reorganization)</td>
<td>Oct. 1, 1913</td>
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<td>Deceased (54 years)</td>
<td>Apr. 21, 1930</td>
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<td>TAYLOR, ELLSWORTH M.:</td>
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<td>Management - Production Costs Department</td>
<td>May 1, 1908</td>
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<td>1900</td>
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<td>Retired</td>
<td>1905</td>
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<td>TOUCHE, DONOVAN M.:</td>
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<td>Oct. 1, 1932</td>
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<td>Nov. 28, 1929</td>
<td>14</td>
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<td>Mar. 30, 1937</td>
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<td>Nov. 16, 1937</td>
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<td>Apprenticeship - Alexander T. Niven</td>
<td>1877</td>
<td>Foreword</td>
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<td>Secretary, Managing Director, Chairman -</td>
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<td>Industrial and General Trust, Ltd., London</td>
<td>1889</td>
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<td>Insurance Corporation, Ltd.</td>
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<td>Partner - George A. Touche &amp; Co., London</td>
<td>Mar. 1, 1900</td>
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<tr>
<td>Co-partnership agreement - Touch, Niven &amp; Co.</td>
<td>May 24, 1906</td>
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<td>Touch changed to Touche - Royal License</td>
<td>Oct. 1, 1913</td>
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<td>Partner (reorganization)</td>
<td>Sept. 29, 1915</td>
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<td>Sheriff - City of London</td>
<td>Feb. 1917</td>
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<td>Knighted by King George V</td>
<td>July 5, 1920</td>
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<td>Baronet of United Kingdom</td>
<td>Sept. 30, 1932</td>
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<td>July 7, 1935</td>
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<td>Deceased (74 years)</td>
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<td>Oct. 1, 1932</td>
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<td>Mar. 30, 1937</td>
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<td>Nov. 16, 1937</td>
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<tr>
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<td>Toronto office:</td>
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<tr>
<td>Resident Partner - Malcolm H. Robinson</td>
<td>Jan. 28, 1909</td>
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<tr>
<td>Montreal office:</td>
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<td>Resident Partner - J. Leonard Apedaile</td>
<td>Feb. 8, 1911</td>
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<td>Vancouver office:</td>
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<td>Resident Partner - Campbell H. Robinson</td>
<td>Oct. 5, 1911</td>
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<td>Winnipeg office:</td>
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<td>Resident Partner - James G. Wylie</td>
<td>June 1, 1913</td>
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<td>Calgary office:</td>
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<td>Resident Manager - Ian Cameron</td>
<td>Mar. 1914</td>
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<td>Edmonton office:</td>
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<td>Webb, Read &amp; Company office - Canadian practice amalgamated with Firm</td>
<td>Oct. 1, 1919</td>
<td>7</td>
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<td>Victoria office:</td>
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<tr>
<td>Resident Manager - Harold G. Hinton</td>
<td>Mar. 15, 1920</td>
<td>7</td>
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<td>Saskatoon:</td>
<td></td>
<td></td>
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<tr>
<td>J. H. Thompson &amp; Company office - practice amalgamated with firm</td>
<td>June 19, 1940</td>
<td>26</td>
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</table>
TOUCHE (TOUCH), GEORGE A., & CO. (LONDON):
Organized
Partner - Gilbert Taylor
Partner - George Alexander Touch
Partner - Andrew W. Tait
Retired - Gilbert Taylor
Correspondents

TOUCH, NIVEN & CO. (PARTNERSHIP):
Co-partnership agreement
Partners - John B. Niven, George A. Touch,
Gilbert Taylor and Andrew W. Tait
First report - The North American Trans-
portation and Trading Company

TOUCHE (TOUCH) NIVEN & COMPANY (CORPORATION):
Certificate of Incorporation
Meeting of Incorporators
Personnel (Executive):
President - John B. Niven
Secretary-treasurer - Wilson P. Marchbank
Secretary-treasurer - Herbert C. Freeman
Director - Herbert C. Freeman
Participation in earnings:
Herbert C. Freeman
Frederick G. Colley
First major engagement - International
Steam Pump Company
Touch, Niven & Company changed to Touche,
Niven & Company
Certificate of dissolution

TOUCHE, NIVEN & CO. (PARTNERSHIP):
Partners - George A. Touche, Andrew W. Tait,
John B. Niven, Herbert C. Freeman,
Frederick G. Colley
Resigned - Frederick G. Colley
Partners admitted - Charles R. Whitworth,
Henry E. Mendes, Francis J. Clowes
Resigned - Herbert C. Freeman
Partners admitted - Victor H. Stempf
Partners admitted - Edwin H. Wagner,
Constantine A. H. Narlian
Partners admitted - William C. Bechert,
Edward L. Barette
Partners admitted - Robert L. Turner,
William F. Merrill
Partners admitted - Jacob P. Friedman
Foreign Practice Firm:
Partners - Donovan M. Touche, John B.
Niven, Henry E. Mendes, Francis J.
Clowes, John J. Hunter
Retired - Sir George A. Touche (interest
acquired by Donovan M. Touche and
George L. C. Touche)
TOUCHE, NIVEN & CO. (PARTNERSHIP) (continued):

Partners admitted - C. Herbert Gale, Carol F. Hall, Jesse F. Kaufmann, Alvin C. Koch, George J. Lehman, George C. Ludolph
Oct. 1, 1935 20

Partners admitted - Robert S. Waugh
Oct. 1, 1936 20

Partnership agreement dated
Oct. 1, 1936 21

Partners retired - Donovan M. Touche, George L. C. Touche
Nov. 16, 1937 23

Partners admitted - Walter A. Musgrave (Retired)
Sept. 30, 1940 28

California Firm:
Organized
May 29, 1937 22
Agreement
Oct. 1, 1937 22

Connecticut Firm:
Organized
Oct. 1, 1937 22
Dissolved
Sept. 30, 1940 28

Foreign Practice Firm:
Reorganized
Mar. 30, 1937 21

Illinois Firm:
Organized
May 5, 1937 21
Agreement
Oct. 1, 1937 22
Agreement
Aug. 16, 1940 28

Iowa Firm:
Organized
Dec. 1, 1931 16
Agreement
Dec. 1, 1936 21
Agreement
Oct. 1, 1937 22

Michigan Firm:
Organized
Dec. 19, 1936 21
Agreement
Oct. 1, 1937 22
Agreement
Aug. 16, 1940 27

Minnesota Firm:
Organized
Oct. 1, 1937 22

Missouri Firm:
Organized
Oct. 1, 1937 22
Agreement
Sept. 30, 1940 28

Ohio Firm:
Organized
Oct. 1, 1937 22

Retired from subordinate partnerships - Charles R. Whitworth
Aug. 16, 1940 27

Practices amalgamated with firm:
Edwin H. Wagner (St. Louis)
Jan. 1, 1923 9
Edward L. Barette (Los Angeles)
July 1, 1926 12
Turner and Merrill (Detroit)
Nov. 1, 1927 13
Walter A. Musgrave (Hartford)
Oct. 1, 1930 15

Ultramares litigation (indexed herein as such)

Offices - indexed herein as follows:
New York
Atlanta
Chicago
Cleveland
Detroit
TOUCHE, NIVEN & CO. (PARTNERSHIP) (continued):
Offices - indexed herein as follows (continued):
Hartford
Los Angeles
Minneapolis
Paris
St. Louis

TURNER, ROBERT L.:
Practice (Detroit) amalgamated with firm Nov. 1, 1927 13
Resident Partner - Detroit office Nov. 1, 1927 13
Resigned Aug. 11, 1931 16

ULTRAMARES LITIGATION:
Examination before trial May 1925 11
Summons served:
  First Nov. 16, 1926 12
  Second and third Nov. 17, 1926 12
  Fourth Nov. 18, 1926 12
  Fifth Nov. 22, 1926 12
  Sixth May 27, 1927 12
Motion to dismiss suit denied June 22, 1927 13
Summons served (seventh) Aug. 16, 1928 13
Supreme Court (New York County) trial begun Apr. 1, 1929 13
Action for fraud dismissed Apr. 11, 1929 13
Adverse jury verdict Apr. 12, 1929 13
Jury verdict set aside June 13, 1929 14
Judge Walsh decision reversed June 13, 1930 15
Summons served (eighth) Aug. 11, 1930 15
Appeal heard (Court of Appeals, Albany) Dec. 3, 1930 16
Remanded for trial Jan. 6, 1931 16
Claim of plaintiff compromised Mar. 25, 1931 16
Claim against underwriters filed Mar. 25, 1931 16
Suit filed against underwriters Apr. 1, 1932 17
Final settlement with plaintiff May 12, 1932 17
Settlement (underwriters) received Mar. 2, 1934 19
American Institute of Accountants - Council hearing Oct. 15, 1934 19

VIEH, WALTER F.:
Engaged (Cleveland) Feb. 1, 1920 7
Resident Manager - Cleveland office Oct. 30, 1920 7
Resigned July 1, 1926 11

WAGNER, EDWIN H.:
Practice (St. Louis) amalgamated with firm Jan. 1, 1923 9
Resident Partner - St. Louis office Jan. 1, 1923 9
Partner under partnership agreement dated Oct. 1, 1936 21
Administrative Partner Oct. 30, 1939 24
Illinois Firm - Partner:
  Agreement Aug. 16, 1940 28
Michigan Firm - Partner:
  Agreement Aug. 16, 1940 27
WAGNER, EDWIN H. (continued):

Missouri Firm - Partner:
- Organized
- Agreement

American Institute of Accountants:
- Council Member
- Council Member
- Vice-president

Missouri State Board of Accountancy:
- Member
- Resigned

Missouri Society of Certified Public Accountants:
- President (St. Louis Chapter)

Catholic Charities of St. Louis, Inc.:
- Director and Executive Committee Member

United Charities, Inc.:
- Board Member
- Director
- Committee Member

WAGNER, EDWIN H., JR.:
- Re-engaged (St. Louis)
- Staff Manager - St. Louis office
- Resident Partner - St. Louis office

Missouri Firm - Partner:
- Agreement

Missouri Society of Certified Public Accountants:
- St. Louis Chapter:
  - Secretary
  - Vice-president
  - Council Member

United Charities Campaign, St. Louis:
- Chairman (auditing division)

WAUGH, ROBERT S.:
- Employee - Turner and Merrill (Detroit)
- Staff Manager - Detroit office
- Resident Manager - Detroit office
- Resident Partner - Detroit office
- Partner under partnership agreement dated

Michigan Firm - Partner:
- Organized
- Agreement
- Agreement

WHITWORTH, CHARLES R.:
- Resident Manager - Chicago office
- Resident Partner - Chicago office
- Partner under partnership agreement dated
- Administrative Partner
- Withdrawal as Administrative Partner

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<td>Indictment - Samuel Insull et al.</td>
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<td>Feb. 27, 1933</td>
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<td>Trial commenced re Samuel Insull et al.</td>
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<td>Oct. 2, 1934</td>
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<td>Defendants acquitted re Samuel Insull et al.</td>
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<td>Nov. 24, 1934</td>
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<td>Secretary-treasurer</td>
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<td>Sept. 15, 1915</td>
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<td>Secretary-treasurer</td>
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<td>Sept. 12, 1916</td>
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<td>President</td>
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<td>Sept. 14, 1920</td>
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WYLIE, JAMES G.: | | | |
| Engaged (New York) | | Feb. 22, 1913 | 4 |
| Resident Partner - Winnipeg office | | June 1, 1913 | 4 |
Supplement No. 1

CHRONOLOGY

YEAR TO SEPTEMBER 30, 1941

1940

Oct. 18  Victor H. Stempf elected member of council of American Institute of Accountants for three years.

1941

Mar. 24  Edwin H. Wagner reelected member of Board of Directors of Catholic Charities of St. Louis, Inc. and also appointed member of Executive Committee thereof for ensuing year.

May -  Edwin H. Wagner, Jr. elected Vice-president of the St. Louis Chapter of the Missouri Society of Certified Public Accountants for one year.

May -  Victor H. Stempf appointed a colonel on the staff of the Governor of Kentucky for one year.

May 7  Henry E. Mendes appointed by the Town Board of the Town of Mamaroneck a member of the Town of Mamaroneck Defense Council and designated to be Chairman thereof by Supervisor of the Town.

June 9  George J. Lehman reelected director of Los Angeles Chapter of California State Society of Certified Public Accountants for one year.

June 30  George Rea resigned to enter practice on his own account on call for incidental services to December 31, 1941.

Sep. 9  Henry E. Mendes appointed by the Board of Regents to the New York Certified Public Accountant Committee on Grievances for a term expiring April 30, 1942.

Sep. 11  Henry E. Mendes appointed by the Supervisor of the Town of Mamaroneck to the chairmanship of the United Service Organizations, Inc. for the Larchmont Postal District of the Town of Mamaroneck.

Sep. 18  Victor H. Stempf elected member of executive committee of American Institute of Accountants for one year.
Supplement No. 2

CHRONOLOGY

YEAR TO SEPTEMBER 30, 1942

1941

Oct. 17 Jacob P. Friedman appointed member of special committee of American Institute of Accountants which prepared recommendations for revision of accounting system of Post Exchange Service of the United States Army.

Nov. 27 John B. Niven, by reason of being Mayor of Mill Neck, N.Y., became member of Locust Valley Defense Council, Oyster Bay Unit No. 3, organized this date.

Dec. 16 John B. Niven appointed a member of Board of Directors of Locust Valley Defense Council, Oyster Bay Unit No. 3.

1942


Apr. 15 Roger Boulogne resigned to accept important position in private employment.

Apr. 17 Henry E. Mendes reappointed by Board of Regents to New York Certified Public Accountant Committee on Grievances for five years expiring May 1, 1947.

Apr. 30 Charles R. Whitworth retired from partnership to accept commission as Assistant Supervisor of Cost Estimate for United States Signal Corps in Chicago District.

May 1 Through operation of New York State law, effective this date, John B. Niven, by reason of being Mayor of Mill Neck, became Deputy County Director of Civilian Protection and immediately appointed in his stead the former Chairman of Locust Valley Defense Council, Oyster Bay Unit No. 3, Mr. Niven remaining as a member of Advisory Council (formerly known as Board of Directors).

May 2 Edwin H. Wagner, Jr. retired from partnership to accept commission as Lieutenant Commander in United States Naval Reserve.

May 6 Edwin H. Wagner, Jr. elected vice-president of St. Louis Chapter of Missouri Society of Certified Public Accountants for one year to serve in an inactive cap city.
June 11 Edwin H. Wagner, Jr. commissioned a Lieutenant Commander in the Supply Corps of the United States Naval Reserve and assigned to Secretary's Office.

NOTE:
Prior to being commissioned, Mr. Wagner served in a civilian capacity from May 5, 1942.

June 23 Edwin H. Wagner appointed member of Admissions and Finance Committee of "Greater St. Louis War Chest" for ensuing year.

June 26 Edwin H. Wagner appointed member of "Victory Fund Committee for Eighth Federal Reserve District" for ensuing year.

July 1 Henry E. Mendes appointed by the Board of the Town of Mamaroneck to serve, at the pleasure of the Board, as a member of the Town of Mamaroneck War Council (succeeding the former Defense Council) and designated to be Chairman thereof by the Board.

Sep. 30 Victor H. Stempf elected vice-president of American Institute of Accountants for one year.
Supplement No. 3
(Revised)

CHRONOLOGY

YEAR TO SEPTEMBER 30, 1943

1942


Oct. 15 Henry C. Stephens, on New York staff since January 4, 1927, transferred to St. Louis office as manager.


Dec. 15 Henry E. Mendes elected president of Bonnie Briar Country Club for ensuing year.

Dec. 18 Henry E. Mendes appointed chairman of Accountants' Division, Commerce and Industry Section, for New York City 1943 Red Cross War Fund.

1943

Feb. 1 John B. Niven appointed assistant treasurer of St. John's of Lattingtown (N.Y.) Protestant Episcopal Church, succeeding the late J. P. Morgan.

June 15 John B. Niven re-elected mayor of Incorporated Village of Mill Neck, New York, for ensuing two years.

July 13 Correspondent relationship established with Herbert F. French & Company, Boston, Massachusetts, effective as of this date.


Sept. 15 Henry E. Mendes appointed chairman of Accountants' Division, Commerce and Industry Section, for New York City 1943 National War Fund.
Supplement No. 4  
Page 1

CHRONOLOGY

YEAR TO SEPTEMBER 30, 1944

1943

Oct. 1  Henry C. Stephens admitted to partnership - (announcement dated December 1, 1943).


Oct. 22  Henry E. Mendes appointed chairman of Accountants' Division, Commerce and Industry Section, for New York City 1944 Red Cross War Fund.

Dec. 6  Henry E. Mendes re-elected president of Bonnie Briar Country Club for ensuing year.

1944

Feb. 29  Edwin H. Wagner appointed by the Mayor of St. Louis to Citizens Committee of One Hundred for Promotion of Post-War Activities and appointed by chairman thereof as one of the members of the Executive Board.

Apr. 20  Victor H. Stempf appointed member of Committee on Post-War Tax Policy, under a grant of $100,000.00 from the Falk Foundation, to draft a Post-War Federal Tax Program, along with the following:

   Dr. Roswell Magill, former Undersecretary of Treasury,
   Dr. F. R. Fairchild, Yale University,
   Thomas N. Tarleau, ex-legislative draftsman, United States Treasury,
   Randolph Burgess, National City Bank,

May 8  Henry E. Mendes elected director of New York State Society of Certified Public Accountants for three years from October 1, 1944.

May 18  Henry E. Mendes appointed chairman of Contact Committee of "The Larchmont Plan for Service Men and Women" sponsored by American Legion Post No. 347, Larchmont, N.Y.

July 1  William C. Bechert transferred from Minneapolis to New York office.
1944

July 27    Henry E. Mendes appointed chairman of Accountants' Division, Commerce and Industry Section, for New York City 1944 National War Fund.

Sep. 22    Victor H. Stempf elected member of National Executive Committee of National Association of Cost Accountants for ensuing three years.

Sep. 30    Jesse F. Kaufmann resigned from the firm.
TOUCHE, NIVEN & CO.

CHRONOLOGY
OF THE MORE-IMPORTANT EVENTS IN THE
HISTORY OF THE FIRM
FROM
OCTOBER 1, 1940 TO AUGUST 31, 1947

This, the final supplement to "The First Forty Years", carries the Chronology down to August 31, 1947, as of which date Touche, Niven & Co. ceased doing business by reason of the merger of the firm with George Bailey & Company and Allen R. Smart & Co., bringing into being, as of September 1, 1947, the firm of Touche, Niven, Bailey & Smart. Inasmuch as this supplement consolidates all the prior ones, it is suggested that they be destroyed.

1940

Oct. 18 Victor H. Stempf elected member of council of American Institute of Accountants for three years.

1941

Mar. 24 Edwin H. Wagner reelected member of Board of Directors of Catholic Charities of St. Louis, Inc. and also appointed member of Executive Committee thereof for ensuing year.

May - Edwin H. Wagner, Jr. elected Vice-President of the St. Louis Chapter of the Missouri Society of Certified Public Accountants for one year.

May - Victor H. Stempf appointed a colonel on the staff of the Governor of Kentucky for one year.

May 7 Henry E. Mendes appointed by the Board of the Town of Mamaroneck, for an unspecified term, as a member of the Town of Mamaroneck Defense Council and designated (on May 13th) to be Chairman thereof by the Supervisor of the Town.

June 9 George J. Lehman reelected director of Los Angeles Chapter of California State Society of Certified Public Accountants for one year.

June 30 George Rea resigned to enter practice on his own account on call for incidental services to December 31, 1941.

Sept. 9 Henry E. Mendes appointed by the Board of Regents to the New York Certified Public Accountant Committee on Grievances for a term expiring April 30, 1942.
Sept. 11  Henry E. Mendes appointed for an unspecified term by the Supervisor of the Town of Mamaroneck to the chairmanship of the United Service Organizations, Inc. for the Larchmont Postal District of the Town of Mamaroneck.

Sept. 18  Victor H. Stempf elected member of executive committee of American Institute of Accountants for one year.

Oct. 17  Jacob P. Friedman appointed member of special committee of American Institute of Accountants which prepared recommendations for revision of accounting system of Post Exchange Service of the United States Army.

Nov. 27  John B. Niven, by reason of being Mayor of Mill Neck, N.Y., became member of Locust Valley Defense Council, Oyster Bay Unit No. 3, organized this date.

Dec. 16  John B. Niven appointed a member of Board of Directors of Locust Valley Defense Council, Oyster Bay Unit No. 3.

1942


Feb. 24  Henry E. Mendes elected member of the Board of Directors of Larchmont Community Chest for ensuing three years.

Apr. 15  Roger Boulogne resigned to accept important position in private employment.

Apr. 17  Henry E. Mendes reappointed by Board of Regents to New York Certified Public Accountant Committee on Grievances for five years expiring May 1, 1947.

Apr. 30  Charles R. Whitworth retired from partnership to accept commission as Assistant Supervisor of Cost Estimate for United States Signal Corps in Chicago District.

May  1  Through operation of New York State law, effective this date, John B. Niven, by reason of being Mayor of Mill Neck, became Deputy County Director of Civilian Protection and immediately appointed in his stead the former Chairman of Locust Valley Defense Council, Oyster Bay Unit No. 3, Mr. Niven remaining as a member of Advisory Council (formerly known as Board of Directors).

May  2  Edwin H. Wagner, Jr. retired from partnership to accept commission as Lieutenant Commander in United States Naval Reserve.

May  6  Edwin H. Wagner, Jr. elected vice-president of St. Louis Chapter of Missouri Society of Certified Public Accountants for one year to serve in an inactive capacity.
June 11 Edwin H. Wagner, Jr. commissioned as a Lieutenant Commander in the Supply Corps of the United States Naval Reserve and assigned to Secretary's Office.

NOTE: Prior to being commissioned, Mr. Wagner served in a civilian capacity from May 5, 1942.

June 23 Edwin H. Wagner appointed member of Admissions and finance Committee of "Greater St. Louis War Chest" for ensuing year.

June 26 Edwin H. Wagner appointed member of "Victory Fund Committee for Eighth Federal Reserve District" for ensuing year.

July 1 Henry E. Mendes appointed by the Board of the Town of Mamaroneck to serve, at the pleasure of the Board, as Chairman of the Town of Mamaroneck War Council, successor as of July 1, 1942 - pursuant to action at the recent session of the New York State Legislature - to the Town of Mamaroneck Defense Council. (This confirmed interim appointment by the Town Supervisor on June 11th.)

Sept. 30 Victor H. Stempf elected vice-president of American Institute of Accountants for one year.


Oct. 1 Charles H. Gale selected as an administrative partner.

Oct. 15 Henry C. Stephens, on New York staff since January 4, 1927, transferred to St. Louis office as manager.


Dec. 15 Henry E. Mendes elected president of Bonnie Briar Country Club for ensuing year.

Dec. 18 Henry E. Mendes appointed chairman of Accountants' Division, Commerce and Industry Section, for New York City 1943 Red Cross War Fund.
1943

Feb. 1 John B. Niven appointed assistant treasurer of St. John's of Lattingtown (N.Y.) Protestant Episcopal Church, succeeding the late J. P. Morgan.

June 15 John B. Niven reelected mayor of Incorporated Village of Mill Neck, New York, for ensuing two years.

July 13 Correspondent relationship established with Herbert F. French & Company, Boston, Massachusetts, effective as of this date.


Sept. 15 Henry E. Mendes appointed chairman of Accountants' Division, Commerce and Industry Section, for New York City 1943 National War Fund.

Oct. 1 Henry C. Stephens admitted to partnership—(announcement dated December 1, 1943).


Oct. 7 Henry E. Mendes elected director of The New York State Society of Certified Public Accountants to fill out the unexpired term of Mr. William R. Donaldson to September 30, 1945.


Oct. 22 Henry E. Mendes appointed chairman of Accountants' Division, Commerce and Industry Section, for New York City 1944 Red Cross War Fund.

Dec. 6 Henry E. Mendes reelected president of Bonnie Briar County Club for ensuing year.

1944

Feb. 29 Edwin H. Wagner appointed by the Mayor of St. Louis to Citizens Committee of One Hundred for Promotion of Post-War Activities and appointed by Chairman thereof as one of the members of the Executive Board.

Mar. 15 Henry E. Mendes elected treasurer of the Larchmont Community Chest for ensuing year to February 19, 1945 (following interim appointment by Board on January 19, 1944).
Apr. 20 Victor H. Stempf appointed member of Committee on Post-War Tax Policy, under a grant of $100,000.00 from the Falk Foundation, to draft a Post-War Federal Tax Program, along with the following:

- Dr. Roswell Magill, former Undersecretary of Treasury,
- Dr. F. R. Fairchild, Yale University,
- Thomas N. Tarleau, ex-legislative draftsman,
- United States Treasury,
- Randolph Burgess, National City Bank.

May 8 Henry E. Mendes elected director of New York State Society of Certified Public Accountants for three years from October 1, 1944.

May 18 Henry E. Mendes appointed chairman of Contact Committee of "The Larchmont Plan for Service Men and Women" sponsored by American Legion Post No. 347, Larchmont, N.Y.

July 1 William C. Bechert transferred from Minneapolis to New York office.

July 27 Henry E. Mendes appointed chairman of Accountants' Division, Commerce and Industry Section, for New York City 1944 National War Fund.

Sept. 22 Victor H. Stempf elected member of National Executive Committee of National Association of Cost Accountants for ensuing three years.

Sept. 30 Jesse F. Kaufmann resigned from the firm.

Oct. 1 William C. Bechert selected as an administrative partner.

Nov. 2 Francis J. Clowes withdrew as an administrative partner.

Nov. 9 Henry E. Mendes elected president of The Accountants' Club of America, Inc. for ensuing year.

Dec. 6 Henry E. Mendes elected member of Board of Governors of Bonnie Briar Country Club for ensuing three years.

Dec. 20 Henry E. Mendes reelected president of Bonnie Briar Country Club for ensuing year.

1945

Jan. 16 Henry E. Mendes appointed to Board of Governors of the New York Athletic Club by action of that Board for the ensuing year to January 8, 1946; at the same time he was appointed to serve as a member of the House Committee and Chairman of the Restaurant Committee for the same term.
Feb. 8 Henry E. Mendes appointed member of Special Committee on Character and Fitness for Certified Public Accountants, for unspecified term, pursuant to Section 91 of the Regulations of the Commissioner of Education of the University of the State of New York.

Feb. 19 Henry E. Mendes reelected member of the Board of Directors of Larchmont Community Chest for ensuing three years.

Feb. 19 Henry E. Mendes reelected treasurer of the Larchmont Community Chest for ensuing year to February 5, 1946.

Mar. 1 Atlanta correspondent: Name of firm changed to Gottenstrater & McClain from Morton & Gottenstrater.

Apr. 1 Thomas W. Brown reappointed a member of the Board of Trustees, also to the treasurership, of The Lynbrook Public Library, Lynbrook, New York, for ensuing five years (following an interim appointment by the Mayor on or about December 1, 1940 for term expiring April 1, 1945).

May 14 Henry E. Mendes elected vice-president of The New York State Society of Certified Public Accountants for the ensuing year from October 1, 1945.


Oct. 1 Thomas W. Brown, John C. Kohlrieser and G. Leslie Laidlaw admitted to partnership - (announcement dated December 1, 1945).

Oct. 18 Correspondent in Cuba: Firm of William P. Field & Company in Havana changed its name to Field, Jackson and Insua, and the Santiago office organized as separate partnership under the name of Field, Bingham and Hidalgo.

Oct. 27 Victor H. Stempf withdrew as an administrative partner.

Dec. 1 Edwin H. Wagner, Jr. readmitted to partnership following service in the U. S. Naval Reserve retiring with rank of commander.

Dec. 31 Term of Henry E. Mendes as chairman of the Town of Mamaroneck War Council terminated by reason of the dissolution of the Council, without specific action, due to inactivity.

1946

Feb. 5 Henry E. Mendes elected president of Larchmont Community Chest, Inc. for ensuing year.

Apr. 18 Victor H. Stempf died, after a long illness, at the Misericordia Hospital, New York City, at the age of 53.

May 1 Central States Electric Corporation - litigation: Motion for dismissal, on grounds of jurisdiction but not in respect to Statute of Limitations, upheld by Judge Vincent L. Leibell in the District Court of the United States for the Southern District of New York.

May 13 Henry E. Mendes reelected vice-president of The New York State Society of Certified Public Accountants for the ensuing year from October 1, 1946.

May 14 Jacob P. Friedman elected trustee-at-large to the Board of Trustees of Federation of Jewish Philanthropies of New York for three-year term ending March, 1949.

May 23 Commander Edwin H. Wagner, Jr. cited by the Secretary of the Navy for outstanding performance as member and executive officer of the New York Division, Navy Price Adjustment Board, from September 1, 1943 to September 27, 1945.


Sept. 30 Francis J. Clowes retired from the Firm.

Oct. 1 Charlie J. Ross admitted to partnership - (announcement dated December 1, 1946).


Dec. 10 Central States Electric Corporation - litigation: United States Circuit Court of Appeals for the Second Circuit (Justices Swan, Hand and Clark) handed down decision, reversing that of Judge Leibell, in support of plaintiffs' contention that Court has jurisdiction based on Judicial Code.
Dec. - Central States Electric Corporation - litigation:
Memorandum filed in the District Court of the United States for the Southern District of New York in support of contention that the Court lacks jurisdiction with respect to certain of the defendants - i.e., Messrs. Niven, Mendes, Clowes, Stempf, Wagner, Sr., Brown, Bechert and Friedman.

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Feb. 24 Henry E. Mendes resigned as member of Board of Governors of Bonnie Briar Country Club.

Mar. 18? Central States Electric Corporation - litigation:
Brief for petitioner (plaintiffs) filed in the Supreme Court of the United States (October term, 1946) on writ of certiorari to the United States Circuit Court of Appeals for the Second Circuit.

Mar. 24 Henry E. Mendes elected director of Bonnie Briar Syndicate, Inc. for an unspecified term.


Apr. 18 Henry E. Mendes reappointed by Board of Regents to New York Certified Public Accountant Committee on Grievances for five years expiring May 1, 1952.

Apr. 29 Robert C. Brown selected as an administrative partner to fill vacancy brought about by withdrawal of Charles H. Gale as of this date.

May 12 Carol F. Hall elected director of The New York State Society of Certified Public Accountants for ensuing three years from October 1, 1947.

June 16 John B. Niven reelected mayor of Incorporated Village of Mill Neck, New York, for ensuing two years.

June - Central States Electric Corporation - litigation:
Decision of the United States Circuit Court of Appeals for the Second District, reversing Judge Leibell's decision, upheld by the Supreme Court of the United States.

Aug. 14 Partnership Agreement executed between the partners of Touche, Niven & Co., parties of the first part, the partners of George Bailey & Company, parties of the second part, and the partners of Allen R. Smart & Co., parties of the third part, providing for the merger of the three firms and their dissolution, respectively, as of August 31, 1947, and the formation of a new partnership, as of September 1, 1947, under the name of Touche, Niven, Bailey & Smart.

Aug. 31 The firm of Touche, Niven & Co., together with the several subordinate partnerships (i.e., California, Illinois, Iowa, Michigan, Minnesota, Missouri and Ohio), dissolved pursuant to the aforesaid Agreement.
TOUCHE, NIVEN & Co.
ALLEN R. SMART & Co.
AND
GEORGE BAILEY & COMPANY

ANNOUNCE THE FORMATION OF A PARTNERSHIP TO
MERGE THEIR PRACTICES AS
CERTIFIED PUBLIC ACCOUNTANTS
ON SEPTEMBER 1, 1947
UNDER THE NAME OF

TOUCHE, NIVEN, BAILEY & SMART

NEW YORK • CHICAGO • DETROIT
ST. LOUIS • PITTSBURGH • CLEVELAND • MINNEAPOLIS
LOS ANGELES • SEATTLE • DAYTON

August 20, 1947