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1950

## Accounting Firms and Practitioners 1950

American Institute of Accountants

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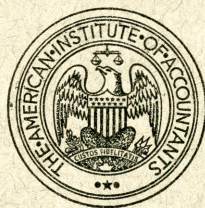
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ACCOUNTING  
FIRMS AND  
PRACTITIONERS  
1950



A REFERENCE BOOKLET FOR BANKERS, LAWYERS, AND  
BUSINESSMEN LISTING ACCOUNTING FIRMS REPRESENTED  
IN THE AMERICAN INSTITUTE OF ACCOUNTANTS

ACCOUNTING  
FIRMS AND  
PRACTITIONERS  
1950

A REFERENCE BOOKLET FOR BANKERS, LAWYERS, AND BUSINESSMEN, LISTING ACCOUNTING PRACTITIONERS AND FIRMS HAVING PRINCIPALS OR PARTNERS WHO ARE MEMBERS OF THE AMERICAN INSTITUTE OF ACCOUNTANTS

AMERICAN INSTITUTE OF ACCOUNTANTS  
270 MADISON AVENUE • NEW YORK 16, N. Y.

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# NOTE

This is a list of firms in the United States, its Territories and Possessions, which are represented in the membership of the American Institute of Accountants.

The Institute, national professional society of certified public accountants, was founded in 1887 as the American Association of Public Accountants. Its name was changed in 1916 to the American Institute of Accountants. Through amalgamation with other accounting societies, it is now the only national organization of certified public accountants.

The maintenance of high professional standards and professional ethics is one of the major functions of the Institute.

This list of firms represented by principals or partners in the organization is conveniently arranged by geographical location. You will find here in this handy reference booklet the names and addresses of accounting firms in your own area as well as in other sections of the country.



# GEOGRAPHICAL LIST OF FIRMS AND INDIVIDUAL PRACTITIONERS

## Alabama

### Anniston

BROOKE, WINSTON, 20 W. 11th St. (Winston Brooke)  
 KING, GEORGE D. & Co., Radio Bldg. (Stuart M. King)

### Birmingham

BORLAND, WILLIAM HOWARD, 1617 Comer Bldg. (William Howard Borland)  
 CHRISTIAN, WILLIAM J., 2212 Comer Bldg. (William J. Christian)  
 COBB, HOWELL C., WBRC Bldg. (Howell C. Cobb)  
 ERNST & ERNST, 1314 First National Bldg. (Henry J. Pratt)  
 FRANKLIN, W. M., 1227 Comer Bldg. (W. M. Franklin)  
 LEHMAN AND ULLMAN, 1702 Comer Bldg. (Joseph L. Ullman)  
 LELIEVRE, & LELIEVRE, 1217 Empire Bldg., (Clara C. Lelievre)  
 MONEY & HERZBERG, 517 N. 22nd St. (Heyman Herzberg, Jr., James E. Money)  
 NEVILLE, BROWN & REGAN, 517 Empire Bldg. (James Regan, Jr.)  
 NICHOLS, F. W., 502 Frank Nelson Bldg. (F. W. Nichols)  
 ORTH, EDWARD J., Powell Ave. (Edward J. Orth)  
 SCARBOROUGH, THOMAS & COMPANY, 501 Jackson Bldg. (James Jackson Scarborough, H. O. Thomas, Jr., John R. Thomas)  
 SCREVEN, TURNER & COMPANY, 309 Massey Bldg. (James O. Screven, James Patsie Turner)  
 SMITH, F. HOPKINSON & COMPANY, 1015 First National Bank Bldg. (J. Dozier P. Arnold)  
 SOLOMON, J. M., 811 American Life Bldg. (Jacob M. Solomon)

### Demopolis, Ala.

RICHARD, FRED A., JR., P. O. Box 324 (Fred A. Richard, Jr.)

### Dothan

MCDANIEL & COMPANY, 201 Penney Bldg. (E. B. McDaniel, Jr.)

### Gadsden

KING, GEORGE D. & Co., P. O. Drawer 759 (George Dodgen King)

KLEIN, HARWOOD & Co. (Ferd C. Harwood)  
 WALLACE, ROY L. & ASSOCIATES, Hagedorn Bldg. (Roy L. Wallace)

### Geneva

STRICKLAND, M. L. & COMPANY, P. O. Box 206 (M. L. Strickland)

### Mobile

COOPER, EDWARD J., 812 First National Bank Bldg. (Edward J. Cooper)  
 DILL, NORMAN T., First National Bank Bldg. (Norman T. Dill)  
 DUFFEE & DUFFEE, 307 Merchants National Bank Bldg. (Julian Duffee, Julian Duffee, Jr.)  
 GODWIN, ROBERT L. SR., 328 First National Bank Bldg. (Robert L. Godwin, Sr.)  
 HART, KERMIT T., 602 First National Bank Bldg. (Kermit T. Hart)  
 HOLLIMAN, CHILDREE AND RAMSEY, 504 First National Bank Annex (Lewie F. Childree)  
 MAYTON, JAMES, 811 First National Annex (James Mayton)  
 PRITCHARD, V. R., P. O. Box 1444 (V. R. Pritchard)  
 RICHARD, L. J. & Co., 211 Merchants National Bank Bldg. (Ralph A. Harold, Leslie J. Richard)  
 SMITH, DUKES & BUCKALEW, 311 First National Bank Bldg. (Sylvester W. Brock, Vardaman M. Buckalew, Gilbert F. Dukes)

### Montgomery

ALDRIDGE, BORDEN AND JONES, 307 Moore Bldg. (Mayer Westbrook Aldridge, John R. Borden)  
 CRANE, JACKSON & WILSON, 333 First National Bank Bldg. (H. C. Crane, Douglass G. Jackson, James W. Thornton, James Winfrey Wilson)  
 GRANTHAM, HAL G., 110 Professional Center Bldg. (Hal G. Grantham)  
 TROY AND TROY, 807 First National Bank Bldg. (Robert E. Troy)

### Tuscaloosa

SENNA, CHARLES A., JR., 2319 8th St. (Charles A. Senna, Jr.)

## Arizona

### Cottonwood

COMMISKEY, F. E., P. O. Box 101 (Frank E. Commiskey)

### Phoenix

BOBBITT, U. C., 520 Luhrs Bldg. (Uel Clay Bobbitt)  
 CARSON, WALMSLEY & HENRY, Luhrs Bldg. (Marvin Henry, Lewis G. Walmsley)  
 COUNCILOR, JAMES A. & COMPANY, Luhrs Tower (James W. Coombs)  
 CRANE, A. W., 321 Heard Bldg. (Alex W. Crane)  
 CUTHBERT, JOHNSON & TISOR, 626 Heard Bldg. (Hugh T. Cuthbert, G. Wesley Johnson, Carl D. Tisor)  
 DALE & EIKNER, 514 Title & Trust Bldg. (W. Carl Dale, James C. Eikner)  
 DAVID AND RUBINSTEIN, 315 Arizona Title Bldg. (Martin David, Julius Rubenstein)  
 DENNIS, H. MARVIN, 514 Heard Bldg. (H. Marvin Dennis)

DOOLEY, LLOYD K., 223 Industrial Bldg. (Lloyd K. Dooley)  
 FAGERBERG, DIXON, JR., 225 Luhrs Bldg. (Dixon Fagerberg, Jr.)  
 GALLANT, SAM, 707 W. Thomas Rd. (Sam Gallant)  
 GARRETT, E. T., Luhrs Tower (E. T. Garrett)  
 HADDOX, R. FREER, 636 Security Bldg. (R. Freer Haddox)  
 HAZELETT, JOHN M., 221 S. 19th Ave. (John M. Hazelett)  
 HORWATH & HORWATH, 2970 E. Van Buren St. (Julius Altschul, Manager)  
 HUDSON, WILLIAM H., 1106 Luhrs Tower (William H. Hudson)  
 KEUPER, CHARLES H., 67½ E. Thomas Rd. (Charles H. Keuper)  
 KIVIAT, SAMUEL, 140 S. Central Ave. (Samuel Kiviat)  
 LEE, JERRIE W., 201 First National Bank Bldg. (Jerrie W. Lee)

## ARIZONA (Continued)

MACKEY, K. E., 520 Luhrs Bldg. (Karren E. Mackey)  
 MERRILL, BRUCE, Adams Hotel Bldg. (Bruce Merrill)  
 MILLETT, MAX A., 803 Security Bldg. (Max A. Millett)  
 MORGAN & STALLINGS, 304 Arizona Title Bldg., (Robert L. Morgan, Oliver C. Stallings)  
 MURRAY & MURRAY, 19 E. Coronado Rd. (Leslie Murray, Jr.)  
 NEWBOULD, J. DOUGLAS, 434 Security Bldg. (J. Douglas Newbould)  
 RACEY, LAIRD A., 305 Arizona Title Bldg. (Laird A. Racey)  
 ROGERS AND HILKERT, 434 Security Bldg. (E. J. Hilkert)  
 SHEPPARD, GEORGE L., P. O. Box 4211 (George L. Sheppard)  
 SMITH, JAMES A., 860 Security Bldg. (James A. Smith)  
 THE HARMON AUDIT COMPANY, 834 Security Bldg. (Claud F. Harmon, Allan G. Monroe, George R. Pool)  
 TREADWAY, L. N. AND ASSOCIATES, 507 Luhrs Bldg. (J. D. Sayre, Gordon H. Thomas)  
 WEBSTER, H. M. COMPANY, 702 N. 1st St. (A. R. Burton, Manager)  
 WOODWARD, FRED H., 520 Luhrs Bldg. (Frederick H. Woodward)  
 ZAEBST, IVAN R., 4553 N. Seventh Ave. (Ivan R. Zaebst)

## Prescott

FOSTER, ARTHUR A., P. O. Box 1987 (Arthur A. Foster)  
 JONES, R. L., 1 Bashford Block (R. L. Jones)  
 GRAY AND WILLIAMS, Ross-Favour Bldg. (Wilfrid L. Gray, R. M. Williams)

## Safford

BAILEY, STUART M., 513 Fifth Ave. (Stuart M. Bailey)

## Tempe

CRANCE, T. T., 711 Lemon St. (T. T. Crance)

## Tucson

BATES, C. T. R., 109 S. Scott St. (C. T. R. Bates)  
 ELLIOTT & COMPANY, 615 Valley National Bldg. (Thomas J. Elliott)  
 LAWTON, JAMES M., Valley Bank Bldg. (James M. Lawton)  
 MOORE, MERLE W., 11 E. Pennington St. (Merle Wayland Moore)  
 SARRELS, ORAN, 1002 Valley National Bldg. (Oran Sarrels)  
 WALSH, P. J., 703 Valley National Bldg. (P. J. Walsh)

## Winslow

CONNOLLY, J. P. Co., Hotel Chief (James P. Connolly)

## Arkansas

## Blytheville

EVANS, JOE B., 202 Lynch Bldg. (Joe B. Evans)

## El Dorado

BREIMO, MARK, 409 First National Bank Bldg. (Mark Breimo)  
 GOLDER, WILLIAM W., Box 1283 (William W. Golder)  
 GREENE, CHESTER L., First National Bank Bldg., (Chester L. Greene)  
 HARTJE & HARTJE, P. O. Box 507 (Ingram G. Hartje)  
 KINARD, CADDIE H., 303 Armstrong Bldg. (Caddie H. Kinard)

## Fort Smith

BELL AND MAGRUDER, Professional Bldg. (Marion H. Bell, Millard F. Magruder)  
 DANIEL, DANIEL AND ENNIS, 318 Merchants Bank Bldg. (Willard Ray Carlisle)  
 SCIVALLY, LOUIS F., 403 Professional Bldg. (Louis F. Scivally)  
 SWAFFORD, J. L., & Co., 810 First National Bank Bldg. (John L. Swafford)  
 DOUGLAS WALKER AND COMPANY, Merchants National Bank Bldg. (E. B. Sparks, Jr., James D. Walker, Jr.)

## Hot Springs

HUDLOW, WALTER L., 406 Medical Arts Bldg. (Walter L. Hudlow)

## Little Rock

BOND, JOE & COMPANY, 411 Wallace Bldg. (Harold Balch, Howard F. Pratt)  
 CHASE & GAUNT, 503 Rector Bldg. (Edward L. Gaunt, Lawrence R. Moffett)  
 FINDLEY, W. W., P. O. Box 808 (W. W. Findley)  
 FLETCHER, CHARLES H., 406 Wallace Bldg. (Charles H. Fletcher)  
 FRAZEE, FOX & DODGE, 921 Pyramid Bldg. (Harry F. Dodge, Jr., Asa Standley Fox)

HENNEGIN, CROFT & COTHAM, 804 Pyramid Bldg. (Edward Ralph Cotham, Lyle B. Croft)  
 JACKSON, B. T., Commercial Warehouse Bldg. (B. T. Jackson)  
 LANGE, HARRY A. & Co., 501 Rector Bldg. (Harry A. Lange)  
 LILE, R. A. AND COMPANY, 627 Pyramid Bldg. (R. Alfred Lile, Peter E. Stanley)  
 MADIGAN, JAMES E., 303 Rector Bldg. (James E. Madigan)  
 MCCRIGHT, L. R., 1417 Donahgey Bldg. (L. R. McCright)  
 MCDUFFIE-CURRY & Co., 417 Boyle Bldg. (Louis R. Curry, John W. Dornblaser)  
 REBSAMEN, RAYMOND H., Rector Bldg. (Raymond H. Rebsamen)  
 ROGERS, FRED, & COMPANY, 409 Union National Bank Bldg. (William C. Clement, Fred W. Rogers)  
 RUSSELL BROWN & COMPANY, Boyle Bldg. (G. Russell Brown, Avon B. Goodrum, Raymond R. Morris)  
 WYATT, CULLUM & Co., 604 Boyle Bldg. (Edward LeMoyné Cullum)

## Magnolia

EDDY, H. D., P. O. Box 314 (H. D. Eddy)

## N. Little Rock

BROWN, IRBY & COMPANY, Matthews Bldg. (Russell M. Brown)

## Osceola

BRADSHAW, ERUS, P. O. Box 205 (Erus Bradshaw)

## Pine Bluff

HOLLIS AND MCCLAIN, 203 Simmons National Bldg. (Cal P. Hollis, Harold D. McClain)  
 RAILSBACK, GLENN A., 407 National Bldg. (Glenn A. Railsbach, Glenn Albert Railsbach, Jr.)

## ARKANSAS (Continued)

REINBERGER, E. S. & COMPANY, 212 National Bldg. (Truman Newton, Mannie J. Reinberger)  
THEIS, WALTER F., 508 Simmons Bldg. (Walter F. Theis)

**Texarkana**  
GLEASON, JERRY J., 1807 Garland Ave. (Jerry J. Gleason)  
MARKHAM, A. L., 531 State National Bank Bldg. (A. L. Markham)

## California

## Alameda

MIDDLETON, GEORGE B. & CO., Bank of America Bldg. (George B. Middleton)

## Alhambra

BROWN, WILLIS H. AND FERGUSON, HOWARD L., 317 W. Main St. (Willis H. Brown, Howard L. Ferguson)  
MARCUS, ROBERT W., 1342 E. Main St. (Robert William Marcus)  
RICHARDSON, BUETOW & MORGAN, 701 E. Main St. (Thomas H. Morgan)

## Azusa

ECKNER, WILLIAM E., 722 N. Azusa Ave. (William E. Eckner)

## Bakersfield

DUNK, SIDNEY M., 402 Linda Vista Drive, (Sidney M. Dunk)  
MCCOWN BROTHERS, 207 Progressive Bldg. (Jim McCown)

## Berkeley

BRETHAUER & FISCHER, 504 Bank of America Bldg. (John D. Brethauer, W. H. Fischer)  
FRENCH & SHAW, 3106 Shattuck Ave. (Joseph R. Waaland)  
HEA, WAYNE, 1139 "C" 10th St. (Wayne Hea)

## Beverly Hills

ANKER, KURT R., 9008 Wilshire Blvd., (Kurt R. Anker)  
ANTIN, DAVID B., AND COMPANY, 260 S. Canon Dr. (David B. Antin)  
AYLING, WILLIAM U., 204 S. Beverly Dr. (William U. Ayling)  
BLOCH, BERNARD, & COMPANY, 139 S. Beverly Dr. (Bernard Bloch)  
ELSFELDER, GLENN W., 453 N. Rodeo Dr. (Glenn W. Elsfelder)  
FAY, JAMES G., 275 S. Beverly Dr. (James G. Fay)  
FRISBEE, IRA N., & CO., 303 Bank of America Bldg. (Ira N. Frisbee, Robert W. Ruggles, George C. Silzer, Jr., C. Richard Spriggs)  
GEORGE, JACK G., 111 N. LaCienega Blvd. (Jack G. George)  
GREENBERG & SEGAL, 232 S. Beverly Dr. (Edward Greenberg)  
HODGE & CO., 205 S. Beverly Dr., (Robert Hodge, Jr.)  
JOHNSON AND LEVER, 9008 Wilshire Blvd. (Palmer Johnson, Ernest M. Lever)  
SIMON, FOX & FRAIDER, 242 N. Canon Dr. (M. D. Fraider)  
WHITTLE & WHITTLE, 302 California Bank Bldg., (George V. Whittle)  
WINTRODE & GAGE, 356 W. Camden Dr. (Henry J. Wintrode)

## Burbank

COOPER, NEWELL J., 205 S. San Fernando Blvd., (Newell J. Cooper)

## Carmel

JONES, ELIOT, JR., Box 216 (Eliot Jones, Jr.)

## Chico

FELION & JOHNSON, 28 Morehead Bldg. (Richard D. Johnson)  
SHELDON, WILLIAM H., 144 Salem St. (William H. Sheldon)

## Compton

ENGLE, ROYSE E., 1506 E. McDivitt Ave. (Royse E. Engle)

## Covina

RULOFSON, ALFRED M., 109 E. Badillo St. (Alfred M. Rulofson)

## Dinuba

WOOD, DAVID K., 132 South L St., (David K. Wood)

## El Cajon

EVERTS AND ESENOFF, 134 Rea St. (Hamilton Moody)

## El Centro

SIMPSON, F. HOWARD, 202 Bank of America Bldg. (F. Howard Simpson)

## El Monte

TURRILL, C. F., 212 W. Valley Blvd. (Curtis Franklin Turrill)

## Eureka

HERRICK, LESTER, AND HERRICK, 350 E. St. (George E. Hefter)

## Fontana

SCHUETZ, CARLTON R., Fontana Farms Bldg. (Carlton R. Schuetz)

## Fresno

BRADFORD, BRADFORD, STARK AND WRIGHT, 518 B.T.W. Bldg. (Brenton B. Bradford, Clarence E. Bradford, William H. Stark, Wheeler F. Wright)  
GIFFEN, HILLS & CARRUTH, 801 Bank of America Bldg. (Lester L. Carruth, Hilliard R. Giffen, Harry W. Hills)  
LIPS AND MIKSCH, 308 Anglo Bank Bldg. (George H. Lips, George L. Miksch)  
MARTIN, LAWRENCE J., 2412 Tulare (Lawrence J. Martin)  
ROBERSON, MARTIN & CO., 810 Helm Bldg. (Morris A. Martin, Thomas C. Roberson)  
SIMS & STOUGHTON, 1837 Fulton St. (George W. Sims, John S. Stoughton)

## Glendale

BARNES & COMPANY, 615 Security Bldg. (W. Darl Barnes)  
BRUNS, GEORGE T., 110 W. Broadway (George T. Bruns)  
HARRISON, H. A., 704 E. Broadway (H. A. Harrison)  
HOHLY, C. ROBERT, 302-B S. Brand Blvd. (C. Robert Hohly)  
HUTCHINSON AND BLOODGOOD, 518 Security Bldg. (Mark Hanna Bloodgood, Noble D. Hampton, Arthur W. Hutchinson, Paul G. Taylor)



## CALIFORNIA (Continued)

RUSS, EDWIN W., 315 Security Bank Bldg. (Edwin W. Russ)  
 ZINC, CARL A., 2311 E. Chevy Chase Dr. (Carl Andrew Zink)

## Grass Valley

HARTMAN, DAVID, 209 1/2 W. Main St. (David Hartman)

## Hanford

WILLEFORD & WILTSHIRE, Anglo Bank Bldg., (Raymond E. Wiltshire, Jr.)

## Hayward

ANDERSON, R. H. COMPANY, P. O. Box 217 (Ralph H. Anderson)

## Hermosa Beach

TRAVIS, CHAS. M., P. O. Box 35 (Charles M. Travis)

## Hollywood

ALLEN, J. W., 210, 6425 Hollywood Blvd. (James W. Allen)  
 BOYLE AND WOOD, 511, 1680 N. Vine St. (Harold K. Wood)  
 BISGEIER AND GOTTFRIED, 9123 Sunset Blvd. (Ben Bisgeier)  
 HAGAN, FLOYD C., 5321 Hollywood Blvd. (Floyd C. Hagan)  
 RARITY, W. W. AND COMPANY, 1234 N. LaBrea Ave. (W. W. Rarity)  
 WHITE & PEBLEY CO., 8101 Santa Monica Blvd. (Maurice White)  
 WIDEMAN, JACK, 6253 Hollywood Blvd. (Jack Wideman)

## Huntington Park

HARRIS & COMPANY, 3480 E. Randolph St. (Raleigh P. Nelson)

## Inglewood

LAVENBERG, SANFORD, 320 E. Stepney St. (Sanford Lavenberg)  
 LEWIS, RALPH M., 105 N. LaBrea Ave. (Ralph M. Lewis)  
 NEUMANN AND BLACK, 241 S. LaBrea Ave. (Alex Black)

## Laguna Beach

MACK, A. F., 537 Forest Ave. (A. F. Mack)

## Long Beach

RITTER, F. T., 100 E. Ocean Blvd. (F. T. Ritter)  
 STANLEY, LOWELL, 1000 Jergins Trust Bldg. (Lowell Stanley)  
 WENZELL, WILLIAM W., 202 Heartwell Bldg. (William W. Wenzell)

## Los Angeles

ADSI, EDWARD H., 215 W. 7th St. (Edward H. Adsi)  
 ALLEN, HORACE H., 6301 Harcourt Ave., (Horace H. Allen)  
 ALTMAN, GEORGE T., 215 W. 7th St. (George T. Altman)  
 ANDERSEN, ARTHUR & CO., 612 S. Flower St. (Lloyd A. Coveney)  
 ANDERSEN, JOHN & CO., 9050 Ashcroft Ave. (John Edward Anderson)  
 ANGELSON & KAPLAN, 206, 124 W. 6th St. (Andrew C. Angelson)  
 ARNOLD, HUGH G., 621 S. Spring St. (Hugh G. Arnold)  
 ASIMOW, WILLIAM E., 3007 W. 8th St. (William E. Asimow)  
 ATWELL AND FAORO, 670 1/2 S. Vermont Ave. (John C. Atwell, Ward A. Faoro)

BACON, ALBERT T., 510 S. Spring St. (Albert T. Bacon)  
 BAER, S. J., 5011 S. Figueroa St. (Samuel J. Baer)  
 BARNARD, FRANCIS H. 9018 Airline Ave. (Francis H. Barnard)  
 BARROW, WADE, GUTHRIE & CO., 634 S. Spring St. (James A. Brennan, Manager)  
 BAY & BAY, 6363 Wilshire Blvd. (Max W. Bay, Sam S. Bay, Nathan R. Herzberg)  
 BECKER, MAX & COMPANY, 704 S. Spring St. (Jack Miller)  
 BELL, GOLLIN B., 1691 Sargent Court (Gollin B. Bell)  
 BEKK, M. LAWRENCE, & COMPANY, 815 S. Hill St. (M. Lawrence Berk)  
 BERMAN, WEISBARD & HIRSCH, 111 W. 7th St. (Jack Temkin, Paul Ziskin)  
 BLIGHT & WHEELER, 756 S. Broadway (Reynold E. Blight, Edward G. Stotsenberg)  
 BOETHING & DUNLAP, 1223 S. Hope St. (David W. Francis)  
 BONTEMS, JAMES W. & CO., 215 W. 6th St. (James W. Bontems, Hanford R. Orvis)  
 BRIGGS, LYNN E., 3129 Durand Dr. (Lynn E. Briggs)  
 BROTEMARKLE, ANDERSON & HARKER, 417 S. Hill St., (William C. Harker)  
 BROWN-KELMAN & CO., 927 N. LaCienega Blvd. (Norton N. Brown)  
 BUNDY, HARRY, 1018, 210 W. 7th St. (Harry Bundy)  
 BYARS, HILTON J. AND ASSOCIATES, 458 S. Spring St., (Leroy C. Shaw)  
 CAMPBELL, H. DEAN, & CO., 403 W. 8th St. (H. Dean Campbell)  
 CASTER AND MAGINNIS, 112 W. 9th St. (James A. Caster, Roy E. Maginnis)  
 CHANEY, H. K., 1212 Spring Arcade Bldg. (H. K. Chaney)  
 COHEN, JOSEPH HARRIS, 727 W. 7th St. (Joseph Harris Cohen)  
 COLE, R. W. E. & CO., 210 W. 7th St. (Harry G. Busby, Richard R. Cole)  
 COZY, JACK, 1751 W. 51st Pl., (Jack Cozy)  
 DAVIDSON, GROVER AND CO., 403 W. 8th St. (Sol Davidson)  
 DAVIS, SAM, AND COMPANY, 215 W. 7th St. (Albert Berg, Sam Davis, Stanley N. Goff)  
 DELOITTE, PLENDER, GRIFFITHS & CO., 417 S. Hill St. (Ralph B. Roberts, Manager)  
 DEMPSEY, THOMAS R., & COMPANY, 1104 Pacific Bldg., (Thomas R. Dempsey, Robert F. Shewalter)  
 DICKINSON & EAGLE, 650 Spring St., (Charles A. Dickinson, Forrest L. Eagle)  
 DODGE, RICHARD B., 3754 W. 54th St. (Richard B. Dodge)  
 DOW, RALPH G., & CO., 758 W. Adams Blvd. (Ralph G. Dow)  
 DUBROW, MAURICE A., 1180 W. 29th St., (Maurice A. DuBrow)  
 EDLING, HIGHTOWER & HUNT, 606, 639 S. Spring St. (Wilford G. Edling)  
 EGLIN, JEROME, 323 S. Western Ave. (Jerome Eglin)  
 ERNST & ERNST, 220 Security Bldg. (George O. Carlson, Thos. S. Norton, Jr.)  
 ESPINOZA & RAGLAND, 503, 403 W. 8th St. (Valentine B. Espinoza)  
 EVANS, GEORGE A., 843 S. Mariposa Ave. (George A. Evans)  
 FAHEY, JOSEPH L., 307 W. 8th St. (Joseph L. Fahey)  
 FIELDER, JOHN A., 2449 West Ave., 33, (John A. Fielder)  
 FINKEL AND FINKEL, 608 S. Hill St., (Harold N. Finkel, Raymond E. Finkel)

## CALIFORNIA (Continued)

- FINNEY, HOWARD W., 416 W. 8th St. (Howard W. Finney)  
 FISCHER, HARRY C., 325 W. 8th St. (Harry C. Fischer)  
 FOONBERG, MAURICE, 215 W. 7th St. (Maurice Foonberg)  
 FORBES, JOHN F. & COMPANY, Pacific Mutual Bldg., (H. E. Clark, W. L. Richardson, Co-managers)  
 FORKOSH, JEROME, 112 S. LaBrea Ave. (Jerome Forkosh)  
 FRAZER AND TORBET, 520 W. 7th St. (James H. Richardson, Russell T. Swendseid)  
 FROST, H. M., 756 S. Broadway (Hubert Melvin A. Frost)  
 GABRIELSON, O'SULLIVAN, POULSON AND COMPANY, 412 Pershing Square Bldg. (Charles Curtis Gabrielson, Martha L. O'Sullivan, Norris Poulson)  
 GILLIS, MURDOCH J., 117 W. 9th St. (Murdoch J. Gillis)  
 GINDOFF, DAVID, 6363 Wilshire Blvd. (David Gindoff)  
 GISH, EARLE C. AND ASSOCIATES, 700 S. LaBrea Ave. (Earle C. Gish, George J. Gish)  
 GITTELMAN, DAVID, 7213 Melrose Ave. (David Gittelman)  
 GOLDBERG, MARSHALL & Co., 590 S. San Vicente Blvd. (Gustave B. Feldman, William H. Goldberg)  
 GOLDMAN, S. B. AND COMPANY, 210 W. 7th St., (Louis Lampert)  
 GOODE, JANE E., 7038 Los Tilos Rd., (Jane E. Goode)  
 GOLDSMITH, JAMES K., 427, 210 W. 7th St., (James K. Goldsmith)  
 GRANT, ALEXANDER & COMPANY, 756 S. Broadway, (Jack Kuhner, Robert E. McDavid, James J. Scott)  
 GRAVES & COBUN, 315 W. 9th St. (Charles Cecil Cobun, Willis Clark Graves)  
 GREENBAUM, BERNARD, 450 N. Fairfax Ave. (Bernard Greenbaum)  
 GREENFIELD, ALBERT N., 809, 542 S. Broadway (Albert N. Greenfield)  
 GREENFIELD, J. ARTHUR & Co., 453 S. Spring St. (Maurice J. Creamer, Jesse Arthur Greenfield)  
 HAILS & MORTON, 412 W. 6th St., (Raymond R. Hails)  
 HAMMA AND NELSON, 412, 448 S. Hill St. (John B. Norberg)  
 HANKIN, HARRY G. L., 590 S. San Vicente Blvd., (Harry G. L. Hankin)  
 HARRIS, KERR, FORSTER & COMPANY, 448 S. Hill St., (Charles L. Fletcher, Charles W. Welch)  
 HARRIS, LEO, 707 S. Broadway (Leo Harris)  
 HARTMAN, GEO. O. & COMPANY, 453 S. Spring St. (Geo. O. Hartman)  
 HARTUNG, J. W., 215 W. 7th St. (John W. Hartung)  
 HASKINS & SELLS, 1003 Pacific Mutual Bldg. (Edward L. Carey, M. M. Devore, James K. Gregory, F. F. Hahn, Franklin Nelles McClelland, A. B. Richardson)  
 HATHAWAY, JOE A., 9123 W. Exposition Blvd., (Joe A. Hathaway)  
 HERRICK, LESTER AND HERRICK, 523 W. 6th St. (LeRoy H. Cole)  
 HERSH, IRVING, 289 Wholesale Terminal Bldg. (Irving Hersh)  
 HERSHBERG, SOL J., 124 W. 4th St. (Sol J. Hershberg)  
 HOLE, LESTER V., 1231 Carmona Ave. (L. V. Hole)  
 HORWATH & HORWATH, 458 Subway Terminal Bldg., (Loyd S. Pettegrew, Kenneth C. Shaffer)  
 HOUSTON, ROBERT C., 215 W. 7th St. (Robert C. Houston)  
 HOWARD, WILFRED N., 1620 Greenfield Ave. (Wilfred N. Howard)  
 HUBERFELD, RALPH, 542 S. Broadway (Ralph Huberfeld)  
 HUBERLAND, LEON J., 416 W. 8th St. (Leon J. Huberland)  
 IINO, SHO, 2, 966 S. San Pedro St. (Sho Iino)  
 INSELBUCH, SIMON, 5478 Wilshire Blvd. (Simon Inselbuch)  
 JACOBSON, DOLMAN & FREEMAN, 7213 Melrose Ave., (Maurice H. Dolman, Sydney M. Freeman, Leonard Jacobson)  
 JOHNS, HAROLD C., 756 S. Broadway (Harold C. Johns)  
 JOHNSEN, C. L., 639 S. Spring St. (C. L. Johnsen)  
 JOHNSON, FREDERICK, 1609 N. Alexandria Ave. (Frederick Johnson)  
 JONES, CHARLES S., 1120, 555 S. Flower St., (Charles S. Jones)  
 JONES, ROBERT P., 1151 S. Broadway (Robert P. Jones)  
 KAHAN, SELTZER & ECKSTEIN, 756 S. Broadway (Norman C. Eckstein, Abraham Isaacson, Harry Kahan, Charles A. McWalters, Harry D. Seltzer)  
 KANE, LOUIS I., 112 W. 9th St. (Louis I. Kane)  
 KENDALL, J. A., 5225 Wilshire Blvd., (J. A. Kendall)  
 KESSEL, ALBERT J., Arcade Professional Bldg. (Albert J. Kessel)  
 KINDEL, JAMES H., JR., 714 W. Olympic Blvd. (James H. Kindel, Jr.)  
 KLATT, WILLIAM F., 5658 Wilshire Blvd. (William F. Klatt)  
 KLUBOK, IRVING AND Co., 112 W. 9th St. (Irving Klubok)  
 KORMAN, MORRIS AND Co., 416 W. 8th St. (Elbert Goldweber)  
 KUDELL, CARL W., 714 West Olympic (Carl W. Kudell)  
 LAFRENTZ, F. W. & Co., 740 S. Broadway (A. D. Benson, Walter K. Mitchell)  
 LANDAHL, RICHARD E., 610 S. Broadway (Richard E. Landahl)  
 LA RUE, CHARLES O., 530 W. 6th St. (Charles O. La Rue)  
 LEDEUC, ALBERT L., 458 S. Spring St. (Albert L. LeDeuc)  
 LEFKOWITZ AND BERKE, 9130 Sunset Blvd., (Samuel Berke)  
 LEVESQUE, CHARLES A., 356 S. Broadway (Charles A. Levesque)  
 LEWIS, M. E., 110, 1110 Wilshire Blvd., (M. E. Lewis)  
 LOOMIS, McCALLUM & COMPANY, 1220, 412 W. 6th St. (Arthur M. Loomis, Robert M. McCallum)  
 LYBRAND, ROSS BROS. & MONTGOMERY, 510 S. Spring St. (Walter B. Gibson, Robert S. Warner)  
 LYNN & CARLIN, 2848 W. Pico Blvd. (Martin Lynn)  
 LYONS & LYONS, 650 S. Grand Ave. (Edgar P. Lyons)  
 MACREYNOLDS, ROBERT L., 403 W. 8th St. (Robert L. MacReynolds)  
 MALONEY AND HOFFMAN, 417 S. Hill St., (Milton J. Hoffman, William F. Maloney)  
 MANSFIELD, ELIAS, 111 W. 7th St. (Elias Mansfield)  
 MAPES, VERNON J., 4354 W. 3rd St. (Vernon J. Mapes)  
 MARDER, JOHN I., 617 S. Olive St. (John I. Marder)  
 MASTERS & BARR, 215 W. 7th St. (John B. Barr, Marie L. Longmaid, Martin J. Masters)  
 MATTISON, THOMAS & LOCKETT, 416 W. 8th St. (Melvin H. Lockett, Mahlon W. Mattison, F. C. Thomas)

## CALIFORNIA (Continued)

- MCKENZIE, DOUGLASS, 530 W. 6th St. (Douglass McKenzie)  
 McLAREN, GOODE & Co., 210 W. 7th St. (J. E. Tannahill)  
 MILLER AND Co., 5615 W. Pico Blvd. (Ernest L. Kling)  
 MILLS, HARRY B., 3723 Wilshire Blvd. (Harry B. Mills)  
 MITCHELL, NORMAN, 1067½ S. Orange Grove Ave. (Norman Mitchell)  
 MITCHELL, WALTER A., 740 S. Broadway (Walter A. Mitchell)  
 MOORE, BURTON S., JR., 1405 Wright St., (Burton S. Moore Jr.)  
 MORDY, GEROG & COMPANY, 215 W. 5th St. (Geo. Mordy)  
 MUELLER & ECKLES, 210 W. 7th St. (J. Marvin Eckles, Max O. Mueller)  
 MUSAUS, W. P. & Co., 117 W. 9th St. (Bertha L. Aldrich, Lewis William Butterfield)  
 NARLIAN, C. A. H., 1644 Wellington Rd. (C. A. H. Narlian)  
 NEIMAN AND SANGER, 5371 Wilshire Blvd. (Carol M. Sanger)  
 NENNEY, MILTON J., 10649 Wellworth Ave. (Milton J. Nenney)  
 NICHOLS, PHILIPS & WILLIFORD, 1151 S. Broadway (W. Joe Nichols, Rudolph A. Phillips, Louis A. Williford)  
 O'BRIAN AND KNOX, 453 S. Spring St. (Leslie B. Knox)  
 OSTROW, JACK M. 6715 Hollywood Blvd. (Jack M. Ostrow)  
 PEAT, MARWICK, MITCHELL & Co., 215 W. 7th St. (J. Robert McCoy, Jr., William E. Ware)  
 PENNEY, L. H. & Co., 448 S. Hill St., (David Preston Evans)  
 PINGREE & JONES, 111 W. 7th St. (Ralph M. Jones)  
 POP, SAMUEL & Co., 6253 Hollywood Blvd. (Julius Bovill, Samuel Pop)  
 POWELL, EDWARD J., 3616 W. Pico Blvd. (Edward J. Powell)  
 PRIMOFF & Co., 915 N. LaCienga Blvd., (David K. Stern)  
 PRICE WATERHOUSE & Co., 530 W. 6th St. (Thornton G. Douglas, John Robert White)  
 PRITKIN, MEYER & COMPANY, 608 S. Hill St. (W. Ben Finkel, Meyer Pritkin, Herbert G. Shane, David Uzel)  
 RAUSCH, HENRY J., 458 S. Spring St. (Henry J. Rausch)  
 REID, WILLIAM G., JR., 4834 Huntington Dr. (William G. Reid, Jr.)  
 RILEY AND HALL, 417 S. Hill St. (Marshall Davis Hall)  
 RISHEBERGER, J. HERBERT, 3670 Wilshire Blvd. (J. Herbert Rischeberger)  
 RITCHIE AND BODO, 740 S. Broadway (Clarence H. Bodo, Ralph G. Ritchie)  
 ROBINSON & LONDON, 9155 Sunset Blvd. (David J. London)  
 ROGERS, H. LESLIE, & Co., 453 S. Spring St. (H. Leslie Rogers)  
 ROSEN, LEO L., 373 N. Western Ave. (Leo L. Rosen)  
 ROSEN, STANLEY I., 618½ S. Dunsmuir Ave. (Stanley I. Rosen)  
 ROTHSCHILD, RICHARD M., 510 S. Spring St. (Richard M. Rothschild)  
 RUDD, GEORGE H., 716 Broadway Arcade Bldg. (George Harvey Rudd)  
 SADLER, BURDETTE, 3725 Wilshire Blvd. (Burdette Sadler)  
 SAMUELS, I. J. & Co., 215 W. 7th St. (I. J. Samuels)  
 SAMUELSON, M. A. & Co., 612 S. Flower St. (M. A. Samuelson)  
 SCHLESINGER, WILLIAM, 8565 Holloway Dr. (William Schlesinger)  
 SCHOLEFIELD & Co., 523 W. 6th St. (J. B. Scholefield)  
 SCHULTZ, ARTHUR D., 490 S. San Vicente Blvd. (Arthur D. Schultz)  
 SCOVELL, WELLINGTON & COMPANY, 403 W. 8th St. (Charles F. Duffy)  
 SEIDMAN & SEIDMAN, 523 W. 6th St. (Michael E. Levy, Robert L. Spencer)  
 SEIFF, MAX & ASSOCIATES, 215 W. 5th St., (Lloyd Phillips Bass, Max Seiff)  
 SEIGEL, MILTON J., 1090 S. LaBrea Ave. (Milton J. Seigel)  
 SEVITZ, DONALD B., 714 W. Olympic Blvd. (Donald B. Sevitz)  
 SHAPIRO, MORRIS, 1512 S. Sherbourne Dr. (Morris Shapiro)  
 SIMMERS AND DAVIDSON, 215 W. 7th St. (John A. Simmers)  
 SKINNER & HAMMOND AND LEWIS, 1709 W. 8th St. (Arville R. Cooper, William Henry Lewis)  
 SMITH, O. E., 650 S. Spring St. (O. E. Smith)  
 SNELL AND COMPANY, 453 S. Spring St. (Joseph Burton Snell)  
 SPATZIER, ANDREW F., 510 S. Spring St. (Andrew F. Spatzier)  
 SPERRY, RALPH E., 1005, 412 W. 6th St., (Ralph E. Sperry)  
 STERES, HERTZBERG & Co., 5720 Wilshire Blvd. (Harold J. Hertzberg, Leon C. Steres)  
 SUTRO, RALPH C., Co., 5225 Wilshire Blvd. (Robert C. Sutro)  
 TEASLEY, VILLE & COMPANY, 816 W. 5th St. (Austin I. Teasley)  
 THOMAS & MOORE, 215 W. 7th St. (Garnett W. Barfield, Harry W. Moore, Fred E. Rhodes, H. Ivor Thomas)  
 THOMPSON, MOSS & Co., 433 S. Spring St. (Sam Barnett, Claude A. Clark, R. Everett Davis, Gordon A. MacLean, Oscar Moss, George M. Thompson)  
 TITLE, SIDNEY R., 608 S. Hill St. (Sidney R. Title)  
 TOMASO, S. EDWARD, 704 S. Spring St. (S. Edward Tomaso)  
 TOUCHE, NIVEN, BAILEY & SMART, 607 S. Hill St. (Ralph V. Hunt, George J. Lehman, Charles J. Ross)  
 TREADAWAY, L. N. AND ASSOCIATES, 458 S. Spring St., (John M. Davis)  
 TURK, FRED J., 1107 S. Grand Ave. (Fred J. Turk)  
 UNZICKER, EDGAR L., 458 S. Spring St. (Edgar L. Unzicker)  
 VACHER, GEORGE, 724, 1052 W. 6th St. (George Vacher)  
 VANDER HORST, G., 403 W. 8th St. (G. Vander Horst)  
 VANLEY, JERRY T., 649 S. Olive St. (Jerry T. Vanley)  
 VARELA, JOHN F., 606 S. Hill St., (John F. Varela)  
 WAIN, PHILIP & COMPANY, 643 S. Olive St., (Philip Wain)  
 WEBSTER, H. M. COMPANY, 215 W. 7th St. (Henry M. Webster)  
 WEINER, SAM M. & Co., 6513 Hollywood Blvd. (Sam M. Weiner)  
 WELLS, GRETCHEN, 1438 Reeves St. (Gretchen Wells)  
 WHEELER, HERBERT A., 2015 N. Catalina St (Herbert A. Wheeler)  
 WHEELING, BENSON & COMPANY, 1770 N. Vermont Ave. (William T. Wheeling)  
 WHITE, RONALD E., 612 S. Flower St. (Ronald E. White)  
 WRIGHT & FROST, 756 S. Broadway (Verne Hayes Wright)

**CALIFORNIA (Continued)**

WRIGHT, WALTER C., 510 S. Spring St. (Walter C. Wright)  
 YOUNG, ARTHUR & COMPANY, 612 S. Flower St. (Edwin Lampe, Alan H. Petch, Herman E. Ward)  
 ZAZUETA, JOSEPH R., 724 S. Atlantic Blvd. (Joseph R. Zazueta)  
 ZEAVIN, ARTHUR, 417 S. Hill St. (Arthur Zeavin)  
 ZELKIN, LAWRENCE, 634 S. Spring St. (Lawrence Zelkin)  
 ZIVETZ, HAROLD J., 608 S. Hill St. (Harold J. Zivetz)  
 ZWEIG, HERMAN J., 1090 S. La Brea Ave., (Herman J. Zweig)

**Martinez**

GRIFFIN, JOHN E., 831 Main St. (John E. Griffin)

**Marysville**

KESSELL AND CHIPMAN, 303 D St. (Wesley D. Chipman, Richard W. Kessell)

**Modesto**

KALUNIAN, ARTHUR, 1007 H St. (Arthur Kalunian)  
 NATTINGER, CHESTER D., 817 10th St., (Chester D. Nattinger)

**Monrovia**

HUDSON, RAYMOND W., 104 S. Myrtle Ave., (Raymond W. Hudson)

**Monterey**

BISHOP, HIRAM N., JR., Ordway Bldg. (Hiram N. Bishop, Jr.)  
 PEAT, HUGH J., 480 Calle Principal (Hugh J. Peat)

**North Hollywood**

BRILL, HOWARD G., 4434 Lankershim Blvd. (Howard G. Brill)

**Oakland**

BARBER, STEWART, 604 Central Bank Bldg., (Stewart Barber)  
 BROTHERTON, R. ERNEST, Bank of Commerce Bldg., (R. E. Brotherton)  
 BURELY, ROSS A., Hotel St. Mark, 12th and Franklin St. (Ross A. Burley)  
 DECHOW, CARL, JR., 1706 Broadway (Carl Dechow, Jr.)  
 FLEGAL, CARL W., 904 Easton Bldg. (Carl W. Flegal)  
 GARCIA, LEVERNE W., 1615 Broadway (LeVerne W. Garcia)  
 HANLIN, MOONIE & Co., Financial Center Bldg. (Richard L. Hanlin)  
 HELZEL AND JESSUP, 577 14th St. (Leo B. Helzel, William J. Jessup)  
 HUFFORD, KENNETH W., 1440 Broadway (Kenneth W. Hufford)  
 KALMAN, HERBERT S., 1019 57th St. (Herbert S. Kalman)  
 LAFRENTZ, F. W., & Co., 1706 Broadway (Robert H. Peiry)  
 LAND, JOHN H., 14th and Broadway (John H. Land)  
 MORAN, EDWARD F., 1414 Latham Square Bldg., (Edward F. Moran)  
 PLIMSOLL, HERBERT R., Capwell Bldg. (Herbert R. Plimsoll)  
 RANKIN, WIOTT W., JR., 3008 Lakeshore Ave. (Wiott W. Rankin, Jr.)  
 REED, MALCOLM, 803 Bank of Commerce Bldg. (Malcolm Reed)  
 REEVE, L. S., 1416 Latham Square Bldg. (Leonard S. Reeve)  
 REICH, M. R., 1305 Franklin St. (M. R. Reich)

SARGENT, D. A. & Co., 630, 1212 Broadway (Douglas A. Sargent)  
 SIMON, FERDINAND, 1419 Broadway (Ferdinand Simon)  
 THOMPSON, KENNETH L., Central Bank Bldg. (Kenneth L. Thompson)  
 TIMPSON, OLSEN & HOWLAND, Broadway Bldg. (Henry Russell Howland, Harold C. Olsen, Lawrence S. Timpson)  
 WALLACE & MEYER, 703 Central Bank Bldg. (Ray J. Meyer)  
 WEISER, GEORGE J., Bank of Commerce Bldg. (George J. Weiser)

**Oceanside**

EVERTS AND ESENOFF, 509A Vista Way (H. L. Beckett)

**Ontario**

VAVRINEK AND BRANNFORS, 118 N. Euclid Ave. (Alfred W. Brannfors, Hugo F. Vavrinek)

**Orinda**

TURK, EDWARD J., Orinda Theatre Bldg. (Edward J. Turk)

**Palo Alto**

BOOKMAN, G. MARVIN, 250 Courtner Ave. (G. Marvin Bookman)  
 O'HARA, PHYLLIS, P. O. Box 442 (Phyllis O'Hara)  
 WEBB, GEO. H., JR. & Co., 543 Bryant St. (Percy T. Low)  
 WYMAN, SHERMAN M., 180 University Ave., (Sherman M. Wyman)

**Pasadena**

BERGER, WILLIAM F., 1632 Kaweah Dr. (William F. Berger)  
 BILLINGSLEY, CLAUDE H., 208 Security Bldg., (Claude H. Billingsley)  
 BOLEN, JOHN I. ASSOCIATES, 16 N. Marengo (Donald F. Hooper)  
 COBB, ERNEST B., 465 Herkimer St., (Ernest B. Cobb)  
 EAGER, WILLIAM H., 234 E. Colorado St. (William H. Eager)  
 GUILL, MYRON E., 405 E. Green St. (Myron E. Guill)  
 FREER, L. RAYMOND, JR., 255 Pleasant St. (L. Raymond Freer, Jr.)  
 HOWELL & PEDERSEN, 234 E. Colorado St. (Thorwald Boe Pedersen)  
 JENTELSON, THEODORE E., 220 Security Bldg. (Theodore Jentelson)  
 LAWSON AND COMPANY, 595 E. Colorado St. (Robert M. Lawson)  
 MEREDITH, E. K., 117 E. Colorado St. (E. K. Meredith)  
 MOCK, R. D., 1748 Oakwood St., (R. D. Mock)  
 RUMBALL, FRANK A., 444 N. Lake Ave. (Frank A. Rumball)  
 STONE, REMINGTON, 2663 E. Foothill Blvd. (Remington Stone)  
 VETTER, MARTIN A., 145 S. Catalina Ave. (Martin A. Vetter)  
 WOOD, PYLE & Co., 630 Security Bldg., (Wilmer C. Pyle, George H. Wood)

**Placerville**

NICHOLAS, CARLOS S., JR., 310 Main St. (Carlos S. Nicholas, Jr.)

**Pomona**

LIGHTFOOT, EDWIN W., Investment Bldg. (Edwin W. Lightfoot)

**Redding**

BROWN, ROBERT BAXTER, P. O. Box 1586 (Robert Baxter Brown)

## CALIFORNIA (Continued)

## Redlands

BLUMENTHAL, ROBERT, 805 Center St. (Robert Blumenthal)

## Redwood City

MARTIN, RICHARD H., 1024 Wilmington Way (Richard H. Martin)  
 UHLENBERG, C. G. & Co., Doxsee Bldg. (F. W. Pearson, Jr., A. George Swenson, C. G. Uhlenberg)

## Riverside

ROBERTSON, SHARP and HOBBS, 416 Citizens National Bank Bldg. (B. Rae Sharp)  
 ROSS, CHARLES M., 3721 8th St. (Charles M. Ross)

## Sacramento

BARTIG, FRED H., 1111 California State Life Bldg. (Fred H. Bartig)  
 CROTER & LIPPMAN, 300 Capital National Bank Bldg. (Irving M. Lippman)  
 HARBINSON, JAMES GEORGE, JR., 920 11th St. (James George Harbinson, Jr.)  
 HODGE, DARRELL & COMPANY, California State Life Bldg. (Darrell Hodge, Edmonds Knittle, Karl M. Rosswog)  
 JOHNSON, MILLER & MACNEILL, 1020 Forum Bldg. (Gerald M. Johnson, John Howard MacNeill, Jr.)  
 MECKFESSEL, BYRON L., 1812 J St., (Byron L. Meckfessel)  
 PORTERFIELD, CRAWFORD J., Forum Bldg. (Crawford J. Porterfield)  
 STRAINE, LYMAN M., 703 California State Life Bldg. (Lyman M. Straine)

## Salinas

SCOVIL, W. H. & COMPANY, Mercantile Bldg. (W. Henry Scovil)

## San Anselmo

LANE, HENRY B., 130 Barber Ave. (Henry B. Lane)

## San Bernardino

ANDERSON, WILLARD N., 2371 Davidson Ave. (Willard N. Anderson)  
 BARNES, DANIEL E., 459 4th St. (Daniel E. Barnes)  
 FRAZIER, BRICE HAROLD, 418 Andreson Bldg. (Brice Harold Frazier)  
 FULLER, EADIE AND PAYNE, P. O. Box 640 (William H. Eadie, Judd K. Payne)  
 MOSS, THOMAS H., 392 Court St. (Thomas H. Moss)  
 SAUER, RICHARD, 1366 E St. (Richard Sauer)  
 TAYLOR, WILLIAM E. 516 Fifth St., (William E. Taylor)

## San Diego

BRUNS, STANFORD, 1107 First National Bldg. (Stanford Bruns)  
 CRANDALL AND REUTER, Bank of America Bldg. (Paul H. Crandall, George F. Reuter, Howard R. Reuter)  
 EVERTS & ESENOFF, First National Bldg. (Carl M. Esenoff, Albert M. Hudson, Charles W. Lamden, Chas. C. Porter, John T. Swan)  
 KOGLER, ELMER, 203 Bank of America Bldg. (Elmer Kogler)  
 MCCrackEN AND MALICK, 548 Spreckles Bldg. (Dell M. Malick, Clinton S. McCracken)  
 NOAKES, JAMES C., 250 San Diego Trust & Savings Bldg. (James C. Noakes)  
 POWELL, CLYDE D., 214 Bank of America Bldg. (Clyde D. Powell)

STERRENBURG, PAUL R., 521 B St. (Paul R. Sterrenburg)  
 URNER, MILTON J., 304 San Diego Trust & Savings Bank Bldg. (Milton J. Urner)

## San Francisco

AARON AND MEYER, 25 Taylor St., (Lewis L. Aaron, Estelle Meyer)  
 AITEL & AITLE, 703 Market St. (Allan Edward Aitel)  
 ANDERSEN, ARTHUR & Co., 405 Montgomery St., (Renick H. Buckles, George E. Oefinger)  
 ANDREWS, F. T. & Co., 525 Market St. (Frank T. Andrews, Francis W. Harvey)  
 BAILEY, WALTER B., 519 California St. (Walter B. Bailey)  
 BAKER, HERBERT F., 525 Market St. (Herbert F. Baker)  
 BARLOW, DAVIS & WOOD, 111 Sutter St. (Wm. P. Barlow, H. Vannoy Davis, Thomas S. Wood)  
 BARROW, WADE, GUTHRIE & Co., 155 Sansome St. (Carl N. Hiller, Manager)  
 BARNETT, PETER & COMPANY, 110 Sutter St. (Robert E. Ades, Peter Barnett)  
 BENNETT, STRONG, MEREDITH & RONNEAU, 46 Kearny St. (C. C. Meredith)  
 BENSON & NEFF, 418 Hearst Bldg. (George E. Benson)  
 BITTNER & CLARK, 544 Market St. (Clement L. Bittner, Ruth E. Clark)  
 BOSSANA AND HOFFMAN, 405 Montgomery St. (Thomas J. Ennis)  
 BOWEN, CHARLES C. & Co., 1023 Russ Bldg. (Charles Corbin Bowen, N. C. W. Izett)  
 BOYDSTUN & KLINGNER, 681 Market St. (Frank W. Boydstun, Evans N. Klingner)  
 BUCKHEIM & PHILIP, 209 Post St., (Hans Curt Buckheim)  
 BUECHNER, PAUL E., Jr., 64 Pine St. (Paul E. Buechner, Jr.)  
 BURROWS, PARKER, CARSON & HARMS, 68 Post St. (John W. Burrows, E. C. H. Carson, Roland A. Harms, Walter Alfred Parker)  
 CALEGARI, A. A., Dolliver Bldg. (Adolph A. Calegari)  
 CAMPFIELD, WILLIAM L., 1275 Eighteenth Ave. (William L. Campfield)  
 CERF & COOPER, 519 California St. (Harry Jacob Cooper)  
 CLELLAND, M. D., 690 Market St., (M. D. Clelland)  
 COGBURN, MARTIN A., 155 Montgomery St. (Martin A. Cogburn)  
 CRAIG, DONALD, 519 California St. (Donald Craig)  
 CRUM, ALLEN S., 908 Humboldt Bank Bldg., (Allen S. Crum)  
 DAVIDSON, MILTON L., 995 Market St. (Milton L. Davidson)  
 DIEBELS, BARCKLAY & DONOVAN, 601 Russ Bldg. (Francis T. Barcklay, Louis T. Diebels, William T. Donovan)  
 DODGE, LEWIS MILTON, 127 Montgomery St. (L. M. Dodge)  
 DRISCOLL, WILLIAM J., 519 California St. (William J. Driscoll)  
 EGAN, JAMES F., 2131 Divisadero St., (James F. Egan)  
 ELDRIDGE, JOHN H., Mills Tower (John H. Eldridge)  
 ERNST & ERNST, 726 Bank of America Bldg. (Milton B. Clawson, Herbert Hamilton Smith, Jr.)  
 FARQUHAR & HEIMBUCHER, 220 Bush St. (Francis P. Farquhar, Clifford V. Heimbucher)  
 FERGUSON, ALFRED A., 1401 Alexander Bldg. (Alfred A. Ferguson)  
 FOLKOFF, ROBERT O. & Co., 25 Taylor St. (Hugh G. Glass, Robert O. Folkoff)



## CALIFORNIA (Continued)

- FORBES, JOHN F. & COMPANY, 510 Crocker Bldg. (George A. Bangle, William D. Crawford, Scott H. Dunham, John F. Forbes, Cyril J. Hasson, G. D. Hughes, Judson E. Krueger, O. J. Sonnenberg, John W. Wickland)
- GLASSGOW, CHARLES FRANKLIN, 1114 Humboldt Bank Bldg. (Charles F. Glassgow)
- GOODELL, BYERS & Co., Merchants Exchange Bldg. (Gordon L. Byers)
- GRAFF, CHESTER, Central Tower (Chester Graff)
- GREENBLAT & LIPTON, 988 Market St. (Leonard Lipton)
- GRIEDER, JOHN F., Mills Bldg. (John F. Grieder)
- HANLIN, MOONIE & Co., 25 Beale St. (David L. Moonie)
- HARRIS, KERR, FORSTER & Co., 235 Montgomery St. (Henry T. Maschal)
- HASKINS & SELLS, 155 Montgomery St. (J. Wilbur Haines, Robert Craig Lanka, Paul K. Webster)
- HERRICK, LESTER AND HERRICK, 465 California St. (Harold E. Alber, Fred H. Brown, Glenn O. Davey, Anson Herrick, S. L. Kines, Frank C. Nelson, Joseph R. Quinn, Edgar E. Severns, John B. Washburn)
- HERSHEY, PHILLIP A. & Co., 405 Montgomery St. (Phillip A. Hershey)
- HICKLIN, BENJAMIN, 408 Russ Bldg. (Benjamin Hicklin)
- HICKS, LAURENCE ALBERT, 519 California St. (Laurence Albert Hicks)
- HOERTKORN, HAROLD T., 24 California St. (Harold T. Hoertkorn)
- HOLDAL, HANCOCK & BULLIS, 681 Market St. (Leonard Edward Bullis, John Hancock)
- HOLLINGS, WALTER J., 1115 Russ Bldg. (Walter J. Hollings)
- HOOD AND STRONG, 1720 Shell Bldg., (Walter Hood, Addison G. Strong, Reese Tucker)
- HORNE, GEORGE L., 910, 821 Market St. (George L. Horne)
- HUGHMANICK, J. H., 625 Market St. (John H. Hughmanick)
- HUNT, ROY W. 275 Post St. (Roy W. Hunt)
- JAMES & GRAUPNER, 24 California St., (A. E. Graupner, Jr., V. B. James)
- JOHNSON, GEO. L., 439 Russ Bldg. (Geo. L. Johnson)
- JOHNSON, STANLEY M., 151 Mission St. (Stanley M. Johnson)
- JORGENSEN, J. H., 544 Market St. (J. H. Jorgenson)
- KARTOZIAN, FRANK H., Mills Bldg. (Frank H. Kartzozian)
- KASCH, GEORGE J., 1635 Russ Bldg. (George J. Kasch)
- KASSON, RAY E., 830 Market St. (Ray E. Kasson)
- KIMBALL, RUTH G., 995 Market St. (Ruth Kimball)
- KLINGER & LICHTMAN, 948 Market St. (Arthur Lichtman)
- KNOWLTON & BARR, 681 Market St. (Ralph H. Barr, Leslie D. Knowlton)
- KOESTER, HENRY C., 681 Market St. (Henry Charles Koester)
- KUHN, HAROLD A., 541, 25 Beale St. (Harold A. Kuhn)
- KURZMAN, JOSHUA A., 1800, 333 Montgomery St. (Joshua A. Kurzman)
- LAFRENTZ, F. W. & Co., 220 Montgomery St. (Robert M. Gane, Harold A. Kellogg, Leonard M. Tice)
- LINDQUIST, VON HOUSEN & JOYCE, 660 Market St. (Rudolph E. Lindquist)
- LOGAN AND LOGAN, 114 Sansome St. (Kenneth N. Logan)
- LONG & JAMES, 300 Montgomery St. (A. Steward James, John F. Long)
- LUNDBERG, FRED E., 972 Russ Bldg. (Fred E. Lundberg)
- LYBRAND, ROSS BROS. & MONTGOMERY, 2 Pine St. (Fred M. Breslin, Claude R. Giles, George K. Keast)
- MACDONALD AND KEATON, 461 Market St. (Homer W. Keaton, Donald E. Ruggenberg)
- MACKIE, CHARLES, 615 Forty-second Ave. (Charles Mackie)
- MAIN AND COMPANY, 351 California St. (Earl Bachand, William Dolge, Chester R. Near, William P. Wood)
- MARCINIAK, WILLIAM J., 58 Sutter St. (William J. Marciniak)
- MAXWELL, GEORGE A., 215 Market St. (George A. Maxwell)
- MAYHEW, WAYNE E. & Co., 406 Montgomery St. (Wayne E. Mayhew, Paul E. Warnick)
- MCGUIRE & PEABODY, 870 Market St. (George B. Peabody)
- MCLAREN, GOODE & Co., 444 California St. (Lewis Lilly, N. Loyall McLaren, David J. W. Patrick, James A. Runser, Arthur A. Wender, Charles N. Whitehead)
- MCREYNOLDS, L. N., 625 Market St., (Leslie N. McReynolds)
- MENDELSON, SAMUEL, 520, 1095 Market St. (Samuel Mendelson)
- MEYER, ADOLPH C., 235 Montgomery St. (Adolph C. Meyer)
- NELSON & TERNUQUIST, 58 Sutter St. (Aldo Richeda, Arnold Ternquist)
- NESTEL, LAWRENCE A., 300 Central Tower Bldg. (Lawrence A. Nestel)
- NEWMAN, MAURICE N., 870 Market St. (Maurice N. Newman)
- OYEN, FINN, 2160 Pacific Ave. (Finn Oyen)
- PABIS, JOSEPH M., 519 California St. (Joseph M. Pabis)
- PATTERSON, H. S. AND H. R. WEILE, 688 Mills Bldg. (H. S. Patterson, Harold Richard Weile)
- PEAT, MARWICK, MITCHELL & Co., 1550 Russ Bldg. (A. De Witt Alexander, Albert John Watson)
- PENNEY, L. H. & Co., 1668 Russ Bldg., (L. H. Penney, William Falke Penney)
- PERKINS & TROUSDALE, 111 Sutter St. (Ross L. Perkins, Henry K. Trousdale)
- PETERSEN, CHARLES H. & Co., 703 Market St. (Charles H. Petersen)
- POLLARD, J. C., 340 Russ Bldg. (James C. Pollard)
- POMERANTZ, D. E. AND Co., 821 Market St. (Dore Ely Pomerantz)
- PRICE, WATERHOUSE & Co., 351 California St. (E. R. Niemela, O. Kenneth Pryor)
- PRIOR & MCCLELLAN, 703 Market St. (Alton A. McClellan, John F. Prior)
- RANDALL, R. L., 311 California St. (Roscoe L. Randall)
- REARDON, CHARLES A., 25 Beale St., (Charles A. Reardon)
- ROBINSON, NOWELL & Co., 601 Crocker Bldg. (H. Edwin Nowell, A. Porter Robinson, Paul M. Thysen)
- RODOLPH, ROLLIN & Co., 1 Montgomery St. (Frank L. Muncy, Rollin P. Rodolph)
- RUGGIERO AND VERBARG, 75 Duboce Ave. (Joseph M. Ruggiero, William D. Verbarg)
- SATCHELL & NEEDEY, 268 Market St., (Geo. E. H. Satchell)
- SCOVELL, WELLINGTON & COMPANY, 220 Bush St. (Francis P. Farquhar, Clifford V. Heimbacher, Managers)
- SELLINGER, ALBERT A., 995 Market St. (Albert A. Sellinger)
- SHORT, FRANK G., 995 Market St. (Frank G. Short)

## CALIFORNIA (Continued)

SIEGEL, NATHAN B., 2237 Chestnut St., (Nathan B. Siegel)  
 SILVER, HARRY, 690 Market St., (Harry Silver)  
 SKINNER & HAMMOND 111 Sutter St. (David H. Brodie, James E. Hammond, H. J. McPherson, Calvin H. Nelson, Thomas Douglas Skinner)  
 STAFFORD, ROSS G., 870 Market St., (Ross G. Stafford)  
 STEARNS, FLYNN & COMPANY, 1004 Russ Bldg., (Russel M. Stearns)  
 SULLY, JAMES O., 403, 251 Kearny St. (James O. Sully)  
 THOMAS, SYDNEY F., 1025 Russ Bldg. (Sydney F. Thomas)  
 TOOLEY, HOMER H., 155 Montgomery St. (Homer H. Tooley)  
 VAUGHAN & VAUGHAN, 560 Russ Bldg. (Everett O. Vaughan Jr.)  
 WEBB, FLOYD T., 515 Central Tower Bldg. (Floyd T. Webb)  
 WEBB, GEO. H. JR. & Co., 1504 Vallejo St. (Geo. H. Webb, Jr.)  
 WEBSTER & BUECHNER, 300 Montgomery St. (David A. Webster)  
 WIEL, ROBERT L., 709 Kohl Bldg. (Robert L. Wiel)  
 WILDE, GEORGE WILLIAM, 603 Hobart Bldg. (George W. Wilde)  
 WITTMAN AND STRACHAN, 215 Market St. (G. H. Strachan, C. Wm. Wittman, Jr.)  
 WOLCOTT, CLARENCE M., 215 Kearny St. (Clarence M. Wolcott)  
 ZEISLER, EDWARD A., Jr., 57 Post St. (Edward A. Zeisler, Jr.)

**San Gabriel**

ADAMS, E. P., 1626 E. Arendale (E. P. Adams)

**San Jose**

BERGER, ALEXANDER W., 1210 Bank of America Bldg. (Alexander W. Berger)  
 HOOD, HUBERT E., 409 Commercial Bldg. (Hubert E. Hood)  
 NELSON & TERNQUIST, 11 N. Market St., (Edwin C. Nelson)  
 NOWLIN, EUGENE H., 969 Curtner Ave., (Eugene H. Nowlin)  
 RESNICK, SYDNEY, 843 The Alameda (Sydney Resnick)  
 WEEKS, REMLEY B., 1149 Minnesota Ave. (Remley B. Weeks)  
 WOOD AND NYE, 314 American Trust Bldg., (Leslie C. Nye, Kenneth S. Wood)

**San Leandro**

THIEL, DAVID A., 1525 E. 14th St. (David A. Thiel)

**San Marino**

HARRIS, DARRELL J., 2185 Huntington Dr. (Darrell J. Harris)  
 LLOYD, EDWARD F., 2960 Somerset Pl. (Edward F. Lloyd)

**San Mateo**

THIELMEYER, HERBERT R., 72 Third Ave. (Herbert R. Thielmeyer)

**San Pedro**

FULD, FRED, JR., 286 W. 7th St., (Fred Fuld, Jr.)

**San Rafael**

DUCE, G. HAROLD, 28 Cheda Bldg. (G. Harold Duce)  
 FRANZMAN, GEORGE W., 1010 B St. (George W. Franzman)

**Santa Barbara**

HALLOR, EDWARD BENNETT, 283 La Arcada Bldg. (Edward Bennett Hallor)  
 KRUGER, THOMAS R., 253 La Arcada Bldg. (Thomas R. Kruger)  
 MCGOWAN, FRANCIS J., 1222 1/2 State St. (Francis J. McGowan)

**Santa Monica**

NOURSE, HARRY L. AUDIT COMPANY, 222 Security Bldg. (Thomas Cedric Browne)  
 PLUMER, EVERETT T., 1112 Bay Cities Bldg. (Everett T. Plumer)  
 TUFTS, KINGSLEY, P. O. Box 69 (Kingsley Tufts)

**South Pasadena**

CALVERLEY, WALTER J., 1025 Fair Oaks Ave. (Walter J. Calverley)

**Stockton**

KLEINFELD, OSCAR BUDD, Bank of America Bldg. (Oscar Budd Kleinfeld)  
 PEARCE, HARRY L., 360 Wilhoit Bldg. (Harry L. Pearce)  
 RUE & SNELL, 358 Wilhoit Bldg. (Arthur J. Snell)  
 SCOTT, FRANK C., 110 N. San Joaquin St. (Frank C. Scott)

**Tarzana**

CHUDLEY & COMPANY, 18533 Ventura Blvd. (E. M. Chudley)

**Torrance**

ZOELLER, WILLIAM A., 1309 Sartori Ave. (William A. Zoeller)

**Vallejo**

SPENCER, MASTEN, 710 Ohio St. (Masten Spencer)

**Ventura**

KELLY, JOHN A., 13, 620 E. Main St., (John A. Kelly)

**Visalia**

WELCH, LEO B. 416 Bank of America Bldg. (Leo Brough Welch)  
 WILSON & JOHNSON, 314 Bank of America Bldg. (E. Sheldon Johnson, C. Elwin Wilson)

**Watsonville**

KNIGHT, FORREST E., P. O. Box 1003 (Forrest E. Knight)  
 SAPRO, PETER J., 20 E. Lake Ave., (Peter J. Sapro)

**Whittier**

DARLING, BURTON AND WOLD, 125 N. Bright Ave., (James Robards Darling, Harlen O. Wold)  
 ENBERG, OSCAR E., 133 E. Philadelphia (Oscar E. Enberg)

## Colorado

**Alamosa**

REES & THARP, P. O. Box 57 (Ralph Tharp)

**Aurora**

HUTCHISON, MARION L., 9818 E. Colfax Ave. (Marion L. Hutchison)

**Colorado Springs**

HIESER, HARRY, 908 N. Logan St. (Harry Hieser)

## COLORADO (Continued)

KINGSOLVER, J. D., Exchange National Bank Bldg. (J. D. Kingsolver)  
MOBERLEY, WEST & CALVIN, 501 Mining Exchange Bldg. (Leo W. Rhodes)

## Delta

HOPKINS & FAIRBANKS, Colorado Bank Bldg. (Thomas E. Fairbanks)

## Denver

ALENIUS, GUNNAR, 1630 Filbert Court (Gunnar Alenius)  
ARTERBURN, PHILIP D., 2081 Grape St. (Philip D. Arterburn)  
BALDWIN & BALDWIN, 702 Railway Exchange Bldg. (Arthur L. Baldwin, Paul E. Baldwin)  
BALLIN, MILSTEIN AND FEINSTEIN, 704 Symes Bldg. (Manuel K. Breit, Nathan P. Feinstein, Norman G. Gardenswartz)  
BECK AND DOUGLAS, 310 Colorado Bldg. (Carl A. Douglas)  
BRUCE, JAMES H., P. O. Box 5224, Terminal Annex (James H. Bruce)  
BUTLER, SAM, 629 Denham Bldg. (Sam Butler)  
COLER, E. ROBERTA, 1310 Broadway (E. Roberta Coler)  
COLLINS, PEABODY AND SCHMITZ, 333 First National Bank Bldg. (Clem W. Collins, Bruce H. Masters, Alfred D. Peabody, Paul L. Schmitz)  
CONLY, WILLIAM E., JR., 1011 E. Colfax Ave. (William E. Conly, Jr.)  
CORDLE AND ASSOCIATES, 605 Denham Bldg. (O. M. Cordle)  
CRANE AND HEIDER, 1669 Broadway (Richard M. Crane, Walter E. Heider)  
DAVIES, ZARINI & CO., United States National Bank Bldg. (Ralph Bartsch, Stanley V. Davies, Charles A. Zarini)  
DULACKI, EDWARD J., 804 Equitable Bldg. (Edward J. Dulacki)  
ECKELMAN, PAUL, 825 First National Bank Bldg. (Paul Eckelman)  
ERNST & ERNST, 732 United States National Bank Bldg. (C. Boyd Neville)  
FERREL, DALE B., 1554 Logan St. (Dale B. Ferrel)  
FOX, SAMELSON & CO., 522 University Bldg. (Arthur Samelson)  
GOLDBERG, KRIEGER & COMPANY, 520 University Bldg. (Benjamin S. Krieger)  
GREENBLATT, ISADORE, 705 Kittredge Bldg. (Isadore Greenblatt)  
GROSS, NORMAN H., 424 Ernest & Cranmer Bldg. (Norman H. Gross)  
HAMMA AND NELSON, 1015 First National Bank Bldg. (Harry W. Nelson)  
HASKINS & SELLS, 420 Denver National Bldg. (Fred Pillsbury Carleton)  
HAWORTH & HAWORTH, Equitable Bldg. (R. Wallace Haworth, Rena Haworth)  
HENDEE, F. C., 606 Denver National Bldg. (F. C. Hendee)  
HOLBEN, DALE M., 110 W. Thirteenth Ave. (Dale M. Holben)  
HOLMES, FRANK M., 222 Patterson Bldg. (Frank M. Holmes)  
HOWLAND & OGIER, United States National Bank Bldg. (W. B. Howland, Eugene Kinney Ogier)  
HUGHES, RUSSELL P., JR., 654 Equitable Bldg. (Russell P. Hughes, Jr.)  
HUGINS, WALTER E., 654 Equitable Bldg. (Walter E. Hugins)  
KAEMPFFER & KAEMPFFER, 408 Chamber of Commerce Bldg. (Karl K. Kaempfer, Myron A. Kaempfer)  
KENTOR, CHARLES, 730 First National Bank Bldg. (Charles Kentor)

KIPPUR, IRVING R., 703 Security Bldg. (Irving R. Kippur)  
LEWIS, ARCHER D., 716 Security Bldg. (A. D. Lewis)  
LINDSAY, ALEXANDER J. & CO., 904 Security Bldg. (Evald O. Anderson, Charles J. Harcourt, Harlan H. Holben, Alexander J. Lindsay)  
MAYO, RALPH B. & COMPANY, 1200 Security Bldg. (F. Tillman Brownne, Floyd R. Gill, William A. Loach, Ralph Mayo, Jr., Ralph B. Mayo, Victor E. Troutfetter)  
MCDONALD, WM. A., 417 Continental Oil Bldg. (Wm. A. McDonald)  
MERRILL, RAY L., 200, 1441 Welton St. (Ray L. Merrill)  
MILLER AND MARTIN, 1717 E. Colfax Ave. (Virgil R. Martin)  
PEAT, MARWICK, MITCHELL & CO., United States National Bank Bldg. (David McE. Watson)  
PERMUT, A. H., 1641 Stout St. (A. H. Permut)  
QUINETTE, WM. H., 603 Railway Exchange Bldg. (Wm. H. Quinette)  
REDEKER, STANLEY & AHLBERG, 822 University Bldg. (Axel C. Ahlberg, Allen Redeker, Thomas E. Stanley)  
SMITH, MONTGOMERY R., 610 California Bldg. (Montgomery R. Smith)  
STEWART, EDWARD M., 1654 Broadway (Edward M. Stewart)  
STONE, MARVIN L., 414 Colorado Bldg. (Marvin L. Stone)  
SWEENEY, THOMAS M., 705 Ernest & Cranmer Bldg. (Thomas M. Sweeney)  
TAYLOR, DUDLEY F., 1014 Patterson Bldg. (Dudley F. Taylor)  
VON TOBEL AND CARR, 405 Chamber of Commerce Bldg. (Russell W. Carr, Julius Von Tobel)  
WILCH AND ROELOFS, 1231 First National Bank Bldg. (Harvey E. Roelofs, L. D. Wilch)  
WILKINS, CHARLES M. & CO., 235 Equitable Bldg. (Alvin W. Schone, Charles M. Wilkins)  
YOUNG, MCMAHON AND MOORE, 413 Midland Savings Bldg. (T. Raymond Young)

## Durango

McKENNA, ROBERT L., 856½ Main Ave. (ROBERT L. McKenna)

## Grand Junction

CREAGH, PETER J., 1211 Colorado Ave. (Peter J. Creagh)  
DALBY, WALTER E., 310 First National Bank Bldg. (Walter E. Dalby)  
ERNST & ERNST, 406 First National Bank Bldg. (John E. McNulty, Jr., Manager)

## Greeley

HUNEKE, W. H., P. O. Box 701 (William H. Huneke)  
MILLER AND MARTIN, 217 Park Place Bldg. (Albert R. Miller)  
MUELLER, RAY C., 712 10th St. (Ray C. Mueller)

## La Junta

ROLLINS, ROBERT W., Box 13 (Robert W. Rollins)

## Pueblo

BECKER, CLAYTON A., Thatcher Bldg. (Clayton A. Becker)  
KAEMPFFER & KAEMPFFER, 420 Colorado Bldg. (William G. McDonald, Jr.)

## Connecticut

## Bridgeport

BUCKLEY, JEREMIAH S., 1188 Main St. (Jeremiah S. Buckley)  
 BURCHILL, IRVING & Co., 1024 Main St. (Robert C. Irving)  
 CAPOSELLA, JOSEPH F., JR., 945 Main St. (Joseph F. Caposella, Jr.)  
 FRIEDBERG, MILTON H., & Co., 880 Main St. (Harry W. Babineau, Milton H. Friedberg, Henry L. Katz, George W. Meder, Frederick R. Newport)  
 GASPRIK, EDWARD, 83 Fairfield Ave. (Edward Gaspierik)  
 HOPE, J. WILLIAM & COMPANY, 886 Main St. (Everett W. Delaney, J. William Hope, James F. O'Connor)  
 KORNBLUT, IRVING L., 83 Fairfield Ave. (Irving L. Kornblut)  
 MCGLOON, JOHN H., 955 Main St. (John H. McGloon)  
 MORRELL, PRINZING & COMPANY, 886 Main St. (Alexander Nestor, Joseph Penington, II)  
 SMITH, JOSEPH Y., 1115 Main St. (Joseph Y. Smith)  
 STERN, HENRY L., 308, 114 State St. (Henry L. Stern)  
 VENMAN, JOHN H., 114 State St. (John H. Venman)

## Bristol

HANNAN, EDGAR C., 240 Main St. (Edgar C. Hannan)

## Danielson

TILLINGHAST, HOWARD A., 270 N. Main St. (Howard Alva Tillinghast)

## Fairfield

VARHOLY, STEPHEN V., 255 Knapps Highway (Stephen V. Varholy)

## Greenwich

ALLEN, CASSIDY & Co., 34 E. Putnam Ave. (Robert F. Cassidy)

## Haddam

ARNOLD, NINA P. HUDSON (Nina P. Hudson Arnold)

## Hartford

APTER & FRANKLIN, 75 Pearl St. (Herman Franklin)  
 BROWN, WARREN M., 49 Pearl St. (Warren M. Brown)  
 BURNS, J. HAROLD, 409, 15 Lewis St. (J. Harold Burns)  
 COLE, MANUEL, 18 Asylum St. (Manuel Cole)  
 EPSTEIN, KOSTIN & Co., 42 Asylum St. (Max M. Epstein, Samuel J. Kostin)  
 HADFIELD, ROTHWELL, SOULE & COATES, 750 Main St. (Charles F. Coates, Albert Dixon, Jr., James W. Hickey, Martin A. Hines, John J. Joyce)  
 HATHAWAY, EDWIN B. & Co., 805 Main St. (Edwin B. Hathaway)  
 JACOBS, HARRY, 242 Trumbull St. (Harry Jacobs)  
 KIRCALDIE, RANDALL & McNAB, 18 Asylum St. (Arthur Randall)  
 KNAPP & MEYERS, 75 Federal St. (Charles W. Knapp, John C. Meyers)  
 KNUST, EVERETT & CAMBRIA, 15 Lewis St. (Edward H. Heilman, Jr., Henry Knust, William R. Reader)  
 KRAUSKOPF, JOSEPH, 410 Asylum St. (Joseph Krauskopf)  
 LERNER, MAXWELL E., 1021 Asylum St. (Maxwell E. Lerner)

MUSGRAVE & COMPANY, 36 Pearl St. (Walter Alexander Musgrave)  
 PERLYSKY, LOUIS & Co., 983 Main St. (Louis Perlysky)  
 ROLLER, SYDNEY C., 211 Walnut St. (Sidney C. Roller)  
 ST. GERMAIN, ARTHUR M., 130 Washington St. (Arthur M. St. Germain)  
 SCHAFFMAN, A., 68 Pratt St. (Abraham Schaffman)  
 SCHWARTZ, HARRY K., 11 Asylum St. (Harry K. Schwartz)  
 SCHWEITZER, BERNARD, 49 Pearl St. (Bernard Schweitzer)  
 SINICK & SHAPIRO, 190 Trumbull St. (Julius S. Shapiro, Solomon C. Sinick)  
 TROUB, LEONARD & COMPANY, 750 Main St. (Leonard M. Troub)  
 WEBSTER, BLANCHARD & WILLARD, 15 Lewis St. (Maurice L. Blanchard, Newton B. Carey, Wallace William Willard)  
 WHITTLESEY, WILLIS S., JR. 15 Lewis St., (Willis S. Whittlesey, Jr.)

## Middletown

KNUST, EVERETT & CAMBRIA, 164 Court St. (Guy Cambria, Anthony Skorupski)

## New Canaan

FROST, EDWIN D., 2 Holmewood Lane (Edwin D. Frost)

## New Haven

BAILEY, HORSTEIN & MOORE, 152 Temple St. (M. E. Bailey, Reuben Moore)  
 BAKER, GOODYEAR & COMPANY, 215 Church St. (Durwood Alton Blaisdell)  
 BRAVERMAN, RUBIN R., 865 Chapel St. (Rubin R. Braveman)  
 BYXBEE, T. M., COMPANY, 157 Church St. (Paul A. Derbacher, Clarence L. Johnson, Leonard B. Johnson)  
 CALECHMAN & CALECHMAN, 241 Orange St. (Milton C. Calechman)  
 COX, F. G. AND COMPANY, 26 Elm St. (Francis G. Cox)  
 FINSMITH, BRODNER & Co., 216 Crown St. (Irving L. Finsmith)  
 FISCHER, FREDERICK F., 185 Church St. (Frederick F. Fischer)  
 FREDERICKS, RAWDEN & Co., 152 Temple St., (Walter J. Rawden)  
 GESSNER, HAROLD P., 151 Court St. (Harold P. Gessner)  
 JACOBS, EARLE E., JR., 42 Church St. (Earle E. Jacobs, Jr.)  
 KAHN, MURRAY E., 902 Chapel St. (Murray E. Kahn)  
 KIRCALDIE, RANDALL & McNAB, 216 Crown St. (John C. McNab)  
 KONOWITZ, JACK, 152 Temple St. (Jack Konowitz)  
 LADEN, FREEDMAN AND VITALE, 152 Temple St. (Luciano A. Vitale)  
 LASKY, IRVING E., 205 Church St. (Irving E. Lasky)  
 MENDELSON, GEORGE & COMPANY, 129 Church St. (George Mendelsohn)  
 NOVARO & COMPANY, 405 Temple St. (Frank L. Novaro, James P. Novaro)  
 PETZE AND COMPANY, 205 Church St. (Edward I. Petze, Marino Possidente)  
 POLLWITZ, REUBEN, 129 Church St. (Reuben Pollowitz)  
 PUESTER, AUGUST, 405 Temple St. (August Puester)  
 SAGAL, LEWIS & COMPANY, 152 Temple St. (Lewis Sagal)

## CONNECTICUT (Continued)

SAHL, PAUL, 185 Church St., (Paul Sahl)  
 SCOVELL, WELLINGTON & COMPANY, First National Bank Bldg. (Daniel Schmitt, Jr., Manager)  
 SEWARD AND MONDE, 205 Church St. (George W. Childs, Jr., J. Harold Cobb, Kenneth W. Hadley, Emil J. Monde, Conrad Soderblom)  
 SMERNOFF, HENRY G., 152 Temple St. (Henry G. Smernoff)  
 TADDEI, EDWARD D., 1110 Chapel St., (Edward D. Taddei)  
 WEINSTEIN AND TIMM, 185 Church St. (Daniel G. Weinstein)  
 WEINSTEIN-YAFFIE & Co., 195 Church St. (Arthur H. Yaffie)

## New London

JOHNSON, ERNEST J., 325 State St. (Ernest J. Johnson)  
 MANDEL, MISCHA, 177 Ocean Ave. (Mischa Mandel)  
 NYE, G. LAWRIE, P. O. Box 334 (G. Lawrie Nye)  
 THALL, MORRIS & COMPANY, 309 State St. (Morris Thall)  
 WHITE WILLIAM Z., 220 Dewart Bldg. (William Z. White)

## Norwalk

CURTIS, GEORGE E., 11 Mott Ave. (George E. Curtis)  
 MACALUSO & NARDI, 3 Belden Ave. (Nicholas J. Nardi, Jr.)

## Norwich

KIVELL, PAUL, 16 Franklin St. (Paul Kivell)

## Seymour

CARRINGTON, FRANKLYN H., 17 Main St. (Franklyn H. Carrington)

## South Norwalk

GREEN, H. M. & Co., 44 N. Main St. (William H. Parr)  
 ROBINSON, PREECE & Co., 66 N. Main St. (Frank N. Robinson)

## Stamford

CANTORE, J. MICHAEL, 303 Main St. (J. Michael Cantore)  
 HADFIELD, ROTHWELL, SOULE & COATES, 1 Atlantic St. (A. Stanley Harmon)

## Stratford

CODY, JOHN F., 355 Mt. Pleasant Ave. (John Francis Cody)  
 JOHNSON, CARL R., 237 Pleasant Mt. Ave. (Carl R. Johnson)

## Torrington

ADORNO, MARSHALL S., 40 Main St. (Marshall S. Adorno)  
 MALHAM, WILLIAM J., 30 Mason St. (William J. Malham)

## Waterbury

BARROW, WADE, GUTHRIE & Co., 48 Leavenworth St. (Ernest H. Ring)  
 CHILD, LAWSON & LEONARD, 43 E. Main St. (Chester P. Child, Harry E. Leonard)  
 COHEN, EDWARD, 29 Field St. (Edward Cohen)  
 CONNORS, GEORGE M. & COMPANY, 19 Willow St. (George M. Connors, Robert J. Morrissey)  
 GANCHER, LOUIS, 19 Grand St. (Louis Gancher)  
 ZUCKER, BERNARD J., 111 W. Main St. (Bernard J. Zucker)

## Willimantic

MILLER, STANLEY A., 33 Church St. (Stanley A. Miller)

## Delaware

## Wilmington

BELFINT, C. I. & COMPANY, 400 North American Bldg. (Charles I. Belfint, Sol Fink)  
 BURNS, ISAACSON & STOLPER, Commercial Trust Bldg. (Bernard B. Isaacson, Benjamin Stolper)  
 COE, CAMPBELL & LUKENS, 3007 DuPont Bldg. (Alfred H. Coe, Paul W. Lukens)  
 DEPPERT & GUNNIP, 1002 Washington St. (Harry E. Deppert)  
 LYONS, HESSION & COMPANY, 831 Washington St. (Desmond A. Lyons)

MACK & COMPANY, 606 Equitable Trust Bldg. (Harry J. Mack)  
 MCCONNELL & BREIDEN, 200 W. 9th St. (Clarence A. Cover)  
 QUIGLEY, PAUL W., 201 Fallen Ave., Woodcrest (Paul W. Quigley)  
 SEIDEN, JAY J., North American Bldg. (Jay J. Seiden)  
 SMITH, EDMUND H., 216 W. 9th St. (Edmund H. Smith)  
 WILEY, RUSSELL W., 1010 W. 7th St. (Russell W. Wiley)

## District of Columbia

ANDERSEN, ARTHUR & Co., 900 F St., N. W. (M. Everett Parkinson, Manager)  
 BAILEY, RALPH L., Woodward Bldg. (Ralph L. Bailey)  
 BARD, JOHN A., 1000 Shoreham Bldg. (John Andrew Bard)  
 BELLINO, CARMINE S., 917 15th St., N. W. (Carmine S. Bellino)  
 BERG, JOHN, 815 15th St., N. W. (John Berg)  
 BERNSTEIN, OSCAR J. & Co., 1131 15th St., N. W. (Oscar J. Bernstein)  
 BOND, LEWIS F., 713 Southern Bldg. (Lewis F. Bond)  
 BUCHANAN, WM. GORDON & Co., Metropolitan Bank Bldg. (Wm. Gordon Buchanan)  
 BURKE, LANDSBERG & GERBER, 206 Ferragut Bldg. (Samuel C. Cohn)  
 BUSH, FLOYD W., 1025 Vermont Ave., N. W. (Floyd W. Bush)

CAPLAN, PERCY I., Washington Loan & Trust Bldg. (Percy I. Caplan)  
 CHAPPELL, F. S. & COMPANY, 725 15th St. N. W. (Frank S. Chappell)  
 CHARLTON, MILLARD T., 1507 M St., N. W. (Millard T. Charlton)  
 CLABAUGH, WM. & Co., 1128 Warner Bldg. (S. Frank Levy)  
 COHEN, SAMUEL H. 1025 Vermont Ave., N. W. (Samuel H. Cohen)  
 COLE AND BROWN, 327 Carroll St., N. W. (Ralph Cole)  
 COUNCILOR, JAMES A. & COMPANY, Tower Bldg. (W. Baldwin Buchanan, James A. Councilor, Jr., Edward E. Hayes, Dennison L. Mitchell, Edna Hammer Nick)  
 CROWELL, RUSCO H., 1025 Connecticut Ave. N. W. (Rusco H. Crowell)



## DISTRICT OF COLUMBIA (Continued)

- EMANUEL AND PEAR, 902—20th St., N. W.  
(Meyer M. Emanuel, Jr.)
- ERNST & ERNST, 917 Munsey Bldg. (Herbert A. Mihills)
- FELLER, JOHN E. O. & SON, 1010 Vermont Ave., N.W. (John E. O. Feller)
- FERGUSON, FORREST E. & COMPANY, 1215 16th St., N.W. (Martin S. Dembo, Forrest E. Ferguson)
- FLORANCE, RAYMOND M. & Co., 1128 Warner Bldg. (Raymond M. Florance)
- FRANTZ, FRANK C., 1701 19th St., N. W. (Frank C. Frantz)
- FRAZER AND TORBET, 1222 Munsey Bldg. (Harry K. Long, Manager)
- GLAZER, HERMAN, 6739 13th Place, N. W. (Herman Glazer)
- GOODNER, GEO. E. H., Munsey Bldg. (Geo. E. H. Goodner)
- GRAHAM, G. P. & COMPANY, 517 Metropolitan Bank Bldg. (Herman O. Corder, Goodwin P. Graham, Henry A. O'Neill)
- GROSSBERG, LOUIS C., 1709 H St., N. W. (Louis C. Grossberg)
- HALQUIST, ROY H., 1325 18th St., N. W. (Roy H. Halquist)
- HARRILL, BYRON J., 627 Washington Loan & Trust Bldg. (Byron J. Harrill)
- HERL, JOHN A., 1507 M St., N. W. (John A. Herl)
- HOFFMEISTER, THOMAS M., 426, 724 9th St., N. W. (Thomas M. Hoffmeister)
- HORWATH & HORWATH, The Shoreham Bldg. (Arnold P. Jorgensen)
- JANSSON, ERIC G., 815 15th St., N. W. (Eric G. Jansson)
- JOHNSON, O'NEAL M., 1105 Barr Bldg. (O'Neal M. Johnson)
- KARNS, HARRY L., 1819 G St., N. W. (Harry L. Karns)
- KATZ, MAX, 5505 Georgia Ave., N. W. (Max Katz)
- KEFAUVER, CLARENCE E., JR., 730 11th St., N. W. (Clarence E. Kefauver, Jr.)
- KENDRICK, WAYNE & COMPANY, Rust Bldg. (Wayne Kendrick, Laurence O. Manley, Maurice A. Martin, T. Delos Paxman)
- KERSHENBAUM, CHARLES & Co., 327 Southern Bldg. (Charles Kershenbaum)
- KOSTER, MARINUS, 805 G. St., N. W. (Marinus Koster)
- LAFRENTZ, F. W. & Co., Colorado Bldg. (Joseph A. Naegele)
- LANG, RAYMOND E., 553 Washington Bldg. (Raymond E. Lang)
- LEE, WHITE & COMPANY, Investment Bldg. (Vinton E. Lee)
- LEOPOLD & LINOWES, DuPont Circle Bldg. (David F. Linowes)
- LEVIN, URCIOLO AND CO., 927 15th St., N. W. (Sam Levin)
- LEVITAN, S. W. & COMPANY, 610 Bond Bldg. (Bertram R. Abramson, Simon W. Levitan)
- LORENZ, EUGENE H., Investment Bldg. (Eugene H. Lorenz)
- LYBRAND, ROSS BROS. & MONTGOMERY, 916 Investment Bldg. (Mark E. Richardson)
- MATTHEWS AND SICKLES, 2460 16th St., N. W. (Paul Matthews)
- MCGANN, THEODORE & Co., 1025 Connecticut Ave., N. W. (Theodore McGann)
- MCGINLEY AND MCGINLEY, 927 Union Trust Bldg. (John B. McGinley, Leo F. McGinley)
- MOYER, JOSEPH K., 1343 H St., N. W. (Joseph K. Moyer)
- ODOR, E. FRANKLIN, 406, 1101 Vermont Ave., N. W. (E. Franklin Odor)
- OEHMANN, J. HENRY & Co., 314 Washington Bldg. (J. Henry Oehmann, Paul B. Oehmann)
- OKSNER, MELVIN R., 730 11th St., N. W. (Melvin R. Oksner)
- OWENS, HENRY S. & Co., 1631 K St., N. W. (Harvey T. Casbarian, Henry S. Owens, Edward Kenneth Rouse)
- PEAT, MARWICK, MITCHELL & Co., American Security Bldg. (Bernard W. Cochran, Manager)
- PHILIPSON, ROBERT & Co., 1700 "Eye" St., N. W. (Robert A. Philipson)
- PINSON, WILLIAM B., 1011 New Hampshire Ave., N. W. (William B. Pinson)
- PRATT, LESTER A. & COMPANY, 719 15th St., N. W. (Lester A. Pratt)
- PRICE, WATERHOUSE & Co., 730 15th St., N. W. (B. H. DeVos, Manager)
- REGARDIE AND BROOKS, 1406 G St., N. W. (David Brooks, Benjamin F. REGARDIE)
- ROBERTS, HAROLD S., 838 Woodward Bldg. (Joseph G. Motyka)
- RYAN, MAYNARD T., 1200 15th St., N. W. (Maynard T. Ryan)
- SAWYER, JAMES W., 1160 21st St., N. W. (James W. Sawyer)
- SELWYN, FRANK, 1025 Vermont Ave., N. W. (Frank Selwyn)
- SINKER, JULIUS, 847 Washington Bldg. (Julius Sinker)
- SMITH, SAMUEL J., 910 17th St., N. W. (Samuel J. Smith)
- SPICER AND REES, National Press Bldg. (James H. Rees, Frank A. Spicer)
- STOVALL, C. B. & Co., 815 15th St., N. W. (Clyde B. Stovall)
- STOY & STOY, 701, 1757 K St., N. W. (James T. Malone, John M. Stoy)
- TEPPER, MATTHEW & COMPANY, 1406 G. St., N. W. (Matthew Tepper)
- TIEDEMANN, BERTHOLD D., 615 F St., N. W. (Berthold D. Tiedemann)
- TURNER, H. B., 1200 15th St., N. W. (Harry B. Turner)
- UTLEY, FREDERIC D. 1145 Munsey Bldg. (Frederic D. Utley)
- VERKOUTEREN, HARITON & RICKETTS, 737 Woodward Bldg. (Morris B. Hariton, John H. Verkouteren)
- YATES, J. Roger, Tower Bldg. (J. Roger Yates)
- YUROW, LOUIS 331 Woodward Bldg. (Louis Yurow)

## Florida

## Bartow

- NUNEZ, GEORGE T., P. O. Box 385 (George T. Nunez)

## Belle Glade

- BAMFORD, WALTER C., Elsberry Bldg. (Walter C. Bamford)
- RHODES, WILLIAM B., Box 819 (William B. Rhodes)

## Bradenton

- VALDES, McLAIN & JOHNSON, 512 12th St., West (Harold C. Johnson, James F. Valdes)

## Clearwater

- CROWN & COMPANY, 126 Legal Bldg. (W. E. Crown Jr., Robert M. McCrillius)
- TURNBURKE, H. M., Manson Arcade (H. M. Turnburke)

## FLORIDA (Continued)

## Coral Gables

CONROY, JOHN F., 438 Aragon Ave. (John F. Conroy)  
MILLER, ROLLIN E., 4405 S. W. 15th St. (Rollin E. Miller)

## Crestview

NEWKIRK AND BARFIELD, Harris Bldg. (David Coulson Barfield)

## Daytona Beach

HOGLE, FRANCIS M., JR., 219 Magnolia Ave. (Francis M. Hogle, Jr.)  
PENTLAND & ROBERTSON, 126 Volusia Ave. (James L. Robertson)

## Deland

DICKINSON, G. M., 116½ W. New York Ave. (Gordon M. Dickinson)

## Dunedin

LORD, E. L., P. O. Box 548 (Elbridge Lennon Lord)

## Fort Lauderdale

LINDFORS, CHAS. H., 119 S. E. First Ave. (Chas. H. Lindfors)  
PHILLIPS, JOSEPH E., 212 Hector Bldg. (Joseph E. Phillips)

## Fort Myers

ALLEN & GILLIAM, Box 1306 (Rexford W. Gilliam)

## Gainesville

PURVIS, GRAY & POWERS, 123 W. University Ave. (Howard W. Gray, Earl P. Powers, Roy L. Purvis)

## Hollywood

SALTER, ABRAHAM J., 1442 Dewey St. (Abraham J. Salter)

## Jacksonville

ANDREWS, MERRILL H., 517 Laura St. (Merrill H. Andrews)  
BLITCH, GORDON P., 605 Graham Bldg. (Gordon P. Blitch)  
GOODRICH & VARNEDOE, Rogers Bldg. (Charles H. Goodrich, I. J. Varnedoe)  
HALL AND FISHER, 1410 Barnett National Bank Bldg. (Richard Lee Barnes, P. W. Fisher)  
HARTMAN AND SACK, 307 Clark Bldg. (Joseph Hartman, Ely J. Sack)  
HASKINS & SELLS, 1825 Barnett National Bank Bldg. (Robert L. Reamy)  
JAMES AND HARRIS, 122 W. Forsyth St. (P. Y. Harris, Benjamin E. James)  
JOHNSON, CHARLES W., JR., 2720 Park St. (Charles W. Johnson, Jr.)  
MILLIGAN & BURKE, 925 Barnett National Bank Bldg. (J. W. Burk, C. K. Milligan, George L. Milligan)  
OOSTERHOUDT, O. J., 1009 Barnett National Bank Bldg. (O. J. Oosterhoudt)  
RIEDERS & FINK, 621 Graham Bldg. (Malvern B. Fink, Robert Rieders)  
ST. JOHN, N. D., 118 E. Bay St. (N. D. St. John)  
SMITH, D. A., AND COMPANY, 224 Hildebrandt Bldg., (Ralph Y. Smith, D. A. Smith)  
SMOAK, DAVIS & NIXON, 505 Graham Bldg. (Jewell A. Davis, Paul R. Smoak)

## Key West

CURRY, ERIC G., P. O. Box 309 (Eric G. Curry)

## Lakeland

BUNTING, COMER & TRIPP, Marble Arcade Bldg. (Carl G. Tripp)  
PURVIS, EVANS, GRAY & POWERS, 209 Citrus Center Bldg. (Robert P. Evans)

## Lake Wales

BUNTING & COMER, State Bank Bldg. (Norman H. Bunting, H. J. Comer, Jr.)

## Miami

ABESS, MORGAN & ALTEMUS, 1620 Du Pont Bldg. (Leonard L. Abess, Robert M. Altemus, Albert J. Beer, Michael J. Franco, Robert M. Morgan, Morris W. Weinberg)  
BEARDEN & DIXON, 1015 Langford Bldg. (Ralph H. Bearden, Jr.)  
BERNSTEIN, BARNEY, 406 Congress Bldg., (Barney Bernstein)  
CALLAHAN & STUZIN, 1225 Du Pont Bldg. (William Jackson Callahan, David Stuzin)  
COLEMAN, MAXWELL L., 606 Biscayne Bldg. (Maxwell L. Coleman)  
DUNN-RANKIN, FREDERIC & Co., 1507 Pan American Bank Bldg. (Frederic Dunn-Rankin, Eleanor M. Ryan)  
FELD, MAX P., 310 Langford Bldg. (Max P. Feld)  
GAMER, FRED G., 1110 Pan American Bank Bldg. (Fred G. Gamer)  
GILLMAN, LOUIS, 1224 Ingraham Bldg. (Louis Gillman)  
GLUICK, LEWIS, 602 Graham Bldg. (Lewis Gluick)  
GOLDSTEIN, BENJAMIN B., 1616 Alfred I. du Pont Bldg. (Benjamin B. Goldstein)  
GRAHAM & BLANTON, 1118 Congress Bldg. (Edward A. Blanton, George Griffith Graham, GRAHAM, HARRY B., 1005 Seybold Bldg. (Harry B. Graham)  
HALL, DAVID W., 848 Ingraham Bldg. (David W. Hall)  
HORWATH & HORWATH, 1331 Alfred I. du Pont Bldg. (I. L. de Naray, Manager)  
LA SALLE, ATHOS L., 27 S. W. Seventh Ave. (Athos L. La Salle)  
LEVINE, SAUL S., 1342 S. W. 15th St. (Saul S. Levine)  
MCCLAINE & BOLGER, 1517 Alfred I. du Pont Bldg. (James L. Bolger, A. H. McClain)  
MORRIS, CLARENCE C., 811 Seybold Bldg. (Clarence C. Morris)  
PARKER, ROBERT, 2170 N. W. 58th St. (Robert Parker)  
PENTLAND, PURVIS, KELLER & COMPANY, 1701 DuPont Bldg. (Lyndon C. Conlon, Eugene T. Erb, James I. Keller, Hugh F. Purvis)  
POST AND MAHLER, 10 N. E. Third Ave. (Joseph A. Post)  
RESNEK & LANDIS, 141 N. E. Third Ave. (Leo Landis, Abraham Resnek)  
RING, MAHONY & ARNER, 1202 Du Pont Bldg. (William Warren Arner, W. S. Heyward, John Mahony, Samuel L. Ready, John R. Ring, R. Warner Ring)  
ROTH & GOTTLIEB, 819 Seybold Bldg. (Irving J. Gottlieb, Edward S. Roth)  
SEVERY, EVERETT W., 4125 N. W. Seventh Ave. (Everett W. Severy)  
SMETHURST & PARKER, Shoreland Bldg. (Charles Palmer Parker)  
TAIT, EDWARD B., 8015 N. E. Second Ave. (Edward B. Tait)  
TYTELL, BERNARD, 404 Calumet Bldg. (Bernard Tytell)  
WALTON AND MORRIS, 811 Seybold Bldg. (William O. Walton)  
WALZ, RAY J., 811 S.W. 8th St. (Ray J. Walz)

## FLORIDA (Continued)

WEBER, THOMPSON & LEFCOURT, 217 Shoreland Bldg. (Sidney Lefcourt, Otto F. Weber)  
WEISS, PAUL J., 1002 Pan American Bank Bldg. (Paul J. Weiss)

## Miami Beach

BLUMIN & ROBERTS, 420 Lincoln Rd. (Harry Blumin, Charles S. Roberts)  
COHEN, MURRAY G., 927 Lincoln Rd. (Murray G. Cohen)  
DILNER, PHILIP W., 420 Lincoln Rd. (Philip W. Dilner)  
FURMAN, M. G., 603 Mercantile National Bank Bldg. (M. G. Furman)  
LOTTERMAN, LOUIS, 235 Lincoln Rd. (Louis Lotterman)  
SATIN, SEYMOUR, 420 Lincoln Rd. (Seymour Satin)  
SCHWARTZ, GEORGE, 235 Lincoln Rd. (George Schwartz)  
SIMKOWITZ, ISIDORE B., 350 Lincoln Rd. (Isidore B. Simkowitz)  
SMITH, AARON, Versailles Hotel, 35th and Collins Ave. (Aaron Smith)  
WASSERMAN, SIDNEY, 420 Lincoln Rd. (Sidney Wasserman)  
WEISS & SINGER, 420 Lincoln Rd. (Seymour Singer, Eugene J. Weiss)

## Ocala

BAER, ROBERT H., 212 Todd Bldg. (Robert H. Baer)

## Orlando

EVANS, A. ROSS, 505 Florida Bank Bldg. (A. Ross Evans)  
POTTER, LOUCKS & BOWER, 338 N. Main St. (Angus S. Barlow, Harry W. Bower, John E. Loucks, Charles C. Potter, Thomas E. Triplet)  
PRIBBLE, WELLS, FLY & LANEY, 409 American Bldg. (J. Wesley Fly, Marion G. Laney, H. Irvin Wells)  
WATTE, JOHN E., JR., 1227 Greenwood Ave. (John E. Watte, Jr.)

## Pensacola

SALTMARSH, CLEAVELAND & GRUND, 609 Blount Bldg. (Harold H. Cleaveland, Charles F. Grund, Thomas W. Saltmarsh)

## St. Petersburg

FEIN, JOSEPH, 508 Times Bldg. (Norbert O. Sullivan)  
RABE, A. A., Box 501 (A. A. Rabe)

SHELDON, CURRY & MASTERSON, 401 First National Bank Bldg. (George B. Curry, Jr., Michael D. Masterson, E. R. Sheldon)  
SHEPARD AND KLANDERMAN, First Federal Bldg. (Gerald E. Klanderman)

## Sanford

WILLIAMS, GEORGE H., JR., 204 Meisch Bldg. (George H. Williams, Jr.)

## Sarasota

VALDES, McLAIN & JOHNSON, 516 Palmer National Bank Bldg. (Lee William McLain)

## Sulphur Springs

SPERRY, JOSEPH A., Sulphur Springs Hotel Lobby (Joseph A. Sperry)

## Tampa

BIGHAM, JAY E., 212 Franklin St. (Jay E. Bigham)  
BOGUE, RUSSELL S., & COMPANY, 501 Morgan St., (Russell S. Bogue, Jack T. Compton, Frank O. Lee, Raymond V. Patrick)  
CARLISLE, LAWRENCE W., 222 Stovall Professional Bldg. (Lawrence W. Carlisle)  
FALSONE, FRANK J., 10 Reina Bldg. (Frank J. Falsone)  
FOY, HUBERT V., First National Bank Bldg. (Hubert V. Foy)  
MONTENEGRO, M. A. AND COMPANY, 811 Wallace S. Bldg. (Manuel A. Montenegro, J. Paul Smith)  
PENTLAND & COWLES, 302 Wallace S. Bldg. (Frank Cowles)  
QUINN, JIM, 601 First National Bank Bldg. (Jim Quinn)  
ROEHSNER, GEO. H., 608 Tampa St. (Geo. H. Roehsner)  
WILKINS AND HARVEY, 306 Stovall Professional Bldg. (Pierce J. Harvey)

## Vero Beach

BAUER, ELMER J., P. O. Box 872 (Elmer J. Bauer)

## West Palm Beach

COCHRANE, J. P., 505 Comeau Bldg. (John P. Cochrane, John P. Cochrane, Jr.)  
DIVINE, WILBUR F., 711 Guaranty Bldg. (Wilbur F. Divine)  
HIMES AND HIMES, P. O. Box 1585 (Whitney B. Himes)  
KEEN, W. E., 407 Harvey Bldg. (W. E. Keen)  
SHEPARD AND CURRY, 710 Citizens Bldg. (Byron T. Curry, Lee C. Shepard, Jr.)

## Georgia

## Albany

MCALPINE, E. E., 205 Broad Ave. (Eugene E. McAlpine)  
MOUNT & CARTER, Eatman Bldg. (Theodore S. Mauldin)

## Athens

COOLEY, M. S., 620 Southern Mutual Bldg. (McWhorter S. Cooley)  
HECKMAN, H. M. AND CO., 190 W. View Dr. (H. M. Heckman)

## Atlanta

ANDERSEN, ARTHUR & CO., The William-Oliver Bldg. (William J. Nettles)  
ANDERSON & COMPANY, Rhodes-Haverty Bldg. (J. E. Anderson)  
AVERY, THOS. A., 1515 William-Oliver Bldg. (Thos. A. Avery)

BAGLEY, GEORGE P. & CO., 337 Citizens & Southern National Bank Bldg. (George P. Bagley)  
BANSLEY, J. D. & CO., 1708 Candler Bldg. (John D. Bansley, Jr.)  
BARDIN & MOORE, 1023 William-Oliver Bldg. (P. L. Bardin, Eugene F. Moore)  
BARNES, ASKEW, MILLS & COMPANY, 1018 Citizens & Southern National Bank Bldg. (Mack H. Barnes)  
BRANCH, THOMAS W., 130 Peachtree Battle Ave. N. W. (Thomas West Branch)  
BRENNER, MALCOLM A. & COMPANY, 1720 Candler Bldg. (Malcolm A. Brenner Jr.)  
CHEEK, HERBERT H., 513 Whitehead Bldg. (Herbert H. Cheek)  
CROSSWELL, COLLINS C., 268 Westminster Dr., N. E. (Collins C. Crosswell)

## GEORGIA (Continued)

- EIDSON, HAM & Co., 825 Forsyth Bldg. (Allen H. Eidson)  
 ERNST & ERNST, 717 First National Bank Bldg. (Del R. Paige, Albert N. Patton)  
 GARDNER, EMMETT F., 214 Palmer Bldg. (Emmett F. Gardner)  
 GILLESPIE AND LARNED, 218 Red Rock Bldg. (S. O. Gillespie, Mark V. Larned)  
 GOTTENSTRATER & McCLAIN, 306, 44 Pryor St., N. E. (Erwin William Gottenstrater)  
 HARRIS, KERR, FORSTER & COMPANY, 134 Peachtree St. (Edmund Miller)  
 HASKINS & SELLS, 1405 Healey Bldg. (H. Ashlin Dykes, Lloyd L. Tompkins)  
 HEMRICK, TOUCHTON & Co., 338 W. Peachtree St., N. W. (David C. Hemrick, Jr., Glenn A. Touchton)  
 JAMES, PORTER & ASSOCIATES, 1101 Hurt Bldg. (William Hardin James)  
 JORDAN, J. GWYN & COMPANY, 710 Rhodes-Haverty Bldg. (J. Gwyn Jordan)  
 KARSHNER, ROY & COMPANY, 214 Palmer Bldg. (Roy Karshner)  
 LAFRENTZ, F. W. & Co., 806, 22 Marietta St. (Hilary H. Gardner)  
 LOWRY, E. CLIFFORD, 20 Peachtree Arcade Bldg. (E. Clifford Lowry)  
 LYBRAND, ROSS BROS. & MONTGOMERY, 1104 Healey Bldg. (James P. Allen, Manager)  
 MESURAC, CHARLES F., 837 Mentelle Dr., N. E. (Charles F. Mesurac)  
 MICHELMORE, WM. T., 44 Broad St. (Wm. T. Michelmore)  
 MORTON, ARTHUR F. & Co., 1505 Candler Bldg. (Byron P. Harris)  
 MORTON, U. A., 747 Hurt Bldg. (U. A. Morton)  
 MOUNT & CARTER, 800 Peachtree Bldg. (Ben W. Brannon, William J. Carter, Roy L. Ward, Fred L. Windham)  
 OSBORN, W. R. & COMPANY, 1605 William-Oliver Bldg. (William Robert Norton, William Raymond Osborn)  
 PATRICK, RAY H., JR., 650 Boulevard N. E. (Ray H. Patrick, Jr.)  
 PEAT, MARWICK, MITCHELL & Co., The First National Bank Bldg. (Wayne S. Traer)  
 PENNINGTON, GEORGE A. & Co., 1323 Citizens & Southern National Bank Bldg. (George A. Pennington)  
 PRICE, WATERHOUSE & Co., 1410 Candler Bldg. (H. M. Mercer, Manager)  
 RESPES AND RESPES, 507 First National Bank Bldg. (James L. Respes, Thomas S. Respes)  
 RICHARDSON, JACKSON & COMPANY, 1422 Citizens & Southern National Bank Bldg. (Lewis L. Davis, Wm. C. Jackson, Edward Richardson, Hugh M. Stell)  
 ROBINSON, C. G. & Co., 1513 William-Oliver Bldg. (James B. Carson, M. Ellis King)  
 SCUDDER, LAWRENCE & Co., 333 Candler Bldg. (Ian Milroy)  
 ULMER, HUBERT E. & COMPANY, 936 W. Peachtree St., N. W. (Hubert E. Ulmer)  
 WAITE & KENDRICK, 1308 Citizens & Southern National Bank Bldg. (Embry Mayes Kendrick, Arthur H. Waite, Jr.)  
 WEBER & SMITH, 608 Grand Theatre Bldg. (Hugh R. Smith, Jr., Thomas M. Weber)  
 WILLIFORD & WILLIFORD, William-Oliver Bldg. (John Oscar Williford)  
 YOUNG, GARBER & TROY, 605 First National Bank Bldg. (Peter J. Troy)
- Bremen**  
 WASDIN, GELON E., Box 78 (Gelon E. Wasdin)
- Brunswick**  
 GOULD AND COMPANY, 502 Gloucester St. (P. F. Gould)
- Columbus**  
 BAGLEY, HODGES AND LEONARD, P. O. Box 1222 (Leo J. Leonard)  
 BURNS, ROY, 1017 Trout Ave. (Roy Burns)  
 CRITTENDEN AND O'KELLEY, 210 Columbus Interstate Bldg. (Edward Elwood O'Kelley)  
 DOWDELL, L. P. & Co., 438 Martin Bldg. (Louis P. Dowdell)  
 LOFLIN, WM. F. & Co., 312 Columbus Bank & Trust Company Bldg. (William F. Loflin, James H. Willis)  
 TAYLOR, BAXTER C., P. O. Box 1362 (Baxter C. Taylor)  
 WELLBORN, S. M., JR., 308 Columbus Bank & Trust Company Bldg. (S. M. Wellborn, Jr.)
- Cuthbert**  
 CRITTENDEN AND O'KELLEY (Thomas Joashley Crittenden)
- Dalton**  
 DICKSON, J. K., 30 First National Bank Bldg. (J. K. Dickson)
- Douglas**  
 MORSE, W. H. & COMPANY, (W. H. Morse)
- Gainesville**  
 MOUNT, E. M., 500 Jackson Bldg. (E. M. Mount)
- Griffin**  
 McDOWELL, E. S., JR., P. O. Box 1 (E. S. McDowell, Jr.)
- Lagrange**  
 BOATWRIGHT, J. K. & Co., O'Neal-Cleveland Bldg. (J. K. Boatwright)
- Macon**  
 BACKER AND FOURCHER, 1104 Bankers Insurance Bldg. (Sidney Backer, H. E. Fourcher, Jr.)  
 BUSH, C. R., Grand Bldg. (Clarence Richard Bush)  
 CLIFTON, TRUMAN W., 813 Bankers Insurance Bldg. (Truman W. Clifton)  
 FINCHER, R. H., 302 Grand Bldg. (Robert Harold Fincher)  
 GEOGHEGAN & NORRIS, 1013 Bankers Insurance Bldg. (Brooks Geoghegan, Albert L. Norris)
- McRae**  
 NIX, IVEY L., P. O. Box 6 (Ivey L. Nix)
- Rome**  
 RESPES AND RESPES, National City Bank Bldg. (John M. Read, Manager)
- Savannah**  
 BARNES, ASKEW, MILLS & COMPANY, 15 Drayton St. (Walter C. Askew, Jr., William A. Mills)  
 BENKEN, EUGENE EDWIN, 405 American Bldg. (Eugene Edwin Benken)  
 EATON, SAUSSY & COMPANY, 1020 Realty Bldg. (Sydney Thompson Lee)

## Augusta

- BAIRD, GEORGE C. & COMPANY, 801 Southern Finance Bldg. (George C. Baird, Fleming M. Love, Henry W. Neill)  
 BELL, LOUIS K., 211 Marion Bldg. (Louis K. Bell)

## GEORGIA (Continued)

HERTZ & HERSON-ADILMAN, 515 Liberty Bank Bldg. (Michael Adilman)  
 MEYER, HENRY F. AND COMPANY, P. O. Box 1311 (Henry F. Meyer, Charles E. Williams, Jr.)  
 O'BRIEN AND SPILLANE, 1303 Savannah Bank & Trust Bldg. (Thomas J. O'Brien, Thomas R. Spillane)  
 STEWART, DONALD F., 218 E. Bay St. (Donald F. Stewart)

**Thomasville**  
 MCCOLLUM & SIMMONS, 207 Upchurch Bldg. (P.-James McCollum, Charles R. Simmons, Jr.)  
 WILSON, W. LEWIS & ASSOCIATES, 300 Scott Bldg. (W. Lewis Wilson)  
**Tifton**  
 TALMADGE & DRAFFIN, P. O. Box 523 (Charles Allen Talmadge)  
**Valdosta**  
 STEVENS, CARTER & NIXON (Francis C. Nixon)

## Idaho

## Blackfoot

JONES AND MARSHALL, North Broadway (Darrold Thomas Jones, Warren L. Marshall)

## Boise

COSTELLO AND MILLER, 400 McCarty Bldg. (W. Franklin Miller)  
 DEATON, M. T. AND COMPANY, 204 Idaho Bldg. (Lawrence A. Lephart)  
 DODGE, VIRGINIA, 349 Sonna Bldg. (Virginia Dodge)  
 FOX, ELMER W., 424 Eastman Bldg. (Elmer Wellington Fox)  
 KOKE, OSCAR I., 320 First National Bank Bldg. (Oscar I. Koke)  
 MIDDLETON, MCCARTY & Co., 260 Sonna Bldg. (Harold E. Smith)  
 SMITH, GORDON C., JR., 220 Idaho Bldg. (Gordon C. Smith)  
 WELLS, BAXTER & MILLER, 213 Sun Bldg. (Sylvester Del Low)

## Coeur D'Alene

MORAN, FRANK E., 221 Powell Bldg. (Frank E. Moran)

## Idaho Falls

BURNETT AND HUMPHERYS, (Max Wright Humpherys)  
 WILLIAMS AND GASKILL, (Ruland E. Williams)

## Moscow

HAYDEN, J. F., P. O. Box 245 (J. F. Hayden)

## Pocatello

BOWEN, WILLARD S., 217 Valentine Bldg. (Willard S. Bowen)  
 BURNETT AND HUMPHERYS, P. O. Box 1403 (Donald L. Burnett)  
 DEATON, M. T. AND COMPANY, 210 Central Bldg. (M. T. Deaton)  
 JORDAN, N. A. AND COMPANY, 508 Carlson Bldg. (Neal A. Jordan)

## Twin Falls

DEATON, M. T. AND COMPANY, Burkholder Bldg. (John H. Peterson)  
 WILSON & RIDDLE, Fidelity National Bank Bldg. (Vernon Riddle, Edwin A. Wilson)

## Wallace

RANDALL & MAGNUSON, Scott Bldg. (L. J. Randall)

## Illinois

## Alton

SCHLOSSER, C. J. & Co., 115 Market St. (C. J. Schlosser)

## Ashton

GASKINS, TOM O., (Tom O. Gaskins)

## Aurora

PODOLAK, ARTHUR L. & Co., 111 Donner Pl. (W. Charlie Hooper, Arthur L. Podolak)

## Belleville

BENNER, ENGLISH, MAHER & BEDEL, 116a E. Main St. (C. M. Bedel)

## Berwyn

MAREK, L., 2113 East Ave. (Lada Merek)  
 MCGOVERN, JOHN V., 6804 Windsor Ave. (John V. McGovern)  
 NOVAK, ROBERT E., 3248 S. Cuyler Ave. (Robert E. Novak)  
 STEINBRECHER, E. E. 2225 S. Oak Park Ave. (E. E. Steinbrecher)

## Bloomington

GRANT, ALEXANDER & COMPANY, 111 E. Washington St. (William R. Mette)

## Cairo

VERNON, W. L., First Bank & Trust Co. Bldg. (W. L. Vernon)

## Carbondale

CURTIS, HARRY C., P. O. Box 106 (Harry C. Curtis)  
 DAVIS, WILLIAM T., 217<sup>1</sup>/<sub>2</sub> W. Main St. (William T. Davis)

## Centralia

GLASS, DONALD LONDON, 109 N. Poplar St. (Donald Landon Glass)

## Champaign

ANDREWS, J. H., 118 S. Walnut St. (John Harley Andrews)  
 HIESER & HAYS, 318 N. Hickory St. (Leonard K. Hays)

## Chicago

ABELL, MAXWELL & COMPANY, 59 E. Van Buren St. (Joseph H. Abbell, Maxwell Abbell, Israel David Botnick, Joseph Mahru, Ernest L. Newton, Harvey Young)  
 ADELMAN, JOSEPH L., 120 S. LaSalle St. (Joseph L. Adelman)  
 AGASIM, LESLIE G. & Co., 1 N. LaSalle St. (Leslie G. Agasim)  
 ALTSCHULER, MELVOIN AND GLASSER, 110 S. Dearborn St. (Morris M. Glasser, Harry I. Grossman, Bernard L. Hirsh, William Klier, Charles Melvoine, Louis E. Steinman, Bert B. Weinstein)  
 ANDERSEN, ARTHUR & Co., 120 S. LaSalle St. (J. A. Campbell, Grant Chandler, Richard S. Claire, Everett C. Johnson, John O. Johnson,



## ILLINOIS (Continued)

- Charles W. Jones, Charles D. McDaniel, Keith B. McKy, Russell H. Morrison, Hugh Evans Nichols, Abraham Silvertrust, Leonard P. Spacek, Michael J. Sporrer)
- ANDERSEN, CHARLES J. & CO., 10 S. LaSalle St. (Charles J. Andersen)
- ANDREWS, F. B. & COMPANY, 1 N. LaSalle St. (Frederick B. Andrews)
- ARNDT, MANN & SWEENEY, 134 N. LaSalle St. (Edmund G. Arndt, Anthony J. Mann, William J. Sweeney)
- ARNOLD, WILLIAM & CO., 105 W. Adams St. (G. G. Richards, Michael J. Schmaus)
- ASHMAN, REEDY & CO., 105 S. LaSalle St. (Lewis Ashman, William C. Bischoff, Thomas J. Reedy)
- ATLAS, ARTHUR C., 77 W. Washington St. (Arthur C. Atlas)
- AUER, JACOB, 231 S. LaSalle St. (Jacob Auer)
- BACON, ALBERT T. & CO., 1 N. LaSalle Street Bldg. (Roger F. Dickinson, Russell P. Hughes, Harold J. McAlpin, John J. Muszynski, Ralph B. Wascher)
- BAGLEY, GEORGE AND COMPANY, 10 S. LaSalle St. (George R. Bagley, John W. Hannon, Milton C. Ninnemann)
- BARNARD, RICHARD C., 77 W. Washington St. (Richard C. Barnard)
- BARROW, WADE, GUTHRIE & CO., 1 N. LaSalle St. (Joseph B. Janvrin, Joseph A. Maloney, Cyril Talbot)
- BAUMANN, FINNEY & CO., 208 S. LaSalle St. (Harry P. Baumann, H. A. Finney, Frederick R. Tredwell, Louis Werner)
- BAYNE, ROBERT, 905 N. Lawler Ave. (Robert Bayne)
- BECKER, MAX & COMPANY, 100 W. Monroe St. (Max Becker, Morton Koch)
- BECKER, SAMUEL S. AND COMPANY, 33 S. Clark St. (Samuel S. Becker)
- BELL, S. ALEXANDER & CO., 66 E. South Water St. (S. Alexander Bell)
- BERMAN, MARSHALL & CO., 1063 First National Bank Bldg. (Herman Marshall Berman)
- BERMAN, WEISBARD & HIRSCH, 188 W. Randolph St. (J. Charles Hirsch, George L. Weisbald)
- BERNFELD, ALEXANDER & CO., 188 W. Randolph St. (Alexander Bernfeld)
- BERNSTEIN, SIDNEY, 77 W. Washington St. (Sidney Bernstein)
- BILLINGTON, W. H. & CO., 135 S. LaSalle St. (William Howard Billington)
- BINDER, CHARLES A., 2956 Pinegrove Ave. (Charles A. Binder)
- BLUMENFELD, WEISER, FRIEDMAN & CO., 188 W. Randolph St. (Morris Weiser)
- BLUNT, RAYMOND S. & COMPANY, 135 S. LaSalle St. (Raymond S. Blunt)
- BOHON, ELLIS G. & COMPANY, 134 S. LaSalle St. (Ellis G. Bohon)
- BOLOTIN & GOLDBERG, 208 N. Wells St. (Jacob Goldberg)
- BOURKE, EDGAR R., 20 W. Jackson Blvd. (Edgar R. Bourke)
- BROWN, G. L., 1553 N. Clark St. (Glenn Lathrop Brown)
- BRUMMEL LAIRD & CO., 111 W. Washington St. (Frederick C. Laird)
- BRYAN AND SMITH, 633, 30 N. LaSalle St. (Mazie B. Bryan, Jessie M. Smith)
- BUCKLES, CROFFORD H. & COMPANY, 10 S. LaSALLE St. (Crofford H. Buckles, Thomas F. Ramsey, Jr.)
- BURKE, JOHN E. & CO., 208 S. LaSalle St. (John Edward Burke, Joseph C. Schafer)
- BURLINGAME & COMPANY, 105 W. Adams St. (Charles M. Burlingame, I. H. Kaufman, Lawrence W. Marshall, Raymond L. Ward)
- BUTTERFIELD, FRANK C., 111 W. Monroe St. (Frank C. Butterfield)
- CAMPBELL, DONALD F. AND CAMPBELL, DONALD F. JR., 188 W. Randolph St. (Donald F. Campbell, Jr.)
- CARDER, LAWRENCE, 6721 N. Mozart St. (Lawrence Carder)
- CARTER, P. J., 222 W. Adams St. (P. J. Carter)
- CASTENHOLZ, W. B., 18 S. Michigan Ave. (W. F. Castenholz)
- CATRON, CURTIS W., 207, 5 E. Erie St. (Curtis W. Catron)
- CHATEL, RUDOLPH E., 231 S. LaSalle St. (Rudolph E. Chatel)
- CHECKERS, SIMON & ROSNER, 33 N. LaSalle St. (Joseph M. Checkers, Manuel Rosner, Nat W. Simon)
- CHESNUTT, MURPHY AND POOLE, 208 S. LaSalle St. (Robert L. Chesnutt, Flay L. Murphy)
- CINNICK, H. J. & CO., 39 S. LaSalle St. (Henry J. Cinnick)
- CLARKE, WILLIAM T., 10 S. LaSalle St. (William T. Clarke)
- COOK, JONATHAN & COMPANY, 105 W. Adams St. (Bert O. Olson)
- COOPER, WINSLOW AND DAVIS, 39 S. LaSalle St. (David S. Brown, John E. Jacobs, C. Morton Winslow)
- CORN, SAMUEL M., 77 W. Washington St. (Samuel M. Corn)
- COUNCILOR, JAMES A. & COMPANY, First National Bank Bldg. (John E. Brown)
- COUSTAN & GUSFIELD, 120 S. LaSalle St. (David Coustan, Bernard D. Gusfield)
- CRAWFORD, P. L. & CO., 105 W. Madison St. (P. L. Crawford, R. O. Schloemer)
- CROSELL, VERNON E., 134 N. LaSalle St. (Vernon E. Crossell)
- CRUMMEY, KOHTALA & CO., 6955 S. Perry Ave. (James C. CrummeY, K. W. Kohtala)
- CULP, NELSON, 208 S. LaSalle St. (Nelson Culp)
- CUMMINGS, GEORGE C. & COMPANY, 510 N. Dearborn St. (George C. Cummings, John J. O'Toole)
- DAMMANN, E. H., 105 S. LaSalle St. (Ernest H. Dammann)
- DAMOND & DAMOND, 100 N. LaSalle St. (Samuel J. Damond)
- DASHKOV, FRIEDMAN & CO., 188 W. Randolph St. (Louis M. Dashkov, Solomon Z. Friedman)
- DAVID, ROBERT C. & COMPANY, 208 S. LaSalle St. (Robert C. David)
- DECKER, HIRAM E. CO., Board of Trade Bldg. (Harold E. Amsler)
- DELANEY AND WOODS, 135 S. LaSalle St. (James Delaney)
- DELOITTE, PLENDER, GRIFFITHS & CO., 327 S. LaSalle St. (Homer E. Sayad, Manager)
- DESWARTE, RALPH P. & CO., 231 S. LaSalle St. (Ralph P. Deswarte, Wallace Evans, Jr., Shigeji Takeda)
- DIBBLE, FRANK W. & CO., 111 W. Monroe St. (Frank W. Dibble)
- DOLAN, RAYMOND, 5635 N. Wayne Ave. (Raymond Dolan)
- DONLIN, REMPERT & CO., 100 W. Monroe St. (Anthony B. Donlin, Harold P. Rempert, Andrew Sim)
- DUFFY, JAMES F. & COMPANY, 38 S. Dearborn St. (James F. Duffy)
- DUHL, SAMUEL H., 222 W. Adams St. (Samuel H. Duhl)
- EHRLICH, JOSEPH J., 33 N. LaSalle St. (Joseph J. Ehrlich)
- EIGELSBACH, C. F. & CO., 10 S. LaSalle St. (Carl F. Eigelsbach)
- ELDEN & CO., 1 N. LaSalle St. (William Elden)

## ILLINOIS (Continued)

- ELLIN, MITCHELL I., 38 S. Dearborn St. (Mitchell Irving Ellin)  
 ELLIOTT, FRED, 141 W. Jackson Blvd. (Fred Elliott)  
 ELLMAN, A. R. & Co., 201 N. Wells St. (A. R. Ellman)  
 EPSTEIN, BENNO B., 1525 E. 53rd St. (Benno B. Epstein)  
 ERICKSON, JAMES A., 4055 Parkside Ave. (James A. Erickson)  
 ERION, EARLE F., 100 W. Monroe St. (Earle F. Erion)  
 ERNST & ERNST, 1385, 231 S. LaSalle St. Bldg. (Carl I. Gustafson, Paul F. Johnson, Harold L. Klagstad, Edward W. Koehler)  
 ESSMAN, WILL C. & Co., 20 W. Jackson Blvd. (Will C. Essman, Ethon Hyman)  
 FARBER, LYNN C., 456 W. 63rd St. (Lynn C. Farber)  
 FARROW AND FARROW, 111 W. Washington St. (Peter G. Farrow, William J. Jordan)  
 FEIVESON, THEODORE J., 127 N. Dearborn St. (Theodore J. Feiveson)  
 FEY, ROY & COMPANY, 39 S. LaSalle St. (Roy Fey)  
 FILLMORE HORWICH, KAPLAN AND BIEDERMAN, 141 W. Jackson Blvd. (Irwin J. Biederman, Fillmore Horwich)  
 FINNEY, MARTIN E., 120 S. LaSalle St. (Martin E. Finney)  
 FISCHER, BARNETT H., 141 W. Jackson Blvd. (Barnett H. Fischer)  
 FLERSHEM, REILLY AND MAIN, 135 S. LaSalle St. (Whitney B. Flershem, James Reilly)  
 FOLLINGSTAD, ARNOLD O., 2133, 33 N. LaSalle St. (Arnold O. Follingstad)  
 FRAZER AND TORBET, 3900 Board of Trade Bldg. (Thomas G. Brady, Arthur C. Droegemueller, George E. Frazer, Russell V. Puzey, Sheldon L. Spelman, Russell C. Swope, Albert W. Torbet)  
 FREEMAN, ROBERT, 39 S. LaSalle St. (Robert Freeman)  
 GALE, SEYMOUR L., 737 Brompton Pl. (Seymour L. Gale)  
 GALLOWAY, JOSEPH W., 332 S. Michigan Ave. (Joseph W. Galloway)  
 GARFIELD, CYRUS, 134 N. LaSalle St. (Cyrus Garfield)  
 GEIER, BERL A., 1201, 208 S. LaSalle St. (Beryl A. Geier)  
 GEILEN, JOSEPH H., 1725, 77 W. Washington St. (Joseph H. Geilen)  
 GIFFEN, WILBUR A., 11 S. LaSalle St. (Wilbur A. Giffen)  
 GILBERT, LEO, 105 W. Monroe St. (Leo Gilbert)  
 GILBY, J. H. & Co., 105 W. Adams St. (J. H. Gilby, John H. Gilby)  
 GIMBEL, EDWARD & COMPANY, 1 N. LaSalle St. (Edward Gimbel)  
 GIRONE, VICTOR M., 708 N. Christiana Ave. (Victor M. Girone)  
 GLICK, FRED E. & COMPANY, 139 N. Clark St. (Fred E. Glick)  
 GLICK, GORDON & COMPANY, 77 W. Washington St. (H. Y. Gordon)  
 GODOW, REW A. AND COMPANY, 308 W. Washington St. (Rew A. Godow)  
 GOETTSCHKE, H. C. & Co., 5252 Broadway (Carl M. Diederichs, Roger L. Goettsche)  
 GOLDBERG, ARTHUR J., 11 S. LaSalle St. (Arthur J. Goldberg)  
 GOLDENSON, SAMUEL J., 330 S. Wells St. (Samuel Jesse Goldenson)  
 GOLDMAN, MILTON H. 176 W. Adams St. (Milton H. Goldman)  
 GOLDSTEIN & COMPANY, 135 S. LaSalle St. (Harold R. Kirsner, Harry H. Presser)  
 GOLMAN, BROOKSTONE & Co., 100 N. LaSalle St. (Reuben F. Brookstone, Joseph J. Golman)  
 GOODMAN, BENJ. E., 39 S. LaSalle St. (Benjamin E. Goodman)  
 GOODELL, NELSON J., 332 S. Michigan Ave. (Nelson J. Goodsell)  
 GORE, EDWARD & Co., 120 S. LaSalle St. (William B. Boulter, David K. Harbinson, Edward B. Wilcox)  
 GOSS, RISKIN & Co., 33 N. LaSalle St. (Manuel Riskin)  
 GRADE, A. I. AND COMPANY, 77 W. Washington St. (A. I. Grade)  
 GRANT, ALEXANDER & COMPANY, 1 N. LaSalle St. (John P. Goedert, Louis M. Kessler, Irving Richardson, Maurice H. Stans, Joseph F. Sullivan)  
 GRAY, HUNTER, STENN & Co., 35 E. Wacker Dr. (Harry M. Stenn)  
 GREENWALD, HAND AND GOLDBERG, 141 W. Jackson Blvd. (Harry Goldberg, Bernard B. Greenwald, Jack C. Hand)  
 GRIMES, MOSS & Co., 228 N. LaSalle St. (C. Lawrence Grimes, Harry Moss)  
 GUNTHER, S. L. & Co., 330 S. Wells St. (S. L. Gunther)  
 GUTHAT, MARJORIE V., 407 S. Dearborn St. (Marjorie V. Guthat)  
 HADDAD, GEORGE J., 33 N. LaSalle St. (George J. Haddad)  
 HALL, PENNY, JACKSON & Co., 105 W. Adams St. (Rollin A. Brooks, Roy Hall, Byrne A. Jackson, J. Leonard Penny, H. A. Thompson)  
 HAMILTON, MATTHEW L., 120 S. LaSalle St. (Matthew L. Hamilton)  
 HANDZEL, ARNOLD, 30 W. Washington St. (Arnold Handzel)  
 HARRIS, KERR, FORSTER & COMPANY, 220 S. State St. (Howard M. Carlson, Fred W. Eckert, John Truempy, II)  
 HASKINS & SELLS, 111 W. Monroe St. (Lester Samuel Davis, Richard H. Grosse, Fletcher O. Johnson, Forest A. Klumph, Charles F. Lemons, L. J. Lucia, Edward B. McGuinn, Arthur E. Schwertfeger)  
 HAUCK, CLAYSON J. & COMPANY, 208 S. LaSalle St. (Clayson J. Hauck)  
 HAYVE, THOMAS WILLIAM, 105 W. Adams St. (Thomas William Hayve)  
 HAYLES, ALFRED C. & COMPANY, 410 N. Michigan Ave. (Alfred C. Hayles)  
 HEINSIMMER, BERGER & COMPANY, 203 N. Wabash Ave. (Herman Berger, Robert Heinsimmer)  
 HELLER, PHILIP & Co., 209 S. LaSalle St. (Philip B. Heller, Louis J. Moses, Charles Strauss, Samuel S. Weiss)  
 HENNIG, J. A., 5829 Roscoe St. (J. A. Hennig)  
 HERZ, EUGENE, 105 W. Madison St., (Eugene Herz)  
 HESSLER, WILLIAM G. & COMPANY, 208 S. LaSalle St. (William Gerhard Hessler)  
 HIMMELBLAU, A & Co., 110 S. Dearborn St. (Abraham Himmelblau)  
 HIMMELBLAU, DAVID & Co., 110 S. Dearborn St. (Homer L. Druley, Alexander Eulenberg, Leonard Fagenholz, David Himmelblau, Peter Mendelsohn, Arthur O. Palm, Samuel A. Sakol, Elmer J. Scheer, Carl M. Tandy, Earl Weinstein)  
 HOFFENBERG, ALFRED, 1425 S. Racine Ave. (Alfred Hoffenberg)  
 HOLDA, RAYMOND J., 2619 N. Harding Ave. (Raymond J. Holda)  
 HORWATH & HORWATH, 100 W. Monroe St. (John N. Horwath, Edward P. Lee, George Otto Podd)  
 HURVITZ, H. R. & COMPANY, 1600, 33 N. LaSalle St. (Harry R. Hurvitz, M. W. Neediman, J. M. Silvert)

## ILLINOIS (Continued)

- HUTCHENS, EDWARD J., 105 W. Adams St. (Edward J. Hutchens)
- HUTCHISON, GEO. E. & Co., 30 N. LaSalle St. (Geo. E. Hutchison)
- INGRAM, GLENN & COMPANY, 231 S. LaSalle St. (Glenn Ingram, Charles H. Plate, F. E. Trainor)
- JAHNS, ADAM A., 175 W. Jackson Blvd. (Adam A. Jahns)
- JANZEN, JOHN A. & COMPANY, 10 S. LaSalle St. (John Alfred Janzen)
- JENNINGS, BARNEY L., 105 W. Adams St. (Barney L. Jennings)
- JIRGAL, JOHN, 1634, 120 S. LaSalle St. (John Jirgal)
- JOFFE, M. & Co., 105 W. Madison St. (Bernard R. Joffe, Max Joffe)
- JOHNSON, ATWATER & COMPANY, 221 N. LaSalle St. (Iver R. Johnson)
- JOHNSON, PAUL C. & Co., 135 S. LaSalle St. (Paul C. Johnson)
- JOHNSON, BLOCK & COMPANY, 38 S. Dearborn St. (Milton D. Block)
- JOHNSTON, FRED B., 135 S. LaSalle St. (Fred B. Johnston)
- JONES, THEODORE A. AND COMPANY, 3507 South Parkway (Theodore A. Jones)
- KALTEUX, LARSON AND ASSOCIATES, 1200, 39 S. LaSalle St. (Loyd C. Larson)
- KAMIN, SAMUEL F., 821 W. Gunnison St. (Samuel F. Kamin)
- KANE, JOSEPH M., 127 N. Dearborn St. (Joseph M. Kane)
- KANER, LEO L., 77 W. Washington St. (Leo L. Kaner)
- KAPLAN, THEODORE, 463, 221 N. LaSalle St. (Theodore Kaplan)
- KATZ, WAGNER & Co., 100 W. Monroe St. (Isaac Wagner)
- KIEPURA, KARL J., 5249 S. Damen Ave. (Karl J. Kiepura)
- KIMMEL, STANLEY, 203 N. Wabash Ave. (Stanley Kimmel)
- KLAPMAN, PHILIP A., 33 S. Clark St. (Philip A. Klapman)
- KOCH AND JENNIK, 7814 S. Halsted St. (Chris N. Retson)
- KOVAC, JOSEPH A., 130 N. Wells St. (Joseph A. Kovac)
- KRUPNICK, S. & Co., 33 N. LaSalle St. (Samson Krupnick)
- KUHN, ALEXANDER X. & Co., 111 W. Washington St. (Alexander X. Kuhn)
- KUHNS, M. S. AND COMPANY, 11 S. LaSalle St. (Maurice S. Kuhns, Richard F. Kuhns)
- KUHNS, YEWDALE & LAYMAN, 11 S. LaSalle St. (William M. Layman)
- LAFRENTZ, F. W. & Co., 208 S. LaSalle St. (Rollin M. Hickey)
- LAGROU, ROBERT H., 6422 S. Ashland Ave. (Robert H. LaGrou)
- LAIRD, JOHN K. & COMPANY, Harris Trust Bldg. (John K. Laird)
- LANDAU, BERNARD, 33 N. LaSalle St. (Bernard Landau)
- LANG, FRED F., 1 N. LaSalle St. (Fred F. Lang)
- LAPINE, LANGSON & COMPANY, 111 W. Washington St. (Harry I. Langson)
- LASALLE AUDIT COMPANY, 522, 205 W. Wacker Dr. (Eugene Kuhn, Ernest Sonderling)
- LAUTEN, EDWARD P., 105 S. LaSalle St. (Edward P. Lauten)
- LAWRENCE, DAVID R., 77 W. Washington St. (David R. Lawrence)
- LAWRENCE, HARRY J. & Co., 20 E. Jackson Blvd. (Harry J. Lawrence)
- LEARY, ARTHUR & Co., 134 S. LaSalle St. (Arthur J. Leary)
- LEICHENGER, GOLDFINE, ROOTBERG & BENNETT, 168 N. Michigan Ave. (Emanuel I. Goldfine, H. E. Leichenger, Philip Rootberg)
- LEIDESDORF, S. D. & Co., 38 S. Dearborn St. (Harry L. Oppenheimer)
- LEMLEY, RAYFORD W. & Co., 134 N. LaSalle St. (Rayford W. Lemley)
- LEVIN, MILLER & Co., 228 N. LaSalle St. (Alfred M. Levin, Herman L. Miller)
- LOGAN, MATLER & Co., 10 S. LaSalle St. (Daniel G. Logan)
- LUBIN AND LAVIN, 525, 1 N. LaSalle St. (Marshall R. Lavin, Milton A. Lubin)
- LUSK, TILLMAN L. & COMPANY, 77 W. Washington St. (Tillman L. Lusk)
- LUXEN, RAYMOND C., 9352 S. Elizabeth St. (Raymond C. Luxen)
- LYBRAND, ROSS BROS. & MONTGOMERY, 231 S. LaSalle St. (Henry C. Hawes, Homer L. Miller)
- LYNCH, JOHN A. & COMPANY, 231 S. LaSalle St. (John A. Lynch)
- MACFARLANE, ALFRED T., 810 W. 76th St. (Alfred T. MacFarlane)
- MAHONE, A. W. & Co., 120 S. LaSalle St. (Albert W. Mahone)
- MALECKI, ALBERT S., 1417 W. Sherwin Ave. (Albert S. Malecki)
- MARTIN, JOHNSON & BOLTON, 1709, 7 S. Dearborn St. (W. M. Bolton, Alexander Johnson, Robert W. Martin)
- MASON, WM. E., 120 S. LaSalle St. (Wm. E. Mason)
- MCCALLEN, CLAYTON B., 100 W. Monroe St. (Clayton B. McCallen)
- MCCOY AND HOLLAND, 100 N. LaSalle St. (James C. Holland)
- MILLER, COOPER & COMPANY, 1126, 135 S. LaSalle St. (B. L. Cooper, I. G. Miller)
- MILLER, MANDELL & COMPANY, 134 N. LaSalle St. (Alex Mandel, Nathan Miller, J. G. Tobin)
- MOELLER, WILLIAM C., 6101 Sheridan Rd. (William C. Moeller)
- MORRISON, M. A. & Co., 111 W. Monroe St. (M. A. Morrison)
- MURPHY, LANIER & QUINN, 231 S. LaSalle St. (Edward J. Quinn)
- MURPHY, VIRGINIA, 3244 Roosevelt Rd. (Virginia Murphy)
- NAFZIGER, HAROLD K., 1210 W. 72nd Pl. (Harold K. Nafziger)
- NAGLE, JOHN, 38 S. Dearborn St. (John Nagle)
- NELSON, GILBERT & Co., 332 S. Michigan Ave. (Gilbert Nelson)
- NEWMAN, IRWIN & COMPANY, 176 W. Adams St. (Irwin Newman)
- NORDSTROM, GEORGE A., 689, 208 S. LaSalle St. (George A. Nordstrom)
- NORTH, J. W. AND Co., 105 W. Monroe St. (J. W. North)
- O'CONNOR, CARL B., 940, 30 N. LaSalle St. (Carl B. O'Connor)
- OLDHAM & GOUWENS, 1 N. LaSalle St. (Estey W. Gouwens, Harry E. Oldham)
- OLSON, HAMER & Co., 1180 E. 63rd St. (Arthur J. Hamer, William Otto Olson)
- OLSON, ROY & Co., 134 S. LaSalle St. (Roy Olson)
- O'NEIL, WALTER J. & Co., 105 W. Monroe St. (Walter J. O'Neil)
- OPPENHEIM, STEIN & Co., 15 E. Washington St. (Herman Stein)
- OPPENHEIM, THEODORE H., 10 S. LaSalle St. (Theodore H. Oppenheim)
- PACKMAN, C. E., 208 S. LaSalle St. (C. E. Packman)
- PALMER, WARREN S., 38 S. Dearborn St. (Warren S. Palmer)

## ILLINOIS (Continued)

- PASTERNOCK, MICHAEL J., 176 W. Adams St. (Michael J. Pasternock)
- PEARCE & GRANATA, 139 N. Clark St. (J. Charles Granata, Sam E. Pearce)
- PEARSON & DWYER, 111 W. Monroe St. (Francis J. Dwyer, Valentine Pearson)
- PEARSON, OSCAR, 111 W. Monroe St. (Oscar Pearson)
- PEAT, MARWICK, MITCHELL & Co., 105 S. LaSalle St. (Peter S. Barton, Glen E. Martin, Nels C. Nelson, William F. G. Ross)
- PEDIGO, D. E. AND COMPANY, 1001, 1 LaSalle St. (Duncan E. Pedigo)
- PENN, ROBERT & Co., 39 S. LaSalle St. (Philip Allen Gintzler, Robert Penn, Myron H. Plotkin)
- PERLMUTTER, THEODORE A. & COMPANY, 209 S. LaSalle St. (Theodore A. Perlmutter)
- PERROTTI, P. LEO, 231 S. LaSalle St. (P. Leo Perrotti)
- PETERSON, GEORGE W. & Co., 111 W. Monroe St. (George W. Peterson, Reginald R. W. Peterson)
- PETTENGILL, PAUL & Co., 1 N. LaSalle St. (Paul W. Pettengill, Archie D. Swartztrauber)
- POMPIAN, PAUL, 5434 N. Clark St. (Paul Pompian)
- POS, ARTHUR S. & Co., 7 S. Dearborn St. (Sidney C. Linick, Arthur S. Pos, Aaron A. Rosenberg)
- PRICE, WATERHOUSE & Co., 33 N. LaSalle St. (Roy Andreae, Einar C. Christensen, Donald R. Jennings, Russell A. Zimmermann)
- PRIEBE, J RALPH, JR. & Co., 3536 N. Paulina St. (J. Ralph Priebe, Jr.)
- PRITCHARD AND RASMUSSEN, 105 W. Adams St., (Robert T. Pritchard, Alma E. Rasmussen)
- PROSSER, ROBERT S., 82 W. Washington St. (Robert S. Prosser)
- RAUSCH, J. J., 1741, 20 N. Wacker Dr. (J. J. Rausch)
- REIFLER, S. & COMPANY, 120 S. LaSalle St. (Sol Reifler)
- REVSINE, SIMON & Co., 10 N. Clark St. (Harry Irving Simon, Victor B. Revsine)
- RIEG, GEORGE S., 4320, 1 N. LaSalle St. (George S. Rieg)
- RIFKIN, MAURICE C. AND Co., 209 S. LaSalle St. (Maurice Charles Rifkin)
- RISH, GEORGE, 1 N. Crawford Ave. (George Rish)
- ROBBINS, SAMUEL A., 1 N. LaSalle St. (Samuel A. Robbins)
- ROBIN, BENJAMIN, 111 W. Washington St. (Benjamin Robin)
- RODERICK, ALBERT L., 1720, 111 W. Monroe St. (Albert Lee Roderick)
- ROSENBERG, B. L. AND Co., 134 N. LaSalle St. (Sidney G. Karras, Ben L. Rosenberg)
- ROSENBERG, COHN & Co., 1 N. LaSalle St. (Bernard D. Cohn)
- ROSENSTROCK, PHILIP & COMPANY, 1944 W. Montrose Ave., (Philip Rosenstrock)
- ROSSETTER, GEORGE & Co., First National Bank Bldg. (Sterling H. Bass, Jr., Ray R. Dobson, Fred J. Duncombe, John D. Filson, Gilbert H. Finch, William C. Lawrence, Cletus H. Lee, Waldo Mauritz, Bernard Meyer, Jacob C. Pratt, Jr., George W. Rossetter)
- ROUNTREE, GEORGE V. & Co., 208 S. LaSalle St. (Eugene A. Roeder, George V. Rountree)
- RUBEL AND FIELDS, 35 E. Wacker Dr. (Norman H. Fields, Ira Rubel)
- RUSIN, BRON J., 1 N. LaSalle St. (Bron J. Rusin)
- RUSSMAN, A. H., 30 N. LaSalle St. (A. H. Russman)
- SASSETTI, FRANK L., 5534 W. North Ave. (Frank L. Sassetti)
- SAYRE, H. A. & COMPANY, 612 N. Michigan Ave. (Charles M. Bernstein, H. Albert Sayre, Julian R. Sayre)
- SHELLY, HERBERT S., 77 W. Washington St. (Herbert S. Shelly)
- SCHENCKER, HAROLD, 105 W. Adams St. (Harold Schencker)
- SCHNEIDER, HARRY, 11 S. LaSalle St. (Harry Schneider)
- SCHWARTZ, NORMAN N. 188 W. Randolph St. (Norman N. Schwartz)
- SCHOENBROD, HERBERT & Co., 134 N. LaSalle St. (Kurt Muller)
- SCHORN & SKINGER, 648, 224 S. Michigan Ave. (Arnold N. Schorn, Donald S. Skinger)
- SCHUCK, E. H. & COMPANY, 134 N. LaSalle St. (Emil L. Dziwik, E. H. Schuck)
- SCHUMAN, ALVIN W., 230 N. Michigan Ave., (Alvin W. Schuman)
- SCHUR, KISSEL & COMPANY, 77 W. Washington St. (John A. Schur)
- SCOVELL, WELLINGTON & COMPANY, 105 W. Adams St., (William S. Deeming, Walter M. LeClear)
- SCUDDER, LAWRENCE & Co., 166 W. Jackson Blvd. (Craig Atkinson)
- SEELY AND EVANS, 105 W. Monroe St., (Ronald G. Evans, Earle R. Seely)
- SEIDMAN & SEIDMAN, 135 S. LaSalle St. (Lawrence J. Seidman)
- SEREB, JACOB S., 139 N. Clark St. (Jacob S. Sereb)
- SESKIND, CARL & Co., 5607 W. Madison St. (Carl Seskind)
- SHAPIRO, MAURICE H. & Co., 4100 W. Madison St. (Maurice H. Shapiro)
- SHARKEY, JOHN B., 1855, 231 S. LaSalle St. (John B. Sharkey)
- SHAW, STOUT AND TOBIN, 141 W. Jackson Blvd. (Charles Stout, Eugene E. Tobin)
- SHEA, HARRY F., 10 S. LaSalle St. (Harry F. Shea)
- SHEPARD, SCHWARTZ & COMPANY, 11 S. LaSalle St. (M. Schwartz, Irving W. Shepard)
- SHERE, MAXWELL H., 904, 130 N. Wells St., (Maxwell H. Shere)
- SHRAGO, A. DONALD, 32 W. Randolph St. (A. Donald Shrago)
- SIEGEL, KERMAN & COMPANY, 77 W. Washington St. (Harold M. Kerman, Marvin X. Siegel)
- SIGMAN, PHILIP, 33 N. LaSalle St. (Philip Sigman)
- SILVER, GAULT AND COMPANY, 209 S. LaSalle St. (William R. Corren, Nathan R. Gault, Irving Roberts, Philip Y. Schwartz, Ben B. Silver)
- SILVER, MICHAEL & COMPANY, 134 N. LaSalle St. (Michael Silver)
- SILVER, MILLMAN & Co., 64 E. Lake St. (Sam H. Millman, Herman S. Silver)
- SIMON, MAX, 134 N. LaSalle St., (Max Simon)
- SINCLAIR, BONDESON & Co., 10 S. LaSalle St. (C. A. Bondeson, Winfred William Sinclair)
- SIVERTSON, FLORENCE L., 134 N. LaSalle St. (Florence L. Sivertson)
- SMITH, ALVIN D., 28 E. Jackson Blvd. (Alvin D. Smith)
- SMITH, HUGH N., 11 S. LaSalle St. (Hugh Norman Smith)
- SMOOT, WILBUR A., 120 S. LaSalle St. (Wilbur A. Smoot)
- SNYDER, CHARLES A. & Co., 1 N. LaSalle St. (Earl R. Dahlquist)
- SNYDER, H. E. & COMPANY, 38 S. Dearborn St. (Mary C. Gildea, Harry E. Snyder)
- SPENCER, EDMUND A. & ASSOCIATES, 100 W. Monroe St., (Edmund A. Spencer)
- STAFFELBACH & PARDIECK, 208 S. LaSalle St. (Myron A. Pardieck)

## ILLINOIS (Continued)

- STANGLE, McNAUGHTON & Co., 203 N. Wabash Ave. (S. L. Stangle)  
 STEIN, LEO SIMON, 7015 N. Greenview Ave. (Leo Simon Stein)  
 STEIN & ROE, 2035, 135 S. LaSalle St. (Kenneth D. Ross)  
 STERLING, ALBERT I., 100 N. LaSalle St. (Albert I. Sterling)  
 STEVEN, ANGUS & Co., 33 N. LaSalle St. (J. Angus Steven)  
 SWANSON, OGILVIE & MCKENZIE, 176 W. Adams St. (Harold W. McKenzie, Roy W. Stollstorff)  
 SWIFT, MORTON F., 120 S. LaSalle St., (Morton F. Swift)  
 SWISHER, RHAЕ M. & COMPANY, 111 W. Washington St., (Rhae M. Swisher)  
 TARRANT, NEIL J., 82 W. Washington St., (Neil J. Tarrant)  
 TAYLOR, HARRY E. & Co., 39 S. LaSalle St. (Harry Edward Taylor)  
 TENNER IRVING, 705, 10 N. Clark St., (Irving Tenner)  
 THULIN, JOHNSON & FRASER, 105 S. LaSalle St. (Joseph W. Fraser, Frederick A. Thulin)  
 THURSTON, Loyd C., 1 N. LaSalle St. (Loyd C. Thurston)  
 TOUCHE, NIVEN, BAILEY & SMART, 1000, 208 S. LaSalle St., (Charles A. Blankenburg, Robert Charles Brown, Allen C. Howard, C. Alvin Koch, Gordon Leslie Laidlaw, Jackson W. Smart, W. C. Waggoner)  
 TOWER, CARLETON M. & Co., 105 W. Adams St. (Frank Fernholz, Carleton M. Tower)  
 TRESSSEL, HARRY S. & ASSOCIATES, 628, 10 S. LaSalle St. (Harry S. Tressel)  
 TREVEILER, J. M. & Co., 1225, 208 S. LaSalle St., (John M. Treveiler)  
 TRUGMAN, HARRY L. AND Co., 105 W. Adams St. (Henry Schwartz, Harry L. Trugman)  
 TRIMARCO, RALPH R., 4227, 1 N. LaSalle St. (Ralph R. Trimarco)  
 TURTLE, GEORGE R., 77 W. Washington St. (George R. Turtle)  
 TYLMAN, POND & Co., 203 N. Wabash Ave. (H. M. Pond)  
 UTTER, ARTHUR J., 1904-A, 175 W. Jackson Blvd. (Arthur J. Utter)  
 VEGA, FRIEDEL & COMPANY, 120 S. LaSalle St. (Edward C. Friedel, Robert M. Vega)  
 VESS, ARNOLD J., 3306 W. 66th Pl. (Arnold J. Vess)  
 VINEYARD & VINEYARD, 11 S. LaSalle St. (Philip P. Vineyard, Philip W. Vineyard, Vernon F. Vineyard)  
 VOTAVA, J. L., 5844 Barry Ave. (J. L. Votava)  
 WAGNER, WYNN M. & Co., 105 S. LaSalle St. (Wynn M. Wagner)  
 WAIN, PHILIP & COMPANY, 38 S. Dearborn St. (Irving E. Nelson, John Leland Shaw)  
 WALTON, JOPLIN, LANGER & Co., 231 S. LaSalle St. (Edw. Wm. Krueger, Walter H. Rohe, John A. Stolp)  
 WARADY, SEYMOUR S., 192 N. Clark St. (Seymour S. Warady)  
 WAXLER, IRVIN J., 111 W. Washington St. (Irvin J. Waxler)  
 WEINER, ARTHUR A. & Co., 1 N. LaSalle St. (Arthur A. Weiner)  
 WEINSTEIN, ARTHUR R., 176 W. Adams St. (Arthur R. Weinstein)  
 WEISS AND COTTLE, 120 S. LaSalle St. (J. A. Cottle, Julius V. Weiss)  
 WETHERALL, ALEXANDER R. D., 4241 Broadway (Alexander R. D. Wetherall)  
 WINZER & COMPANY, 54 W. Randolph St. (O. E. Winzer)  
 WITTE, LESTER AND COMPANY, 134 S. LaSalle St. (Merle C. Dunbar, Arthur E. Witte, Lester Witte)  
 WOLF AND COMPANY, 7 S. Dearborn St. (George P. Ellis, Frederick H. Sommer, George Dorr Wolf, Jr., Harry H. Wolf)  
 WOLFF, CHAZIN & COMPANY, 105 W. Adams St., (Seymour Chazin, Gabriel Wolff)  
 WOOD, W. L. & Co., 1 N. LaSalle St., (William L. Wood)  
 YOUNG, A. NORMAN & COMPANY, 1855, 231 S. LaSalle St., (A. Norman Young)  
 YOUNG, ARTHUR & COMPANY, 1 N. LaSalle St. (Frank Ahlforth, James M. Groves, L. B. McLaughlin, A. V. McPhee, Charles Robert Miller, Edward J. Murname, Edwin C. Owens, Aubrey E. Swanson)
- Danville**
- CRAIG, ROLLAND E., 425 Vermilion St., N. (Rolland E. Craig)  
 SAIKLEY, ANESS, 106 N. Vermilion St. (Aness Saikley)
- Decatur**
- GAUGER & DIEHL, 208 Citizens Bldg. (Orval W. Diehl, Joseph F. Gauger, Robert E. Linn, J. Ira Young)  
 MURPHEY AND NASH AND JONES, 240 N. Church St. (Wayne E. Dymond, David Jones, Robert J. Murphey, William B. Peatty, Robert G. Rockwell)  
 RICHARDSON, EARL E., 522 Standard Office Bldg. (Earl E. Richardson)
- East St. Louis**
- BOYLE, J. W. & COMPANY, 509 First National Bank Bldg., (Ray Gordon Laughlin)  
 MERSINGER AND ALLISON, Murphy Bldg. (Bert H. Allison)  
 ROGERS, J. W., 409 Metropolitan Bldg. (J. W. Rogers)
- Elgin**
- PAHNKE, ELMER R., 5 Douglas Ave. (Elmer R. Pahnke)
- Evanston**
- OAKLEY, KENNETH E., 1569 Sherman Ave. (Kenneth E. Oakley)  
 RECKITT, ERNEST, 425 Greenwood Blvd., (Ernest Reckitt)  
 STULL, WILLIAM J., 1128 Maple Ave. (William J. Stull)  
 WHITCOMB, HALE C., 551 Hinman Ave. (Hale C. Whitcomb)
- Freeport**
- BINGHAM, WILLIAM T., 12½ E. Stephenson St. (William T. Bingham)  
 WIETZKE, A. J., Second National Bldg. (August John Wietzke)
- Galesburg**
- GOODMAN, DAVID F., 203 Bank of Galesburg Bldg. (David F. Goodman)
- Harvey**
- WILKES, JAMES T. & Co., 15309 Center Ave. (James T. Wilkes)
- Highland Park**
- ANSPACH, WILLIAM N., 371 Central Ave. (William N. Anspach)
- Jacksonville**
- KINNEY, EDWARD L., 197 S. Prairie St. (Edward L. Kinney)
- Joliet**
- MUNCHALFEN, F. J., 155 Scott St. (F. J. Munchalfen)

## ILLINOIS (Continued)

- Kankakee**  
TOPPING, HARRY F., Arcade Bldg., (Harry F. Topping)
- Lake Bluff**  
NEUMAN, KERMIT & CO., P. O. Box 205 (Kermit Neuman)
- Macomb**  
BOYLE, BARTON F. & CO., 125½ N. Randolph St., (Barton F. Boyle)
- Mattoon**  
JONES, GORDON, 1708½ Broadway (Gordon Jones)
- Mt. Carmel**  
NELSON, ROBERT P., American Legion Bldg. (Robert P. Nelson)
- Mt. Vernon**  
GAMBER, WILLIAM A., City Hall Bldg., (William A. Gamber)
- Oak Park**  
PELIKAN, EDWARD J., 705 N. Lombard Ave. (Edward J. Pelikan)
- Ottawa**  
DINGLE & MCCULLOUGH, First National Bank Bldg., (Jos. G. Dingle, John A. McCullough)
- Paris**  
HOUSTON, HARRY A. & ASSOCIATES, 118 S. Central St. (Harry A. Houston)
- Peoria**  
BRUNINGA, F. G. & CO., 822 Commercial National Bank Bldg. (Frank G. Bruninga)  
GAUGER & DIEHL, 907 Jefferson Bldg. (Warren T. Brown, Joseph M. Seamon)  
KRIEGER, WILLIAM E., First National Bank Bldg., (William E. Krieger)  
LANDY & ROTHBAUM, 1123 Commercial National Bank Bldg., (George Wm. Landy)  
MORGAN, DAVID, 1125 First National Bank Bldg. (David Morgan)  
ROBSETTER, GEORGE & CO., 412 Commercial National Bank Bldg., (Frank P. Doheny)  
SAAL, OSCAR A., Commercial National Bank Bldg., (Oscar A. Saal)
- Quincy**  
GRAY, HUNTER, STENN & CO., Blackstone Bldg. (Clyde H. Hunter)
- Rockford**  
DYSON AND DYSON, 1115 Talcott Bldg. (Clarence L. Dyson)  
EMERSON, REUBEN L. & COMPANY, 425 E. State St. (Dorothy M. Colton)  
GAUGER & DIEHL, 706 Talcot Bldg. (Samuel H. Thompson)  
POLLARD AND WHEELER, 1010 Rockford Trust Bldg. (William A. Fuller, Wayne E. Pollard, Harold M. Wheeler)  
SEIDMAN & SEIDMAN, City Hall Bldg. (Bernard W. Flinn, Manager)
- Salem**  
GAUGER & DIEHL, 302 Hancock Bldg. (Gerold L. Elder)
- Springfield**  
BIRD, SHUMWAY J., & Co. 402 Leland Office Bldg. (Shumway J. Bird, Robert W. Patterson)  
ESTES & WHEELER, 901 Myers Bldg. (Clifford E. Estes)  
KERBER, ECK & BRAECHEL, 810 Myers Bldg. (Albert O. Eck)  
MEYER & VAN METER, First National Bank Bldg. (William H. Van Meter)  
RICKBEIL, RAYMOND E., 921 First National Bank Bldg. (Raymond E. Rickbeil)  
TURNBULL, RALPH W. & CO., 416 First National Bank Bldg. (Ralph W. Turnbull)  
WHITNEY & PEHLMAN, 622 Reish Bldg. (Joseph E. Pehlman, Frank Hardy Whitney)
- Streator**  
FERRIS, JOHN C., 305 Murray Bldg. (John Cor-telyou Ferris)
- Urbana**  
FILBEY & FILBEY, 706 Pennsylvania Ave. (Edward J. Filbey, N. V. Filbey)
- Waukegan**  
JACOBS, RALPH S. & CO., 4 S. Genesee St. (Ralph S. Jacobs)
- Western Springs**  
CARRITHERS, W. M., 4040 Johnson Ave. (Wallace M. Carrithers)
- Indiana**
- Ander son**  
MCWILLIAMS, KING & CO., 1001 Jackson St. (Charles A. Chastain, Millard C. King, Samuel W. McWilliams)
- Bloomington**  
DIETERLE, D. LYLE, 306 Business and Economics Bldg. (D. Lyle Dieterle)  
DIETERLE AND THOMPSON, Monroe County State Bank Bldg., (David William Thompson)  
REINEKING, RICHARD V., 305 Citizens Bank Bldg. (Richard V. Reineking)
- Columbus**  
CROUSE, HOWARD E., Bassett Bldg. (Howard E. Crouse)
- Elkhart**  
WILLETT & WHARTON, 109 Equity Bldg. (Cecil J. Kistler)
- Evansville**  
BERRY, JOHN F., 217 S. E. Eighth St. (John F. Berry)  
CADDICK AND COMPANY, 507 Old National Bank Bldg. (Wm. Andrew Caddick)  
DEJEAN, OTTO P., 705 Court Bldg. (Otto P. DeJean)  
OLIVE, GEO. S. & CO., 709 Citizens Bank Bldg. (William T. Boden, Joseph A. Cammack, James C. Olive, A. M. Picucci)
- Fort Wayne**  
GORE, EDWARD & CO., 1001 Fort Wayne Bank Bldg. (George R. Beeler, Manager)  
HARTMAN, ANDORFER, KOENEMAN & BORGER, Lincoln Bank Tower (Leonard J. Andorfer, Donald H. Borger, Benjamin W. Hartman, Edwin H. Koeneman)  
HASLACHER, MORTON F., 512 Fort Wayne Bank Bldg. (Morton F. Haslacher)

## INDIANA (Continued)

- HOULIHAN, DETMER AND CO., Lincoln Bank Tower (Gregory F. Detmer, Thomas A. Houlihan)
- LENZ, HERBERT V., 1428 E. Rudisill Blvd. (Herbert V. Lenz)
- PEASE, W. CURTIS, 500 Peoples Trust Company Bldg. (Wilfred Curtis Pease)
- REINKING, KERN AND COMPANY, 809 Fort Wayne Bank Bldg. (Donald E. Kern, H. M. Reinking)
- SANFORD, MYERS & DEWALD, 1825 Lincoln Tower (James A. DeWald, George W. Myers)
- Gary**
- THE GARY AUDIT COMPANY, 504 Broadway (Walter S. Goedecke, Charles Silep)
- Indianapolis**
- ALBERSHARDT, FREDERICK C., 615 Fletcher Trust Bldg. (Frederick C. Albershardt)
- ANDERSON, CHARLES A., 524 Circle Tower (Charles A. Anderson)
- BAILEY, MERLIN M., 908 State Life Bldg. (Merlin M. Bailey)
- BORTS, ABRAHAM A., 603 Inland Bldg. (Abraham A. Borts)
- BROO, IDA S., 525 Indiana Trust Bldg. (Ida S. Broo)
- CARMACK, BERTRAM J., 1119 N. Delaware St. (Bertram J. Carmack)
- CARTER, KIRLIN AND MERRILL, Peoples Bank Bldg. (Charlton N. Carter, Floyd H. Kirlin, Fred L. Merrill)
- CASSEN, M. S. & CO., 1928 N. Meridian St. (Manuel S. Cassen, Sanders Klein)
- CLARK, ROBERT H., 1408 Circle Tower Bldg. (Robert H. Clark)
- COVERT, MARK M., 913 Merchants Bank Bldg. (Mark M. Covert)
- ERNST & ERNST, 728 Illinois Bldg. (James Lindsay Rose)
- FACKLER, FRANZ W., 1060 Consolidated Bldg. (Franz W. Fackler)
- FIGEL, ANDREW, 7920 College Ave. (Andrew Figel)
- HAYES, O. L., 420 E. Ohio St. (O. L. Hayes)
- HENDERSON AND WALKER, 524 Merchants Bank Bldg. (L. M. Henderson, Wm. H. Walker)
- HERDRICH, BOGGS AND CO., 803 Electric Bldg. (Robert R. Allentharp, Harry Boggs, O. C. Herdrich, Emil J. Kastner)
- HIATT, H. JACKSON, 1211 Circle Tower (H. Jackson Hiatt)
- HOSIER, SCOTT F., JR., 1020 Lemcke Bldg. (Scott F. Hosier, Jr.)
- JERMAN, ANTHONY J., 327 Lemcke Bldg. (Anthony J. Jerman)
- KAHL & THURMAN, 646 Illinois Bldg. (Marvin P. Kahl)
- KELLER, NORBERT F., 1019 Lemcke Bldg. (Norbert F. Keller)
- LEAS, FREEMAN A., 1119 N. Delaware St. (Freeman A. Leas)
- LEVY, CALDERON & CO., 909 Security Trust Bldg. (Joseph D. Calderon, Lewis Levy)
- LILLY, ELI & COMPANY, 740 S. Alabama St. (Eugene F. Ratliff, Manager)
- LIVENGOOD, HAMILTON AND LIVENGOOD, 410 Board of Trade Bldg. (N. Dale Livengood)
- LIVENGOOD, HARLAN B., 1119 N. Delaware St. (Harlan B. Livengood)
- LOYD, JOHN S., 808 Guaranty Bldg. (John S. Lloyd)
- MADDEN, W. M. & COMPANY, 415 Board of Trade Bldg. (William M. Madden)
- MERRIMAN, MAURICE G., 709 E. 38th St. (Maurice G. Merriman)
- NAHMIAS, ISADOR A., 807 Security Trust Bldg. (Isador A. Nahmias)
- OLIVE, GEO. S. & CO., 528 Chamber of Commerce Bldg. (Marshall S. Armstrong, Joseph B. Baernkopf, K. J. Carpenter, Walter B. Chandler, John D. Harrington, Marshall G. Knox, Tom L. Melvin, Franklin H. Nelson, Geo. S. Olive, Sr., Geo. S. Olive, Jr., John M. Raber, Ellwood Ramsey, Ralph W. Snyder, Paul S. Stanley, Troy G. Thurston, Adrian E. Wilhoite)
- PAINTER, HOWARD W., 914 Fletcher Trust Bldg. (Howard W. Painter)
- PARRISH AND HAMAKER, 415 Board of Trade Bldg. (Joseph E. Hamaker, Kermit B. Parrish)
- PEAT, MARWICK, MITCHELL & CO., Merchants Bank Bldg. (Charles Murray, Manager)
- PILE, ROY J. & CO., 1142 Consolidated Bldg. (W. M. Mace, Roy J. Pile)
- READ & RICHTER, 1211 Circle Tower (L. H. Richter)
- SCHREIER, MAX, 2242 Park Ave. (Max Schreier)
- SHORS, WILLIAM F., 3055 N. Meridian St. (William F. Shors)
- STANFORD, CLEMENT L., 415 Board of Trade Bldg. (Clement L. Stanford)
- STEVENS, CHARLES E., 501 Circle Tower (Charles E. Stevens)
- STIERS, NORVEL M., 522 Peoples Bank Bldg. (Norvel M. Stiers)
- SYKES, JAMES L., 1119 N. Delaware St. (James L. Sykes)
- Kokomo**
- AIKMAN, ROY W., 200 Lincoln Bldg. (Roy W. Aikman)
- Lafayette**
- D'AOUST, C. D., 209 O'Ferrall Bldg. (Clarence D. D'August)
- Linton**
- GREENE, G. E., Insurance Exchange Bldg. (Geo. E. Greene)
- Michigan City**
- HILL, GEO. R., Citizens Bank Bldg. (Geo. R. Hill)
- Muncie**
- BERNARD & HUFFER, 205 Rivoli Bldg. (Joseph S. Huffer)
- LABERTEAUX, A. O., 547 Johnson Bldg. (Alvah O. LaBerteaux)
- WHITINGER, R. J. & COMPANY, 114 S. Franklin St. (John G. Shaver, Ralph J. Whiting)
- New Albany**
- BROWN & IMHOF, 505 Elsby Bldg. (V. G. Monroe)
- Petersburg**
- KIXMILLER, H. F., First National Bank Bldg. (Herbert F. Kixmiller)
- Richmond**
- THOMAS, WM. H., 216 Medical Arts Bldg. (Wm. H. Thomas)
- Rochester**
- SHORE, BYRON B., 700 Main St. (Byron Burdell Shore)
- South Bend**
- CAMPBELL-ROSE & COMPANY, 511 Whitcomb-Kellar Bldg. (John R. Wood, Jr.)
- CRISPIN, GORDON SINCLAIR, 232 1/2 S. Michigan St. (Gordon Sinclair Crispin)

## INDIANA (Continued)

CROWE AND CHIZEK, State Theatre Bldg. (C. F. Chizek)  
 DINCOLO & CHRISTMAN, 604 Sherland Bldg. (James Dincolo)  
 ELLIS, LEE L., 804 Sherland Bldg. (Lee L. Ellis)  
 FINNAN, BERNARD B., 622 Cedar St. (Bernard B. Finnan)  
 KING, EASLEY & COMPANY, 420 J. M. S. Bldg. (Donald J. Easley, Karl G. King, Jr.)  
 KOONTZ, WATSON M., 321 S. Main St. (Watson M. Koontz)  
 PRICE, FLATLEY & COMPANY, National Bank Bldg. (L. T. Flatley, Stanley R. Price)  
 THOMAS, LEWIS E., 314 Odd Fellows Bldg. (Lewis E. Thomas)  
 WILLET & WHARTON, 523 J.M.S. Bldg. (J. Russell Wharton)  
 WOLFE, MARQUAM Q., 908 Building & Loan Tower (Marquam Q. Wolfe)

## Terre Haute

BARTRAM, DAVID G., 221 National Bldg. (David G. Bartram)  
 MCGLONE, IRA T., Merchants National Bank Bldg. (Ira T. McGlone)  
 STRACHAN, ACREE & BABER, 819 Ohio St. (Edward Kay Strachan)  
 WILLEY, CURTIS H., 15 Chamber of Commerce Bldg. (Curtis H. Willey)

## Vincennes

CHAPMAN, ARTHUR R., 417 American Bank Bldg. (Arthur R. Chapman)  
 MILLER, JOHN R., 317 American Bank Bldg. (John R. Miller)

## Warsaw

DAHNS & YARIAN, 113½ S. Buffalo St. (John L. Yarian)

## Iowa

## Burlington

MCGLADREY, HANSEN, DUNN AND COMPANY, 311 Farmers & Merchants Bank Bldg. (Charles E. Matsch)

## Cedar Rapids

ALLEN AND COMPANY, 421 Merchants National Bank Bldg. (Edward F. Bock)  
 MCGLADREY, HANSEN, DUNN AND COMPANY, Merchants Bank Bldg. (Leo E. Burger, Frank H. Cosgrove, I. B. McGladrey, Donald E. Schmidt)  
 MELTZER, B. J., 120 3rd St., S. E. (B. J. Meltzer)  
 SCOTT, RAY A., 226 Guaranty Bldg. (Ray A. Scott)

## Clinton

MCGLADREY, HANSEN, DUNN AND COMPANY, 41 Wilson Bldg. (F. A. Cover)

## Davenport

DOYLE & KEENAN, 824 Davenport Bank Bldg. (James P. Doyle, J. E. Keenan)  
 MCGLADREY, HANSEN, DUNN AND COMPANY, 927 Davenport Bank Bldg. (William C. Boldt, Jr., Robert P. Fritzsche, George H. Hansen)  
 NAGLE, JOHN E., 409 Putnam Bldg. (John E. Nagle)  
 NORTH, J. W. & Co., 828 Davenport Bank Bldg. (Earl W. Druehl)  
 OTTO, WALTER C., 918 Kahl Bldg. (Walter C. Otto)  
 PAULSEN, THE R. W. Co., 717 Kahl Bldg. (Roy W. Paulsen)

## Decorah

BARTH, FRANK R., Ben Bear Bldg. (Frank R. Barth)

## Des Moines

ADDISON, JAMES C. AND COMPANY, 316 Savings and Loan Bldg. (James C. Addison, Sidney B. Smith)  
 ALLEN AND COMPANY, 708 Hubbell Bldg. (Lloyd R. Bock, George R. Lautenbach, Carroll E. Mann, W. N. McCoy, Louis I. Nussbaum)  
 BILLINGS AND COMPANY, 513 Iowa-Des Moines Bank Bldg. (D. W. Billings, Philip L. Billings)  
 BEMIS, REAM, CAMPBELL & HARRIGAN, 342 Insurance Exchange Bldg. (J. E. Bemis, Francis J. Harrigan, Emmett Wm. Martin, L. F. Ream)

EDENBURN, JAMES WILLIAM, Bankers Trust Company (James William Edenburn)  
 HALLIDAY, J. F., 707 Locust St. (J. F. Halliday)  
 KNOBBE & GALLAGHER, 1010 Savings & Loan Bldg. (Leonard W. Gallagher, C. B. Knobbe)  
 MCGLADREY, HANSEN, DUNN AND COMPANY, 809 Insurance Exchange Bldg. (Cornelius A. Bos)  
 MCCLURE, NOLTE & COMPANY, 318 Liberty Bldg. (J. H. McClure, E. L. Nolte)  
 MELONE, RALPH E., 607 Bankers Trust Bldg. (Ralph L. Melone)  
 MERIWETHER, ROBERT L., Farm Bureau Bldg. (Robert L. Meriwether)  
 MUEHLE, LOUIS J. & COMPANY, 215 Shops Bldg. (Louis J. Muehle)  
 ODEN & COMPANY, 600 Des Moines Bldg. (John S. Oden)  
 PROUTY, EDWIN G., 726 Des Moines Bldg. (Edwin G. Prouty)  
 TROXEL, LELAND W., 602 Flynn Bldg. (Leland W. Troxel)  
 WOLF AND COMPANY, 1036 Des Moines Bldg. (Merton G. Burbank, Maurice W. Lindquist, Fred J. Peterson)  
 WORDEN, GLEN S., 726 Des Moines Bldg. (Glen S. Worden)

## De Witt

RUTENBECK, L. K. (Lawrence K., Rutenbeck)

## Dubuque

BROOKS, O'CONNOR & BROOKS, 315 Bank & Insurance Bldg. (Maurice E. Brooks, Waldo E. Brooks, Clement D. O'Connor)  
 KISTING, ANDREW J., 1360 Alta Vista St. (Andrew J. Kisting)  
 MARTIN, GEORGE T., 903 American Trust Bldg. (George T. Martin)

## Fort Dodge

LAWSON, HOWARD J., 307 State Bank Bldg. (Howard J. Lawson)  
 PULIS, EARL G., 411 Snell Bldg. (Earl G. Pulis)

## Holstein

CURTIS, WARREN E. (Warren E. Curtis)

## Iowa City

MCGLADREY, HANSEN, DUNN AND COMPANY, 324 Savings and Loan Bldg. (Harold G. Peter-shagen)

## Marshalltown

WESTER, R. A., 7 Willard Bldg. (R. A. Wester)



## IOWA (Continued)

**Mason City**

GAGE, EDGAR S., JR., 710 Foresters Bldg. (Edgar S. Gage, Jr)

**Ottumwa**

SMITH, R. W., Fidelity-Savings Bank Bldg. (R. W. Smith)  
STEPHENSON, G. A. & COMPANY, Fidelity-Savings Bank Bldg. (George A. Stephenson)

**Sioux City**

GOLDBERG, LOUIS S., 305 Commerce Bldg. (Louis S. Goldberg)  
KEIGHTLEY AND PEDERSON, 610 Davidson Bldg. (L. H. Keightley, Ralph W. Pederson, Arthur E. Sergeant)  
SCHROER, HAROLD A., 623 Security Bank Bldg. (Harold A. Schroer)  
SHIPWAY, R. J., 377 Orpheum-Electric Bldg. (R. J. Shipway)

SHUBB, MYER, 207 Commerce Bldg. (Myer Shubb)  
TAYLOR AND NICHOLS, 507 Warnock Bldg. (Sidney L. Taylor)  
WILLIAMS, C. A., 826 Frances Bldg. (C. A. Williams)

**Spirit Lake**

WEBER, FRED A., P. O. Box 1 (Fred A. Weber)

**Waterloo**

CARNEY-LYNCH COMPANY, 200 First National Bldg. (James F. Carney, Richard E. Lynch)  
HOSTETLER, CHARLES N., 311 Insurance Bldg. (Charles N. Hostetler)  
STOVER, E. L., 901 Waterloo Bldg. (E. L. Stover)  
WISE, HOMER E., 212 Marsh Place Bldg. (Homer E. Wise)

## Kansas

**Abilene**

SIMMONS, ROY N., 300 N. Cedar (Roy N. Simmons)

**Arkansas City**

WILLIAMS, JOHN J. 502, A. C. Office Bldg. (John J. Williams)

**Atchison**

MACLAREN, MALCOLM, 4 Blair Bldg. (Malcolm MacLaren)  
MILLER, JOHN M., Professional Bldg. (John Moore Miller)

**Barter Springs**

DANIEL, DANIEL AND ENNIS, 119 W. 11th St. (Dean D. Lawellin)

**Chanute**

GOTTLIEB, LEO 1½ W. Main St. (Leo Gottlieb)

**Coffeyville**

BELT, BURNS & COMPANY, Plaza Bldg. (C. Robert Belt)

**Dodge City**

HOGUE, ROSS D., First National Bank Bldg. (Ross D. Hogue)

**Emporia**

BRINKMAN, LEO J., 515 Citizens National Bank Bldg. (Leo J. Brinkman)

**Hays**

WIESNER, FRED L., 328 W. 12th St. (Fred L. Wiesner)

**Hutchinson**

PIERCE, FARIS & COMPANY, 508 Wolcott Bldg. (Harry Faris, Aldon Louis Pierce)  
SWANSON-HOLFORD COMPANY, 527 N. Main (Floyd P. Holford)

**Independence**

ACRE, JOSEPH, Box 107 (Joseph Acre)

**Junction City**

STRAIN, JOHN A., 725½ N. Washington (John A. Strain)

**Kansas City**

SINDERSON, LITTLE & LASHELL, Brotherhood Block (James B. Burgee, Eugene M. LaShell, Sam W. W. Sinderson)

RASHBURN, MEYER, 309 Huron Bldg. (Meyer Rashburn)

**Lawrence**

HENNING, HOMER J. & COMPANY, The Standard Life Bldg. (Warren N. Lesh)

**Mission**

SWAIN, W. J., 5125 W. 57th St. (W. J. Swain)

**Oberlin**

DOWLING, ARTHUR J. (Arthur J. Dowling)

**Ottawa**

HENNING HOMER J. & COMPANY, 215 Bennett Bldg. (Hommer J. Henning)

**Pittsburg**

LOY, WALLACE J., Commerce Bldg. (Wallace J. Loy)

**Salina**

KENNEDY AND COE, 229 United Life Bldg. (Clarence L. Coe, Milton J. Kennedy)

**Topeka**

BJORKMAN, CARL H. & CO., 914 National Bank of Topeka Bldg. (Carl H. Bjorkman)  
BRELSFORD, GIFFORD AND HARDESTY, 601 New England Bldg. (Joseph K. Brelsford, H. W. Gifford, W. F. Hardesty)  
GARRISON & GRESSER, National Bank of Topeka Bldg. (Joseph O. Garrison, Don F. Gresser)  
HOUSER, RALPH E., 121 E. 8th (Ralph E. Houser)  
PAXSON AND RICHEL, 506 Columbian Bldg. (C. L. Paxson, W. A. Richel)

**Wichita**

BONICAMP, KOELLING & SMITH, Union National Bank Bldg. (John P. Bonicamp, Hugh C. Braly, J. T. Koelling, Glenn W. Smith)  
BRINKMAN, RAY & COMPANY, 206 Insurance Bldg. (Ray N. Brinkman)  
CORY, ROBERT I. AND CO., Central Bldg. (Robert I. Cory)  
FARROW AND THOMPSON, 317 Central Bldg. (Chester F. Farrow, Rollo O. Thompson)  
FOX, ELMER E. & COMPANY, 207 Fourth National Bank Bldg. (Merle E. Britting, Elmer E. Fox, Ira L. Houghton)  
IRELAND, ORRIS R., 809 Central Bldg. (Orris R. Ireland)

**KANSAS (Continued)**

KRUEGER, H. CALVERT, 240 S. Erie (H. Calvert Krueger)  
 KUBIK, F. B. & COMPANY, 1106 Brown Bldg. (Ben F. Kubik, Fred B. Kubik, Russell Menkemeyer, Oliver J. Selfridge, Emmett D. True)  
 LUNSFORD, BARNES & COMPANY, 307 Wheeler-Kelly-Hagney Bldg. (Vincent A. Smith)  
 MOBERLY, WEST & CALVIN, 918 Central Bldg. (Roy E. Calvin, Rex M. Jennings, William H. Moberly, Ivan M. West)

MORGAN, NELSON & KRUEGER, 512 Fourth National Bank Bldg. (Sterling E. Krueger, L. Irvin Morgan, Vernon Nelson)  
 ROSSDUTCHER, C. W., 327 Beacon Bldg. (C. W. Rossdutcher)  
 SANDERS, A. B. & COMPANY, 313 First National Bank Bldg. (A. B. Sanders)  
 SHAUL, K. K. & Co., 203 Orpheum Bldg. (K. Kenneth Shaul)  
 SMITH, VANE, 608 KFH Bldg. (Vane Smith)

**Kentucky****Ashland**

OTIS, SAMUEL CLAY, 516 Second National Bank Bldg. (Samuel Clay Otis)  
 SMITH, ESTIL W., P. O. Box 107 (Estil W. Smith)

**Bowling Green**

MEANY, JAMES R., 504 Main St. (James Russell Meany)

**Covington**

BAILEY, ESPY, First National Bank Bldg. (Espy Bailey)  
 GARDINER, CLINTON F., 823 Arlington Rd. (Clinton F. Gardiner)

**Middlesboro**

DOOLEY, FRANK J., P. O. Box 23 (Frank J. Dooley)

**Henderson**

COLLINS, ROBERT L., Ohio Valley Bank Bldg. (Robert L. Collins)

**Lexington**

BRISCOE, U. G. & COMPANY, 812 Security Trust Bldg. (U. G. Briscoe, Duard N. Thurman)  
 GOLDFARB, BENJAMIN, 301 Central Bank Bldg. (Benjamin Goldfarb)  
 HIFNER AND FORTUNE, 145 E. High St. (Helen H. Fortune, W. A. Hifner, Jr.)  
 MULLER, ELLSWORTH W., 705 Central Bank Bldg. (Ellsworth W. Muller)  
 PARIS, J. C., 611 S. Ashland (J. C. Paris)

**Louisville**

ACKERSON, LOUIS E., 28 Kenyon Bldg. (Louis E. Ackerson)  
 BARNES, GEORGE 1228 Carrico Ave. (George Barnes)  
 BARNETT, L. C. & Co., 910 Kentucky Home Life Bldg. (L. C. Barnett)  
 BICKLEY, JOHN H., 318 W. Jefferson St. (John H. Bickley)  
 BOWDEN, E. A., 4020 Alton Rd. (E. A. Bowden)  
 BROWN AND IMHOF, 1201 Washington Bldg. (J. Bernard Brown, A. Frerman, Irwin W. Imhof, Thad J. Schuler)  
 CARDWELL, BOWER & ALLEN, 1024 Kentucky Home Life Bldg. (Fred H. Bower, Harvey Cardwell)  
 CHRISTEN, BROWN, McCROSKEY & RUFER, 1129 Kentucky Home Life Bldg. (John E. Brown, Albert Christen, Lane McCroskey, A. Davis Rufer)  
 COTTON, WILLIAM, COMPANY, 402 Lincoln Bank Bldg. (William Cotton, Thomas H. Dowell, Holmes B. Hill)  
 ERNST & ERNST, 906 Kentucky Home Life Bldg. (Wilbur R. Williamson, Manager)  
 ERSKINE, CHARLES W., 320 S. 5th St. (Charles W. Erskine)  
 ESCOTT, GROGAN & Co., Lincoln Bank Bldg. (C. R. Escott, W. Waller Grogan, G. Byron Kirby, Maurice Luker, L. B. McIntire, John C. Meredith, Lowell Nichols, Jos. R. Wermmeister, U. S. Whalin)

ESKEW, GRESHAM & DIERSEN, 706 Kentucky Home Life Bldg. (Joseph H. Diersen, Samuel W. Eskew, Austin H. Gresham)  
 FRITZ, GEORGE S., 510 Kentucky Home Life Bldg. (George S. Fritz)  
 GREWELING, GROVER C. AND COMPANY, 1606 Kentucky Home Life Bldg. (Arthur W. Adams, Grover C. Greweling)  
 HAGAN, P. WILLETT, 1526 Kentucky Home Life Bldg. (P. Willett Hagan)  
 HEEB, CARL J., 4905 S. 3rd St. (Carl J. Heeb)  
 HOWARD, GEORGE W. JR., Kentucky Home Life Bldg. (Geo. W. Howard, Jr.)  
 HUMPHREY ROBINSON & COMPANY, 1712 Heyburn Bldg. (Joseph A. Hunter, Robert B. Lancaster, Stanley P. McGee, Malcolm B. McMullen, Robert I. Planck, William D. Selby, W. Kenneth Simpson, Bradley O. Turner)  
 LYBRAND, ROSS BROS. & MONTGOMERY, 1212 Heyburn Bldg. (Paul F. Halloran)  
 LYNN, A. J. & Co., 1578 Starks Bldg. (A. J. Lynn)  
 MORRIS & HARDESTY, 1111 Heyburn Bldg. (Paul V. Morris)  
 NAUMAN, NAUMAN AND COMPANY, 1021 Starks Bldg. (A. J. Nauman)  
 PETOT, JOHN S. AND COMPANY, 122 S. 4th St. (Joseph P. Jones, John S. Petot, Sr., John S. Petot, Jr.)  
 ROTH, LOUIS T., 403 M. E. Taylor Bldg. (Louis T. Roth)  
 ROWLAND, HENRY T., 1109 Kentucky Home Life Bldg. (Henry T. Rowland)  
 SCHILDT, CLEMENT F., Southern Trust Bldg. (Clement F. Schildt)  
 THOMAS, RICHARD H., 306 Realty Bldg. (Richard H. Thomas)  
 THOMPSON, ALBERT C., 912 Kentucky Home Life Bldg. (Albert C. Thompson)  
 WALDMAN, LEVITAN & WHEELER, Marion E. Taylor Bldg. (Irvin L. Levitan, Max Waldman, Charles M. Wheeler)  
 WASSERMAN, IRVIN L., 1012 Washington Bldg. (Irvin L. Wasserman)  
 WELLENKEN & MASTER, 504 Louisville Trust Bldg. (Moses Master, Harry Welenken)  
 WELLS, W. J., 626 S. 5th St. (W. J. Wells)  
 WETTERER, WILLIAM S., 207 Coleman Bldg. (William S. Wetterer)  
 YEAGER, FORD & WARREN, 820 Kentucky Home Life Bldg. (Henry S. Fish, Gordon Ford, Lawrence Long, James C. Warren, L. C. J. Yeager)

**Middlesboro**

DOOLEY, FRANK J., P. O. Box 23 (Frank J. Dooley)

**Newport**

THORBURN, EDWIN F., 701 Newport Finance Bldg. (Edwin F. Thorburn)

**Owensboro**

ALEXANDER & COMPANY, Damron Bldg. (James O. Boswell, Fernander L. May)  
 BOTTORF, H. W., JR., Masonic Bldg. (H. W. Bottorf, Jr.)

**KENTUCKY (Continued)****Paducah**

LEE, MORRIS A., 221 Citizens Savings Bank Bldg. (Morris A. Lee)  
 SCHUETTE & TAYLOR, 721 Citizens Savings Bank Bldg. (Curtis E. Guffey, Ralph H. Schuette, Harrar W. Taylor)

**Wheelwright**

MCNEIL, JOHN C., P. O. Box 337 (John C. McNeil)

**Winchester**

LARY, VIRGIL P. (Virgil P. Lary, Sr.)

**Louisiana****Alexandria**

HAWTHORN, WAYMOUTH & PAYNE, 810 Guaranty Bank Bldg. (Junius H. Payne, Jr.)  
 LACROIX, WALTER S., JR., Commercial Bldg. (Walter S. LaCroix, Jr.)  
 MORGAN AND ERSKINE, P. O. Box 1786 (Harvey Harwell Morgan)

**Baton Rouge**

BOURGEOIS, HANNIS T., 605 Roumain Bldg. (Hannis Taylor Bourgeois)  
 CARROLL, H. V., P. O. Box 4501 (H. V. Carroll)  
 CARTER, ARTHUR L., P. O. Box 1747 (Arthur L. Carter)  
 CHAMPAGNE, L. A., 706 Louisiana National Bank Bldg. (Lionel A. Champagne)  
 FINCHER, JOHN RAMSEY, P. O. Box 1389 (John Ramsey Fincher)  
 HAWTHORN, WAYMOUTH & PAYNE, 1038 Main St. (Regert B. Hawthorn, John F. Waymouth, Staten H. Wilsford)  
 KOLB, ALLISON R., 1211 Louisiana National Bank Bldg. (Allison R. Kolb)  
 LEE, BASIL M., 218 Wieck Bldg. (Basil M. Lee)  
 THOMAS, A. EDGAR, P. O. Box 2142 (A. Edgar Thomas)

**Bossier City**

WALKER, HARRY B., 207 Bossier Bank & Trust Co. Bldg. (Harry B. Walker)

**De Ridder**

WOOTEN, JOHN T., Hood Bldg. (John T. Wooten)

**Lafayette**

VOORHIES, RAYNALD J., P. O. Box 556 (Raynald J. Voorhies)

**Lake Charles**

HEARD & LACY, P. O. Box 763 (Charles I. McElroy)  
 NORTH, NEWTON S., P. O. Box 745 (Newton S. North)  
 QUIRK, CHARLES P., Kaufman Bldg. (Charles P. Quirk)

**Minden**

DAVIS, JAMES N., P. O. Box 783 (James N. Davis)

**Monroe**

COX AND FRAZER, Ouachita National Bank Bldg. (Harry G. Frazer, Williams O. Webb)  
 GLAZER, MAURICE, Bernhardt Bldg. (Maurice Glazer)  
 MYATT, A. B. & Co., 312 Bernhardt Bldg. (J. Frank Farmer, Alexander B. Myatt)  
 NORTH, CHARLES C., 1014 N. 5th (Charles C. North)  
 SAVAGE, WALTER S. & Co., 306 Ouachita National Bank Bldg. (Walter S. Savage)

**New Iberia**

HEARNE & Co., 115 E. St. Peter St. (David C. Hearne, Bernard S. Jacobs)

**New Orleans**

ANDRUS, GERALD L., 1309 Nashville Ave. (Gerald L. Andrus)

BARRY, DENIS A. & Co., 403 American Bank Bldg. (Denis A. Barry, Clifton A. Morvant)  
 BARTON, PILIÉ, SERÉ & WERMUTH, 609 Carondelet Bldg. (Meyer Barton, Irving B. Cohen, Abner E. Hughes, Louis H. Pilié, Darby Seré)

BOURGEOIS, ALBERT A., JR., 11 San Carlos Ave. (Albert A. Bourgeois, Jr.)

BOURGEOIS, RUSSELL & COMPANY, 406 Hibernia Bank Bldg. (Sidney S. Bourgeois, Jr., Frank V. Russell)

BRENER, MOSES E., 838 Audubon Bldg. (Moses Elias Brener)

BYRNE, J. K. & Co., American Bank Bldg. (Joseph G. Ehrlicher, John A. Peyroux, Jr., Andrew S. Seferovich, August A. Wegmann)

CABALLERO AND ROGER, 1316 Canal Bldg. (Laurent J. Roger)

CAMPBELL, MORRIS, 305 Cigali Bldg. (Morris Campbell)

CARRIERE & CARRIERE, 1017 Carondelet Bldg. (Charles M. Carriere, Joseph M. Carriere)

CHAMBERLAIN, OTIS J., 840 Union St. (Otis J. Chamberlain)

COSTA, JOSEPH, JR., 519 Maritime Bldg. (Joseph Costa, Jr.)

DALFERES, GAYLE L., 1410 Richards Bldg. (Gayle L. Dalferes)

DE VERGES, ED. J., 717 Whitney Bldg. (Ed. J. De Verges)

DOESCHER, FREDERICK M., 525 Whitney Bldg. (Frederick M. Doescher)

DUBOURG, THOMAS A., 602 Pan American Bldg. (Thomas A. Dubourg)

ERNST & ERNST, 1707 American Bank Bldg. (P. J. Schlesinger)

EVERSMAYER, W. H. & COMPANY, 2015 American Bank Bldg. (Walter H. Eversmayer)

FERRY AND GUIDRY, 438 Canal Bldg. (Henry Louis Ferry)

FOUNTAIN, LAPORTE & Co., 800-A Maritime Bldg. (Walter J. Fountain, Geo. J. Malochee, John J. LaPorte)

FRANK & WEGMANN, 502 Carondelet Bldg. (Walter H. Frank, John X. Wegmann, Jr.)

GANUCHEAU, LOUIS P., JR., 922 Carondelet Bldg. (Louis P. Ganucheau, Jr.)

GRAZIANO, S. A., 214 Carondelet Bldg. (Salvatore A. Graziano)

GRIMADER, CARLOS J., 920 Gravier St. (Carlos J. Grimader)

GUENTHER, LEO S., 1217 Canal Bank Bldg. (Leo S. Guenther)

HARMAN & DURHAM, 807 Carondelet Bldg. (Augustus Amos Harmon)

HARO, EMILE G., JR., 321 Carondelet Bldg. (Emile G. Haro, Jr.)

HARRIS, SEYMOUR J., 640 Tchoupitoulas St. (Seymour J. Harris)

HARTMANN, JOHN F. & COMPANY, 449 Canal Bldg. (William G. Aly, John F. Hartmann, Eugene F. Monnier)

HASKINS & SELLS, 1021 Hibernia Bank Bldg. (George E. Conroy)

HOLLIS, THOMAS L., 505 Queen & Crescent Bldg. (Thomas L. Hollis)

JACOBS, HENRY, 915 Pere Marquette Bldg. (Henry Jacobs)

## LOUISIANA (Continued)

- JONES, WILLIAM B. & CO., 1324 Canal Bank Bldg. (William B. Jones)
- LAFRENTZ, F. W. & CO., 1028 Whitney Bldg. (Thomas A. Williams)
- LANKSTON, JOHN O., 1015 Maritime Bldg. (John O. Lankston)
- LAUER, MARGARET E., 828 Perdido St. (Margaret E. Lauer)
- LEGARDEUR, R. J. & COMPANY, 412 Audubon Bldg. (R. J. LeGardeur, Lloyd Robert Marks)
- LOSBERG, CLIFFORD C., JR., 606 Common St. (Clifford C. Losberg, Jr.)
- MASON, ALBERT A., 201 Pan American Bldg. (Albert A. Mason)
- MISTROT, LLOYD J., 408 Maritime Bldg. (Lloyd J. Mistrot)
- MOSES, RITTLER & DIENES, 500 Audubon Bldg. (Norman E. Breitling, Jr., Malcolm M. Dienes, O. W. Ecuyer, Edward S. Rittler)
- MURPHY, CHAS. B., 822 Perdido St. (Charles B. Murphy)
- MURPHY, JOHN D. & DOODY, LOUIS C., 400 Maritime Bldg. (Louis C. Doody)
- PEAT, MARWICK, MITCHELL & CO., Hibernia Bldg. (Harry J. Williams)
- PEDELAHORE AND KISER, 808 Richards Bldg. (J. Earl Pedelahore)
- PRICE, WATERHOUSE & CO., 549 Canal Bldg. (Harold Rives, Manager)
- RAPIER, GEORGE S., 1216 Hibernia Bldg. (George S. Rapier)
- ROBERT & FAVALORO, 348 Baronne St. (John L. Favaloro, William H. Robbert)
- ROBINSON, C. G. & CO., 905 American Bank Bldg. (George Landwehr, Irby D. Magee, Cecil G. Robinson)
- ROVIRA, E. J., 122 Athauia Pl., Metairie (Edwin J. Rovira)
- RYNIKER, WOOLEY & BATES, Maritime Bldg. (Jewel Lane Bates, Jr., S. W. Ryniker, Elmore R. Verlander, Brandon Ballantyne Woolley)
- SCHENCK, LEONARD E. & CO., 517 Carondelet Bldg. (Warren S. Goodspeed, Alwin Lawrence Schenck, Leonard E. Schenck)
- SEEMANN, CHARLES L. & COMPANY, 923 Carondelet Bldg. (J. Louis Ford, Charles L. Seeman)
- STEPHENSON, M. B., 701 Maritime Bldg. (M. B. Stephenson)
- STICH & VIGO, 907 Carondelet Bldg. (Wm. P. Stich, Jack L. Vigo)
- STROUSE AND SPILSBURY, 305 Levert Bldg. (Sidney T. Spilsbury)
- TRAHAN, ANTHONY J., 840 Union St. (Anthony J. Trahan)
- WEIS, C. & CO., 1214 Hibernia Bank Bldg. (Camille Weis)
- WHITTAKER, R. V. & CO., 426 Whitney Bldg. (Jackson P. Ward, R. V. Whittaker)
- WINTERS, HENRY J., JR., 1008, 305 Baronne St. (Henry J. Winters, Jr.)

## Opelousas

- DOWLING, JOHN S., P. O. Box 389 (John S. Dowling)

## Shreveport

- BROWN AND HAYES, Giddens-Lane Bldg. (Dwight M. Brown, George M. Hayes)
- BURROUGHS, WILLIAM ROY LEE, 319 Ardis Bldg. (William Roy Lee Burroughs)
- COLBERT & PASQUIER, P. O. Box 984 (C. M. Pasquier)
- EGLIN, RALPH B., Commercial National Bank Bldg. (Ralph B. Eglin)
- FROST AND FROST, 301 Commercial Bldg. (Royal H. Frost, Jr., William M. Frost)
- GATES, R. F. & CO., 530 Giddens-Lane Bldg. (R. F. Gates)
- GRIFFITH & HETTLER, 406 Ricou Brewster Bldg. (Luther B. Griffith, Fred R. Hettler)
- HEAD, J. WILLIAM, 304 Ardis Bldg. (J. William Head)
- HEARD & LACY, 818 Commercial Bldg. (S. Berton Heard, Kenneth F. Lacy, Charles E. Vestal)
- HERRING, HERSHEL H., 403 Giddens-Lane Bldg. (Hershel H. Herring)
- JAY, HARRY M. AND ASSOCIATES, 916 Commercial Bldg. (Marion E. Barnett)
- KLADY & BROOKE, 424 Ricou-Brewster Bldg. (C. L. Brooke)
- MATTISON & GASTON, Slattery Bldg. (Erskin A. Gaston)
- OPFERKUCH AND MCGUIRT, P. O. Box 639 (Tom B. McQuirt, Robert E. Opferkuch)
- REDFIELD, S. D. AND CO., 710 Ardis Bldg. (E. E. Armstrong)
- TILLOTSON, A. L., 816 Commercial National Bank Bldg. (Andrew L. Tillotson)
- VISER, DICKSON & VISER, Box 1342 (Raymond R. Dickson, Harry L. Viser, Harry Lampton Viser, Jr.)

## Maine

## Bangor

- HAYES, WILLIAM D., Box 864 (William D. Hayes)

## Bridgton

- KELLER, FREDERICK C., JR. (Frederick C. Keller, Jr.)

## Lewiston

- SHAPIRO, ERNEST M. & COMPANY, 163 Lisbon St. (Sherman George Shapiro)

## Portland

- BAKER AND ADAM, 465 Congress St. (Lincoln L. Adam)
- BENNER, HAROLD K., 19 Pitt St. (Harold K. Benner)

- ERNST & ERNST, 443 Congress St. (Arthur Marshall, Manager)

- FOSS, CHESTER M. & COMPANY, 1204 Chapman Bldg. (Chester M. Foss)

- GARLAND, AVARD C., 98 Exchange St. (Avard C. Garland)

- GARLAND, RICHARD F., 105 Preble St. (Richard F. Garland)

- JORDAN & JORDAN, 465 Congress St. (Chester A. Jordan, Harold C. Jordan)

- MILLET, FISH & DRESSER, 465 Congress St. (Richard M. Millett)

## Presque Isle

- KEARNEY, CHESTER M., Box 31 (Chester M. Kearney)

## Maryland

## Baltimore

- ASHMAN, I. WILLIAM, ASSOCIATES, 5 Guilford Ave. (I. William Ashman)
- ATKINS, HAROLD B., 9 E. Preston St. (Harold B. Atkins)

- BARTELS & SPAMER, 307 American Bldg. (Charles O. Gunther, Jr.)

- BERMAN, GOLDMAN, LEVIN & CO., 210 E. Lexington St. (Louis J. Berman, Isadore E. Levin)

## MARYLAND (Continued)

- BLACK, ROBERT W., 16 E. Franklin St. (Robert W. Black)
- BLOSS, BERNARD M., 203 Tower Bldg. (Bernard M. Bloss)
- BOWEN & McCLEAN, 1027 N. Calvert St. (Louis E. Bowen, George W. McClean)
- BURKE, LANDSBERG & GERBER, 1016 Munsey Bldg. (Henry G. Burke, Benjamin L. Landsberg)
- CAPLAN, BERNARD M. & Co., 210 E. Lexington St. (Bernard M. Caplan, Sidney D. Rapkin)
- COPEES, EDWARD HERBERT, 702 Keyser Bldg. (Edward Herbert Copes)
- DALEY, LAWRENCE B., 3208 Fait Ave. (Lawrence B. Daley)
- DUBIN, CHARLES T., 502 Tower Bldg. (Charles T. Dubin)
- EAGEN & RUDO, 315 American Bldg. (Max Rudo)
- ELLIN, LESTER, 315 American Bldg. (Lester Ellin)
- ERNST & ERNST, 1407 First National Bank Bldg. (W. P. Trolinger)
- ETELSON, SEYMOUR M., 1511 Standard Oil Bldg. (Seymour M. Etelson)
- FINCHAM, JAMES M., 800 Cathedral St. (James M. Fincham)
- FRIED, PHILIP M. & Co., Old Town Bank Bldg. (Philip M. Fried)
- FROEHLICH AND FROEHLICH, O'Sullivan Bldg. (Charles J. Froehlich, Jr.)
- GAEBLER, FRED E. & Co., 609 Garrett Bldg. (O. W. Lower)
- GILLESPIE, WILLIAM A. & Co., Court Square Bldg. (William A. Gillespie)
- GOLDBERG, ISIDORE, 1421 Fidelity Bldg. (Isidore Goldberg)
- GOLDBERG, MAX L., 3701 Clarinth Rd. (Max Louis Goldberg)
- GOLDFARB, LAWRENCE R., 225 E. Redwood St. (Lawrence R. Goldfarb)
- GRAF, PAUL H., 2323 Arunah Ave. (Paul H. Graf)
- HASKINS & SELLS, 500 Equitable Bldg. (Charles Carroll Croggon, William B. Tittsworth)
- HATTER & MACNAB, 1807 First National Bank Bldg. (Charles W. Hatter, Robert Koethen, Jr.)
- HATTON, CHARLES R., 2215 St. Paul St. (Charles R. Hatton)
- HOUSE AND KIRSCHKE, 1655 O'Sullivan Bldg. (Harold N. House)
- HYATT, J. CLYDE, 711 Edgewood St. (J. Clyde Hyatt)
- HYMAN, HENRY, 1305 Court Square Bldg. (Henry Hyman)
- IRVING & MCKEWEN, 1231 Baltimore Trust Bldg. (Burton M. Irving, John L. McKewen)
- JONES, JAMES W., 828 McCabe Ave. (James W. Jones)
- KADIS, LOUIS, 1516 Court Square Bldg. (Louis Kadis)
- KANNER, SIDNEY, 611 Munsey Bldg. (Sidney Kanner)
- KUSHNER, BULMASH & Co., 228 Tower Bldg. (Gilbert Bulmash, Walter Kushner)
- KUSHNICK & WALDMAN, Court Square Bldg. (Joseph A. Waldman)
- LAFRENTZ, F. W. & Co., 915 Mercantile Trust Bldg. (William Campbell Fraser, Alonzo Lee Miles)
- LANGRALL, H. L. & Co., 911 American Bldg. (Herbert L. Langrall)
- LOGUE, H. CLEVELAND & COMPANY, 309 American Bldg. (H. Cleveland Logue)
- LOWEREE & BARLY, 1408 Munsey Bldg. (Martin A. Barly, Edgar V. Loweree)
- LYBRAND, ROSS BROS. & MONTGOMERY, 1804 First National Bank Bldg. (Edmund A. Staub)
- MASSON, JOHN C., 1608 Munsey Bldg. (John C. Masson)
- MCNULTY, JAMES P. & Co., 507 American Bldg. (James P. McNulty)
- MILLER, THOMAS W., 3409 Edgewood Rd. (Thomas W. Miller)
- MUSGRAVE, T. BENSON, 3719 Nortonia Rd. (T. Benson Musgrave)
- OLDER, MORRIS B., 1821 Munsey Bldg. (Morris B. Older)
- PEAT, MARWICK, MITCHELL & Co., Munsey Bldg. (Carroll F. Davis, Malcolm MacGregor)
- PHIPPS, S. HOWARD & Co., 533 Title Bldg. (Ralph W. Miller, S. Howard Phipps)
- PORTER, G. HARVEY, 217 Baltimore Life Bldg. (G. Harvey Porter)
- ROCKLIN, JOSEPH, 302 Court Square Bldg. (Joseph Rocklin)
- ROGERS, JOHN H., 21 W. 25th St. (John H. Rogers)
- ROWLES, LEONARD B., 1023 N. Calvert St. (Leonard B. Rowles)
- SACHS, Z. SIGMUND, Tower Bldg. (Z. Sigmund Sachs)
- SCHAIBLE, ALBERT E., 3029 Hamilton Ave. (Albert E. Schaible)
- SCHNEPFE, CHAS. H., JR., & Co., 839 O'Sullivan Bldg. (George H. Bald, Howard A. Schnepfe)
- SHALLENBERGER, FRANK A., 5300 Purlington Way (Frank A. Shallenberger)
- SHERMAN, CHARLES L., JR., 306 N. Charles St. (Charles L. Sherman, Jr.)
- SHIPLEY, EDWARD GETTIER, 3 Chancery Square (Edward Gettier Shipley)
- SHUMAN & KRUGER, 208 E. Lexington St. (Morris Kruger, Lawrence H. Shuman)
- SILVER, STANLEY M., 306 Stewart Bldg. (Stanley M. Silver)
- SMELKINSON, AARON, 104 W. Fayette St. (Aaron Smelkinson)
- SMITH, DANIEL AUGUSTUS, 2423 Sinclair Lane (Daniel Augustus Smith)
- STAPLES, LEE E., 1510 Standard Oil Bldg. (Lee E. Staples)
- STARKEY, NORMAN S., 712 Mercantile Trust Bldg. (Norman S. Starkey)
- STEGMAN & Company, 1208 Mercantile Trust Bldg. (Edward J. Stegman, Edward R. Stegman)
- STEINBOCK AND SCHILLING, Equitable Bldg. (B. S. Schilling, Jr., Charles Steinbock, Jr.)
- TARNER, ORVILLE D., 1116 E. 20th St. (Orville D. Tarnar)
- TITLE, OSCAR, 408 American Bldg. (Oscar Title)
- TRAUTFELTER, J. H. L., 1113 Munsey Bldg. (J. H. L. Trautfelter)
- UDOFF, MAX, 2218 Brookfield Ave. (Max Udoff)
- VELTE, CHARLES A., 1106 Munsey Bldg. (Charles A. Velte)
- WEINER, FELIX J. & Co., 225 E. Redwood St. (Felix J. Weiner)
- WOODEN & BENSON, 1827 Munsey Bldg. (James L. Benson, William R. Walton, Jr., Ernest E. Wooden)

## Bethesda

- MOYER, EUGENE C., 7649 Old Georgetown Rd. (Eugene C. Moyer)

## Cambridge

- SLACUM, ALBERT BIRTCCELL, 120 High St. (Albert Birtcell Slacum)

## Hagerstown

- BAKER, JOHN K., III & Co., 49 Summit Ave. (John K. Baker, III, Charles B. Carter)
- KIDWELL, GUY S., 16 E. Antietam St. (Guy S. Kidwell)

## MARYLAND (Continued)

UNGER, J. ELVIN, 74 W. Washington St. (John Elvin Unger)  
**Salisbury**  
 BALL AND GRANGER, 210 N. Division St. (H. Harrell Granger)

## Silver Spring

BOLLT, THEODORE & Co., 8616 Georgia Ave. (Theodore Bollt)  
 WILLIS AND O'CONNELL, 8710 Georgia Ave. (Joseph D. O'Connell, T. Leland Willis)

## Massachusetts

## Belmont

JOHNSON, ARTHUR E., 19 Garrison Rd. (Arthur E. Johnson)  
 MORGAN, WILLIAM C., 75 Slade St. (William C. Morgan)

## Boston

ALBEE, AMOS D., SON & COMPANY, 629 Exchange Bldg. (Herbert H. Albee)  
 ALLEN, CHARLES B., 516, 161 Devonshire St. (Charles B. Allen)  
 ANTHONY, WARREN S., 161 Devonshire St. (Warren S. Anthony)  
 BARRINGER, JAMES, P. O. Box 1216 (James Barringer)  
 BARROW, WADE, GUTHRIE & Co., 75 Federal St. (Irving J. Angell, James H. Cave, Percy M. Hendrie, Harold K. McKay)  
 BELSON, SAMUEL L., 11 Beacon St. (Samuel L. Belson)  
 BLONDER-FREEDMAN Co., 185 Devonshire St. (Samuel Blonder, Max Freedman)  
 BOYDEN, YARDLEY & GUAY, 27 State St. (William C. Guay, Arthur W. Yardley)  
 BROWN, ALBERT, 75 Federal St. (Albert Brown)  
 BROWN, HOLDRIDGE & COMPANY, 82 Devonshire St. (Thomas J. Brown, Albert E. Holdridge)  
 CARRUTHERS, JOHN & Co., 909 Little Bldg. (T. Rutherford Edwards)  
 CHERNOFF AND SKLAR, 199 Washington St. (Irving Chernoff, Maurice Sklar)  
 COHEN, HERMAN B. & Co., 84 State St. (Herman B. Cohen)  
 COHEN, SIDNEY L., 11 Beacon St. (Sidney L. Cohen)  
 COMINS, EDWARD P., 200 Devonshire St. (Edward P. Comins)  
 CONANT, IRA M., 110 State St. (Ira M. Conant)  
 COOLEY & MARVIN, 140 Federal St. (Clinton W. Bennett, Gardner W. Chase, Harold A. Marvin)  
 CORNELL, CHARLES H., 211 Congress St. (Charles H. Cornell)  
 CORRIGAN, JAMES W., 80 Federal St. (James W. Corrigan)  
 DARMODY, TODD & Co., 82 Devonshire St. (John P. Darmody)  
 DELOITTE, PLENDER, GRIFFITHS & Co., 53 State St. (Ferdinand M. Pitner, Manager)  
 DENSMORE, LOUIS E., 44 Bromfield St. (Louis Densmore)  
 DESCOTEAUX, GEORGE N., 10 High St. (George N. Descoteaux)  
 DIPESA, CHARLES E. & Co., 10 High St. (Charles E. DiPesa, Ralph B. Grace)  
 DONNELLY, T. B. & COMPANY, 10 Post Office Sq. (Thomas Bernard Donnelly)  
 DOUGLAS, ROBERT & COMPANY, 50 Congress St. (Edward S. Culver, Norman E. Jones, Etta M. Urquhart, Norman H. S. Vincent, Raymond D. Willard)  
 DOW AND YOUNG, 131 State St. (George R. Young)  
 DYSART, HUGH, 89 State St. (Hugh Dysart)  
 DYSART, ROBERT, 50 State St. (Robert Dysart)  
 ELLIOTT, DAVIS & COMPANY, 53 State St. (Charles J. Cunningham)  
 ELLIS, BOWMAN C., 31 Milk St. (Bowman C. Ellis)

ERNST & ERNST, 50 Congress St. (William W. Tuttle, Alvin T. Wilkinson)  
 FAGELL, WILLIAM & Co., 80 Boylston St. (William FAGell)  
 FERNGOLD, HARRY J. Co., 60 State St. (George S. Ferngold)  
 FISHMAN, BENJAMIN, 294 Washington St. (Benjamin Fishman)  
 FLAHERTY, BLISS AND COMPANY, 40 Court St. (Woodford Bliss, Arthur G. Flaherty)  
 FOSTER, CHANDLER, & COMPANY, 1 Court St. (Charles W. Cheney, Francis W. Dailey, Chandler H. Foster)  
 FOX, JAMES J., & Co., 80 Boylston St. (James J. Fox)  
 FRENCH, HERBERT F., & COMPANY, 211 Congress St. (Francis Barrett, Earle M. French, Harry Klein, David B. Saunders)  
 GALE, CHARLES, 18 Tremont St. (Charles Gale)  
 GAY, FULLER & COMPANY, 73 Tremont St. (Arthur W. Gay)  
 GIBBS, EDWARD, JR. & Co., 20 Pemberton Square (Edward Gibbs, Jr.)  
 GIBSON, J. E. & COMPANY, 79 Milk St. (J. Edward Gibson)  
 GILBERT, FRANK J., 41 Tremont St. (Frank J. Gilbert)  
 GLUNTS, JAMES D., & Company, 31 Milk St. (Gerald I. Glunts, James D. Glunts)  
 GOLDING, H. H., 20 Pemberton Sq. (Herman H. Golding)  
 GOLDMAN, MORRIS, 216 Barristers Hall (Morris Goldman)  
 GOODMAN & GOODMAN, 31 Milk St. (Morris Goodman, Nathan Goodman, Samuel J. Moschcovitz)  
 GORDON, DAVID, 159 Devonshire St. (David Gordon)  
 GOVE, JAMES S., 89 Broad St. (James Stott Gove)  
 GREENE, HOWARD F., 44 School St. (Howard F. Greene)  
 GRISWOLD, E. H., & Co., 50 Congress Bldg. (Walter E. Brown, Ernest H. Griswold, Henry J. Griswold, II, Warren A. Stebbins, Ralph G. Steele, Harold L. Whitcomb)  
 GUTTENTAG, SIDNEY, & Co., 53 State St. (Julius E. Fleishman)  
 HAMBURGER & WEINREBE, 260 Tremont St. (Samuel S. Weinrebe)  
 HARRINGTON, JOHN J., & Co., 60 State St. (Edward J. Kirkpatrick)  
 HARRINGTON, LAURENCE P., 27 State St. (Laurence P. Harrington)  
 HARTSHORN AND WALTER, 50 Congress St. (John D. O'Leary)  
 HASKINS & SELLS, 80 Federal St. (Thomas V. Barb, Andrew B. Fielding)  
 HAWKINS & TOYE, 75 Federal St. (Lester G. Hawkins, Sumner B. Toye)  
 HAYES, WILLIAM E., & Co., 199 Washington St. (William E. Hayes)  
 HELMAN, S. J., & Co., 50 Federal St. (Simon J. Helman)  
 HOLDSWORTH, RAYMOND & COMPANY, 15 State St. (Raymond Holdsworth, Gerry Keene)  
 JOHNSON, DECKER COMPANY, 80 Federal St. (Philip W. Johnson)  
 JOSEPH, ALVIN C., 11 Beacon St. (Alvin C. Joseph)

## MASSACHUSETTS (Continued)

- KAUFFMAN AND KAITZ, 1 State St. (Haskell A. Kaitz)  
 KEARNEY, ANTHONY F., 60 State St. (Anthony F. Kearney)  
 KESSLER, HARRY I., 73 Tremont St. (Harry I. Kessler)  
 KING, EDWIN H., 10 High St. (Edwin H. King)  
 KIRK, FRANCIS P., 111 Devonshire St. (Francis P. Kirk)  
 KNIGHT, RICHARD B., 108 Massachusetts Ave. (Richard B. Knight)  
 LAURENTZ, F. W. & Co., 80 Federal St. (James W. Hall)  
 LANE, STANLEY L., 40 Court St. (Stanley L. Lane)  
 LEVINE, RICHARD, 80 Federal St. (Richard Levine)  
 LIVINGSTON & HAYNES, 60 State St. (James M. Haynes)  
 LOEB AND RAWL, 199 Washington St. (Benjamin Loeb)  
 LOVE, THEODORE M., 6 Beacon St. (Theodore M. Love)  
 LUBETS, ROBERT & Co., 185 Devonshire St. (Robert Lubets)  
 LUTHER, JOSEPH S., 100 Boylston St. (Joseph S. Luther)  
 LYBRAND, ROSS BROS. & MONTGOMERY, 80 Federal St. (Joel D. Harvey, Albert E. Hunter, Donald P. Perry, Mark C. Walker)  
 MACLEOD & McMANUS, 75 Federal St. (Albert H. Eastman, Frank J. McManus)  
 MANNIS, RALPH, 120 Boylston St. (Ralph Mannis)  
 MAX STARR-FINER & COMPANY, 161 Devonshire St. (Joseph Finer, Max Starr)  
 McCANN, W. WEBSTER, 89 Broad St. (W. Webster McCann)  
 MILGROOM, NATHAN & Co., 294 Washington St. (Nathan Milgroom)  
 MILLER, GEORGE & Co., 85 Devonshire St. (George E. Miller, Bernard C. Plotkin)  
 MINTZ, DAVID AND COMPANY, 89 State St. (David J. Mintz)  
 MITCHELL, ELLWYN A., 80 Federal St. (Ellwyn A. Mitchell)  
 MORGAN & MORGAN, 10 State St. (Walter S. Morgan)  
 MORSE & NIZEL, 92 State St. (Harold B. Morse, Manuel Nizel)  
 MOUNT & CARTER, 1 State St. (Maxwell A. H. Wakely)  
 MOYER, ORLANDO C. & COMPANY, 20 Kilby St. (Daniel F. Condon, Orlando C. Moyer)  
 NEWBURG, HARRY I., 11 Beacon St. (Harry I. Newburg)  
 NOBLE, CLYDE M., 661 Boylston St. (Clyde M. Noble)  
 O'BRIEN, FITZGERALD & Co., 10 Post Office Sq. (John J. Fitzgerald)  
 PATTERSON, TEELE AND DENNIS, 201 Devonshire St. (John F. Clarke, Stanley G. H. Fitch, James H. Jenkins, Peter J. Maggioni, Edward J. McDevitt, Francis R. Carnegie Steele, Keith C. Steele, James Willing, James B. Willing, George A. Wilson)  
 PEAT, MARWICK, MITCHELL & Co., 79 Milk St. (David B. Galloway)  
 PEISCH, ANGELL & COMPANY, 79 Milk St. (Cyril N. Angell)  
 PERKINS, RALPH S. & Co., 40 Central St. (Ralph S. Perkins)  
 PLUMMER, HURLBUT L., 73 Tremont St. (Hurlbut L. Plummer)  
 POLLACK, HYMAN, 6 Beacon St. (Hyman Pollack)  
 POTTER, MAURICE, 10 State St. (Maurice Potter)  
 PRICE, WATERHOUSE & Co., 75 Federal St. (Anthony Jaureguy)  
 PRIDE, EDWIN L. AND Co., 40 Central St. (E. Ober Pride)  
 RAND, WALDRON H., & COMPANY, 1001, 41 Tremont St. (Allan Baker)  
 RISLEY, ARTHUR L., & Co., 110 State St. (Karl H. Becker, Arthur L. Risley)  
 RITTENHOUSE, CHARLES F. & COMPANY, 75 Federal St. (William Boynton, Charles L. Holmes, Horace A. Mann, Charles F. Rittenhouse, Herbert E. Tucker, Dorothy G. Willard)  
 ROSS AND OWEN, 73 Tremont St. (Raymond H. Owen)  
 ROTFORD, NATHAN & COMPANY, 89 State St. (Nathan Rotfort)  
 SAMICK, ALBERT, 717 Statler Office Bldg. (Albert Samick)  
 SCOVELL, WELLINGTON & COMPANY, 110 State St. (Ralph R. Bruster, Benjamin E. Grant, Arthur I. Richardson)  
 SEAMANS, STETSON & COMPANY, 84 State St. (Arthur P. Batchelder, Richard D. Seamans, Charles A. Stetson, Charles C. Tuttle)  
 SELSBURG, BAYARD & COMPANY, 10 High St. (Benjamin Selsberg)  
 SHAPS, THEODORE, 10 Tremont St. (Theodore Shaps)  
 SHERMAN, M. G., 20 Pemberton Sq. (M. G. Sherman)  
 SIEGEL, HARRY, 294 Washington St. (Harry Siegel)  
 SIEVE, LEO J., 85 Devonshire St. (Leo J. Sieve)  
 SOLOMON, FRANK & COMPANY, 40 Broad St. (Frank Solomon)  
 SPARK, MANN & COMPANY, 60 State St. (Harvard L. Mann, John J. McIsaac, Dale M. Spark)  
 STEWART, FREDERIC, 31 State St. (Frederic Stewart)  
 STEWART, WATTS & BOLLONG, 50 State St. (Elbridge A. Bollong, Harold A. Mock, J. Harold Stewart)  
 STOKES, BOYNTON & COMPANY, 38 Newbury St. (Frederick H. Boynton)  
 TONNESON & LARSON, 80 Federal St. (H. William Larson, Elmer E. Tonneson)  
 TOUCHE, NIVEN, BAILEY & SMART, 80 Federal St. (Frank W. Hawley)  
 WALD & DANA, 45 Milk St. (Robert D. Dana, Harold Wald)  
 WASSERMAN, LEO & COMPANY, 80 Federal St. (Leo Wasserman)  
 WEISBERG, EDELSTONE & Co., 80 Federal St. (Arnold M. Edelstone, William Weisberg)  
 WHITE, WARREN H., 89 Broad St. (Warren H. White)  
 WINNICK, DAVID H., 20 Pemberton Sq. (David H. Winnick)  
 WITTY, CARL, 70 State St. (Carl Witty)  
 YOUNG, ARTHUR & COMPANY, 80 Federal St. (Frank T. Weston, Manager)  
 ZIMMERMANN & COMPANY, 111 Devonshire St. (Edward W. McNamara, William K. Meahl)
- Brockton**
- INGRAM, WILLIAM A., 9 N. Main St. (William A. Ingram)
- Cambridge**
- CUTTER, ERNEST, 678 Massachusetts Ave. (Ernest Cutter)  
 GRISSEY, WILLIAM A., 41 Linnæan St. (William A. Grissiey)
- Fall River**
- DONOVAN, LEO J. F., 19 Purchase St. (Leo J. F. Donovan)  
 KANE, JAMES, 41 N. Main St. (James Kane)  
 MONGEAU & MOBOUCK, 7 N. Main St. (Albert E. Mobouck)

## MASSACHUSETTS (Continued)

- Gardner**  
SEIDMAN & SEIDMAN, Gardner Trust Bldg. (William A. McKnight, Manager)
- Greenbush**  
HYDE, RALPH K. (Ralph K. Hyde)
- Greenfield**  
BARROW, WADE, GUTHRIE & Co., 278 Main St. (Roy B. Chapin, Manager)
- Haverhill**  
KREMER, LOUIS, 191 Merrimack St. (Louis Kremer)
- Holyoke**  
GREENSPAN, ABRAHAM, 56 Suffolk St. (Abraham Greenspan)  
GREENSPAN, SAMUEL, 56 Suffolk St. (Samuel Greenspan)
- Lawrence**  
DOUGLAS, ROBERT, & COMPANY, 203 Bay State Bldg. (Harold G. Bowen)
- Lowell**  
ANDREWS, GEORGE J., Sun Bldg. (George J. Andrews)  
BANKS, ABRAHAM A., 499 Wilder St. (Abraham A. Banks)  
HURLEY, JOHN J., JR., 174 Central St. (John J. Hurley, Jr.)
- Lynn**  
FREEDMAN, MYRON, 14 Central Ave. (Myron Freedman)  
JAQUES, RUPERT W., 7 Willow St. (Rupert W. Jaques)  
LEONARD, JOHN J., 7 Willow St. (John J. Leonard)  
PLACE, GEO. J., & Co., 7 Willow St. (George James Place)
- Melrose**  
TAYLOR, PERCY W., 42 Lynde Ave. (Percy W. Taylor)
- Natick**  
REMMELE, FERDINAND C., 32 Main St. (Ferdinand C. Remmele)
- New Bedford**  
AUERBACH, HARRY S., 227 Union St. (Harry S. Auerbach)  
FRANCIS, VINCENT, 25 Plymouth St. (Vincent Francis)  
SCOVELL, WELLINGTON & COMPANY, 246 Union St. (Harold B. Dutton, Jr., Manager)
- Pittsfield**  
CHANT, FREDERICK H., 100 North St. (Frederick H. Chant)
- Redding**  
DAGGETT, EARLE W., 18 Willard Rd. (Earle W. Daggett)
- Revere**  
GROSS, CALVIN E., 240 Campbell Ave. (Calvin E. Gross)
- Salem**  
WINTERS, HENRY, 173 Washington St. (Henry Winters)
- Southbridge**  
STEG, ALBERT, 41 Orchard St. (Albert Steg)
- Springfield**  
AARON, A. ALLEN, 1694 Main St. (A. Allen Aaron)  
ABAGNALE, ROY M., 1387 Main St. (Roy M. Abagnale)  
CUSHING, PILALAS AND TOTH, 95 State St. (Joseph Cushing, Demetrius C. Pilalas, William E. Toth)  
DONOVAN, W. LEONARD, 1537 Main St. (W. Leonard Donovan)  
DOUBLEDAY, BURNETT, SNOW & SHEA, 1421 Main St. (Edwin C. Doubleday, Arthur M. Sargent)  
HITCHCOCK & COMPANY, 31 Elm St. (Ernest A. Berg, George K. Hitchcock)  
JUDSON, PHILLIP W., 1490 Main St. (Phillip W. Judson)  
MENZEL, RICHARD E., JR., 115 State St. (Richard E. Menzel, Jr.)  
MINER, MORTON B., 1490 Main St. (Morton B. Miner)  
OBREY, HAROLD A., 95 State St. (Harold A. Obrey)  
SCOVELL, WELLINGTON & COMPANY, 293 Bridge St. (William W. Johnston, Harold S. Treworgy, Theodore F. Woodward)  
WRIGHT, FRED A. & Co., 1694 Main St. (Louis T. Cormier)
- Waltham**  
HARRINGTON, JOHN J. & Co., 657 Main St. (John J. Harrington)
- West Roxbury**  
TRANIELLO, ANGELO, 80 Stratford St. (Angelo Traniello)
- Winthrop**  
FURLONG, THOMAS J., 102 Bay View Ave. (Thomas J. Furlong)
- Worcester**  
BAKER & BAKER, 332 Main St. (Solomon R. Baker)  
CROSBY AND MURPHY, 507 Main St. (Bartholomew J. Murphy)  
FRIEDMAN & SHULINSKI, 339 Main St. (Louis I. Shulinski)  
LANE, WARREN C., 44 Elm St. (Warren C. Lane)  
PEARSON AND JONES, 340 Main St. (Clayton F. Jones)  
PEAT, MARWICK, MITCHELL & Co., Central Bldg. (John A. Steen, Manager)  
PRINCE, ARTHUR R., 95 Lincoln St. (Arthur R. Prince)  
SMITH, GEORGE A. & COMPANY, 390 Main St. (Egidio J. Conti, Winthrop H. McGown, Richard P. Smith)  
TUPPER, MOORE & Co., 390 Main St. (George R. Eastman, William J. McKeon, George F. Shannon)  
WALLIS, HARRY W. & Co., 340 Main St. (Harry W. Wallis)

## Michigan

- Ann Arbor**  
GREGG AND VELKER, 213 Michigan Theater Bldg. (Henry G. Velker)  
ICERMAN, JOHNSON & HOFFMAN, 203 State Savings Bank Bldg. (Charles A. Hoffman, Paul F. Icerman, Robert L. Johnson)  
TROMETER, HARRY J., 1054 Ferdon (Harry J. Trometer)
- Battle Creek**  
NIELSON, LUDVIG CORFITZ, 502 Michigan National Bank Bldg. (Ludvig Corfitz Nielson)
- Bay City**  
TOUSE, CHARLES G., 210 Phoenix Bldg. (Charles G. Touse)



## MICHIGAN (Continued)

TRIPP, WILLARD ARNOLD, 201 Sams Bldg.  
(Willard Arnold Tripp)

## Benton Harbor

HERKNER, ROBERT THOMAS, 202 Michigan Bldg.  
(Robert Thomas Herkner)

## Birmingham

MOORE, EUGENE A., 1490 Stanley Blvd. (Eugene A. Moore)

MOORE, JAMES F., 139 W. Maple Ave. (James F. Moore)

## Cadillac

CRAMER, BEATTIE AND NICHOLS, Evening News Bldg. (Wendell I. Nichols)

## Center Line

STEINHAUSER, CLARENCE J., 7512 Coolidge Ave.  
(Clarence J. Steinhauer)

## Detroit

ADELSON, MURRAY J., 919 Dime Bank Bldg.  
(Murray J. Adelson)

ALGAZE, STAUB, & COMPANY, 718 Buhl Bldg.  
(Louis Koretz)

ANDERSEN, ARTHUR & Co., 2646 Penobscot Bldg. (Byron B. Phillips)

ARONOFF, HENRY, 2331 National Bank Bldg.  
(Henry Aronoff)

AUSTIN, RICHARD H., 301 E. Warren (Richard H. Austin)

BALL, W. H., 524 Dime Bldg. (William H. Ball)  
BARROW, WADE, GUTHRIE & Co., 2946 Penobscot Bldg. (William N. Hinds, Donald M. Kimball)

BENTON, NAT W., 1061 Penobscot Bldg. (Nat W. Benton)

BERGER & WILD, 211, 4120 Fenkell Ave.  
(Michael M. Wild)

BERNSTEIN AND BERNSTEIN, 2010 David Stott Bldg. (Gerson B. Bernstein)

BISHOP, LEE R., 825 Penobscot Bldg. (Lee R. Bishop)

BLAZNEK, STANLEY J., 3001 Barlum Tower  
(Stanley J. Blaznek)

BLOOMBERG, L. M. & COMPANY, 809 Park Ave.  
(Louis M. Bloomberg, Morris E. Bloomberg)

BOEKLE, O. I., 3426 Barlum Tower (Otto I. Boekle)

BOOTHE, J. LEE, 1147 Book Bldg. (J. Lee Boothe)

BORNSTEIN, PHILIP H., 2008 Penobscot Bldg.  
(Philip H. Bornstein)

BOSS, EDWARD C., 1277 Penobscot Bldg. (Edward C. Boss)

BRENNER, DAVID D., 1163 National Bank Bldg.  
(David D. Brenner)

CAIN, EDWARD B., 17625 Edinborough Rd.  
(Edward B. Cain)

CAMPBELL, J. LOUIS, 5441 Second Ave. (J. Louis Campbell)

CLOYD, CHESTER L., 1118 Book Bldg. (Chester L. Cloyd)

COLLINS & BURI, 3106 Guardian Bldg. (Russell A. Buri, Kins Collins)

DIMMER, ROSE & Co., 504 Fine Arts Bldg.  
(Grace A. Dimmer)

DISE, J. HARVEY, 712 Stephenson Bldg. (J. Harvey Dise)

DOEREN, KARL M. & Co., 3561 Penobscot Bldg.  
(Bruce R. Mayhew)

DUNLOP, GEORGE E., 5-118 General Motors Bldg. (George E. Dunlop)

DUNNETT AND REINHARDT, 416 Dime Bldg.  
(Alfred S. Dunnett)

ENGSTROM, PAUL V., 2914 Book Bldg. (Paul V. Engstrom)

ERNST & ERNST, 2000 Buhl Bldg. (Arnold L. Barrett, Arthur E. Gaik, Lester V. Griem, Newman T. Halvorson, Firman H. Hass, Clarence H. Koebbe, Taylor H. Seeber, Willard E. Slater, H. W. Wilder)

EVANS, THOMAS H., 2036 Dime Bldg. (Thomas H. Evans)

FECHHEIMER, HENRY, United Artists Bldg.  
(Henry Fechheimer)

FERGUSON, WILLIAM M., 510 Basso Bldg.  
(William M. Ferguson)

FERRY, HERBERT M., 2126 Guardian Bldg.  
(Herbert M. Ferry)

FINNEY, JAMES C., 317 Curtis Bldg. (James C. Finney)

FLETCHER, VAN TIFFLIN, LYONS & TEETZEL, 2712 Book Tower (Ernest H. Fletcher, Coleburke Lyons, Albert P. Teetzel, William H. Van Tiffin)

FORWARD & LOVE, 409 Griswold St. (Joseph N. Jennings, Dorwin C. Love)

FRANKEL, LOUIS M., 1761 Seward Ave. (Louis M. Frankel)

FURNELL, WILLIAM W., 5454 Cass Ave. (William W. Furnell)

GENTER, RALPH R., 2279 National Bank Bldg.  
(Ralph R. Genter)

GILBERT, HAROLD H., & COMPANY, David Stott Bldg. (Harold H. Gilbert, Nathan Kaletsky)

GRUNDY, SCHROEDER & Co., 1426 Dime Bldg.  
(A. J. Grundy, Arthur J. Schroeder, Edward G. Thurber, Jr.)

GUEST, JAMES A., 19750 James Couzens Highway (James A. Guest)

HAGGERTY, FRANK J., 430 Lafayette Bldg.  
(Frank J. Haggerty)

HARRINGTON, JOHN E., 3676 Penobscot Bldg.  
(John E. Harrington)

HARRIS, CHARLES K. & COMPANY, 2021 Penobscot Bldg. (Charles K. Harris)

HASKINS & SELLS, 1601 National Bank Bldg.  
(Arthur W. Koebel, William F. Royer, Harold W. Scott)

HEALY, JACK D., 553 Philip (Jack D. Healy)

HEWITT, JOHN J., 917 Fisher Bldg. (John J. Hewitt)

HOGAN, JUENGL & HARDING, 3356 Penobscot Bldg. (John J. Harding, J. J. Hogan, Lloyd G. Juengel)

HORWATH & HORWATH, 1938 Book Bldg. (Cyril A. Ward)

ISENBERG, PURDY & DONOVAN, 3400 Barlum Tower (William B. Isenberg, Arthur S. Purdy)

JOHNSON, C. S., 12489 Mendota Ave. (Charles S. Johnson)

JOHNSON, CLARENCE H., 7 E. Grand Ave. (Clarence H. Johnson)

KARPUS, EUGENE S., 762 Penobscot Bldg.  
(Eugene S. Karpus)

KEAYS, ROLAND B., 2038 Dime Bldg. (Roland B. Keays)

LATTIN, JOSEPH, 1124 National Bank Bldg.  
(Joseph Lattin)

LINDEN, J. STEWART & Co., 1101 National Bank Bldg. (James J. Klain, J. Stewart Linden)

LUDACK, JOSEPH F., 1401 Majestic Bldg. (Joseph F. Ludack)

LYBRAND, ROSS BROS. & MONTGOMERY, 760 Book Bldg. (John McCullough, Edwin P. Noell, Price G. Righter, Donald M. Russell)

MESSERSMITH & GILBERT, 914 Dime Bldg.  
(Deloss E. Gilbert, Lawrence V. Messersmith)

MILLER, BAILEY & COMPANY, 932 Buhl Bldg.  
(James I. Bailey, John L. Busch, Ralph C. Miller)

MILLER & JACOBSON, 2626 David Stott Bldg.  
(Oscar R. Jacobson, Louis P. Miller)

## MICHIGAN (Continued)

- MILLS, H. A., 1195 Philip Ave. (Harold A. Mills)  
 MINER, CECIL M., 2250 Penobscot Bldg. (Cecil M. Miner)  
 MOORE, RAYMOND C., 1761 Penobscot Bldg. (Raymond C. Moore)  
 MORRISON, WILLIAM J., JR., 12626 Cherrylawn Ave. (William J. Morrison, Jr.)  
 MORTON AND WILMOT, 1401 Majestic Bldg. (F. W. Morton, Carl H. Wilmot)  
 MOSS, S. L., 2033 Dime Bldg. (S. L. Moss)  
 MOUNTEER, ELWOOD S., 619 Hammond Bldg. (Elwood S. Mounteer)  
 MOUNTEER, HAROLD G., 1456 National Bank Bldg. (Harold G. Mounteer)  
 NIDA, RUSSELL S., 2017 Penobscot Bldg. (Russell S. Nida)  
 O'HERON, R. C., 19036 Van Dyke Ave. (Russell C. O'Heron)  
 PARKER & ELSHOLZ, 3214 Book Tower (William J. Elsholz, Crescent A. Parker)  
 PARKER, SAUL, 1704 United Artists Bldg. (Saul Parker)  
 PEAT, MARWICK, MITCHELL & Co., Dime Bldg. (James W. Bartrop, Clarence B. Cox)  
 PHENEY, E. T., 1839 National Bank Bldg. (E. T. Pheneay)  
 PIKE, M. FRED, 420 Hammond Bldg. (M. Fred Pike)  
 PLANTE, ELORION, 2537 Book Tower (Elorion Plante)  
 PORTNOY, LOUIS J., 1066 Penobscot Bldg. (Louis J. Portnoy)  
 PREDHOMME, WILLIAM J., 708 Hammond Bldg. (William J. Predhomme)  
 PRICE, WATERHOUSE & Co., 1946 Penobscot Bldg. (Andrew W. Barr, A. John Bloodsworth)  
 REYNOLDS, PERRY J., 1314 Penobscot Bldg. (Perry J. Reynolds)  
 ROSENBLOOM, JACK, 2289 National Bank Bldg. (Jack Rosenbloom)  
 ROSENTHALER AND WEREMECK, 1847 National Bank Bldg. (Marx P. Rosenthaler, Frederick A. Weremeck)  
 ROWLAND, MORRIS, BUSSE, CAIN, NEFF AND SIMON, 2250 Penobscot Bldg. (William C. Rowland, Cedric G. Simon)  
 RUTTEN, WELLING & COMPANY, 1033 Dime Bldg. (Ralph J. Kliber, Earl George Rutten, A. T. Staeger, Cletus J. Welling)  
 SCHNEIDER & LAWTON, 2000 Penobscot Bldg. (William J. Lawton)  
 SCHROEDER, GERALD C., 1104 Penobscot Bldg. (Gerald C. Schroeder)  
 SCHWARTZ, LOUIS R., 510 David Stott Bldg. (Louis R. Schwartz)  
 SCOVELL, WELLINGTON & COMPANY, 1604 Guardian Bldg. (Edwin J. Barr, Lawrence C. Hobart, Co-Managers)  
 SCUDDER, LAWRENCE & Co., 1607 David Stott Bldg. (Cletus M. Laux)  
 SHULMAN, ARMAND A., 514 Francis Palms Bldg. (Armand A. Shulman)  
 SLAY, LOUIS C., 2011 Florence Ave. (Louis C. Slay)  
 SMITH & DEGUERRE, 1610 Book Tower (W. Ross DeGuerre)  
 SMITH, HARRY A., 1126 Dime Bldg. (Harry A. Smith)  
 SODERMAN & BRENNAN, 543 Book Bldg. (Axel S. Soderman)  
 STEWART, SHAW & OLSEN, 1580 Penobscot Bldg. (Edwin George Olsen, William R. Shaw, William L. Stewart)  
 SUKENIC, BERNARD, 2502 Barlum Tower (Bernard Sukenic)  
 TOBIAS, JULIAN S. & COMPANY, 726 Ford Bldg. (Julian S. Tobias)
- TOUCHE, NIVEN, BAILEY & SMART, 1380 National Bank Bldg. (George D. Bailey, Donald J. Bevis, Paul E. Hamman, Wallace M. Jensen, John W. McEachren, Kenneth S. Reames, Robert S. Waugh)  
 TREPANIER, JOE C., 933 Lafayette Bldg. (Joe C. Trepanier)  
 WALSH & COMPANY, 120 Madison Ave. (Mervyn B. Walsh)  
 WELCH AND WEBER, 2046 Penobscot Bldg. (Dwight E. Weber)  
 WENZELL AND SCHMELZ, 8100 E. Jefferson Ave. (Arthur W. Rieck, Jack E. Schmelz)  
 WHITE, BOWER & PREVO, National Bank Bldg. (Harry M. Prevo)  
 WHITLOCK, C. C., 1316 Penobscot Bldg. (Christopher C. Whitlock)  
 WIDEMAN, MADDEN, DOLAN & COMPANY, 1217 National Bank Bldg. (Simeon Janes)  
 WIVO, JOHN F., 18683 Littlefield Ave., (John F. Wivo)  
 WOLFE, WEEKS & DENHARDT, 1819 Dime Bldg. (David L. Denhardt, Richard H. Wolfe)  
 WYLLIE & BORLAND, 1808 Kales Bldg. (L. Earl Borland)  
 WYMAN, MILES L., 1472 National Bank Bldg. (Miles L. Wyman)  
 ZACK, FIELDS & COMPANY, 1761 National Bank Bldg. (Sidney Fields, Edward Pollack, David P. Zack)
- Escanaba**
- JOHNSON, HILMER E., 524 S. 8th St. (Hilmer E. Johnson)
- Ferndale**
- SOBEL, LEO M., 109 E. Nine Mile Rd. (Leo M. Sobel)
- Flint**
- DUPUIS & RYDEN, 1326 Mott Foundation Bldg. (Victor E. Ryden)  
 LAFEVER, LOUIS E., 914 Citizens Bank Bldg. (Louis E. LaFever)  
 TAYLOR & SWEET, 1406 Mott Foundation Bldg. (Donald H. Taylor)
- Grand Haven**
- WILSON, RALPH G., Sheldon Terrace (Ralph G. Wilson)
- Grand Rapids**
- BAKER, CHARLES H., 37 Avonlea St. S. W. (Charles H. Baker)  
 BERMAN, WEISBARD & HIRSCH, 1208 Grand Rapids National Bank Bldg. (Morris M. Berman)  
 BLANCHARD, GLYNN F., 615 Murray Bldg. (Glynn F. Blanchard)  
 ERNST & ERNST, 905 Michigan National Bank Bldg. (Robert Grainger, Manager)  
 KUYPER, ADRIAN P., 1204 Madison Ave. S. E., (Adrian P. Kuyper)  
 MCBAIN, ROBERT J., 502 Michigan Trust Bldg. (Robert J. McBain)  
 MCEWAN AND KAUFFMAN, 1020 Michigan Trust Bldg. (Gordon L. Kauffman, C. Samuel McEwan)  
 MILLER & WEAVER, 2243 Division Ave. S. (J. Preston Miller, Roy E. Weaver)  
 NORMAN & SHERK, 1029 Grand Rapids National Bank Bldg. (Fred K. Sherk)  
 PAYNE, GEORGE A., Peoples National Bank Bldg. (George A. Payne)  
 SCUDDER, LAWRENCE & Co., 1326 Grand Rapids National Bank Bldg. (Seymour R. Berkey, Harold Tamblin)

## MICHIGAN (Continued)

SEIDMAN & SEIDMAN, Peoples National Bank Bldg. (John G. Cotton, Raymond F. Knape, F. E. Seidman)  
 SHULTUS, WALTER H., 400 Michigan St. N. E. (Walter H. Shultus)  
 VANDER MEER, PETER B., 721 Leonard St. N. W. (Peter B. Vander Meer)  
 VAN KEPPEL & GREEN, 803 Michigan Trust Bldg. (Arnold J. Van Keppel)

## Grosse Pointe Farms

COE, CHARLES L., 130 Kercheval Ave. (Charles L. Coe)

## Harbor Springs

WELLS, J. F., P. O. Box 520 (Julius Franklin Wells)

## Highland Park

MCDONALD, JOHN A., 5 Grove Ave. (John Alexander McDonald)  
 STEIN, SOL I., 13534 Woodward Ave. (Sol I. Stein)

## Ironwood

MORRISON, JOHN D. & COMPANY, 101 Brogan Bldg. (George M. Kahara, Raymond J. Lutwitz)

## Jackson

BOND & COMPANY, 1407 Jackson City Bank Bldg. (Harry R. Bond)  
 CAMPBELL, A. J., & COMPANY, 1101 Reynolds Bldg. (Alpha J. Campbell)  
 SMITH & SKUTT, 801 National Bank Bldg. (John J. Smith)

## Kalamazoo

ERNST & ERNST, 1114 American National Bank Bldg. (Robert S. Davis, Manager)  
 SCUDDER, LAWRENCE & CO., 1207 American National Bank Bldg. (John B. Engelbreit, Duncan Rice)

## Lansing

GARLOCK & HOWLAND, 409 Busch Bldg. (R. Wayne Garlock, Harold J. Howland)  
 HEFFER, LYLE D., 602 N. Washington Ave. (Lyle D. Heffer)  
 HARRIS, MAX D., 1102 Olds Tower Bldg. (M. D. Harris)  
 LYNN, RAY C., 132 W. Ionia St. (Ray Clark Lynn)  
 MILLER, BAILEY & COMPANY, 1708 Olds Tower Bldg. (E. Todd Stringer, John T. Stringer)  
 REAMES, ROBERT M., 517 S. Grand Ave. (Robert M. Reames)  
 ZIMMERMAN, R. W., 529 Tussing Bldg. (R. W. Zimmerman)

## Marquette

HIGGINS, H. A. (Harry Allen Higgins)  
 MORRISON, JOHN D. & COMPANY, 211 N. Front St. (Edlore J. LaFreniere, Robert J. Michaels, John D. Morrison, John A. Zerbel)  
 SCUDDER, LAWRENCE & CO., 503 Savings Bank Bldg. (Lee McGinley, R. J. McGinley)

## Minnesota

## Brainerd

PETERSON, ELMER V., 3 Baehr Bldg. (Elmer V. Peterson)

## Duluth

ANDERSON, ROBERT C., 418 Bradley Bldg. (Robert Conrad Anderson)  
 GRAVING & HONIGMAN, 604 Lonsdale Bldg. (Karl F. Honigman)  
 HANSON, JARL W., 500 Lonsdale Bldg. (Jarl W. Hanson)

## Monroe

RICHWINE & NEWTON, (Stanley J. Newton, Alton J. Richwine)

## Muskegon

MAIHOFFER, MOORE & DE LONG, 309 Hackley Union Bank Bldg. (Wesley De Long, Raymond C. Maihofer, C. Claire Moore)  
 SCUDDER, LAWRENCE & CO., 503 Hackley Union Bldg. (Henry S. Mallett, Dallas Girard Miller, Richard H. Reed, Charles T. Wheeler)

## Pontiac

SLOAN & WHITFIELD, 801 Pontiac State Bank Bldg. (Frank D. Sloan)

## Port Huron

JONES, FRANK H., 226 Peoples Savings Bank Bldg. (Frank H. Jones)  
 STEWART, JOHN L., JR., 320 Sperry Bldg. (John L. Stewart, Jr.)

## River Rouge

PETERSON, L. T., 10488 W. Jefferson (L. T. Peterson)

## Royal Oak

ANGLESON, LEON G., 1213 S. Main St. (Leon G. Angleson)

## Saginaw

BOURBONNAIS, G. A., 1109 S. Harrison St. (George A. Bourbonnais)  
 HARTMAN, PHILIP E., 414 First Savings & Loan Bldg. (Philip E. Hartman)  
 ROBINS & CREED, 606 Bearinger Bldg. (John W. Creed, William F. Robins)  
 ROBINS & OAKES, 408 Bearinger Bldg. (Neil Watters Oakes)  
 SCHOONOVER, ARTHUR D., 404 Eddy Bldg. (Arthur D. Schoonover)  
 TIMM, EARL E., 601 First Savings & Loan Bldg. (Earl E. Timm)  
 WAGAR, LUNT & OEHRING, 402 Second National Bank Bldg. (Edward H. Lunt, Lyman W. Oehring, Wayne B. Wagar)  
 YEO & YEO, 606 First Savings & Loan Bldg. (William Lloyd Yeo)

## Sturgis

BAIRD, JOSEF A., 100 W. Chicago Rd. (Josef A. Baird)

## Traverse City

WALKER, SAMUEL A., State Bank Bldg. (Samuel A. Walker)

## Wyandotte

BOND AND HUNGERFORD, Wyandotte Savings Bank Bldg. (Gerard J. Hungerford)

## Ypsilanti

GREGG & VELKER, 213 W. Michigan (Harold J. Gregg)

LATHAM, ARTHUR, 1501 E. 2nd St. (Arthur Latham)  
 MATTESON, JAMES S., & CO., 902 Fidelity Bldg. (William D. Avery, Harold James Matteson, James S. Matteson)  
 NOLAN & RAWN, 509 Alworth Bldg. (Ambrose J. Nolan, Lester D. Rawn)  
 PEDRIZETTI, V. J., & CO., 311 Sellwood Bldg. (R. J. Grover, Virgil J. Pedrizetti)  
 THOMPSON, WILLIAM RODNEY, 906 Alworth Bldg. (William Rodney Thompson)

## MINNESOTA (Continued)

## Marshall

GOLD, JACK, (Harold Gold)

## Minneapolis

ALTMAN, HARRY L. & Co., 812 Builders Exchange (Harry L. Altman)  
 ANDERSEN, ARTHUR & Co., 1445 Northwestern Bank Bldg. (Alfred R. Nelson)  
 ANDERSON, KROEGER & Co., 801 Pillsbury Bldg. (Emil Kroeger)  
 ASCHENBECK, ALBERT G., 1000 Rand Tower (Albert G. Aschenbeck)  
 AUSTIN & COMPANY, Roanoke Bldg. (Albert Brydon Austin)  
 BIRD, EDWIN G., 314 National Bldg. (Edwin G. Bird)  
 BLUMENSON, M. J., 723 Plymouth Bldg. (M. J. Blumenson)  
 BOULAY, ANDERSON, WALDO & Co., 1023 Northwestern Bank Bldg. (Rudolph H. Anderson, Joseph A. Boulay, Adrian S. Helgeson, Leonard H. Lieser, Sidney T. Sand, Herbert T. Thorsen, Earl A. Waldo)  
 BROCKWAY, PARKER W., 610 Plymouth Bldg. (Parker W. Brockway)  
 CHRISTENSEN AND BEDFORD, 439 Baker Bldg. (H. Paul Bedford, Albert C. Christensen)  
 COWARD, STANLEY C., 1110 Baker Bldg. (Stanley C. Coward)  
 ERNST & ERNST, 1204 First National-Soo Line Bldg. (James Strudwick, Harold C. Utley)  
 ESSENE, JOHN, 302 Midland Bank Bldg. (John Essene)  
 FITZGERALD, JOHN P., 611 Wesley Temple Bldg. (John P. Fitzgerald)  
 FLEET, MOODY & CUTTS, 824 Pillsbury Bldg. (William Arthur Fleet)  
 FLESHER, ANDERSON & FLESHER, 1216 Nicollet Ave. (Herbert J. Flesher)  
 FLESHER & FLESHER & FLESHER, 2200 Foshay Tower (Leonard J. Flesher)  
 GOLDBERG, PASCHA M., 700 Builders Exchange Bldg. (Pascha M. Goldberg)  
 GREGUSON, ALFRED, 815 Metropolitan Bldg. (Alfred Greguson)  
 HALLIN, CARL E., 822 First National-Soo Line Bldg. (Carl E. Hallin)  
 HALLOWAY-KNUTSON & BOWERS, 306 Foshay Tower (Andrew J. Knutson)  
 HASKINS & SELLS, 831 Northwestern Bank Bldg. (Jerome A. Benning, Emil F. Bohne)  
 HOWARD, BENJAMIN T., 1036 Baker Bldg. (Benjamin T. Howard)  
 HUGHES, HERBERT L., 613 First Ave. N. W. (Herbert L. Hughes)  
 HYE, FLESHER AND ADAMS, 815 Pillsbury Bldg. (Stanley L. Flesher)  
 KRATT, ROBERT A., 711 W. Lake St. (Robert A. Kratt)  
 KVASSE, GUSTAV J., 607 Marquette Ave. (Gustav J. Kvasse)  
 LARSEN, ALBERT E., 1010 Foshay Tower (Albert E. Larsen)  
 LONEGREN, BRACKETT & FREEMAN, 415 Phoenix Bldg. (Joe L. Longren)  
 LUBOV, JOSEPH, 425 Plymouth Bldg. (Joseph Lubov)  
 MCKENNAN, RAY G., 2510 Foshay Tower (Ray G. McKennan)  
 MERSKY, GROSSMAN & BREITMAN, 754 Midland Bank Bldg. (M. S. Breitman)  
 NEWELL, JOHN B., 903 Marquette Ave. (John B. Newell)  
 NICHOLSON, EDWARD C., 1403 Northwestern Bank Bldg. (Edward C. Nicholson)  
 NORBERG, EDWIN W., 822 First National-Soo Line Bldg. (Edwin W. Norberg)

OLSON, ALFRED O., 2200 Rand Tower (Alfred O. Olson)  
 PATRICK, R. C., 300 Thorpe Bldg. (Roderick C. Patrick)  
 PEAT, MARWICK, MITCHELL & Co., Northwestern Bank Bldg. (John R. F. Cowan, Harold M. Solstad)  
 PEARSON, EDWIN L., 510 Essex Bldg. (Edwin L. Pearson)  
 PEISCH, HERMAN C. J., 550 Baker Bldg. (Herman C. J. Peisch)  
 RIDDIFORD, T. K., 2510 Foshay Tower (T. K. Riddiford)  
 ROSSETTER, GEORGE & Co., 1320 Rand Tower (Robert B. Voglewede)  
 ROTZEL, C. L., 452 McKnight Bldg. (C. L. Rotzel)  
 SANDAHL, HAROLD E., 1204 Northwestern Bank Bldg. (Harold E. Sandahl)  
 SEVENICH, ROMAN R., 648 McKnight Bldg. (Roman R. Sevenich)  
 SHEFNER, JOSEPH, 716 Metropolitan Life Bldg. (Joseph Shefner)  
 STARK, THEODORE E., 715 New York Life Bldg. (Theodore E. Stark)  
 STRAND AND ROE, 1010 Foshay Tower (James F. Pitt, Clarence E. Roe, Clyde B. Roe)  
 TOUCHE, NIVEN, BAILEY & SMART, 1054 McKnight Bldg. (George C. Ludolph)  
 TWITE, RALPH E., 1348 Northwestern Bank Bldg. (Ralph E. Twite)  
 WESTLING, A. EDWARD, 617 Northwestern Bank Bldg. (A. Edward Westling)  
 WOOD, JAMES T., 9 W. 26th St. (James T. Wood)

## Rochester

SHANNON &amp; BYERS, 236, 100 First Avenue Bldg. (Lawrence C. Miller, Edward A. Wobschall)

## St. Cloud

COTE, DONALD E., 715½ St. Germain St. (Donald E. Cote)  
 SLANEY, REGINALD H., 203 American National Bank Bldg. (Reginald H. Slaney)

## St. Paul

BROEKER & HENDRICKSON, 2395 University Ave. (Milton M. Broeker)  
 CALMENSEN, ABRAMSON & Co., 450 Endicott-on-Fourth (Ted Abramson, A. M. Calmenson, Leon M. Goldfarb)  
 ERNST & ERNST, E-1106 First National Bank Bldg. (S. H. Lane, Manager)  
 HINES, WILKERSON & WIGHT, E-706 First National Bank Bldg. (Lyle W. Hines, Fred C. Wight, Hartwell Wilkerson)  
 JACOBSON, JENTZSCH, RECTOR & JONES, First National Bank Bldg. (Edris W. Rector)  
 KENNEY, HELEN W., 1011 Goodrich Ave. (Helen W. Kenney)  
 LEE, EARLE GOODRICH, 1787 Dayton Ave. (Earle Goodrich Lee)  
 LETHERT, HENRY M., 1570 Edmund Ave. (Henry M. Letheret)  
 MUNSON, CLIFFORD R., 1100 Pioneer Bldg. (Clifford R. Munson)  
 SHANNON & BYERS, 1212 Pioneer Bldg. (Leonard J. Byers, M. D. McCaskill)  
 STOFFER, MAURICE W., 483 Endicott Bldg. (Maurice W. Stoffer)  
 TAYLOR, ORLEY R. & Co., 309 Empire Bank Bldg. (Orley R. Taylor)  
 WOLKOFF & EFFRESS, 428 Minnesota Bldg. (M. Rooney Effress, William W. Wolkoff)

## Mississippi

## Biloxi

ESTES, J. FLEIGHTON, Schwan Bldg. (J. Fleigh-  
ton Estes)  
MOORE, CHARLES J., City Hall (Charles J.  
Moore)

## Clarksdale

ELLIS & HIRSBERG, McWilliams Bldg. (Jos. F.  
Ellis, R. H. Hirsberg)

## Cleveland

BOSWELL, WILLIAM S., Box 989 (William S. Bos-  
well)

## Columbus

LOTT, T. E., First Columbus National Bank  
Bldg. (Thomas E. Lott)

## Greenville

HAXTON AND EDWARDS, Box 216 (R. K. Haxton)

## Greenwood

NEELY, FRED T., 207 Bank of Commerce Bldg.  
(Fred T. Neely)  
ORSBORN, WALKER & MIDDLETON, 210 West  
Market (R. Hugh Middleton, Henry G. Ors-  
born, Clinton W. Walker)  
TAYLOR, POWELL, WILSON & HARTFORD, Ray  
Bldg. (C. E. Powell, Ermis C. Wilson)

## Gulfport

EVANS & ROBERTS, 510 Gulfport Bldg. (A. L.  
Evans, William B. Roberts)  
ROGERS & ROGERS, 500 Hewes Bldg. (Charles  
B. Rogers, Jr.)

## Hattiesburg

EMERSON, O. D., JR., 201 Magnolia State Bldg.  
(O. D. Emerson, Jr.)  
SMITH, BURKE & SUMNER, Magnolia State Bldg.  
(Jack F. Burke, Prentiss E. Sumner)  
YELVERTON, DARRELL, 214 Geiger Bldg. (Darrell  
Yelverton)

## Jackson

BARNETT, RAY H., 506 First National Bank  
Bldg. (Ray H. Barnett)  
BATSON, MILTON M., P. O. Box 1595 (Milton M.  
Batson)  
BUCHMANN, J., JR., 402 Century Bldg. (J. Buch-  
mann, Jr.)  
CARTER, M. O., COMPANY, Box 1775 (A. N.  
Morgan)  
COLLINS, ROY P., 1202 Deposit Guaranty Bank  
Bldg. (Roy P. Collins)  
GONZALES, JOE, JR., 305 Millsaps Bldg. (Joe  
Gonzales, Jr.)  
HURST, HARRY E., 35 North Street Bldg. (Harry  
E. Hurst)  
MIAZZA, LOUIS A. AND ASSOCIATES, 612 Stand-  
ard Life Bldg. (Edgar C. Mayfield, Louis A.  
Miazza)

## Cape Girardeau

HOCHE, DAVID E., 102 N. Main St. (David E.  
Hoche)

## Carthage

HULL, HOWARD, & CO., 203 The Bank of Carth-  
age Bldg. (Ellsworth H. Brown)

## Chillicothe

FRICK, TED J., 207 Citizens National Bank Bldg.  
(Ted J. Frick)

PARKER, ROBERT R., 1201 Deposit Guaranty  
Bank Bldg. (Robert R. Parker)

QUIN, DICK D. & CO., P. O. Box 163 (L. C.  
Gooch, Jr., William L. Norton, Dick C. Quin)  
ROGERS, JOEL ACKER, 1103 Tower Bldg. (Joel  
Acker Rogers)

SANFORD, WATKINS AND MIZE, 505 Medical  
Bldg. (A. E. Sanford, A. C. Watkins)

SCUTT, GEORGE C., 236 W. Capitol St., (George  
C. Scutt)

STANTON, R. L., 1103 Deposit Guaranty Bank  
Bldg. (R. L. Stainton)

TAYLOR, POWELL, WILSON & HARTFORD, 503 E.  
Amite St. (Robert W. Hartford)

## Laurel

BLOCK, F. J., 201 First National Bank Bldg.  
(Francis J. Block)

## McComb

BROACH, M. B., P. O. Box 108 (M. B. Broach)

## Meridian

CROOK, ROBERT H., Threefoot Bldg. (Robert H.  
Crook)

READY, GARRETT AND COMPANY (J. Donovan  
Ready)

HUGHES, G. RAY, P. O. Box 1388 (G. Ray  
Hughes)

MCDONALD, REGINALD F., WMOX Bldg. (Regi-  
nald F. McDonald)

PECK, ELIZABETH, 507 Citizens National Bank  
Bldg. (Elizabeth Peck)

WARD, REA & SHAW, Rosenbaum Bldg. (George  
R. Rea, Geo. W. Shaw, Thomas R. Ward)

## Natchez

SIMMONS, SILAS M., P. O. Box 241 (Silas M.  
Simmons)

## Ocean Springs

GIROT, JUDLIN H., Ocean Springs State Bank  
Bldg. (Judlin H. Girot)

## Philadelphia

DALLAS AND SLOAN, 212 Stubbs Bldg. (Troy G.  
Sloan)

## Starkville

SPRULL, SIMMONS & COMPANY, 4 Barr Bldg.  
(W. W. Littlejohn, L. E. Sprull)

## Tupelo

WINKLER, M. M., Box 655 (M. M. Winkler)

## Vicksburg

BUCKNER, E. A., JR., 1205 Monroe (E. A. Buck-  
ner, Jr.)

## Yazoo City

CRANE, EDGAR M., Moorhead Bldg. (Edward  
Martin Crane)

## Missouri

## Clayton

CROWDER, WILLIAM B., 8003 Forsyth Blvd.  
(William B. Crowder)

## Columbia

WILLIAMS-ROMACK COMPANY, 14A N. 9th St.  
(R. W. Romack, Paul A. Williams)

## Hannibal

WADE-STABLES CO., 216a Broadway (Arthur R.  
Wade)

## MISSOURI (Continued)

## Independence

ALLEN, AMOS E., 311 W. Kansas St. (Amos E. Allen)

## Joplin

BAIRD, KURTZ & DOBSON, 212 Joplin National Bank Bldg. (Claire S. Dobson)  
 CUBACK AND CUBACK, 603 Joplin National Bank Bldg. (Thos. J. Cusack)  
 FARRAR, JAMES T., 315 Joplin National Bank Bldg. (James T. Farrar)  
 SINDERSON, LITTLE & LASHELL, Joplin National Bank Bldg. (George Little, George W. Sinder-son)

## Kansas City

ABEL, ROLAND, & COMPANY, 412 Commerce Bldg. (Roland Abel)  
 AGUILAR, McPHAIL AND COMPANY, S. C., 401 Columbia Bank Bldg. (Warren J. McPhail)  
 ANDERSEN, ARTHUR & CO., 1012 Baltimore Ave. (Hubert F. Crawley, Manager)  
 ARMSTRONG, WILSON COMPANY, 500 Wirthman Bldg. (A. A. Armstrong, Kenneth M. Wilson)  
 BAIRD, KURTZ & DOBSON, 921 Dwight Bldg. (W. E. Baird, C. R. Meyer)  
 BLOCK, JOSEPH A., 1307 Commerce Trust Bldg. (Joseph A. Block)  
 BREDINE, T. M., 1310 R. A. Long Bldg. (Tilford M. Bredine)  
 BRENNER, HARRY, 704 Commerce Bldg. (Harry Brenner)  
 BURNEY, CHARLES J., 401 Finance Bldg. (Charles J. Burney)  
 CARPENTER, C. E., 1009 Baltimore (C. E. Carpenter)  
 CHRISTIE, LLOYD T., 700 National Fidelity Life Bldg. (Lloyd T. Christie)  
 CONWAY, WM. H. & COMPANY, 924 Rialto Bldg. (William H. Conway, Willard J. Gabriel, John Hugh Moriarty)  
 CORNELL & COMPANY, 1220 Commerce Bldg. (T. J. Smith, Manager)  
 CRAIG, FREDERICK S., 817 Commerce Trust Bldg. (Frederick S. Craig)  
 CROCKETT, J. D. M., 903 Grand Ave. (J. D. M. Crockett)  
 CUNEO AND COMPANY, 700 National Fidelity Life Bldg. (A. Henry Cuneo, Charles Pichetti)  
 CUSACK, PAUL P., 225 Whitton Manor Bldg. (Paul P. Cusack)  
 DAVEY & RADER, 1419 Commerce Bldg. (John W. Rader)  
 DELL, GEORGE E., 736 Lathrop Bldg. (George E. Dell)  
 ERNST & ERNST, 200 Union National Bank Bldg. (F. G. Buenger)  
 FLORA, I. B., 950 Dierks Bldg. (I. B. Flora)  
 FRASER, EDWARD, 1028 Scarritt Bldg. (Edward Fraser)  
 GRIFFIN, M. L., 403 Midland Bldg. (M. L. Griffin)  
 HALL, E. EUGENE, 1009 Baltimore Ave. (Edwin Eugene Hall)  
 HANSEN, BRODIE & COMPANY, 1004 Baltimore Ave. (Francis R., Brodie, Howard E. Worcester)  
 HASKINS & SELLS, 614 Temple Bldg. (J. M. Neumayer)  
 HORWATH & HORWATH, 910 Central St. (Edgar Fjelde, Manager)  
 HULL, HOWARD, & COMPANY, 6 E. 11th St. (John D. Crouch, Howard D. Hull)  
 JACKSON, GEORGE P., 804 Commerce Bldg. (George P. Jackson)  
 JOHNSON, DAVID L., 950 Dierks Bldg. (David L. Johnson)  
 JOHNSON, FLEET AND COMPANY, 338 Board of Trade Bldg. (J. Ryland Fleet)

JONES, DALE W., 600 New York Life Bldg. (Dale W. Jones)  
 KUEHN, HARRY J., 425 Railway Exchange Bldg. (Harry J. Kuehn)  
 LIPOFF, CARL, 1418 Commerce Bldg. (Carl Lipoff)  
 LUNS福德, BARNES & COMPANY, 21 W. 10th St. (Parry Barnes, Arthur H. Bowen, Jr., John J. Dobson, Harry E. Lunsford)  
 MAGAZINE & SHEFFIELD, 916 Walnut St. (Sidney Magazine, Virgil R. Sheffield)  
 MARTIN AND MARTIN, 423 Scarritt Bldg. (E. C. Martin)  
 MASTIN, T. H. & COMPANY, 21 W. 12th St. (Robert L. Winslow, Jr.)  
 MCCORMICK, WILLIAM H., 407 Commerce Bldg. (William H. McCormick)  
 MCMANUS, J. Y., & COMPANY, 1236 Dierks Bldg. (John L. Kurtz, J. Y. McManus)  
 MINTER, ROBERT P., 112 W. 19th St. (Robert P. Minter)  
 NOLL, WM. A., 607, 20 W. 9th St. (William A. Noll)  
 PEAT, MARWICK, MITCHELL & Co., Commerce Bldg. (Miller Bailey, Vernon B. Burgett)  
 PESMEN, WILLIAM, 1112 Commerce Bldg. (William Pesmen)  
 POWELL, EDWARD J., 1311 Valentine Rd. (Edward John Powell)  
 ROSS, ARTHUR L. AND ROSS, JOHN A., 711 Temple Bldg. (Arthur L. Ross)  
 SERNES AND CHANDLER, 1407 Commerce Bldg. (Virgil S. Chandler)  
 TEEL, FRANCIS E., 705 Finance Bldg. (Francis E. Teel)  
 TENNY, THEODORE CARL, 606 Commerce Bldg. (Theodore Carl Tenny)  
 VAN NOTE, EARLE L., 801 Graphic Arts Bldg. (Earle L. Van Note)  
 WARRINGTON, HARRY A., 406 W. 34th St. (Harry A. Warrington)  
 WRIGHT, FRANCIS A., & COMPANY, 500 Grand Avenue Bank Bldg. (Francis A. Wright)  
 YOUNG, ARTHUR & COMPANY, 906 Grand Ave. (Paul J. Adam)

## Poplar Bluff

HINCHEY, JACK E., 220 North Broadway (Jack E. Hinchey)

## St. Joseph

SCHWARTZ, FRANK P., 412 Tootle Bldg. (Frank P. Schwartz)

## St. Louis

ADAMS, C. B., & Co., 411 N. 7th St. (Chauncey B. Adams, Arnold J. Hoffmann)  
 ANDERSEN, ARTHUR & Co., 506 Olive St. (L. Wayne Lutyens)  
 AVELLONE, S. C., 812 Olive St. (S. C. Avellone)  
 BANSLEY, KIENER & KERNAGHAN, 506 Olive St. (D. H. Kernaghan)  
 BENNER, ENGLISH, MAHER & BEDEL, 818 Olive St. (Alvin J. Benner, Rita M. Dudeck, Robert J. Ellersieck, Chas. R. English, Christopher C. Hughes, Philip V. Maher)  
 BENSON, C. K., 711 St. Charles St. (Charles K. Benson)  
 BOKA AND EISWIRTH, 801 Cotton Belt Bldg. (Alexander J. Boka, L. W. Dews, George P. Eiswirth)  
 BOYD, FRANZ & NOONEY, 1221 Locust St. (Ernest Boyd, Henry R. Franz, John A. Nooney)  
 BRINING & Co., 509 Olive St. (Richard L. Brining, Joseph H. Fischer)  
 BROWN, DAVID E., 634 N. Grand Blvd. (David E. Brown)  
 BURLINGAME & COMPANY, 411 N. 7th St. (Hugh L. Meinhardt, Manager)

## MISSOURI (Continued)

- COHEN, SIDNEY S., 911 Locust St. (Sidney S. Cohen)  
 COHEN & KAMIL, 812 Olive St. (Gustav Kamil)  
 CONNER, ASH & COMPANY, 119 N. 7th St. (E. F. Conner)  
 COOK, A. DONALD, 2061, 1047 Big Bend Blvd. (A. Donald Cook)  
 CORNELL & COMPANY, 318 N. 8th St. (Henry V. Boehl, Walter F. Scott, John W. Snider, William T. Snider)  
 CROCKETT, J. D. M., & COMPANY, 915 Olive St. (George E. Bohl, Joseph H. Deeken)  
 CRUME, WM. A., 612, 4 N. 8th St. (Wm. A. Crume)  
 DIGGS, ANDERS & PLUNKERT, 1315 Ambassador Bldg. (James J. Anders, John T. Plunkert)  
 EDER, HARVEY, 616 Paul Brown Bldg. (Harvey Eder)  
 ELLIS-FISCHER AND COMPANY, 1203 Ambassador Bldg. (Claude C. Ellis)  
 EPSTEIN, AFTERGUT AND COMPANY, Paul Brown Bldg. (Samuel Aftergut, Harry Epstein)  
 ERNST & ERNST, 1700 Boatmen's Bank Bldg. (Robert A. Huelsick)  
 GASAWAY, GORDON, 722 Chestnut St. (Gordon Gasaway)  
 GILLIAM, H. S., 6959 Pershing Ave. (Horace S. Gilliam)  
 GOOD, A. E., & Co., 1016, 705 Olive St., (Harold C. W. Bohlmann, A. E. Good)  
 HALLEY, JOSEPH J. 705 Olive St., (Joseph J. Halley)  
 HANEY, VIOLA, 801 Title Guaranty Bldg. (Viola Haney)  
 HARDIN, M. GUY, & Co., 840 Paul Brown Bldg. (Ralph F. Curry, M. Guy Hardin)  
 HASKINS & SELLS, 418 Olive St. (J. H. O'Connell, J. Harry Williams, Paul L. Wilton)  
 HEADE, JOHN A., 4227 Lindell Blvd. (John A. Heade)  
 HECKMANN, WALTER O., 1502 Continental Bldg. (Walter O. Heckmann)  
 HELM, W. A., & Co., 318 N. 8th St. (William Arthur Helm)  
 HOCHSCHILD, PETER, 320 N. 4th St. (Peter Hochschild)  
 HOLLAND, JOSEPH J., 722 Chestnut St. (Joseph J. Holland)  
 JACKSON, RALPH F., 595 Arcade Bldg. (Ralph F. Jackson)  
 JACQUEMIN, VICTOR, III, Paul Brown Bldg. (Victor Jacquemin, III)  
 KAHN, ADOLPH, 705 Chestnut St. (Adolph Kahn)  
 KAPPES, CHARLES J., 818 Olive St. (Charles J. Kappes)  
 KERBER, ECK, BRAECKEL & HELM, 320 N. 4th St. (Walter E. Braeckel, Henry C. Helm, Louis J. Kerber)  
 KESSLER & CHERVITZ, 722 Chestnut St. (Frank Chervitz, Sam A. Kessler)  
 KLEBA, PHILIP W., 3606 Gravois Ave. (Philip W. Kleba)  
 KRAFT, FELIX G., 1621 Arcade Bldg. (Felix G. Kraft)  
 KRIEGSHAUSER, WALTER G., 418 Olive St. (Walter G. Kriegshauser)  
 LANG, JOHN J., 509 Olive St. (John J. Lang)  
 LEDGERWOOD, C. H., 3209 Brown Rd. (C. H. Ledgerwood)  
 LEIDESDORF, S. D. & Co., 1100 Continental Bldg. (Albert W. Lange, Manager)  
 LENNERTSON, ROBERT A., 813 Chestnut St. (Robert A. Lennertson)  
 LEVY & ROODMAN, 722 Chestnut St. (Emil S. Roodman)  
 LINEK, FRANCIS M., 3606 Gravois Ave. (Francis M. Linek)  
 LIPSITZ, J. M., 915 Olive St. (Jack Marcus Lipsitz)
- MALEVAN, JEROME J., 1401, 705 Olive St. (Jerome J. Malevan)  
 MARE AND COMPANY, 612, 506 Olive St. (Robert C. Mare, W. Harry Mare)  
 MASSIE AND MILLER, 915 Olive St. (Paul W. Fudenberg, Joel Massie, Harry Miller)  
 MEADER, HERBERT H., 1424 Ambassador Bldg. (Herbert H. Meader)  
 MIDDLETON, W. H., 722 Chestnut St. (William Henry Middleton)  
 MOSS, EUGENE J., 705 Chestnut St. (Eugene J. Moss)  
 MUREN & COMPANY, 1018 Arcade Bldg. (John F. Bruen, Jr., Russell W. Coleman, Edward J. Muren, Lee J. Muren)  
 PARADOSKI, EDWIN ANDREW, 722 N. 17th St. (Edwin Andrew Paradoski)  
 PEAT, MARWICK, MITCHELL & Co., 7 N. 7th St. (Erik C. Boye, John A. McManus)  
 PRICE, JOHN O., 314 N. Broadway (John O. Price)  
 PRICE, WATERHOUSE & Co., 1221 Locust St. (B. F. Jackson, Hubert A. Stanley)  
 PRIEBAT, LUDWIG M., 451 Paul Brown Bldg. (Ludwig M. Priebat)  
 RABENAU & SLAIS, 734 Paul Brown Bldg. (John Rabenau, Jr., William J. Slais)  
 RASKIN, MAX L., 818 Olive St. (Max L. Raskin)  
 RUSSELL, ROBERT W., 1025 Boatmen's Bank Bldg. (Robert W. Russell)  
 SANDHAGEN, HARRY K., 7475 Cornell Ave. (Harry K. Sandhagen)  
 SAXER, AUGUST J., 804 LaSalle Bldg. (August J. Saxer)  
 SCHUESSLER, KELLER & Co., 711 Title Guaranty Bldg. (Gus Vincent Keller)  
 SCHUESSLER, L. RAY, 3811 W. Pine Blvd. (L. Ray Schuessler)  
 SERTL, WM. J., 818 Olive St. (Wm. J. Sertl)  
 SHELTON, MEMHARDT & COMPANY, 408 Olive St. (Paul F. Memhardt, Carroll C. Shelton)  
 SMITH, ARTHUR C., AND COMPANY, 1237 Boatmen's Bank Bldg. (Arthur C. Smith)  
 STEIN AND HURD, 721 Olive St. (Lester J. Hurd, A. Ernest Stein)  
 THOMPSON, JAMES C., & Co., Security Bldg (James C. Thompson)  
 TIGER, FIRESIDE & COMPANY, 705 Olive St. (Carl K. Fireside, Myron B. Newman, Louis Tiger)  
 TOUCHE, NIVEN, BAILEY & SMART, 1218 Arcade Bldg. (Henry Clay Stephens, Edwin H. Wagner, Edwin H. Wagner, Jr.)  
 WEBER, HOWARD E., 603 Security Bldg. (Howard E. Weber)  
 WEINDEL AND LORDAN, 902 Title Guaranty Bldg. (Eugene P. Lordan)  
 WILLIAMS, D. P., & Co., 1807 Boatmen's Bank Bldg. (Charles E. French, Leonard A. Hausman, Daniel Preston Williams)  
 WOLLING, J. SPENCER, 621 Security Bldg. (J. Spencer Wolling)  
 WOOD, KENT H., 595 Arcade Bldg. (Kent H. Wood)

## Sedalia

BROWNING & MORGAN, Third National Bank Bldg. (Glen E. Browning)

## Sikeston

BERRY, PATMOR & DAY, 318 S. Kingshighway (James T. Patmor)

## Springfield

BAIRD, KURTZ & DOBSON, 640 Landers Bldg. (Wayne A. Henderson, Manager)

## MISSOURI (Continued)

- BRANSTETTER, J. L., 303 E. Olive St. (J. L. Branstetter)  
 MAGRUDER, L. M., 308 S. Jefferson St. (Leroy M. Magruder)  
 ROPER & ATKINS, 608 Woodruff Bldg. (James D. Roper)
- University City**  
 MCMORRIS, B. F., 7944 Gannon Ave. (B. F. McMorris)
- Webster Groves**  
 FITZGERALD, JOHN F., 400 W. Glendale (John F. Fitzgerald)

## Montana

## Billings

- COLBERG & WALLIN, 305 Securities Bldg. (Maurice Remington Colberg, John M. Wallin)  
 GERHARZ, ANTON, Securities Bldg. (Anton Gerharz)  
 MURRAY, ERNEST E., 424 Stapleton Bldg. (Ernest E. Murray)  
 ROWLAND, THOMAS AND COMPANY, 226 Fratt Bldg. (William Kenneth Good, R. R. Mountain)  
 STRAYER, IVAN JOHN, 308 Treasure State Bldg. (Ivan John Strayer)  
 WILLIAMS, GILBERT M., 124 N. 27th St. (Gilbert M. Williams)

## Bozeman

- COULSTON, C. E., 5 Story Block (Cyril E. Coulston)

## Butte

- NEWLAND & BLINN, First National Bank Bldg. (John N. Newland)  
 ROWLAND, THOMAS AND COMPANY, 205 O'Rourke Estate Bldg. (Roscoe L. Thomas)

## Great Falls

- CONKLIN, RUSSEL, Box 1404 (Russel Conklin)  
 DOUGLAS WILSON, FERRIS & CO., 419 Strain Bldg. (Thomas Cortelyou Ferris, Douglas N. Wilson)

## Nebraska

## Columbus

- WITTHOFF & MCINTOSH, P. O. Box 310 (Charles W. Fowler, Manager)

## Falls City

- GLENN, ROBERT & PHILPOT, First National Bank Bldg. (Myron D. Glenn)

## Fremont

- WITTHOFF & MCINTOSH, 202 Stephens National Bank Bldg. (Walter C. Witthoff)

## Grand Island

- CONTRYMAN, ORIN, 210 Barlenfoch (Orin Contryman)

## Lincoln

- COLE, DANA F. AND COMPANY, 426 Stuart Bldg. (K. C. Genuchi, Chester H. Ruwe.)  
 CONGDON, O'HARA & BECKER, 806 First National Bank Bldg. (D. B. Scott, Manager)  
 JOHNSON, PHILIP G., Sharp Bldg. (Philip G. Johnson)  
 MARTIN & COLE, 515 First National Bank Bldg. (Edward Ross Martin, Oscar R. Martin)  
 MESSENGER, W. D., 1119 Sharp Bldg. (W. D. Messenger)  
 MILLER & MOORE, Trust Bldg. (J. Edmunds Miller, Corwin D. Moore)  
 VAN BOSKIRK, REMINGTON & LYMES, 527 Bankers Life Bldg. (Calvin B. Remington, Robert H. Van Boskirk)

- FINLAY, RENMAN & MISFELDT, 705 First National Bank Bldg. (Wm. B. Finlay, Wm. B. Finlay, Jr., Clarence D. Misfeldt, J. Rodney Renman)  
 JUNKERMEIR & JACOBSON, 308½ Central Ave. (Charles Arthur Jacobson, Ward F. Junkermier)  
 LANOUILLE & HAMILTON, 533 Ford Bldg. (Mack J. Hamilton, Louis A. Lanouille)  
 MATHIESON, EDWIN, 611 First National Bank Bldg. (Edwin Mathieson)

## Hamilton

- PETERSON, J. ROLAND, P. O. Box 391 (J. Roland Peterson)

## Helena

- GALUSHA, HIGGINS & GALUSHA, 555 Fuller Ave. (Hugh D. Galusha, Hugh D. Galusha Jr.)  
 JOHNSON, FRANK A., P. O. Box 796 (Frank A. Johnson)  
 WALDREN, C. HOWARD, 419 First National Bank Bldg. (C. Howard Walden)

## Miles City

- ROWLAND, THOMAS AND COMPANY (Alfred J. Rowland)

## Missoula

- DEGUIRE ACCOUNTING SERVICE, First National Bank Bldg. (Austin J. DeGuire)  
 DOUGLAS WILSON, FERRIS & CO., 501 Montana Bldg. (George F. Du Vall)

## Norfolk

- SCHOENING, M. J., Box 762 (M. J. Schoening)  
 SOBOTKA, GERALD L., 0101 N. 4th St. (Gerald L. Sobotka)

## North Platte

- HANSEN & FUENNING, P. O. Box 672 (Jens Harold Hansen)

## Omaha

- BEGLEY, JOHN P., 1503 N. 31st St. (James A. Herbert)  
 BEMIS, REAM, CAMPBELL & HARRIGAN, 620 First National Bank Bldg. (H. Dan Campbell)  
 CONGDON, O'HARA & BECKER, 620 W. O. W. Bldg. (John H. Becker, Aloysius Congdon, Merle L. Gottfredson, Louis G. May)  
 COOLIDGE AND LONGLEY, 1109 W. O. W. Bldg. (John V. Longley)  
 FROST & FROST, 905 W. O. W. Bldg. (Irving K. Frost)  
 GILCHRIST, JOHN M., Co., 837 Omaha National Bank Bldg. (Elton C. Loucks, Joseph R. Shrader)  
 GREENFIELD, GEORGE L., 511 Barker Bldg. (George L. Greenfield)



**NEBRASKA** (Continued)

- HIGH, JOHN W., 1045 Omaha National Bank Bldg. (John W. High)  
 HILLMER, C. L., COMPANY, 516 Omaha National Bank Bldg. (L. A. Nelson)  
 IRWIN-IMIG COMPANY, 930 First National Bank Bldg. (J. H. Imig, Wilbur R. Irwin, Robert W. Johnson)  
 MCGLADREY, HANSEN, DUNN AND COMPANY, 613 Farnam Bldg. (James E. Hollander)  
 MOELLER, MCPHERREN & JUDD, 452 Omaha National Bank Bldg. (Donald S. Erion, Harry E. Judd)  
 RAYBURN, GEORGE M., 1906 N. 63rd (George M. Rayburn)  
 RILEY & SUTIN, 856 Insurance Bldg. (Oscar Sutin)  
 SHAPIRO, MORRIS M., 319 Barker Bldg. (Morris M. Shapiro)

**Nevada****Las Vegas**

- CHESTER, CLIFFORD G., 114 N. 3rd St. (Clifford G. Chester)  
 CONWAY, MOE & Co., 130 S. 4th St. (Nelson H. Conway, Kermit Moe)

**Reno**

- FOLSOM, GEORGE K., P. O. Box 673 (George K. Folsom)  
 SEMENZA & KOTTINGER, 29 E. 1st St. (William B. Kottinger, Jr., Lawrence J. Semenza)

**New Hampshire****Concord**

- HARTFORD, ALFRED B., 1 Tahanto St. (Alfred B. Hartford)  
 RICH, JOHN E., & COMPANY, 9 Capitol St. (Alice Peckham, John E. Rich)

**Durham**

- JOHNSON, ARTHUR W., 32 Main St. (Arthur W. Johnson)

**Littleton**

- JOHNSON, ERNEST F. (Ernest F. Johnson)

**Manchester**

- BENNETT, PERCY H., 62 Stark St. (Percy H. Bennett)  
 BIGELOW, NATHANIEL F., JR., 116 Lowell St. (Nathaniel F. Bigelow, Jr.)  
 BURNETT, DOUGLAS J., 875 Elm St. (Douglas J. Burnett)

- DRAYTON, JOHN G., 1015 Elm St. (John G. Drayton)  
 HART, J. BEN, 812 Amoskeag Bank Bldg. (J. Ben Hart)  
 RICCIO, LEONARD D., 875 Elm St. (Leonard D. Riccio)  
 SMITH, MAURICE C., 922 Elm St. (Maurice C. Smith)  
 SPECTOR, LOUIS, 811 Amoskeag Bank Bldg. (Louis Spector)  
 VAN DUYN, LESLIE R., 875 Elm St. (Leslie R. Van Duyn)

**Nashua**

- HENDERSON, DONALD J., 71 W. Pearl St. (Donald J. Henderson)

**Portsmouth**

- BRUCE, ROBERT M., New Hampshire National Bank Bldg. (Robert M. Bruce)

**New Jersey****Asbury Park**

- COLLART LUCIEN R., 710 Mattison Ave. (Lucien R. Collart)  
 MACDONALD, EDMUND J., 601 Bangs Ave. (Edmund J. MacDonald)  
 STEVENS, ELMER O., 527 Bangs Ave. (Elmer O. Stevens)  
 WEINBERG, FRANKLYN S., 715 Mattison Ave. (Franklyn S. Weinberg)

**Atlantic City**

- ANTINOPH & GLASSMAN, 1537 Atlantic Ave. (Samuel H. Glassman)  
 JACOBSON, HOWARD I., Guarantee Trust Bldg. (Howard I. Jacobson)  
 LEWIS AND LEWIS, 600 Schwehm Bldg. (Lionel P. Lewis)  
 SILVERMAN, O. JAY, Schwehm Bldg. (O. Jay Silverman)

**Avenel**

- BARTH, FRANK EDWARD, 68 Manhattan Ave. (Frank Edward Barth)

**Bayonne**

- ABRAMSON, HENRY, 676 Broadway (Henry Abramson)  
 MILLER, BERNARD, 22 W. 38th St. (Bernard Miller)

**Bogota**

- KLAHRE, RUDOLPH T., Bank of Bogota Bldg. (Rudolph T. Klahre)

**Bridgeton**

- SHIELDS, SHAPIRO & Co., 64 S. Laurel St. (Leonard J. Shields)

**Burlington**

- HULSE, E. J., 11 W. Broad St. (E. J. Hulse)  
 LYNNE AND COMPANY, P. O. Box 314 (W. Sarel Lynne)

**Camden**

- ALBERT, MORRIS E., & Co., 12 Haddon Ave. (Morris E. Albert)  
 BLOCK, JACK S., 22 Haddon Ave. (Jack S. Block)  
 BOWMAN, EDMUND D., 312 Cooper St. (Edmund D. Bowman)  
 KAHLOWSKY, I., 312 Cooper St. (I. Kahlowsky)  
 LIEBMAN, MORRIS, 714 Market St. (Morris Liebman)  
 MEAD, FREDERICK L., & SON, 505 Cooper St. (Frederick L. Mead)  
 NATAL, EDWARD L., 22 Haddon Ave. (Edward L. Natal)  
 PERINA, ROBERT CHARLES, 310 Market St. (Robert Charles Perina)

**Clifton**

- MIKULIK, JOHN, 802 Main Ave. (John Mikulik)

**Dover**

- TETELBAUM, COBB AND COMPANY, 45 E. Blackwell St. (Max Tetelbaum)

## NEW JERSEY (Continued)

**East Orange**

CARROLL, GEORGE V., 519 Main St. (George V. Carroll)  
 SCHLESINGER, NORMAN E., 107 S. Clinton St. (Norman E. Schlesinger)  
 SEIFER, MORRIS, 95 Washington St. (Morris Seifer)

**Elizabeth**

AKULONIS, JOSEPH J., JR., 953 Monroe St. (Joseph J. Akulonis, Jr.)  
 BALTER, SAMUEL, 1139 E. Jersey St. (Samuel Balter)  
 BLOCK, ALAN S., 405 Westminster Ave. (Alan S. Block)  
 CANTER, MAURICE, 618 Bayway Ave. (Maurice Canter)  
 FREEDMAN, SAMUEL, 18 W. Jersey St. (Samuel Freedman)  
 GLUCK, KENNETH, 251 N. Broad St. (Kenneth Gluck)  
 LEVINE, ALVIN, 1139 E. Jersey St. (Alvin Levine)  
 MILLER, JOHN, 125 Broad St. (John Miller)  
 THOMPSON, WILLIAM H., 1139 E. Jersey St. (William H. Thompson)  
 TODT, CARL W., 125 Broad St. (Carl W. Todt)  
 YESELSON & BLONSKY, 101 Broad St. (Milford Blonsky)

**Englewood**

HUTCHINSON, H. G., 2 N. Dean St. (Harold Gibbs Hutchinson)

**Flemington**

ZUEGNER, LOUIS L., 34 Main St. (Louis L. Zuegner)

**Fort Lee**

VAN EPPS, JOHN D., JR., 200 Main St. (John D. Van Epps, Jr.)

**Hackensack**

BOYLE, EDWIN T., 210 Main St. (Edwin T. Boyle)  
 LEVEEN, A. ALAN, 241 Main St. (A. Alan Leveen)  
 SCHIERLOH, J. EDWARD, 210 Main St. (J. Edward Schierloh)  
 WRIGHT, CARL W., & COMPANY, 210 Main St. (Carl W. Wright)

**Haddonfield**

JEDLICKA, ALVIN O., 114 E. Kings Highway (Alvin O. Jedlicka)

**Hightstown**

HOWELL, DOROTHY E., 315 Second Ave. (Dorothy E. Howell)

**Hoboken**

GROSS & GROSS, 68 Hudson St. (Joseph Gross)  
 ORENGE, EDWARD & CO., Hudson Trust Bldg. (George J. Gould, Edward Orenge)  
 POST & OLSEN, 68 Hudson St. (Harry M. Olsen, Leonard Post)  
 WEINBERG, JOSEPH & GER, Seaboard Bldg. (Harry Weinberg)

**Irvington**

WEISS, CHARLES J., 1010 Clinton Ave. (Charles J. Weiss)

**Jersey City**

AUSLANDER, JACOB C., 283 Central Ave. (Jacob C. Auslander)  
 BOYCE, HUGHES & FARRELL, 921 Bergen Ave. (Raymond M. Greer)

HUGHES, CHARLES L., 120 Garrison Ave. (Charles L. Hughes)  
 KLEINSMITH, J. ANGUS, & CO., 26 Journal Sq. (J. Angus Kleinsmith)  
 MANDEL, MILTON E., 75 Montgomery St. (Milton E. Mandel)  
 MCCARTHY AND BURKE, 921 Bergen Ave. (Edward E. Burke)  
 PERRY, LOUIS N., 150 Bleecker St. (Louis N. Perry)  
 RUSSONIELLO, THOMAS G., 921 Bergen Ave. (Thomas G. Russoniello)  
 SHENTON, WILLIAM A., 15 Exchange Pl. (William A. Shenton)  
 STERNKOPF, WILLIAM A., JR., 921 Bergen Ave. (William A. Sternkopf, Jr.)  
 TOTTEN, ALFRED G., JR., 174 Jewett Ave. (Alfred G. Totten, Jr.)  
 VARGA, JAMES, 319 Union St. (James Varga)  
 WEIN, AARON, 392 Central Ave. (Aaron Wein)

**Linden**

DOROSIN AND ZEMEL, 423 N. Wood Ave. (William N. Dorosin)  
 KRUSIS, JOHN J., 609 Adams St. (John J. Krusis)

**Long Branch**

BINDER, SIDNEY W., 1 Third Ave. (Sidney W. Binder)

**Lyndhurst**

SCHIFFMAN, MAX P., 615 Riverside Ave. (Max P. Schiffman)

**Maplewood**

CRANE, THEODORE A., 66 Kendall Ave. (Theodore A. Crane)

**Merchantville**

RUST, FRED, 210 E. Maple Ave. (Fred Rust)

**Montclair**

BROOKS, PHILIP B., AND COMPANY, 460 Bloomfield Ave. (Philip B. Brooks)  
 GOODE, ELLIS W., 14 Upper Mountain Ave. (Ellis W. Goode)

**Newark**

ABRAMSON, J. C., AND COMPANY, 60 Park Pl. (Jacob C. Abramson)  
 ALBRIGHT, WILLIAM J., JR., 790 Broad St. (William J. Albright, Jr.)  
 ARESON & COMPANY, 16 Clinton St. (William H. Areson)  
 BARROW, WADE, GUTHRIE & CO., 744 Broad St. (Marshall M. Thomas)  
 BATEMAN, BENJAMIN, 60 Park Pl. (Benjamin Bateman, Charles R. Lowenstein)  
 BECKRECK, VICTOR, & CO., 17 Academy St. (Victor Beckreck)  
 BEDERSON, S., & CO., 790 Broad St. (Sidney Bederson Samuel Rosenberg)  
 BENDET, SAMUEL I., 24 Commerce St. (Samuel I. Bendet)  
 BERGMAN, NATHAN, 790 Broad St. (Nathan Bergman)  
 BESSER & COMPANY, 744 Broad St. (Hyman Besser, Morris A. Colner)  
 BLOCK, A. PERCY, 17 Academy St. (A. Percy Block)  
 BLUMENSCHINE, ARTHUR E., 725, 24 Commerce St. (Arthur E. Blumenschine)  
 BOHRER, HOWARD A., 11 Commerce St. (Howard A. Bohrer)  
 BRAINEN & COMPANY, 60 Park Pl. (A. Louis Brainen)  
 BRAVERMAN, H., & CO., 45 Lincoln Park (Morris M. Beiner, Harry Braverman, Jerome Stanley Cossman)

## NEW JERSEY (Continued)

- BRESSLER, ISADOR, 45 Branford Pl. (Isador Bressler)  
 BRONSON, M. M., & Co., 1060 Broad St. (Milton M. Bronson)  
 BUREN & KURTZ, 11 Commerce St. (George J. Buren, Abraham A. Kurtz)  
 COGLIATI, NORMAN, & Co., 24 Commerce St. (Norman Cogliati, Hans H. French)  
 COHN, J. H., & COMPANY, 810 Broad St. (Louis Ronos)  
 CONLIN, JOHN A., Federal Trust Bldg. (John A. Conlin)  
 COREY, THEODORE, 11 Commerce St. (Theodore Corey)  
 DROSSMAN, DAVID M., 605 Broad St. (David M. Drossman)  
 EPPSTON, HAROLD A., 972 Broad St. (Harold Arthur Eppston)  
 FLINK, CEZER AND COMPANY, Raymond Commerce Bldg. (Frederick Cezer, Julius E. Flink)  
 FOCHT, JOSEPH L., 1060 Broad St. (Joseph L. Focht)  
 FOX AND COMPANY, 17 Academy St. (Harry Fox)  
 GELTZELER, EDWIN L., 11 Commerce St. (Edwin L. Geltzeler)  
 GOLDBLAT, VICTOR W., 1060 Broad St. (Victor W. Goldblat)  
 GOMINGER & SUPPLEE, 1060 Broad St. (B. Frank Gominger, Frank E. Supplee)  
 GRANET AND GRANET, 249 Clinton Ave. (Murray A. Granet)  
 HANLEY, JOSEPH, 24 Commerce St. (Joseph Hanley)  
 HART, A. M. & COMPANY, 24 Commerce St. (Alphonse M. Hart)  
 HASKINS & SELLS, National Newark Bldg. (Casper B. Apple)  
 HASTINGS, JAMES J. & Co., 605 Broad St. (James J. Hastings)  
 HERZBERG, A., 1060 Broad St. (A. Herzberg)  
 HIRSCHMAN, IRVING L., 843 Broad St. (Irving A. Hirschman)  
 HOENIG & HOENIG, 31 Clinton St. (Morris J. Hoenig)  
 HOWARD, KUPERMAN & GLASS, 60 Park Pl. (William B. Glass, Leon Howard, Samuel Kuperman)  
 ISRAELOW & LIPTON, 31 Clinton St. (Paul Israelow)  
 ISSERMAN, LEOPOLD, 24 Branford Pl. (Leopold Isserman)  
 JACOBS, HAROLD H., 1060 Broad St. (Harold H. Jacobs)  
 KATZ, CHARLES M., 901 Broad St. (Charles M. Katz)  
 KEELER, HENRY E., & Co., 671 Broad St. (Lorren R. Gardner)  
 KLAUSER, RUDOLPH, 744 Broad St. (Rudolph Klausner)  
 KLEIN, SAMUEL, & Co., 60 Park Pl. (Samuel Klein)  
 KROHN & KROHN, 9 Clinton St. (Theodore Krohn)  
 KURTZ, JEROME J., AND COMPANY, 11 Commerce St. (Jerome J. Kurtz)  
 LEWIS, CYRUS, 1180 Raymond Blvd. (Cyrus Lewis)  
 LIEBERMAN AND COMPANY, 60 Park Pl. (Milton M. Lieberman)  
 LIPTON, SAMUEL, 292 Pomona Ave. (Samuel Lipton)  
 LUMLEY, GEORGE H., 60 Park Pl. (George H. Lumley)  
 MAIHACK, ERNEST G., & COMPANY, 1180 Raymond Blvd. (Ernest G. Maihack)  
 MAND, HARVEY M., COMPANY, 17 Academy St. (Harvey M. Mand)  
 MARGULIES, WILLIAM, & Co., 1060 Broad St. (William Margulies)  
 MCCLUSKEY, WILLIAM J., 24 Commerce St. (William J. McCluskey)  
 MORTENSON & MORTENSON, 671 Broad St. (Gustave O. Mortenson, Robert S. Mortenson, William C. Mortenson)  
 ONTELL, DAVID T., & Co., 31 Clinton St. (David T. Ontell)  
 PEAT, MARWICK, MITCHELL & Co., 810 Broad St. (John A. Kerr, James E. Mitchell)  
 PUDEK & PUDEK, 60 Park Pl. (George Baker, Charles Burkhart, Leon Kranztohr, Abraham H. Puder, Henry S. Puder, Robert S. Puder, Fred Rohn, Jr.)  
 QUIGLEY, JOHN J., 207 Market St. (John J. Quigley)  
 RAVITZ, DAVID D., 790 Broad St. (David D. Ravitz)  
 REISS, JOSEPH J., AND COMPANY, 744 Broad St. (Joseph J. Reiss, Herbert Tuteur)  
 RICHTER, G. R., 744 Broad St. (George R. Richter)  
 RYAN & HARRINGTON, 744 Broad St. (Raymond G. Harrington, Joseph H. Ryan)  
 SCHEKMAN, EMANUEL, 60 Park Pl. (Emanuel Schekman)  
 SCHLOSSER, PHILLIP, 70 Mapes Ave. (Phillip Schlosser)  
 SCULLY, EDWARD J., 1060 Broad St. (Edward J. Scully)  
 SILBERMAN & DODIS, 60 Park Pl. (Sidney N. Dodis, Jules Silberman)  
 SILVERMAN, HYMAN BURT, 60 Park Pl. (Hyman Burt Silverman)  
 SINNER & Co., 12 Beaver St. (Kurt M. Sinner)  
 STARR, ALEXANDER S., 24 Commerce St. (Alexander S. Starr)  
 STERNRICH & SEGEL, 24 Commerce St. (Louis L. Siegel, Lewis M. Sternrich)  
 TRACY, M. L., & Co., 60 Park Pl. (Murray L. Tracy)  
 TRIMIGLOZZI, FRANK A., 810 Broad St. (Frank A. Trimiglozzi)  
 TUCK, IRA NELSON, 790 Broad St. (Ira Nelson Tuck)  
 WOLCOTT, RAYMOND G., 31 Clinton St. (Raymond G. Wolcott)  
 WOLKSTEIN, HARRY W., 744 Broad St. (Harry W. Wolkstein)  
 WORTZEL, SAMUEL J., & Co., 9 Clinton St. (Samuel J. Wortzel)  
 ZEITLIN, POMERANTZ & ZIMMERMAN, 786 Broad St. (Jacob H. Zeitlin, H. Harris Zimmerman)  
 ZISMAN, MILTON A., 790 Broad St. (Milton A. Zisman)  
 ZUCKERMAN, BAUMGARTEN & Co., 60 Park Pl. (David Zuckerman)  
 ZUKSWERT, CLYDE A., 24 Commerce St. (Clyde A. Zukswert)

## New Brunswick

- COLE, R. MILTON, 47 Bayard St. (R. Milton Cole)  
 ROSENTHAL AND ATTINGER, 5 Elm Row (Isadore Attinger, Arnold B. Rosenthal)

## Ocean City

- ADAMS, HARVEY W., 515 8th St. (Harvey W. Adams)  
 ROESER, HENRY, JR., 801 Asbury Ave. (Henry Roeser, Jr.)

## Orange

- LANG, HENRY C., 449 Mountainview Ave. (Henry C. Lang)

## Passaic

- BARNETT, JACOB, 654 Main Ave. (Jacob Barnett)  
 BERR, SAUL, 643 Main Ave. (Saul Berr)

## NEW JERSEY (Continued)

GOTTLIEB, MAX, 663 Main Ave. (Max Gottlieb)  
 RICHARDSON, HENRY B., & Co., 657 Main Ave.  
 (Henry B. Richardson)  
 RICHMOND & LIFSHEY, 625 Main Ave. (Samuel  
 Richmond)  
 ROBINSON, J. A., 668 Main Ave. (Jacob A.  
 Robinson)  
 SATTER, HERBERT A., 625 Main Ave. (Herbert  
 A. Satter)  
 ZISLIN, STANLEY S., 663 Main Ave. (Stanley S.  
 Zislin)

**Paterson**

ALPREN, DAVID F., Co., 132 Market St. (David  
 F. Alpren)  
 ASHTON, RICHARD H., 64 Hamilton St. (Richard  
 H. Ashton)  
 DORFMAN, ABRAMS & MUSIC, 126 Market St.  
 (Archie Abrams)  
 FRANKEL, LEOPOLD, 262 Main St. (Leopold  
 Frankel)  
 FROMMELT, A. C. & Co., 115 Market St. (Andrew  
 C. Frommelt, Jack Goodman)  
 LYONS AUDIT COMPANY, 45 Church St. (Louis E.  
 Schotz)  
 REA, FRANK, 64 Hamilton St. (Frank Rea)  
 RICE, HERBERT W., 503 Fifteenth Ave. (Herbert  
 W. Rice)  
 SNYDER, R. W., 125 Ellison St. (Roy W. Snyder)  
 STRICKLER, SIMON H., 45 Church St. (Simon H.  
 Strickler)  
 SUROSKY, MARCUS, & Co., 126 Market St.  
 (William Surosky)  
 THIEBERG, JOSEPH, & Co., 64 Hamilton St.  
 (Joseph Thieberg)  
 WILEY, BLOCK & WHITE, 129 Market St. (John  
 F. Block, John J. White, Albert J. Wiley)

**Perth Amboy**

GOLDSTEIN, CHARLES, 216 Smith St. (Charles  
 Goldstein)  
 HOWARD, HERMAN, & Co., 280 Hobart St.  
 (Herman Howard)  
 LIPMAN, NATHAN, 208 Hobart St. (Nathan Lip-  
 man)  
 PARGOT, HERBERT, 175 Smith St. (Herbert  
 Pargot)  
 RUBENSTEIN, HARRY, 313 State St. (Harry  
 Rubenstein)  
 SEAMAN, JOSEPH J., & COMPANY, 214 Smith St.  
 (Joseph J. Seaman)

**Plainfield**

BUSSEL, MAX, 40 Somerset St. (Max Bussel)  
 POTTER & GARD, 118 E. Front St. (Morris H.  
 Gard)  
 SELTZER & WALDMAN, 121 Watchung Ave.  
 (Horace J. Waldman)  
 SHRAGER, HERMAN L., 211 W. Front St. (Her-  
 man L. Shrager)  
 SQUIRES, LEWIS JARDINE, 200 W. 7th St. (Lewis  
 Jardine Squires)

**Rahway**

KENNA & McCORMACK, 45 E. Milton Ave. (Eu-  
 gene F. Kenna, John W. McCormack)

**Red Bank**

PORTNER, MORRIS, 16 Monmouth St. (Morris  
 Portner)

**Ridgefield**

GUNCHEON, MARY A., 598 Bruce St. (Mary A.  
 Guncheon)

**River Edge**

SCHAEFER, WILLIAM B., 189 Woodland Ave.  
 (William B. Schaefer)

**Rutherford**

KOENIG & COMPANY, 15 Orient Way (Charles A.  
 Koenig)  
 NUSSBAUM, WILLIAM H., 17 Ames Ave. (William  
 H. Nussbaum)

**Saddle River**

BROWNE, RICHARD H. (Richard H. Browne)

**Sommerville**

GRABEL, MORRIS, 2 West Main St. (Morris  
 Grabel)

**Summit**

HART, CLYDE F., Beech Spring Garden Apts.  
 (Clyde F. Hart)  
 HOTCHKISS, RUSSELL W., 360 Springfield Ave.  
 (Russell W. Hotchkiss)  
 JONAH, ALBERT L., 767 Springfield Ave. (Albert  
 L. Jonah)

**Teaneck**

CARLSON, CHARLES S., 939 Garrison Ave.  
 (Charles S. Carlson)

**Tenafly**

WARD, HARRY CLAYTON, 99 E. Clinton Ave.  
 (Harry Clayton Ward)

**Trenton**

BANKS, THOBURN AND Co., Broad Street Bank  
 Bldg. (Frederick Banks, Henry G. Nilsson,  
 Frank Thoburn)  
 COLEMAN AND COMPANY, 143 E. State St. (M.  
 George Coleman, William Friedman)  
 COMPTON, WILLIAM H., & Co., 143 E. State St.  
 (William H. Compton)  
 GARB, BENJAMIN HARRY, Broad Street Bank  
 Bldg. (Benjamin Harry Garb)  
 GROENDYKE, C. BERGEN, Broad Street Bank  
 Bldg. (C. Bergen Groendyke)  
 GULLIVER, ROBERT H., & Co., Broad Street  
 Bank Bldg. (Robert H. Gulliver)  
 KLATZKIN, JOSEPH P., AND COMPANY, 626 Broad  
 Street Bank Bldg. (Joseph P. Klatzkin)  
 LEOPOLD, SAMUEL, & Co., 338 Broad Street Bank  
 Bldg. (Samuel Leopold)  
 LINOWITZ, LOUIS H., 321 Broad Street Bank  
 Bldg. (Louis H. Linowitz)  
 MILLER AND NEWMAN, Broad Street Bank Bldg.  
 (Isadore Miller, Manuel S. Newman)  
 STEPHENS, ALLEN M. K., & Co., Trenton Trust  
 Bldg. (Allen M. K. Stephens)  
 TEITZ, MILDRED, 239 Broad Street Bank Bldg.  
 (Mildred Teitz)  
 TEUNON, J. S., & Co., 823 Broad Street Bank  
 Bldg. (J. Stanley Teunon, Russell C. Teunon)

**Union**

CONKLIN, FLOYD W., 954 Stuyvesant Ave.  
 (Floyd W. Conklin)

**Union City**

FRIEDBERG, LEONARD L., 400 38th St. (Leonard  
 L. Friedberg)  
 KRAMER, CHARLES, 4715 Bergenline Ave.  
 (Charles Kramer)  
 THOMPSON, OWEN STANLEY, 1722 Hudson Blvd.  
 (Owen Stanley Thompson)

**Weehawken**

JULIAND, FRED, & Co., 2306 Palisade Ave. (Leon  
 Konsevic)

**West Englewood**

ROUNDY, ORIN O., 1424 Lozier Pl. (Orin O.  
 Roundy)

**Westfield**

KETCHAM, FRANK A., 66 Elm St. (Frank A.  
 Ketcham)

## NEW JERSEY (Continued)

## West New York

SKLAREW, GEORGE R., 7 64th St. (George R. Sklarew)

## West Orange

ANFINDSEN, EDWARD I., 95 Main St. (Edward I. Anfinsen)

## Westwood

SIMIONESCU, MAX ALFRED, Bank Bldg. (Max Alfred Simionescu)

SOLBERG, WALTER, Peoples Trust Bldg. (Walter Solberg)

## Woodbridge

GOTTDENKER, JACK, 81 Main St. (Jack Gottdenker)

## Woodbury

BALL, DANIEL J., JR., 6 N. Broad St. (Daniel J. Ball, Jr.)

DAMASK, NICHOLAS A., 6 N. Broad St. (Nicholas A. Damask)

## New Mexico

## Albuquerque

CASSEL, FERGUSON AND SANCHEZ, 209 N. 2nd St. (J. E. Cassel)

FLETCHER & FLETCHER, 1000 Park Ave. (Lon M. Fletcher, Lon Patrick Fletcher)

GLASSMAN, NATHAN W., 113 W. Central Ave. (Nathan W. Glassman)

GLAVEY, THOMAS F., 1402 Arenal Rd., Rt. 3 (Thomas F. Glavey)

LINDER, BURKE AND STEPHENSON, 815 First National Bank Bldg. (W. E. Hammond, Charles Lester Linder, J. Bryan Stephenson)

MURDOCK, PAUL W., 214 N. 13th St. (Paul W. Murdock)

PATTERSON, R. A., 3312 N. 4th St. (Robert Alexander Patterson)

REINDORP, JOHN K., 601 Sunshine Bldg. (John K. Reindorp)

ROBERTSON, BROWN AND DRUMMOND, 217 S. 3rd St. (L. Leonard Drummond)

## Artisia

WALTRIP, FLOYD E., Booker Bldg. (F. E. Waltrip)

## Carlsbad

MURRAY, JESSE B., 204 Short Bldg. (Jesse B. Murray)

## Clovis

SPOULS, DARWIN M., 117 W. 4th St. (Darwin M. Sprouls)

## Gallup

ARNOLD, SAMUEL JACKSON, First State Bank Bldg. (Samuel Jackson Arnold)

## Raton

AZAR, RICHARD, 545 S. 2nd St. (Richard Azar)

GASPARICH, STEPHEN J., P. O. Box 187 (Stephen J. Gasparich)

REYNOLDS, E. D., P. O. Box 58 (Ernest D. Reynolds)

## Santa Fe

LINDER, BURKE AND STEPHENSON, El Torreon Bldg. (Stanton C. Brumfield)

## New York

## Albany

BALL, GEORGE & Co., 90 State St. (Stanley A. Frederick, Arthur F. Frelove)

BLANCHARD, ALICE M., 135 S. Lake Ave. (Alice M. Blanchard)

CANTWELL, JOHN B., 100 State St. (John B. Cantwell)

KOROTKIN & SCHEER, 82 State St. (Arthur Korotkin, Jerome H. Scheer)

KRUSE, JOSEPH, 240, 100 State St. (Joseph Kruse)

MCWHINNIE, THURLOW WEED, 201, 91 State St. (Thurlow Weed McWhinnie)

SIMON, IRVING L., & Co., 75 State St. (Sol Shaye, Irving L. Simon)

STEINER, EUGENE J., 90 State St. (Eugene J. Steiner)

URBACH, SIDNEY, 100 State St. (Sidney Urbach)

## Bay Shore

REID AND REID, 158 Fourth Ave. (William R. Reid)

## Binghamton

GREENE, U. S., 304 Marine Midland Bldg. (U. S. Greene)

IVES, GEORGE R., 93 Park Ave. (George R. Ives)

KELLY, ROBERT E., 616 Security Mutual Bldg (Robert E. Kelly)

LAUDER, ROBERT B., 97 Collier St. (Robert B. Lauder)

LEMBCKE, JOHN H., 511 Press Bldg. (John H. Lembeke)

## Bronx

KERN, JOSEPH J., 3900 Greystone Ave. (Joseph J. Kern)

MANOFF, MORRIS, 344 E. 149th St. (Morris Manoff)

## Bronxville

BRISON, CLIFFORD S., P. O. Box 303 (Clifford S. Brison)

## Brooklyn

ABRAMS, RUBIN, 26 Court St. (Rubin Abrams)

BAYRON, GEORGE, 144 Sullivan Pl. (George Bayton)

BONIME, HAROLD BERNARD, 4514 Tenth Ave. (Harold Bernard Bonime)

DUBLIN & SCHWARTZ, 16 Court St. (Edward L. Dublin)

FREY, BERNARD, 188 Montague St. (Bernard Frey)

FRIEDMAN, MICHAEL, 16 Court St. (Michael Friedman)

GNAZZO, FRANK C., & COMPANY, 66 Court St. (Frank C. Gnazzo, Pat Petro)

GOLBIN, PHILIP, 1161 E. 43rd St. (Philip Golbin)

HALPERN, HENRY, AND COMPANY, 26 Court St. (Henry Halpern)

KLEINFELD, CARL, 103 Nostrand Ave. (Carl Kleinfeld)

LESCH, BERNARD, 1797 Pitkin Ave. (Bernard Lesch)

LIEBERMAN, HENRY, 1592 W. 7th St. (Henry Lieberman)

LOPINTO, JOSEPH J., 215 Montague St. (Joseph J. Lopinto)

## NEW YORK (Continued)

MALLON, JOHN J., & Co., 733 E. 32nd St. (John J. Mallon)  
 MCBANE, JAMES N., 139 Cambridge Pl. (James N. McBane)  
 METLIS, KALES AND GOLDBERG, 16 Court St. (Max W. Goldberg, Matthew E. Metlis)  
 MOUNT & CARTER, 7 DeKalb Ave., (Ronald F. Brown)  
 REICHER & HALPERN, 16 Court St. (Morris J. Reicher)  
 ROBIN, ISIDOR, 50 Court St. (Isodir Robin)  
 RONIS AND LIEBOWITZ, 26 Court St., (William Liebowitz, Edward Ronis)  
 RUGGIERO AND MCDONOUGH, 251 Montague St. (Margaret R. Ruggiero)  
 SACHS, LOUIS A., 2019 E. 12th St. (Louis A. Sachs)  
 TURNER, JOHN J., 80 Livingston St. (John J. Turner)  
 WILLIS, WILLIAM H., 3202 Avenue K (William H. Willis)  
 WOLF, JOSEPH B., 1097 E. 42nd St. (Joseph B. Wolf)

## Buffalo

ALLEN, ABT AND COMPANY, 1420 Genesee Bldg. (Lewis H. Allen)  
 AMEN, SURDAM & COMPANY, 1635 Marine Trust Bldg. (T. Donald Cockburn, Ralph H. Franclemont, Arthur E. Surdam, Walter A. Surdam)  
 BIXBY, PERCIVAL G., & Co., 632 Marine Trust Bldg. (Percival G. Bixby, John Windsor Sanborn)  
 BRADLEY, W. L., & COMPANY, 47 W. Huron St. (Walter L. Bradley, Russell H. Gowland)  
 BROCK, JOSEPH L., 291 Delaware Ave. (Joseph L. Brock)  
 BUCKLEY, RICHARD EDWARD, 681 Ellicott Sq. (Richard E. Buckley)  
 CHAMBERLAIN, CARE & BOYCE, 644 Prudential Bldg. (John M. Boyce)  
 DE LYDEN, ALBERT P. & COMPANY, 617 Main St. (Albert P. De Lyden)  
 ELLIOTT, J. D., & Co., 707 Lafayette Bldg. (Edward C. Gruen)  
 ERNST & ERNST, 1900 Rand Bldg. (Horace F. Jones, Charles D. Wright)  
 GELSER, EDWARD, 220 Delaware Ave. (Edward Gelsler)  
 GRAEF, CUTTING & COIT, 1011 White Bldg. (Warren B. Cutting)  
 HOCH, EDWARD H., 742 Marine Trust Bldg. (Edward H. Hoch)  
 LUCKER, KENNEDY & FELMEDEN, 1013 Liberty Bank Bldg. (Karl E. Felmeden, John T. Kennedy, Edgar C. Lucker)  
 MEECH, HARMON, LYTLE & BLACKMORE, 410 M. & T. Bldg., (Maynard William Lockwood)  
 PFLEEGER & HUBBELL, 1811 Liberty Bank Bldg. (Floyd J. Pfeeger)  
 PRICE, WATERHOUSE & Co., Rand Bldg. (Benjamin L. Enloe, Manager)  
 ROSE, JAMES, 16 W. Utica St. (James Rose)  
 SCHERMERHORN, ROBERT P., & COMPANY, 712 Marine Trust Bldg. (Philip A. Becker, Robert P. Schermerhorn)  
 TOEPFFER, J. RALPH, 681 Ellicott Sq. (J. Ralph Toepfer)  
 VENNEMAN, E. PAUL, 502 M. & T. Bldg. (E. Paul Venneman)  
 WATKINS, KREHER & STRONG, 1912 Liberty Bank Bldg. (Luther K. Watkins)

## Cortland

STEVVALIA, PHILIP F., 312 Savings Bank Bldg. (Philip F. Stevvalia)

## Ellenville

REGENBOGEN AND BRATERMAN, 1 Market St. (Meyer Regenbogen)

## Elmira

ISZARD, T. WHITNEY, Realty Bldg., (T. Whitney Iszard)  
 MULLEN, FRANCIS N., 234 Keeney Theatre Bldg. (Francis N. Mullen)  
 TATELBAUM, IRVING I., 519 Robinson Bldg. (Irving I. Tattelbaum)

## Endicott

STANFORD, GEORGE E., 102 Garfield Ave. (George E. Stanford)

## Floral Park

GOMBAR, ALBERT A., 36 Willow St. (Albert A. Gombar)

## Flushing

COOPER, BERTRAM, 157-11 Sanford Ave., (Bertram Cooper)  
 RUDDEN, PETER T., 7742 Main St. (Peter T. RUDDEN)

## Forest Hills

KRAVITZ, PHILIP B., 99-30 64th Ave. (Philip B. Kravitz)

## Freeport

GITTLITZ, DAVID L., 71 W. Lincoln Pl. (David L. Gittlitz)

## Geneva

MALEY, ROBERT A., 268 Pulteney St. (Robert A. Maley)

## Glendale

DEFLEISE, PHILIP LEROY, 8151 Woodhaven Blvd., (Philip Leroy Defleise)

## Glens Falls

SILVERSTEIN, SAUL, 45 Ridge St. (Saul Silverstein)

## Gloversville

DORFMAN, GEORGE J., & Co., 38 N. Main St. (George J. Dorfman)  
 LUFF, ERNEST L., & Co., 29 N. Main St. (Jesse A. Cash)

## Hempstead, L. I.

BEJISOVEC, EMIL J., 250 Fulton Ave. (Emil J. Bejsovec)  
 HULING, GEORGE E., 83 Angevine Ave. (George E. Huling)

## Hollis, L. I.

LEVIN, IRVING, 210-25A Hillside Ave. (Irving Levin)

## Ithaca

MAXFIELD, T. B., 512 First National Bank Bldg. (Terrell B. Maxfield)

## Jackson Heights

CLAGHORN, GEORGE C., 35-13 76th St. (George Culton Claghorn)

## Jamaica

ANDREWS, BYRON F., 86-42 143rd St. (Byron F. Andrews)  
 BAUM, MORRIS, 148-09 Eighty-eighth Ave. (Morris Baum)  
 SCHWARTZ, SOL, 160-16 Jamaica Ave. (Sol Schwartz)

## NEW YORK (Continued)

SIMON, MORRIS, 161-19 Jamaica Ave. (Morris Simon)  
WOLITZER, PHILIP, 90-79 Sutphin Blvd. (Philip Wolitzer)

**Jamestown**

BLOMQUIST, KARL E., Hotel Jamestown Bldg. (Karl E. Blomquist)  
CAIRNS, WILLIAM, 909 Hotel Jamestown Bldg., (William Cairns)  
GOODELL, GEORGE W., 609 Hotel Jamestown Bldg. (George W. Goodell)  
SEIDMAN & SEIDMAN, Bank of Jamestown Bldg. (Samuel J. Lasser, Manager)  
SWANSON, WESLEY S., 329 Wellman Bldg. (Wesley S. Swanson)  
TAYLOR, JAMES GORDON, 510 Wellman Bldg. (James Gordon Taylor)

**Kew Gardens**

ALLEN, W. B. CLARK, 117-14 Union Turnpike (W. B. Clark Allen)

**Kingston**

SNYDER, J. I., 135 Wall St. (John I. Snyder)

**Larchmont**

KRUTECK, STARR & Co., 138 Chatsworth Ave. (Lawrence B. Starr)  
VAN SCIVER, KENNETH G., 15 Vanderburgh Ave. (Kenneth G. Van Sciver)

**Lockport**

KNOPF, EARLE W., 328 Bewley Bldg. (Earle W. Knopf)

**Long Island City**

GREWELING, CLARENCE J., 39 Greenpoint Ave. (Clarence J. Greweling)  
HEWS, WARREN B., 28-04 Forty-first Ave. (Warren B. Hews)

**Lynbrook, L. I.**

DUPLESSIS, EDWARD K., 4 Atlantic Ave. (Edward K. Duplessis)

**Mamaroneck**

GOLDMAN, MELVIN, 336 Mamaroneck Ave. (Melvin Goldman)

**Manhasset**

HORN & BOOS, 200 Plandome Rd. (Robert Henry Horn)

**Marcellus**

KRAUS, HERBERT J., P. O. Box 384 (Herbert J. Kraus)

**Massena**

GUILMETTE, THEODORE A., 5 Central Bldg. (Theodore A. Guilmette)

**Middletown**

HIRSCH & JUDELSON, 10 North St. (Jack Judelson)  
MARKOVITS, WILLIAM B., & STAFF, 1 North St. (William B. Markovits)

**Monticello**

SIMON & KULLBACK (Albert Kullback, Samuel Simon)

**Mt. Vernon**

FRIEDLANDER, IRVING D., 10 Fiske Pl. (Irving D. Friedlander)  
HARTZBAND, ARTHUR M., 1 Stevens Ave. (Arthur M. Hartzband)

HEUSER, HERBERT A., 129 N. Fulton Ave. (Herbert A. Heuser)

**Newburgh**

DAVIS & RASHBAUM, 44 Smith St. (P. K. Davis)  
HELLMAN, LEVINE & Co., 64 2nd St. (Meyer Hellman)  
NUGENT & HAEUSSLER, 94 Broadway (G. A. Haeussler)

**New Hyde Park**

BARKER, RAYMOND E., 9 N. 12th St. (Raymond E. Barker)

**New Rochelle**

GOODWIN, J. PRYSE, 3 Acacia Terrace (J. Pryse Goodwin)

**New York City**

AARONSON, ROBERT B., 150 Broadway (Robert B. Aaronson)  
ABRAMS, FRANK, & Co., 521 Fifth Ave. (Frank Abrams, Max Bram, Arthur N. Glatzer, Harry Meresman, Mortimer L. Merkel, Emanuel W. Staff)  
ABRAMS, JOSEPH, Co., 123 William St. (Joseph Abrams)  
ABRAMS AND SIVEK, 1775 Broadway (Harold A. Abrams)  
ACKER AND MCGIRL, 150 Nassau St. (John J. McGirl)  
ACKERMAN, HENRY H., & Co., 19 Rector St. (Henry H. Ackerman)  
ADAMS & BECKER, 110 E. 42nd St. (James R. Adams)  
ADDISON, JOHN M., 30 Broad St. (John M. Addison)  
ADELSTEIN, BURAK & SHIMMERLIK, 1440 Broadway (George Shimmerlik)  
ADERER, ALEXANDER AND COMPANY, 225 Fifth Ave. (Philip F. Alther)  
ADES, BERNARD, 505 Fifth Ave. (Bernard Ades)  
ADLER, GOODMAN CO., 363 Seventh Ave. (Harry Adler)  
ADLER, S. H., 33 W. 42nd St. (S. H. Adler)  
AGREN, LEHMANN, & Co., 1450 Broadway (Irwin Lehmann)  
AITKIN, HENRY, JR., 90 Church St. (Henry Aitkin, Jr.)  
ALBERTS & KAHN, 295 Madison Ave. (Irwin B. Alberts, Sidney B. Kahn)  
ALLEN, MAXWELL A., 70 Pine St. (Maxwell A. Allen)  
ALLERHAND, GEORGE, 50 Broad St. (George Allerhand)  
ALSON & BROWN, 285 Madison Ave. (Samuel Wald)  
ALTMAN, FRED L., 17 E. 48th St. (Fred L. Altman)  
ALTMAN, MORRIS, 143 W. 40th St. (Morris Altman)  
AMBER, HAROLD L., 401 Broadway (Harold L. Amber)  
AMSTER, HENRY, 68 William St. (Henry Amster)  
ANCHIN, BLOCK & ANCHIN, 285 Madison Ave. (David C. Anchin, Max Block, Julius J. Epstein)  
ANDERSEN, ARTHUR & Co., 67 Wall St. (F. Merrill Beatty, William H. Brakman, Garrett T. Burns, William R. Campbell, Francis V. Collinge, Harold U. Johnson, Paul K. Knight, Mark D. Littler, George Wagner)  
APPEL & ENGLANDER, 347 Madison Ave. (Abraham J. Briloff, David M. Edelman, Jules Englander, Louis Englander, Ralph Englander, Edward Whinston)  
APPEL, S. HOWARD, & Co., 1450 Broadway (S. H. Apfel)

## NEW YORK (Continued)

- ARONOWITZ, SAMUEL, & Co., 1440 Broadway (Samuel Aronowitz, Benjamin H. Wasserstrom)
- ARONSON, MAX, & Co., 1441 Broadway (Max Aronson)
- ARONSON & ORESMAN, 51 Madison Ave. (Mortimer I. Aronson)
- ASHDOWN, E. A., & Co., 521 Fifth Ave. (Edward A. Ashdown)
- ATKINS, WILLIAM C., 71 Broadway (William C. Atkins)
- ATZ, L. A., Company, 2 W. 45th St. (Louis A. Atz)
- AUSLANDER, JULIUS S., 1192 Broadway (Julius S. Auslander)
- AYRONS AND HIRSCHFELD, 1440 Broadway (Julius Hirschfeld)
- BACAS, GATES & POTTER, 110 E. 42nd St. (P. E. Bacas, George K. Keane, Harold Taylor Gates)
- BACHRACH, ALFRED R., & Co., 60 E. 42nd St. (Alfred R. Bachrach)
- BACK & GOULD, 51 Chambers St. (Morris Back)
- BACON, H. E., & COMPANY, 55 Liberty St. (Harold E. Bacon, Charles J. Kiely)
- BACON, ROSS A., 19 W. 44th St. (Milton A. Bacon)
- BAKER, FEDER COMPANY, 29 Broadway (Samuel Baker, Harry Feder)
- BALDJI, MILTON P., 790 Riverside Dr. (Milton P. Baldji)
- BALL, WILLIAM, 11 W. 42nd St. (William Ball)
- BANK, MAC ALBERT, & Co., 424 Madison Ave., (Mac Albert Bank, Moses A. Mach, Leo Spandorf)
- BARNETT, BOULOGNE & BELANGER, 60 Wall St. (Harold B. Barnett, Homer J. Belanger, Roger Boulogne)
- BARON, IRVING, & COMPANY, 2906, 205 W. 34th St. (Irving Baron)
- BARR, JAMES, & COMPANY, 10 E. 40th St., (James Barr, Abraham E. Esan, Alexander Friedman, Alfred H. Gilwood, Alfred Z. Lewis)
- BARRETT, CHARLES F., 420 Lexington Ave. (Charles F. Barrett)
- BARROW, WADE, GUTHRIE & Co., 120 Broadway (Charles A. Bennett, Thomas B. Crawford, James Wallace Gentles, Thomas J. Green, Henry E. Greene, Henry T. Kirkebye, Frederick W. Wulfig)
- BARST, LOUIS I., 11 W. 42nd St. (Louis I. Barst)
- BARTEL, N. R., & Co., 11 W. 42nd St., (Nathan R. Bartel)
- BASS, NOAH, & Co., 350 Fifth Ave. (Noah Bass)
- BAUM, A. HENRY, & Co., 1 E. 43rd St. (A. Henry Baum)
- BAUM, STEINBACH & Co., 11 W. 42nd St., (Herbert Baum)
- BAUMGARTNER, ARTHUR C., 1328 Broadway (Arthur C. Baumgartner)
- BAYARD, WALTZER & Co., 501 E. 161st St. (Bernard Waltzer)
- BAYER & CLAUSON, 67 Wall St. (Walter V. D. Bayer, Andrew G. Clauson, Jr., Henry H. Fogelquist, Nils O. Hendrickson, Dwight C. Swanson)
- BEAIRSTO & Co., 50 E. 42nd St. (Harold J. Beairsto, R. B. Donaldson, Jr.)
- BEARD & ABNEY, 90 Broad St. (Alexander H. Beard)
- BEAUJON, AUSTIN L., 150 Nassau St. (Austin L. Beaujon)
- BECKER & ROSENBERG, 475 Fifth Ave. (Jacob L. Becker)
- BECKER, PHILIP, 545 Fifth Ave. (Philip Becker)
- BECKER, SANFORD, 11 W. 42nd St. (Sanford Becker)
- BEHREN AND MAST, 450 Seventh Ave. (Louis L. Mast)
- BELL, ERNEST W., AND COMPANY, 25 Beaver St. (Richard M. Moroney)
- BEMIS, LOYD E., AND COMPANY, 107 E. 48th St. (Lloyd E. Bemis)
- BENDER & RYNKAR, 475 Fifth Ave. (Daniel G. Rynkar)
- BENNETT, CHIRLIAN & Co., 25 W. 43rd St. (Martin L. Bennett, Herman Chirlian)
- BENWITT, ISAAC, 20 E. 40th St. (Isaac Benwitt)
- BERDON, DAVID, & Co., 1450 Broadway (David Berdon, Maurice S. Preville, Joseph Sandler)
- BERENSON & BERENSON, 9 E. 40th St. (Moses A. Berenson)
- BERGEN & WILLVONSEDER, 70 Pine St. (George L. Bergen, Ernest Willvonseder)
- BERGER, JOSEPH, 25 Broadway (Joseph Berger)
- BERGER, MORRIS A., 41 E. 42nd St. (Morris A. Berger)
- BERGMAN, RUDOLPH, AND SON, 110 E. 42nd St. (Daniel L. Bergman, Rudolf Bergman)
- BERLIN & KOLIN, 1775 Broadway (Samuel Kolin)
- BERNER, ROBERT A., 8 W. 40th St. (Robert A. Berner)
- BERNSTEIN, DAVID, 551 Fifth Ave. (David Bernstein)
- BERNSTEIN & MILCHMAN, 475 Fifth Ave. (Emanuel Sternbach)
- BERSON, SAMUEL, & Co., 1450 Broadway (Jacob N. Berson)
- BETZ, WILLIAM L., 25 Broad St. (William L. Betz)
- BICKERMAN, BENJAMIN, 19 W. 44th St. (Benjamin Bickerman)
- BIEDERMAN & GREENWALD, 1450 Broadway (Morris E. Biederman, Herbert Greenwald)
- BIERMANN, D. P., 41 Park Row (D. P. Biermann)
- BIETH & MACNAUGHTON, 154 Nassau St. (Raymond W. MacNaughton)
- BILCHICK, A. L., & COMPANY, 565 Fifth Ave. (Abraham L. Bilchick)
- BINDER, JACOB A., 261 Broadway (Jacob A. Binder)
- BIRNBAUM & BIRNBAUM, 60 Broad St. (Bernard P. Birnbaum, Saul I. Birnbaum)
- BLACKSTONE, F. GORDON, & Co., 20 Exchange Pl. (F. Gordon Blackstone)
- BLATTNER & ROSEN, 501 Madison Ave. (Benjamin Blattner)
- BLECHER, SAUL, 1440 Broadway (Saul Blecher)
- BLISS, MAX L., 118 1/2 Broadway (Max L. Bliss)
- BLUM, LOUIS D., & Co., 110 E. 42nd St. (Louis D. Blum, Samuel Smyle)
- BLUMBERG, BLOCK & CARTER, 1450 Broadway (Leonard H. Carter)
- BLUMENTHAL AND FLIEGELMAN, 70 E. 45th St. (Bernard Fliegelman)
- BLUMREICH & CHARLES, 15 E. 26th St. (Milton C. Charles)
- BLY, SAUL S., 61 Broadway (Saul S. Bly)
- BORST, GEORGE O., 2301 Creston Ave. (George O. Borst)
- BOSKY, IRVING A., 11 W. 42nd St. (Irving A. Bosky)
- BOTWINICK, BENJAMIN, 619, 1775 Broadway (Benjamin Botwinick, Jacob Goldberg)
- BOURKE, CLETUS W., & COMPANY, 15 Park Row (Cletus W. Bourke)
- BOYCE, HUGHES & FARRELL, 70 Pine St. (James F. Hughes, George W. O'Neil, William H. Winters)
- BRACH, GOSSWEIN AND LANE, 1328 Broadway (Henry Brach)
- BRADY, JOHN F., 500 Fifth Ave. (John F. Brady)
- BRAUER, A. M., & Co., 1450 Broadway (Augustus M. Brauer)
- BRAUNFELD & SIMONS, 11 E. 45th St. (Archibald U. Braunfeld, Robert Simons)
- BRECKER, WILLIAM S., & Co., 11 W. 42nd St. (William S. Brecker, Reuben M. Zucker)
- BREINER, EDMUND E., 24 W. 40th St., (Edmund E. Breiner)



## NEW YORK (Continued)

- BRODSKY, IRVING, 205 W. 34th St. (Irving Brodsky)
- BRONNER, FRANK J., 154 Nassau St. (Frank J. Bronner)
- BROUT, HENRY, AND COMPANY, 295 Madison Ave. (Michael N. Stoller)
- BROWN & ATKINS, 71 Broadway (William C. Atkins)
- BROWN, BENJAMIN, AND COMPANY, 551 Fifth Ave. (Benjamin Brown, Joseph Feinbaum)
- BROWN, HABER, GELLER & CO., 1441 Broadway (Herbert Haber, Max Lichtendorf)
- BROWN, RAYMOND C., & CO., 110 E. 42nd St. (Raymond C. Brown)
- BRUCK, GOTTLIEB & MOSTEL, 23 W. 45th St. (Milton I. Mostel)
- BRUANEU, ARMAND L. & CO., 74 Trinity Pl. (Mary Louise Bruneau)
- BRUANEU & VON MINDEN, 150 Broadway (Armand L. Bruneau, Jr., Robert J. Bruneau, William J. von Minden)
- BRUNT & CO., 40 Wall St. (Walter E. Collins)
- BRYAN, CHARLES T., & COMPANY, 41 Park Row (Charles T. Bryan, Ernest R. Wildbrett)
- BULLOCK, WALTER ROBERTS, 69 Dey St. (Walter Roberts Bullock)
- BURKE, THOMAS G., 122 E. 42nd St. (Thomas G. Burke)
- BURRIS, S. GEORGE & CO., 19 W. 44th St. (Samuel George Burris, Emanuel M. Hellman, Hyman J. Schatzberg)
- BUTWIN, CHARLES, 110 Fulton St. (Charles Butwin)
- BYRNES & BAKER, 19 Rector St. (Keith Lanneau Baker, Keith L. Baker, Jr.)
- BYXBEE, T. M., COMPANY, 79 Wall St. (Russell W. Kaltenbach)
- CAINE, N. R., & CO., 40 Exchange Pl. (Nathan R. Caine)
- CALLAHAN & FRIES, 79 Wall St. (Edward J. Fries)
- CANNON, JOSEPH W., & CO., 33 W. 42nd St. (Jos. W. Cannon, Elijah Singer)
- CARNEY, WILLIAM H., 420 Lexington Ave. (William H. Carney)
- CARUSO, DAVID A., 62 William St. (David A. Caruso)
- CASCONE, JOHN, COMPANY, 341 Madison Ave. (Mario Accardi)
- CHAMBELLAN, BERGER & WELTI, 92 Liberty St. (Rudolph J. Welti)
- CHARNAK, JEROME J., 444 E. 20th St. (Jerome J. Charnak)
- CHIRNSIDE, ROBERTS AND LANGSTON, 41 E. 42nd St. (Arthur E. Roberts)
- CLARKE, OAKES AND GREENWOOD, 80 Broad St. (Herbert P. Greenwood, Herbert S. Greenwood)
- CLOTT, WILLIAM B., 505 Fifth Ave. (William B. Clott)
- CLYDE & SHUMAN, 505 Fifth Ave. (Abraham Shuman)
- COE, ALBERT I., 511 Fifth Ave. (Albert I. Coe)
- COHN, J. H., & COMPANY, 30 Broad St. (Julius H. Cohn)
- COLE, JOHN I., SON & CO., 20 Broad St. (Viott Myers Cole)
- COLLINS & COMPANY, 120 Broadway (Raymond Everett Barth)
- COLLINS, GREGORY V., AND COMPANY, 60 Beaver St. (Gregory V. Collins)
- CONNAUGHTON, HOWARD W., 1475 Broadway (Howard W. Connaughton)
- COOPER & MCCAFFREY, 21 West St. (William R. McCaffrey)
- COOPER, S. P., & COMPANY, 160 Broadway (Harold B. Westheimer)
- CRAFTS, CARR & CO., 424 Madison Ave. (Thomas D. Bannon, Ernest W. Carr, J. Andrew Crafts)
- CRAWFORD & CUNNINGTON, 420 Lexington Ave. (R. Dan Cunnington)
- CROOK & DRISCOLL, 1 Cedar St. (Wilbur M. Crook, Joseph A. Driscoll)
- CUMMINGS, HARRY A., & CO., 12 E. 41st St. (Harry A. Cummings)
- CUNNEEN, W. F., JR., 9 Rockefeller Plaza (W. F. Cunneen, Jr.)
- CUNNINGHAM, J. M., COMPANY, 804, 111 Broadway (Joseph M. Cunningham)
- CURRAN AND COMPANY, 420 Lexington Ave. (James A. Curran, W. Louis Volckhausen)
- D'AGOSTINO, CAMILLO, 220 Broadway (Camillo D'Agostino)
- DANIELS, ISIDOR, 535 Fifth Ave. (Isidor Daniels)
- DANIS, SYDNEY H., 205 E. 42nd St. (Sydney H. Danis)
- DANZIG, JOSEPH, 18 E. 41st St. (Joseph Danzig)
- DARMODY & TODD & CO., 55 Liberty St. (William D. Barry)
- DAVEY AND RADER, 405 Lexington Ave. (Leonard S. Davey, Walter Deady, Jr.)
- DAVIDOFF & BECK, 225 Broadway (Harry Beck)
- DAVID, FIELDS & CO., 41 E. 42nd St. (Jerome B. David, Louis W. Fields, Herbert B. Fischgrund)
- DAVIDSON, HAROLD N., 521 Fifth Ave. (Harold N. Davidson)
- DAVIES AND DAVIES, 341 Madison Ave., (Allan Davies, John S. Frampton, Bernard M. French, Morton F. Locke, Herbert Vasoll)
- DECKER, HIRAM E., CO., 75 West St. (M. Tyndall Hiatt)
- DELIN, ROBERT O., 123 William St. (Robert O. Delin)
- DELOITTE, PLENDER, GRIFFITHS & CO., 111 Broadway (James Anderson, George Cochrane, E. Kenneth Ernest, William Eyre, William R. McNamara, John F. Parnaby)
- DEMSKY & ZABELL, 37 W. 43rd St. (Bernard Demsky)
- DILLMAN, A. F., 80 Broad St. (A. F. Dillman)
- DIXON, FRANK E., & CO., 17 E. 42nd St. (Charles A. Corbin, Frederick J. Keener, M. J. Marchione)
- DOBKIN, HERMAN J., & CO., 23 W. 43rd St. (Herman Joseph Dobkin, Reuben D. Gruber)
- DONALDSON, WILLIAM R., 120 Broadway (William R. Donaldson)
- DRAKE, GREGORY, 11 W. 42nd St. (Gregory Drake)
- DRUCKER, I. J. & COMPANY, 350 Fifth Ave. (Isadore J. Drucker)
- EARGER, GEORGE D., 200 W. 42nd St. (George D. Earger)
- EASTERN AUDIT COMPANY, 11 Park Pl. (Frank L. Wiemer)
- ECKES AND DEAN, 149 Broadway (Walter N. Dean, Peter A. Eckes, Thomas J. Hogan)
- EDELSON, EMANUEL M., & CO., 19 Rector St. (Robert I. Edelson)
- EISEN, ISIDORE H., 225 Fifth Ave. (Isidore H. Eisen)
- EISENBERG, JOSEPH, & CO., 261 Broadway (Joseph Eisenberg, Nathan Gelber)
- EISNER & LUBIN, 521 Fifth Ave. (Stephen Chan, Joseph Eisner, Harry Janin, Joseph I. Lubin)
- ELDER, DAVID, & CO., 76 Beaver St. (David Elder)
- ELKINS, JACOB B., 141 Broadway (Jacob B. Elkins)
- EOLIS, A. L., & ASSOCIATES, 450 Seventh Ave. (Miriam I. R. Eolis)
- EPLER, PLANER & CO., 501, 15 W. 38th St. (Curtis D. Epler, Paul J. Tislowitz)
- EPSTEIN, SAMUEL L., & CO., 39 Broadway (Samuel L. Epstein)

## NEW YORK (Continued)

- ERNST & ERNST, 19 Rector St. (Albert D. Berning, Emil J. Biza, James N. Brown, Albert J. Eckhardt, Fenton L. Gilbert, John A. Lindquist)
- ESCOETT AND COMPANY, 74 Trinity Pl. (Jay Escott)
- FALB, IRVING, 49 W. 37th St. (Irving Falb)
- FALCONE, RALPH A., 130 W. 56th St. (Ralph A. Falcone)
- FASS, EMANUEL, 140 Nassau St. (Emanuel Fass)
- FAVA, DANTE, 114 Liberty St. (Dante Fava)
- FEDDE & COMPANY, 107 William St. (A. S. Fedde, J. B. Collings Woods)
- FEINBERG, IRWIN L., 38 Park Row (Irwin L. Feinberg)
- FEINBERG, JACOBS & FURMAN, 1440 Broadway (Edward Feinberg, Aaron Furman, William Jacobs)
- FEINBERG, JOSEPH H., 60 E. 42nd St. (Joseph H. Feinberg)
- FELIX, HAROLD J., 7614, 350 Fifth Ave. (Harold J. Felix)
- FERGER & DINCE, 320 Broadway (Louis Dince, Oscar Ferger)
- FERMAN AND GREEN, 1775 Broadway (Abraham Ferman, Abraham Green)
- FERRO, BERDON & COMPANY, 39 Broadway (Alfred R. Marks)
- FINK, MAX, 47 W. 43rd St. (Max Fink)
- FINK, NATHANIEL, & Co., 545 Fifth Ave. (Nathaniel Fink, Jacob Weissman)
- FINKELSTEIN AND GOLDSTEIN, 18 E. 41st St. (Morris Finkelstein, Emanuel Goldstein)
- FISCHER, FREDERICK, JR., 522 Fifth Ave. (Frederick Fischer, Jr.)
- FISH, N. L., & COMPANY, 205 W. 34th St. (Nathaniel L. Fish)
- FISHBACH & FISHBACH, 271 Madison Ave. (Oscar S. Fishbach)
- FLEISCHER, MARK I., 1775 Broadway (Mark I. Fleischer)
- FOX, ADOLPH, 23 E. 26th St. (Adolph Fox)
- FOX & JURAN, 295 Madison Ave. (Paul Fox, Morris W. Juran)
- FRANK, BERNHARD H., & COMPANY, 295 Madison Ave. (Bernhard H. Frank)
- FRANKE, HANNON & WITHEY, 444 Madison Ave. (William B. Franke, Howard A. Withey)
- FRANKEL, EISEN & COMPANY, 70 Pine St. (Charles J. Eisen)
- FRANKLIN, ERNEST A., 706, 511 Fifth Ave. (Ernest A. Franklin)
- FRAZER AND TORBET, 230 Park Ave. (Barent T. Harder, George R. Smith)
- FREDERICH, MAX, 11 E. 31st St. (Max Frederich)
- FREEDMAN, PETER, 3320 Chrysler Bldg. (Peter Freedman)
- FREEMAN, JACK A., 7 W. 44th St. (Jack A. Freeman)
- FREIDENREICH, DAVID, 545 Fifth Ave. (David Freidenreich)
- FREIREICH, HYMAN, 1440 Broadway (Hyman Freireich)
- FRIDAY, SAMUEL D., 1013, 11 Park Pl. (Samuel D. Friday)
- FRIED, MAURICE, 11 Park Pl. (Maurice Fried)
- FRIEDLAND, LEON A., 270 Broadway (Leon A. Friedland)
- FRIEDMAN, CHARLES, 271 Madison Ave. (Charles Friedman)
- FRIEDMAN, NATHAN A., 1270 Avenue of the Americas (Nathan A. Friedman)
- FRISHKOFF, LOUIS H., 170 Broadway (Louis H. Frishkoff)
- FRUMKIN & KALVER, 101 W. 31st St. (Milton M. Frumkin)
- FRUMMER, ROBERT H., 505 Fifth Ave. (Robert H. Frummer)
- FUCHS, AARON AND COMPANY, 60 E. 42nd St. (Aaron Fuchs)
- FURST, JOSEPH F., 736 Broadway (Joseph F. Furst)
- FUTERMAN, JEROME G., & Co., 61 Broadway (Jerome G. Futerman, Harold M. Kaufman)
- GALENSON, LIPSON & COMPANY, 11 Park Pl. (Louis P. Galenson)
- GALLOP, NOAH, & Co., 342 Madison Ave. (Noah N. Gallop)
- GANELES, BENJAMIN M., & Co., 122 E. 42nd St. (Benjamin M. Ganeles)
- GARBARINI, ANDREW, 217 Broadway (Andrew Garbarini)
- GARBER, EDWARD J., 2 W. 47th St. (Edward J. Garber)
- GELBER, MELVIN N., 150 Broadway (Melvin N. Gelber)
- GELLER AND GELLER, 347 Madison Ave. (Morton Geller)
- GELIN, SAMUEL, COMPANY, 11 W. 42nd St. (Samuel Gellin)
- GENEZ, MAURICE V., 114 Liberty St. (Maurice V. Genez)
- GENEZ AND HARTMANN, 114 Liberty St. (Arthur A. Hartmann)
- GETZ, JOSEPH, & COMPANY, 475 Fifth Ave. (Joseph Getz)
- GILES, C. D., & Co., 67 Wall St. (Daniel D. Brockman)
- GILTINAN, JOHN J., 220 E. 42nd St. (John J. Giltinan)
- GLASER, BENJAMIN, 11 W. 42nd St. (Benjamin Glaser)
- GLICKMAN & GLICKMAN, 175 Fifth Ave. (Louis Glickman)
- GLIDDEN & MCCORMICK, 33 W. 42nd St. (Eleanor McCormick)
- GOETTING, LOUIS, C., JR., 50 Union Sq. (Louis C. Goetting, Jr.)
- GOLD, ARCHIBALD, 1407, 342 Madison Ave. (Archibald Gold)
- GOLDBERG & HAAS, 225 W. 34th St. (Morris M. Goldberg, Sol Haas)
- GOLDBERG, SAUL, 22 W. 38th St. (Saul Goldberg)
- GOLDBLATT, BROWN & Co., 30 Rockefeller Plaza (Oscar Brown, Harry M. Goldblatt)
- GOLDING, MAX, 51 Chambers St. (Max Golding)
- GOLDMAN, DAVID, 1270 Avenue of the Americas (David Goldman)
- GOLDNER, JACK, 55 W. 42nd St. (Jack Goldner)
- GOLDSMITH & VOORHEES, 7 Dey St. (Bertram Goldsmith)
- GOLDSTEIN-HERSKOWITZ Co., 55 W. 42nd St. (Charles Z. Goldstein)
- GOLINKO, JEROME I., & COMPANY, 1776 Broadway (Reinhold Dreher, Jerome I. Golinko, Aaron A. Mappen)
- GOLT AND PERRIN, 8 W. 40th St. (Mitchell Perrin)
- GOMPERS AND BLAU, 123 William St. (Maurice Blau, Lewis Gompers)
- GOODKIN, HARRY, 120 Broadway (Harry Goodkin)
- GOODKIND, DAVID A., 1 Madison Ave. (David A. Goodkind)
- GOODMAN, HERBERT S., 1440 Broadway (Herbert S. Goodman)
- GORDON, ALEXANDER E., 927, 17 E. 42nd St. (Alexander E. Gordon)
- GORDON, JOHN, & Co., 271 Madison Ave. (John Gordon)
- GRAHAM, ARNOLD H., 111 Broadway (Arnold H. Graham)
- GRANGER, MARSHALL, & COMPANY, 60 E. 42nd St. (Marshall Granger, Herbert A. Hall, John T. Murray)
- GRANLUND, O. A., 370 Seventh Ave. (Oscar A. Granlund)

## NEW YORK (Continued)

- GRANT, ALEXANDER, & COMPANY, 43 Broad St. (H. J. Harder, Robert Lee Henry, Clarence S. Mattison, Kenneth B. Wackman)
- GREENBERG, BENJAMIN, 1 Wall St. (Benjamin Greenberg)
- GREENBERG, JACK, 500 Fifth Ave. (Jack Greenberg)
- GREENBERG, JOSEPH S., 291 Broadway (Joseph S. Greenberg)
- GREENBERG, MEYER, 37 W. 43rd St. (Meyer Greenberg)
- GREENBLATT, ARNOLD I., 60 E. 42nd St. (Arnold I. Greenblatt)
- GREENFIELD, FREDERICK WM., & Co., 500 Fifth Ave. (Emanuel Cohan, Frederick Wm. Greenfield)
- GREENMAN, MACNICOL & Co., 30 Vesey St. (Alexander MacLean MacNicol)
- GREENSPAN, AARON, 345 Madison Ave. (Aaron Greenspan)
- GREIDINGER, B. BERNARD & COMPANY, 1441 Broadway (B. Bernard Greidinger)
- GREMME & WUERFEL, 50 Church St. (Gustave A. Wuerfel)
- GREY, ALFRED, 21 W. 58th St. (Alfred Grey)
- GRIFFITH AND COMPANY, 630 Fifth Ave. (Robert H. Rissinger)
- GRILL & TURER, 1 Madison Ave. (Max Grill, Herman D. Turer)
- GRISS, WILLIAM, 205 W. 34th St. (William Griss)
- GROSSMAN & GITTNER, 47 W. 34th St. (Bernard Grossman)
- GRUBER, LEON E., & COMPANY, 565 Fifth Ave. (Leon E. Gruber, Stanford Gruber)
- GRUNDMAN, IRWIN, 450 Seventh Ave. (Irwin Grundman)
- GUSTIN, JACOBS AND COMPANY, 1501 Broadway (Philip Gustin)
- GWIRTZMAN, SIDNEY, 160 Broadway (Sidney Gwirtzman)
- HAAS, SCHLESINGER & MAYERS, 122 E. 42nd St. (Samuel Architect, Sidney H. Brown, Maurice A. Haas, Samuel Mayers, Julius Schlesinger)
- HACKELING & OBERKIRCH, 330 W. 42nd St. (Benjamin J. Arculeo, John C. Hackeling, Fred W. Oberkirch)
- HACKER & JARVIS, 1270 Avenue of the Americas (Samuel Hacker, Theodore Jarvis)
- HAER, BARAN & GOLUB, 521 Fifth Ave. (Leo Baran)
- HALBOTH, HENRY C., 225 Broadway (Henry C. Halboth)
- HAMMER, M. J., & Co., 261 Broadway (Murray Jay Hammer)
- HAMMOND, ARTHUR D., 1129, 111 Broadway (Arthur D. Hammond)
- HANDEL, IRVING, 18 E. 41st St. (Irving Handel)
- HANDELMAN & HANDELMAN, 5 Beekman St. (Seymour N. Handelman)
- HANNA, J. R., & Co., 551 Fifth Ave. (J. R. Hanna, Edward T. Reilly)
- HARRINGTON & NICHOLS, 1801, 200 W. 34th St. (Roy V. Harrington)
- HARRIS, KERR, FORSTER & COMPANY, 18 E. 48th St. (Joseph Brodner, William J. Forster, Allan C. George, Joseph W. Hierl, Thomas J. Hogan, Errol Kerr, Gustav A. Killenberg, Sanford E. Maus)
- HARROW, BENJAMIN, & COMPANY, 19 Rector St. (Benjamin Harrow)
- HARVEY, FULLER & Co., 70 Pine St. (Lewis C. Fuller, Donald G. Grant)
- HASKINS & SELLS, 67 Broad St. (George P. Auld, John H. Baum, Elmer G. Beamer, William H. Bell, Franklin Bowman, Lindsay R. Boyle, Arthur H. Carter, James M. Cashin, W. M. Coursen, H. Brooks Davies, Frank J. Donohue, Percy R. Everett, Arthur B. Foye, Edmund C. Gause, Bertram E. Gill, Karl A. Herrhammer, Ralph S. Johns, Edward A. Kracke, Arthur M. Lovibond, Fitzroy D. MacLean, Murdock Norman MacRae, Charles E. Morris, Leslie E. Palmer, Austin R. Porterfield, Weldon Powell, John W. Queenan, Raymond C. Reik, Frederick C. Rohwerder, Andrew Stewart, Milon M. Stone, H. R. Weyrich)
- HASKINS & SELLS, 1 E. 44th St. (L. Joseph Case, Francis G. Connelly, Samuel E. Ells, Walter James Harrison, Gordon M. Hill, Joel Hunter, Jr., Everett J. Shifflett)
- HASSON, ALBERT J., & Co., 1776 Broadway (Daniel I. Cohen)
- HEATON, W. C., AND COMPANY, 25 W. 45th St. (Howard E. Jackson, Christopher L. Roscher)
- HECHT, CHARLES, & COMPANY, 20 Exchange Pl. (Charles Hecht)
- HELD, MORTON, & Co., 400 Madison Ave. (Herbert Backman)
- HENCKE & FAHRENHOLZ, 220 Broadway (George F. Fahrenholz)
- HENRY, ROBERT LEE, COMPANY, 60 E. 42nd St. (Vincent J. Fusco)
- HENSLEY AND KIRKMAN, 30 Church St. (John D. Hensley, Alexander S. Kirkman)
- HERBERT, JOSEPH S., & COMPANY, 521 Fifth Ave. (Kermit J. Berylson, Joseph S. Herbert)
- HERMELE, CYRIL H., 270 Lafayette St. (Cyril H. Hermele)
- HERRMANN, L., 405 E. 54th St. (Ludwig Heitmann)
- HERTZ & HERSON, 33 W. 42nd St. (Saul C. Hertz)
- HERWOOD & HERWOOD, 521 Fifth Ave. (William P. Herwood)
- HERZ & GILL, 250 W. 57th St. (Walter J. Gill)
- HERZER & SILVER, 110 E. 42nd St. (Milton Herzer, Meyer Silver)
- HILL, NORMAN, & COMPANY, 122 E. 42nd St. (Norman Hill, Henry F. Malarkey)
- HINDEN, H. NORMAN, 1 E. 44th St. (H. Norman Hinden)
- HIRSCH, SOL, 12 E. 41st St. (Sol Hirsch)
- HOFFMAN, JOSEPH, 152 W. 42nd St. (Joseph Hoffman)
- HOLLANDER, LOUIS J., & Co., 175 Fifth Ave. (Louis J. Hollander)
- HOMES & DAVIS, 521 Fifth Ave. (Morton I. Davis, Harry M. Gutstein, Henry Homes, Emil H. Lippner, Theodore Phillips, Irving Weinstein, Louis Winsten)
- HONIG, VICTOR, 1841 Broadway (Victor Honig)
- HORN, ROBINSON AND Co., 285 Madison Ave. (Reuben R. Robinson)
- HORNE, MILTON M., 1440 Broadway (Milton M. Horne)
- HORWATH & HORWATH, 41 E. 42nd St. (Ernest B. Horwath, Ferdinand L. Mino, Joseph H. Nolin, L. Toth)
- HUDDERS, EUGENE R., 41 Union Sq. (Eugene R. Hudders)
- HUENE, ARTHUR H., & COMPANY, 70 Pine St. (Arthur H. Huene)
- HUMPHRIES, DAVID, 280 Broadway (David Humphries)
- HUNTER & WELDON, 165 Broadway (Oscar J. Weldon)
- HURDMAN AND CRANSTOUN, 43 Broad St. (Harold R. Caffyn, William D. Cranstoun, Carl H. Forsberg, Charles A. Hoyer, Frederick H. Hurdman, Edward F. McCormack, George Anthony Owen, Leopold Roeder)
- HYANS, STERN & COMPANY, 1441 Broadway (Edward M. Hyans)
- HYLAND & GREGORY, 76 Beaver St. (John E. Gregory, Robert J. Hyland, Oscar J. Youngberg)

## NEW YORK (Continued)

- IDE, JOSEPH HENRY, & Co., 16 E. 50th St. (Joseph Henry Ide)  
 IRGANG, CARL, 51 Chambers St. (Carl Irgang)  
 ISAACS, EDWARD, & COMPANY, 551 Fifth Ave. (Edward Isaacs)  
 ISRAEL, SYDNEY L., 150 Broadway (Sydney L. Israel)  
 ISRAELITE, ABRAHAM, 9 E. 40th St. (Abraham Israelite)  
 JACOBS, DAVID B., & COMPANY, 19 Rector St. (David B. Jacobs)  
 JACOBSON AND BURGEMAN, 245 Fifth Ave. (Milton J. Jacobson)  
 JACOBSON, GREENFELD & Co., 285 Madison Ave. (Henry G. Greenfeld, Samuel J. Jacobson)  
 JAFFE, HERMAN, 350 Fifth Ave. (Herman Jaffe)  
 JAFFE, JOHN, 17 Lexington Ave. (John Jaffe)  
 JANCOURT, R., AUDIT Co., 276 Fifth Ave. (Reuben Jancourt)  
 JANIS AND BRUELL, 11 Park Pl. (Frederick M. Bruell, Ralph R. Janis)  
 JANIS, GEORGE N., 285 Madison Ave. (George N. Janis)  
 JANOVER, RICHARD J., 11 W. 42nd St. (Richard J. Janover)  
 JOFFE, BERNHARD M., & Co., 475 Fifth Ave. (Sidney Sanford Smiley)  
 JOHNSON, WOOD & Co., 43 Cedar St. (Hugo Kraese, Roy A. Wood)  
 JONES, LLOYD, COMPANY, 500 Fifth Ave. (S. Lloyd Jones)  
 JOSEPH, DAVID, & COMPANY, 40 E. 49th St. (David Joseph)  
 JOYCE & MATTIS, 100 E. 42nd St. (Rudolph Mattis)  
 KABOT, GROOTHUIS & Co., 501 Fifth Ave. (Irving Groothuis, Abraham Kabot, Harry Kaplan)  
 KADISON, LOUIS, Woolworth Bldg. (Louis Kadison)  
 KAHKONEN, GEORGE O., 111 Broadway (George O. Kahkonen)  
 KALISH, RUBINROIT & Co., 280 Broadway (Hyman M. Rubinroit)  
 KANARVOGEL, SAMUEL, 17 E. 42nd St. (Samuel Kanarvogel)  
 KANTOR, JOSEPH, & Co., 261 Fifth Ave. (Herman Yucht)  
 KAPLAN, SAMUEL, AND COMPANY, 551 Fifth Ave. (Samuel Kaplan)  
 KARASICK, A. S., & Co., 341 Madison Ave. (Abraham S. Karasick)  
 KARMEI, ABRAHAM, 521 Fifth Ave. (Abraham Karmel)  
 KASS, MITCHELL, & Co., 226 E. Fordham Rd. (Mitchell Kass)  
 KATZ, ZUCKERMAN & COMPANY, 50 Broad St. (Samuel B. Eigen, Benjamin Zuckerman)  
 KAUFMAN, IRVING, & Co., 1440 Broadway (Barnet Kanter, Irving Kaufman)  
 KAUFMANN, J. F., & Co., 37 Wall St. (Jesse F. Kaufmann, Ernest F. Wagenbach)  
 KELLER, HAROLD, 225 Broadway (Harold Keller)  
 KELLER, WINANS & ZELLER, 175 Fifth Ave. (Adolf G. Zeller)  
 KELLY, DANIEL F., & Co., 175 Fifth Ave. (Horace F. Kelly)  
 KERN, JEROME J., 37 Wall St. (Jerome J. Kern)  
 KESSLER & SOHMER, 295 Madison Ave. (Bernard Sohmer)  
 KESTENBAUM, DAVID, & Co., 33 W. 42nd St. (David Kestenbaum)  
 KESTER, ROY B., 19 Rector St. (Roy B. Kester)  
 KEVENEY, W. D., & Co., 37 Wall St. (William D. KevENEY)  
 KIMELMAN, OSCAR, & Co., 551 Fifth Ave. (Oscar Kimelman, Louis Schneiderman)  
 KILKER, WILLIAM J., 270 Madison Ave. (William J. Kilker)  
 KING AND COMPANY, 68 William St. (C. Perry King, John J. Todd, Jr.)  
 KINGSLEY, GEORGE H., & COMPANY, 25 W. 43rd St. (George H. Kingsley, Sr.)  
 KIRSTEIN, PAUL H., 60 E. 42nd St. (Paul H. Kirstein)  
 KLEIN, BERNARD L., 505 Fifth Ave. (Bernard L. Klein)  
 KLEIN, HINDS & FINKE, 60 E. 42nd St. (Maurice Austin, Myron A. Finke, Joseph J. Klein, Walter A. Lese, Benjamin Neuwirth, Leonard Price, David S. Siegel, Henry P. Vollkommer)  
 KLEIN, HUGO ALBERT, 176 Broadway (Hugo Albert Klein)  
 KLEIN, KATCHER & Co., 50 E. 42nd St. (Jacob Klein)  
 KNOPF, RAEMAN & TEPPER, 521 Fifth Ave. (Frank E. Knopf, Maurice Raeman)  
 KOCH, JOHN H., & Co., 70 Pine St. (John H. Koch, Norris R. Lasher)  
 KOCH & PUTTERMAN, 152 W. 42nd St. (Barnet M. Putterman)  
 KOENIG AND GROSS, 270 Broadway (Alfred Gross)  
 KOHLERITER, S., & Co., 113 W. 42nd St. (Sidney Kohleriter)  
 KORNBLUH, LOUIS, 521 Fifth Ave. (Louis Kornbluh)  
 KOROBKIN, RAYMOND L., 505 Fifth Ave. (Raymond L. Korobkin)  
 KORTJOHN, MARTIN & COMPANY, 10 E. 40th St. (Erich Haas, Eugene W. Kortjohn, Martin F. Kortjohn)  
 KRADITOR & HABER, 38 Park Row (Abraham Kraditor)  
 KRAFT, ELIAS, 37 W. 43rd St. (Elias Kraft)  
 KRAMER, NATHANIEL, & Co., 1441 Broadway (Alfred Gold, Nathaniel Kramer)  
 KRAUS, OSTREICHER & Co., 274 Madison Ave. (J. P. Ostreicher)  
 KREPSKI, ADAM, 89 Broad St. (Adam Krepski)  
 KRONISH, BEN, 1450 Broadway (Ben Kronish)  
 KRONTHAL, WILLIAM L., 116 John St. (William L. Kronthal)  
 KUHN, YEWBALL & LAYMAN, Empire State Bldg. (Clifford Yewball)  
 KURZMAN, LOUIS, 11 Park Pl. (Louis Kurzman)  
 LAFRENTZ, F. W. & Co., 100 Broadway (Geo. W. Bredemeyer, A. F. Lafrentz, Ferdinand Lafrentz, J. Arthur Marvin, Melvin D. Moersh, Francis J. Serbek, Peter Cooper Wiegand, James H. Wren)  
 LAGUARDIA, ALEXANDER R., 570 Seventh Ave. (Alexander R. LaGuardia)  
 LAMANNA, THEODORE J., 25 W. 43rd St. (Theodore J. LaManna)  
 LAND, WALTER J., 170 Broadway (Walter J. Land)  
 LANDWEHR, HARRY C., 75 Maiden Lane (Harry C. Landwehr)  
 LANGER, FELIX G., 1 Wall St. (Felix G. Langer)  
 LASHINS, I. R., & COMPANY, 19 Rector St. (Ivan R. Lashins, Samuel Speiler)  
 LASSEN, ROWLAND & Co., 72 Wall St. (Rowland W. Lassen)  
 LASSER, J. K., & COMPANY, 1440 Broadway (Lawrence Walter Bell, J. K. Lasser)  
 LASSER, S. JAY, & COMPANY, 570 Seventh Ave. (S. Jay Lasser)  
 LAVENTHOL, KREKSTEIN & Co., 521 Fifth Ave. (David A. Messing)  
 LAWSON, EDWARD L., 50 E. 42nd St. (Edward L. Lawson)  
 LEAKE, G. L., AND COMPANY, 12 E. 41st St. (Gordon Lee Leake)  
 LEDLEY, RALPH G., 175 Fifth Ave. (Ralph G. Ledley)

## NEW YORK (Continued)

- LEFKER, HARRY, & Co., 291 Broadway (Harry Lefker)
- LEFKOWITZ, JULIUS, & Co., 1270 Avenue of the Americas (Nathaniel J. Factor, Ira Furst, Allen A. Kaufman, Julius Lefkowitz)
- LEIBNER & CHAIKIN, 701 Seventh Ave. (Leon M. Chaikin)
- LEIDESDORF, S. D. & Co., 125 Park Ave. (Harry Barnett, Edward A. Deutschmann, John Fraser, Jacob Goodstein, Henry M. Haesloop, Henry I. Hamm, Samuel D. Leidesdorf, Nicholas J. Mertens, Arthur Netzer, Andrew G. Scarborough, Ira A. Schur, Joseph Sirinek)
- LEIDNER & EDWARDS, 92 Liberty St. (Allan A. Edwards)
- LEINWAND, ALAN J., 1270 Avenue of the Americas (Alan J. Leinwand)
- LEITNER, ADOLPH F., 233 Broadway (Adolph F. Leitner)
- LERER, SAMUEL W., & Co., 8 W. 40th St. (Samuel W. Lerer)
- LESLIE, BANKS & COMPANY, 21 West St. (Willard A. Herrick, Max Rolnik)
- LEVESS, ELLIOTT & BILLMAN, 20 W. 43rd St. (Herman F. Billman, Norman J. Elliott, Herbert H. Levess)
- LEVINE, HARRY, 11 W. 42nd St. (Harry Levine)
- LEVY, PAUL & SCHWARTZMAN, 175 Fifth Ave. (Joseph A. Levy)
- LEVY, SAUL, 1 Wall St. (Saul Levy)
- LICHTENBERG, ALVIN J., 570 Seventh Ave. (Alvin J. Lichtenberg)
- LIEBERMAN, LEO, 475 Fifth Ave. (Leo Lieberman)
- LILLARD, JOSEPH A., 150 Broadway (Joseph A. Lillard)
- LINDSTROM AND RHODES, 70 E. 45th St. (Rudolph G. Lindstrom, Greydon A. Rhodes)
- LINGLEY, R. T., & Co., 55 Liberty St. (Thomas J. King, John F. McCabe, George F. Sampson)
- LINK, CHARLES C., 1303, 55 Liberty St. (Charles C. Link)
- LINSKY & GROSSMAN, 11 Park Pl. (Samuel A. Linsky)
- LIPKIN & LIPKIN, 249 W. 34th St. (Charles Lipkin)
- LIPSHIE, JOSEPH, 1450 Broadway (Joseph Lipschie)
- LIPSKY, DANIEL, 160 Broadway (Daniel Lipsky)
- LIVINGSTON, WACHTELL & Co., 19 W. 44th St. (Jay J. Livingston, Herbert H. Reyburn, Theodore Wachtell)
- LOBENTHAL, MICHAEL S., 40 Exchange Pl. (Michael S. Lobenthal)
- LOEB & TROPER, 501 Fifth Ave. (Jay S. Baumann, Simon Loeb, Joseph A. Lowenstein, Morris C. Troper)
- LOEWENWARTER, ERNEST D., & Co., 39 Broadway (Ernest D. Loewenwarter)
- LONG, JOHN M., 170 Broadway (John M. Long)
- LONGARZO, ANTHONY A., 2488 Grand Concourse (Anthony A. Longarzo)
- LOOMIS, SUFFERN & FERNALD, 80 Broad St. (W. Homer Conkling, Henry B. Fernald, John Leighton, Robert M. Leng, Charles H. Towns)
- LOPEZ, EDWARDS, FRANK & Co., 165 Broadway (Edwin J. Edwards, Peter J. Frank)
- LORD & LORD, 342 Madison Ave. (Helen Lord)
- LUBIN, HERMAN, 32 Broadway (Herman Lubin)
- LUBIT, SINGERMAN & CAPUSTIN, 545 Fifth Ave. (Louis K. Lubit)
- LUCAS AND TUCKER, 209 W. 125th St. (Wilmer F. Lucas)
- LUDWIG & DEUTSCH, 580 Fifth Ave. (Samuel Deutsch, Hermann E. Ludwig, Abraham Resnick)
- LUST, ALFRED, & COMPANY, 350 Fifth Ave. (Alfred M. Lust)
- LUZ, GEORGE, 65 Fifth Ave. (George Luz)
- LYBRAND, ROSS BROS. & MONTGOMERY, 90 Broad St. (Philip Bardes, Hermon F. Bell, J. Edward Burke, Hilton R. Campbell, Edward G. Carson, Harry N. Case, Alvin R. Jennings, Christopher H. Knoll, Norman J. Lenhart, William M. Lybrand, George W. McIver, Jr., Robert H. Montgomery, John C. Potter, Walter L. Schaffer, Prior Sinclair, Walter R. Staub, Conrad B. Taylor)
- MAAS & GINSBERG, 11 W. 42nd St. (Alfred N. Maas)
- MABEL, EDWARD R., & Co., 1440 Broadway (Edward R. Mabel)
- MACDERMOTT, J. EDWARD, & Co., 247 Madison Ave. (Harold Benjamin, Joseph S. Haas, Alvah W. Haff, Frederick W. Kelly)
- MACHTIGER & LEVINE, 535 Fifth Ave. (Morris L. Machtiger)
- MACKAY, IRONS & Co., 76 Beaver St. (James Wright)
- MAGDOL, DAVID A. & Co., 250 W. 57th St. (Bernard Rubin)
- MAIN AND COMPANY, 1 Wall St. (Sidney M. Braudy, Gustav A. Gomprecht, Thomas L. Keaney, Fred L. Main, Oscar L. Miller, Eugene Wells)
- MAKAY, ALEXANDER F., & Co., 245 Fifth Ave. (Alexander F. Makay)
- MALONE, JANELLI & SANK, 225 W. 34th St. (Roger A. Janelli)
- MALTZ, MILTON H., 565 Fifth Ave. (Milton H. Maltz)
- MARDER, LOUIS, 39 Broadway (Louis Marder)
- MARKEL, SCHNEE & COMPANY, 29 Broadway (Arnold Markel, Abraham A. Schnee)
- MARKS, ADAMS & COMPANY, 1450 Broadway (Harold Kenneth Marks)
- MARKS, I. M., & Co., 1 E. 43rd St. (Irving M. Marks)
- MARKS AND KRAUSS, 1270 Avenue of The Americas (Richard Austin, Bernard Krauss)
- MARSHALL, FRANK G., 825 W. 187th St. (Frank G. Marshall)
- MARSHALL, SAUL, 276 Fifth Ave. (Saul Marshall)
- MASCH, SOL, 551 Fifth Ave. (Sol Masch)
- MATHEIS, HENRY F., 5 Maiden Lane (Henry F. Matheis)
- MATTERSDORF & ALLEN, 135 Broadway (Leo Mattersdorf)
- MATTHEWS, PANARIELLO & Co., 20 Broad St. (Richard M. Matthews)
- MAYERS, RALPH E., 420 Lexington Ave. (Ralph E. Mayers)
- MCCAW, ALEXANDER G., 41 E. 42nd St. (Alexander George McCaw)
- MCFAY, WILLIAM J., 32 Broadway (William J. McFaul)
- MCGINITY, CORNELIUS V., 110 E. 42nd St. (Cornelius V. McGinity)
- MCGRATH, DOYLE & PHAIR, 120 Wall St. (Joseph Africano, Andrew S. Doyle, George W. McGrath, Norman F. Phair)
- MCKEON & STRONG, 12 E. 41st St. (Winfield McKeon, George J. Strong)
- MEAD, RICHARD C., 817, 141 Broadway (Richard C. Mead)
- MEINHARDT, HAROLD S., 903 E. 156th St. (Harold S. Meinhardt)
- MENIKOFF, A. L., & Co., 165 Broadway (A. Le Roy Menikoff)
- MEOLA, LOUIS F., 1 Madison Ave. (Louis F. Meola)
- MERDINGER, H., & Co., 61 Broadway (Harry Merdinger)
- MERESMAN & COMPANY, 270 Broadway (Joseph P. Meyer)
- MESSER, BENEDICT C., 295 Madison Ave. (Benedict C. Messer)

## NEW YORK (Continued)

- MEYER, JOHN H., 7614 Empire State Bldg. (John H. Meyer)  
 MEYERSON, HYMAN, & Co., Woolworth Bldg. (Hyman Meyerson)  
 MICHAELSON & KRAFT, 1 Madison Ave. (I. H. Finkelstein, Samuel Kraft, Ben S. Michaelson)  
 MICHAELSON & METZ, 1440 Broadway (Nathan Metz, Henry Michaelson)  
 MILLER, DAVID, 1472 Broadway (David Miller)  
 MILLER, DONALDSON AND COMPANY, 90 Broad St. (Harry C. Crosby, Willard S. Garretson, Wm. L. Keating, John J. McCue, Charles F. Rodican)  
 MILLER, JAMES D., & Co., 140 Nassau St. (John E. Lawlor, James D. Miller, August Seitz)  
 MILLIGAN, MULLER & COMPANY, 342 Madison Ave. (Herman E. Muller)  
 MILLS, FLOYD, 271 Madison Ave. (Floyd Mills)  
 MITCHELL, FRANCIS L., 1405, 92 Liberty St. (Francis L. Mitchell)  
 MITCHELL, THADDEUS H., & Co., 527 Fifth Ave. (Thaddeus H. Mitchell)  
 MORONEY & DONELAN, 25 Beaver St. (Edward D. Donelan, Richard M. Moroney)  
 MORRIS, MOE, & COMPANY, 1270 Avenue of The Americas (Moe Morris)  
 MORRISON & HANSON, 115 Broadway (Francis A. Morrison)  
 MOSES, ISIDORE, 11 E. 44th St. (Isidore Moses)  
 MULDOWNEY & COMPANY, 110 E. 42nd St. (James X. Muldowney, John R. Muldowney)  
 MUNROE, DAVID, 140 Cedar St. (David Munroe)  
 MUR, CARL, 130 W. 42nd St. (Carl Mur)  
 MURPHY, ALEX. S., 420 Lexington Ave. (Alexander Searight Murphy)  
 MURRAY, KEARNS & Co., 500 Fifth Ave. (John W. Meany, William Russell Murray)  
 MYER, GREENE & DEGGE, 31 Nassau St. (Eugene E. Greene, George W. Myer, Jr.)  
 NACHBAR, DANIEL & COMPANY, 18 E. 48th St. (Daniel Nachbar)  
 NADEL & NADEL, 342 Madison Ave. (James J. Nadel)  
 NELSON, ANDREW, 19 Rector St. (Andrew Nelson)  
 NELSON, ARTHUR R., 347 Madison Ave. (Arthur R. Nelson)  
 NEWMAN, NORMAN C., & COMPANY, 30 E. 40th St. (Norman C. Newman)  
 NICHOLS, IRA C., 603, 217 Broadway (Ira C. Nichols)  
 NICHOLSON, FRED T., 108, Water St. (Fred T. Nicholson)  
 NICHOLSON, J. LEE, & COMPANY, 233 Broadway (William W. Rohrbach, Edward A. Wilde, Anthony J. Yocis)  
 NIDEN, ZIVEL B., 11 W. 42nd St. (Zivel B. Niden)  
 NIEDERWIESEN, R. E., Co., 111 Broadway (Richard E. Niederwiesen)  
 NILES & NILES, 165 Broadway (Harold A. Eastman, William R. Hassard, Richard A. Henry, William T. Meglaughlin, Ernest N. Wood)  
 NIVEN, G. E., & Co., 347 Madison Ave. (George E. Niven)  
 NOONAN & SHERMAN, 170 Broadway (Donal C. Noonan, O. Charles Sherman)  
 NORCHICK, MAX L., 25 W. 44th St. (Max L. Norchick)  
 NORMAN, HERMAN A., 1270 Avenue of the Americas (Herman A. Norman)  
 NUSBAUM, BEN A., 12 E. 41st St. (Ben A. Nusbaum)  
 O'CONNOR & BURNS, 90 Wall St. (Howard J. Burns)  
 O'HARE, HENRY A., Empire State Bldg. (Henry A. O'Hare)  
 OKUN, ISAAC E., 250 W. 57th St. (Isaac E. Okun)  
 ORMSTEN, EUGENE E., 19 Rector St. (Eugene E. Ormsten)  
 ORNSTEIN, IRVING, 25 W. 44th St. (Irving Ornstein)  
 OSGOOD, JOSEPH O., 66 Perry St. (Joseph O. Osgood)  
 PADGUG AND NEWTON, 570 Seventh Ave. (Samuel Padgug)  
 PARK, POTTER & Co., 141 Broadway (Percy Miles Taylor)  
 PARK, S. W., & Co., 31 Nassau St. (Stanley W. Park)  
 PARSONS, FREDERICK S., 267 Fifth Ave. (Frederick S. Parsons)  
 PARSONT, ASH, GREENWALD & Co., 853 Broadway (Allan A. Ash, Sydney J. Greenwald, William Parson, Alexander Warantz)  
 PASLEY & CONROY, 67 Wall St. (John P. Barlow, Thomas F. Conroy, John A. Smith)  
 PATTERSON & RIDGWAY, 74 Trinity Pl. (Edward J. Buehler, Roy L. Halsted)  
 PATTERSON, TEELE AND DENNIS, 120 Broadway (Lloyd A. Barnstead, Rodney G. Dennis, Randolph M. Fuller, David L. Milne, Roger A. Seebé)  
 PEARLBERG, HARRY, & Co., 570 Seventh Ave. (Harry Pearlberg)  
 PEAT, MARWICK, MITCHELL & Co., 70 Pine St. (William M. Black, Samuel J. Broad, Walter A. Cooper, Andrew B. Gibbon, Duncan G. Mackenzie, John Peoples, Edward Simone, Harold B. Simpson, John G. Watson)  
 PELLATON, BILTON & TUCK, 15 E. 40th St. (Edgar Bilton, Roger Albert Pellaton, Clarence O. Tuck)  
 PELTZ, JULIUS, 32 Broadway (Julius Peltz)  
 PEPPER, DANIEL M., 521 Fifth Ave. (Daniel M. Pepper)  
 PERCUS, PHILIP M., & Co., 565 Fifth Ave. (Philip M. Percus)  
 PERPER, GEORGE W., & Co., 12 E. 41st St. (George W. Perper)  
 PETERS, JOSEPH, 709 E. 6th St. (Joseph Peters)  
 PETERSEN, OWEN, & Co., 101 Park Ave. (Ian W. Petersen, O. C. W. Petersen)  
 PHAGAN, TILLISON & TREMBLE, 25 W. 43rd St. (Knox B. Phagan, Robert F. Tillison, Roland N. Tremble)  
 PHINNEY, ROBERT NASH, 50 Church St. (Robert Nash Phinney)  
 PILTCH & PILTCH, 38 Park Row (Nathan Piltch)  
 PINES, SIGMUND, 475 Fifth Ave. (Sigmund Pines)  
 PINTER, ALEXANDER, JR., 505 Fifth Ave. (Alexander Pinter, Jr.)  
 PITTLUCK, CHARLES H., 225 W. 34th St. (Charles H. Pittluck)  
 PLANCHER & PLANCHER, 170 Broadway (Abraham Plancher)  
 PLATTO, IRVING, 1450 Broadway (Irving Platto)  
 PLAVIN AND LIPPEL, 33 W. 42nd St. (Sidney T. Lippel)  
 POGSON, PELOUBET & Co., 25 Broadway (Howard L. Guyett, Crawford C. Halsey, Lewis M. Norton, Maurice E. Peloubet, Sidney W. Peloubet, Frank E. Small)  
 POLLOCK, DAVID S., & Co., 50 E. 42nd St. (Nathan A. Greenberg, David S. Pollock)  
 POMERANCE, NATHANIEL, 320 Broadway (Nathaniel Pomerance)  
 POPPER, KATZMAN & KOSOY, 175 Fifth Ave. (Edward B. Popper)  
 POSEN, KARNELL & Co., 1450 Broadway (Meyer Posen)  
 POWELL & GREMMEL, 50 Church St. (George M. Gremmel, Alvin M. Powell)  
 POWERS, WILLIAM H., & Co., 1775 Broadway (Jack C. Bonderow)  
 PRICE, CHARLES N., 122 E. 42nd St. (Charles N. Price)

## NEW YORK (Continued)

- PRICE, WATERHOUSE & Co., 56 Pine St. (William L. Ashbaugh, Herman W. Bevis, Percival F. Brundage, Chester W. DeMond, Paul Grady, William T. Hazelton, D. F. Houlihan, John B. Inglis, N. A. Leitner, Ernest O. Lothrop, J. W. F. Neill, Joseph Pelej, A. P. L. Prest, Weston Rankin, Percy Rappaport, Alden C. Smith, Leland G. Sutherland)
- PROSNITZ, ANDERSON & Co., 295 Madison Ave. (Ludwig B. Prosnitz)
- PUGH, JOSEPH J., 2 Wall St. (Joseph J. Pugh)
- PULLEN, A. M., & COMPANY, 150 Broadway (Arthur J. Bretnall)
- PUSINELLI, ERIC, & Co., 19 W. 44th St. (Eric Pusinelli)
- RABIN, HERBERT R., 10 E. 40th St. (Herbert R. Rabin)
- RACHLIN, MURRAY L., 50 E. 42nd St. (Murray L. Rachlin)
- RADIN, LEON I., & Co., 350 Fifth Ave. (Sidney C. Lantt)
- RAFTER, ADOLPHE, 1 Broadway (Adolphe Rafter)
- RANKIN, JOHN G., 111 Broadway (John G. Rankin)
- RANKIN, R. G., & Co., 30 Broad St. (Frank J. Linehan, Colin MacLennan, R. G. Rankin)
- RASHKIN, EDWARD, 11 W. 42nd St. (Edward Rashkin)
- RAUCH, MORRIS, 855 Avenue of the Americas (Morris Rauch)
- RECHT, JOSEPH, & COMPANY, 1819 Broadway (Joseph Recht)
- REEVE, ARCHIE F., & COMPANY, 37 Wall St. (Archie F. Reeve, John T. Reeve)
- REICHER, HARRY J., & COMPANY, 350 Fifth Ave. (Harry J. Reicher)
- REILLY & DEANE, 485 Madison Ave. (John V. Deane)
- RENDELL, ALBERT, 64 Wall St. (Albert Rendell)
- REPETTI, PETER J., 141 Broadway (Peter J. Repetti)
- REQUA, S. ERWIN, 489 Fifth Ave. (S. Erwin Requa)
- REYDEL, CHARLES A., 75 Maiden Lane (Charles A. Reydel)
- RHYNE, WILLIAM C., 233 Broadway (William C. Rhyne)
- RICH, MAURICE H., 1775 Broadway (Maurice H. Rich)
- RICHARDS & GANLY, 149 Broadway (Frank G. Brinster, Milton L. Ganly, Paul James Richards)
- RICHMOND, JOHN P., 120 Wall St. (John P. Richmond)
- RIFKIN, LOUIS A., & Co., 25 W. 44th St. (Louis A. Rifkin)
- RIMERMAN, SAMUEL D., 565 Fifth Ave. (Samuel D. Rimerman)
- RITCHIE, ALFRED A., 2733, 120 Broadway (Alfred A. Ritchie)
- RITTENHOUSE, CHARLES F. & COMPANY, 130 William St. (Merwin P. Cass)
- ROEHNER, EDWARD T., 1501 Broadway (Edward T. Roehner)
- RONAYNE, JAMES A., 120 Broadway (James A. Ronayne)
- ROSEN & APFEL, 350 Fifth Ave. (Herbert M. Apfel)
- ROSEN & ROSEN, 1440 Broadway (David A. Rosen, Hyman M. Rosen)
- ROSENBERG, LEON, 522 Fifth Ave. (Leon Rosenberg)
- ROSENFELD, EUGENE, 244 W. 74th St. (Eugene Rosenfeld)
- ROSENSEHIN, MAX J., 1457 Broadway (Max J. Rosenshein)
- ROSENTHAL, JOSEPH, 630 Fifth Ave. (Joseph Rosenthal)
- ROSOFF, L. H., AND COMPANY, 41 E. 42nd St. (Louis H. Rosoff)
- ROSS, I. ARNOLD, 43 Cedar St. (I. Arnold Ross)
- ROSSETTER, GEORGE, & Co., 20 Exchange Pl. (Ronald J. Condon)
- ROSSMOORE & ROBBINS, 551 Fifth Ave. (Ira B. Robbins, Emerson E. Rossmoore)
- ROTH, JONAS, & Co., 205 W. 34th St. (Abraham Lefkowitz, Jonas Roth)
- RUBINOFF & NUSSBAUM, 350 Fifth Ave. (Ira Nussbaum)
- RUSTIN, PETER H., 50 Broad St. (Peter H. Rustin)
- RUZOV, SIWEK & COMPANY, 1775 Broadway (Theodore M. Ruzov, Reuben M. Siwek)
- SACHS, GEORGE M., AND COMPANY, 19 W. 44th St. (Carl Heller, Victor M. Schneider)
- SAIR, CONRAD M., & COMPANY, 7 E. 42nd St. (Conrad M. Sair)
- SALWAY, WILLIAM S., & Co., 149 Broadway (George L. Knauss, William S. Salway)
- SANDERS, A. H., 11 W. 42nd St. (Martin H. Kopp, A. H. Sanders)
- SATTLER, JOSEPH M., 60 E. 42nd St. (Joseph M. Sattler)
- SAWYER, ALBERT E., Co., 56 Beaver St. (Clarence K. Marion)
- SCALL, MAX, 51 Chambers St. (Max Scall)
- SCHAPIRO & SCHAPIRO, 111 Broadway (Jacob Schapiro)
- SCHARF & GEIST, 551 Fifth Ave. (Harry Geist, Harry A. Scharf)
- SCHARF, SAMUEL, 551 Fifth Ave. (Samuel Scharf)
- SCHHEEL, JOHN, 489 Fifth Ave. (John Scheel)
- SCHIEBER, M. S., & COMPANY, 1007, 271 Madison Ave. (Max S. Scheiber)
- SCH EINBLUM, BENJAMIN H., & Co., 276 Fifth Ave. (Benjamin H. Scheinblum)
- SCHILLER, DAVID, 80 Wall St. (David Schiller)
- SCHILLER, GEORGE, 10 E. 40th St. (George Schiller)
- SCHILLER, JACOB H., 1440 Broadway (Jacob H. Schiller)
- SCHILLIG & SCHILLIG, 72 Wall St. (Arthur J. Schillig)
- SCHLESINGER, DANIEL, 122 E. 42nd St. (Daniel Schlesinger)
- SCHLESSINGER & KRAKOW, 565 Fifth Ave. (Samuel R. Krakow, Max Schlessinger)
- SCHLUSSSEL, SIMON, 277 Broadway (Simon Schlussel)
- SCHNEIDER, FRANK H., 60 Broadway (Frank H. Schneider)
- SCHNEIDER & SCHNEIDER, 342 Madison Ave. (Cornelius Schneider)
- SCHUTTE & WILLIAMS, 50 Broadway (Frederick A. Schutte, Robert I. Williams)
- SCHWARTZ, MILTON S., 415 Lexington Ave. (Milton S. Schwartz)
- SCHWARTZ, SEYMOUR S., 55 W. 42nd St. (Seymour S. Schwartz)
- SCOTT, S. LYTTON, COMPANY, 39 Broadway (John H. Mickelson, S. Lytton Scott)
- SCOTTO, LOUIS J., 150 Broadway (Louis J. Scotto)
- SCOVELL, WELLINGTON & COMPANY, 111 Broadway (Elmer G. Kumlblad, John F. Sengstack, C. Oliver Wellington)
- SCULL, E. H., COMPANY, 1441 Broadway (Herbert R. Scull)
- SEAMON, MAXWELL, 320 Fifth Ave. (Maxwell Seamon)
- SECKLER, PHILIP F., & Co., 270 Broadway (Philip F. Seckler)
- SEIDMAN, HERMAN, AND COMPANY, 401 Broadway (Aaron Root, Herman Seidman, Philip Trestyn)
- SEIDMAN & SEIDMAN, 80 Broad St. (Benjamin Grund, J. S. Seidman, M. L. Seidman)

## NEW YORK (Continued)

- SEIF, WILLIAM J., 509 Fifth Ave. (William J. Seif)
- SEITELMAN, LEO H., 1451 Broadway (Leo H. Seitelman)
- SELDON, SAMUEL, 170 Broadway (Samuel Seldon)
- SELVAGGIO, FRANK, 50 E. 191st St. (Frank Selvaggio)
- SHARON, GEORGE, 17 John St. (George Sharon)
- SHECHET & OSOFF, 505 Fifth Ave. (Meyer Osoff, David Shechet, Samuel Shechet)
- SHINDLER, MORRIS, 347 Madison Ave. (Morris Shindler)
- SHMERLER, MAXWELL, & Co., 551 Fifth Ave. (Maxwell Shmerler)
- SHUSTER, HARRY C., 170 Broadway (Harry C. Shuster)
- SIEGEL, LOUIS, 11 W. 42nd St. (Louis Siegel)
- SIEGEL, ROBERT, & Co., 32 Broadway (Theodore Pincus, Charles S. Rosenblum, Robert Siegel)
- SILVERMAN, MURRAY H., 170 Broadway (Murray H. Silverman)
- SILVERSTEIN, GEORGE, 47 W. 34th St. (George Silverstein)
- SIMON, J. L., & Co., 80 Broad St. (J. Lewis Simon)
- SIMONOFF, PEYSER & CITRIN, 11 W. 42nd St. (Morris Citrin, Morris Levinson, Michael Peyser, Maurice Siegel, Louis Simonoff, Maurice Sirota, Louis C. Weiner, Bernard Steinberger)
- SINGER AND FINKE, 295 Madison Ave. (J. Morton Finke, Murray Singer)
- SINGER, BERNARD E., 1450 Broadway (Bernard E. Singer)
- SINCLAIR, TOBIAS & Co., 521 Fifth Ave. (Arthur B. Sinclair, Sidney Tobias)
- SIRKIN, SIDNEY, 475 Fifth Ave. (Sidney Sirkin)
- SMALL, IRWIN, 535 Fifth Ave. (Irwin Small)
- SMITH, DAVIS & WILLS, 41 E. 42nd St. (Irving A. Wills)
- SMITH & GORSKY, 135 Broadway (Samuel C. Gorsky)
- SMITH, THOMAS, & COMPANY, 60 E. 42nd St. (Thomas H. Smith)
- SNYDER, SCHNEIDERMAN, 565 Fifth Ave. (Louis Schneiderman)
- SOLOMON, JOSEPH, AND Co., 535 Fifth Ave. (Charles R. Kaplan)
- SPIPKY, ABRAHAM H., 30 Broad St. (Abraham H. Spilky)
- SOHN, FEIMAN & Co., 295 Madison Ave. (M. Jerry Feiman, Maurice I. Sohn)
- SONET, SAMUEL, & Co., 342 Madison Ave. (Samuel Sonet)
- SOPHRIN, HARRY LOUIS, 55 W. 42nd St. (Harry Louis Sophrin)
- SPANGLER, HANNAH, 7 E. 42nd St. (H. Spanglet)
- SPAR, MORRIS, 29 Broadway (Morris Spar)
- SPIEGEL, HERMAN A., 152 W. 42nd St. (Herman A. Spiegel)
- SPIEGEL, LOUIS A., 207 W. 40th St. (Louis A. Spiegel)
- SPRITZER, PASSETTI, MILLER & Co., 161 John St. (Ira I. Spritzer, Samuel L. Spritzer)
- SPROULL, SCHOLZ & Co., 17 E. 42nd St. (Frederick W. Scholz)
- SQUIRES & COMPANY, 101 Park Ave. (Edward W. Breitung, Frederic W. Squires)
- STACKEL, JULIUS, & Co., 535 Fifth Ave. (Julius Stackel)
- STAGG, MATHER & HOUGH, 141 Broadway (E. Reginald Harding, Raymond Ives, Raymond U. Jordan, Robert H. Leamy, C. Ronald Mather, Charles Young)
- STARK, HARRY, 165 Broadway (Harry Stark)
- STEIN & DANZIGER, 551 Fifth Ave. (Allan N. Danziger, Seymour G. Stein)
- STEINBERG & LAURETZ, 551 Fifth Ave. (Lewis Lauretz, William Steinberg)
- STEINBERGER, JOSEPH B., 521 Fifth Ave. (Joseph B. Steinberger)
- STERN, ESCOL & STERN, 217 Broadway (Herman L. Stern, Joseph Stern)
- STERN, HARRY A., 130 W. 42nd St. (Harry A. Stern)
- STERN, M. MEYER, 362 Fifth Ave. (Max Meyer Stern)
- STERN, PORTER, KINGSTON & COLEMAN, 551 Fifth Ave. (Lucius H. Coleman, S. Carlton Kingston, George E. Plachter, Bertram C. Richter, Alfred J. Stern)
- STEWART, WATTS & BOLLONG, 30 Broad St. (Roger M. Kelly)
- STILLMAN, M. J., & Co., 111 John St. (Mendel J. Stillman)
- STOKES, JOHN W., & Co., 1775 Broadway (M. H. Cochran, A. A. Lally, John W. Stokes)
- STRANDBERG, ALBIN D., & Co., 120 Broadway (Paul W. Huber)
- STRAUSS, HERBERT H., & Co., 274 Madison Ave. (Herbert H. Strauss)
- STURZ, LOUIS, & Co., 1501 Broadway (David L. Mark, Irwin Sturz)
- SUFRIN, OSCAR J., 1023, 70 Pine St. (Oscar J. Sufrin)
- SULLIVAN & BASTABLE, 149 Broadway (William H. Sullivan)
- SULLIVAN, JAMES J., 230 Park Ave. (James J. Sullivan)
- SWEENEY, HENRY W., & COMPANY, 52 Wall St. (Joseph J. Peters, Henry W. Sweeney)
- SWENSON, ARTHUR S., AND ASSOCIATES, 565 Fifth Ave. (Arthur S. Swenson)
- SWOFF, SAMUEL, 277 Broadway (Samuel Swoff)
- TANNEN, E. RICHARD, & COMPANY, 280 Madison Ave. (E. Richard Tannen)
- TARDINO, V. J., 63 Wall St. (V. J. Tardino)
- TARLOW, D. H., & Co., 123 William St. (David H. Tarlow)
- TARLOW, DAVID, & Co., 565 Fifth Ave. (Roy Tarlow)
- TAURITZ, LEO L., 522 Fifth Ave. (Leo L. Tauritz)
- TAYLOR, O. F., & Co., 50 Broadway (Leslie Mills, George L. Nohe, Otto F. Taylor, Herbert G. Whiting)
- THAW, MURRAY C., 210 Fifth Ave. (Murray C. Thaw)
- THORN & COLLINS, 70 Pine St. (Ralph E. Thorn)
- TIKINSKY, ISIDOR, 475 Fifth Ave. (Isidor Tikinsky)
- TITUS, JOHN L., 233 Broadway (John L. Titus)
- TODMAN, FREDERICK, S., & Co., 60 Beaver St. (Leonard Laufer, Frederick S. Todman)
- TORNBORGH, BERT V., 415 Lexington Ave. (Bert V. Tornborgh)
- TOCHE, NIVEN, BAILEY & SMART, 233 Broadway (William C. Bechet, Thomas W. Brown, William K. Carson, J. P. Friedman, C. Herbert Gale, Carol F. Hall, John C. Kohlrieser, Henry E. Mendes, John B. Niven)
- TOWNSEND & DIX, 280 Broadway (Meredith B. Lovelace, Ferdinand C. Townsend)
- TRAGER AND BAUMANN, 521 Fifth Ave. (Jay S. Baumann)
- TRAGER, MORRIS, 18 E. 41st St. (Morris Trager)
- TRAINOR, JAMES A., AND COMPANY, 50 Broadway (James A. Trainor)
- TRIPP, WILBOUR D., & Co., 271 Madison Ave. (Wilbour D. Tripp)
- TUCK, F. LUCIAN, ASSOCIATES, 7614 Empire State Bldg. (F. Lucian Tuck)
- TUNICK & PLATKIN, 565 Fifth Ave. (Isidore Platkin, Stanley B. Tunick)
- TUSA & LA BELLA, 52 William St. (Frank G. Tusa)
- USATINE, ALEXANDER E., 1441 Broadway (Alexander E. Usatine)



## NEW YORK (Continued)

- VAN BENSCHOTEN & Co., 295 Madison Ave. (Arthur B. Moll, Harry E. Van Benschoten)  
 VANNAIS, LEON E., 20 Park Ave. (Leon E. Vannais)  
 VARAY, HENRY, 19 Rector St. (Henry Varay)  
 VLAHOS, ATHAN D., 25 W. 43rd St. (Athanasios D. Vlahos)  
 VOLK AND SACCO, 551 Fifth Ave. (Kai Kwan Lee, Cornelius Sacco, Herman Volk)  
 VONHAUSEN, CHARLES, 107 William St. (Charles Vonhausen)  
 WACHSMAN & WACHSMAN, 570 Seventh Ave. (Herman H. Wachsman)  
 WACHTEL, JOSHUA, 130 W. 30th St. (Joshua Wachtel)  
 WAGNER, M. J., & COMPANY, 50 Broad St. (Maryyn J. Wagner)  
 WALKER, LOUIS, 117 W. 197th St. (Louis Walker)  
 WALLACE, RALPH L. P., 36 W. 40th St. (Ralph L. P. Wallace)  
 WALSH, JOSEPH P., 55 Liberty St. (Joseph P. Walsh)  
 WANDMACHER, F. C., & Co., 15 E. 41st St. (Frederick Cornelius Wandmacher)  
 WARDROP & WARDROP, 50 Broadway (John W. Wardrop)  
 WARREN, JOSEPH, 1440 Broadway (Joseph Warren)  
 WARRINGTON, YALDEN & Co., 117 Liberty St. (C. W. Rolls-Warrington)  
 WASSER, DAVID L., 137 W. Tremont Ave. (David L. Wasser)  
 WASSERMAN AND TATEN, 501 Fifth Ave. (Harry E. Taten)  
 WEBSTER, HORNE & ELSDON, 50 Broadway (Paul H. Elsdon, Henry A. Horne, Lester A. Krahe, Louis Reiss, Norman E. Webster)  
 WEBSTER, SAMUEL W., & Co., 136 Liberty St. (Samuel W. Webster)  
 WEIN, KEYSERLING Co., 119 W. 57th St. (Charles Wein)  
 WEINBERGER, DAVID E., 11 W. 42nd St. (David E. Weinberger)  
 WEINER AND KREINIK, 3 E. 17th St. (Arthur Kreinik, David D. Weiner)  
 WEINMANN, BENJAMIN C., 1440 Broadway (Benjamin C. Weinmann)  
 WEINSTEIN, MORRIS J., 250 W. 57th St. (George Weinstein)  
 WEISS, JOSEPH G., 225 Fifth Ave. (Joseph G. Weiss)  
 WEITZ & STUCKGOLD, 220 W. 42nd St. (Samuel M. Stuckgold)  
 WELLEN, A. L., & Co., 225 Broadway (Abraham L. Wellen)  
 WERBER, CHARLES F., 32 Broadway (Charles F. Werber)  
 WERTHEIM, SEYMOUR S., 261 Broadway (Seymour S. Wertheim)  
 WEST, FLINT & Co., 25 Broad St. (John W. Boulter, Frederick W. Lyon, Philip S. Suffern, John F. West)  
 WESTERVELT, BENJAMIN E., 233 Broadway (Benjamin E. Westervelt)  
 WHITE, LEE HEYER, 230 Park Ave. (Lee Heyer White)  
 WIDEMAN, MADDEN, DOLAN & COMPANY, 30 Broad St. (Harry Brick)  
 WIDERKEHR, A. A., 295 Madison Ave. (A. A. Widerkehr)  
 WIEN, SAMUEL, & COMPANY, 177 E. 77th St. (Bernard E. Baron, Samuel Wien)  
 WIENDIECK, ELWOOD, 114 Nagle Ave. (Elwood Wiendieck)  
 WIENER, IRVING I., 551 Fifth Ave. (Irving I. Wiener)  
 WIENER, ROBERT A., 37 W. 39th St. (Robert A. Wiener)
- WILLIAMS, H. D., & COMPANY, 120 Broadway (Herbert D. Williams)  
 WILLIAMS, R. BRADFORD, 2 Rector St. (R. Bradford Williams)  
 WIND AND WIND, 11 E. 44th St. (Bernard L. Wind, Oscar Wind)  
 WOLF AND COMPANY, 33 W. 42nd St. (Francis William Hopkins)  
 WOOD, J. FREDERICK E., 110 William St. (J. Frederick E. Wood)  
 WRIGHT, LONG & COMPANY, 11 Broadway (Michael Edelstein)  
 YOUNG, ARTHUR, & COMPANY, 1 Cedar St. (J. Campbell Burton, John J. Deering, Thomas D. Flynn, Ralph Harrison Galpin, Harry C. Grumpelt, Thomas G. Higgins, Ralph E. Kent, Norman G. Maiden, Robert Gray Murdoch, Warren W. Nissley, Terence Thomas Shaw)  
 ZABELLE & SCHULTZ, 1776 Broadway (Joseph Schultz, Maxwell Zabelle)  
 ZIMMERMANN & COMPANY, 55 Liberty St. (Paul Mestern, Karl R. Zimmermann)  
 ZIRKLE, BREDEN & Co., 30 Vesey St. (Frederick O. Breden, Julius J. Hoff, Wilmer D. Zirkle)  
 ZITRIN, JOSEPH K., 305 Broadway (Joseph K. Zitrin)  
 ZORN, EDWARD, 1441 Broadway (Edward Zorn)  
 ZWICKER, CHARLES H., 135 Broadway (Charles H. Zwicker)
- Niagara Falls**  
 CUBELLO, D. F., Niagara Bldg. (Dominic F. Cubello)  
 EWART, HUGH, JR., 811 United Office Bldg. (Hugh Ewart, Jr.)
- Olean**  
 CARLSON, C. J. & SON, 206 Masonic Temple (Charles L. Carlson)
- Oyster Bay**  
 ZIPPER, MILTON (Milton Zipper)
- Plattsburg**  
 GILMORE AND EDWARDS, 34 Margaret St. (Alexander D. Edwards)
- Pleasantville**  
 ROONEY, ROBERT J., County Trust Company Bldg. (Robert J. Rooney)
- Port Chester**  
 DUSENBURY AND HOGENAUER, 219 Westchester Ave. (Howard J. Hogenauer, Edward C. Holmes)  
 WUNSCH AND WALLACH, 125 N. Main St. (William Wallach, Harry Wunsch)
- Port Jefferson Station**  
 KROUPA, JOHN F., Main St. (John F. Kroupa)
- Port Washington**  
 HYER, RAYMOND T., 79 Main St. (Raymond T. Hyer)
- Potsdam**  
 KREBS, WILLIAM D., 9 Market St. (William D. Krebs)  
 OBERST, GEORGE C. W., 4 Clarkson Ave. (George C. W. Oberst)
- Richmond Hill**  
 SANDLER, FRED, 86-11 117th St. (Fred Sandler)
- Rochester**  
 BORISOFF, SAMUEL M., 6618 Reynolds Arcade (Samuel M. Borisoff)

## NEW YORK (Continued)

- DORAN, THOMAS A., 815 Wilder Bldg. (Thomas A. Doran)
- ELLIS, RAYMOND V., 68 Brockley Rd. (Raymond V. Ellis)
- EVANS AND BENNETT, 1051 Sibley Tower Bldg. (Robert F. Seager)
- FAIN, RUPERT G., & Co., 14 Franklin St. (Rupert G. Fain, C. Melville Kless)
- GELB AUDIT CO., 102 Elwood Bldg. (Jay R. Gelb)
- GOOD, RALPH S., 504 Cutler Bldg. (Ralph S. Good)
- JACKSON & ZAENGLEIN, 31 Exchange St. (Matthew A. Herron, G. Arthur Jackson, Richard F. Jones, Henry W. Rowley, Paul C. Zaenglein)
- MARGOLIS, DONALD, 1204 Temple Bldg. (Donald Margolis)
- MENG, HAROLD A., 339 Powers Bldg. (Harold A. Meng)
- MILLER, FRANKLIN, MCLEOD & COMPANY, Lincoln-Alliance Bank Bldg. (William D. Gasser, Thomas L. McLeod)
- MILLER, HERMAN A. & Co., 19 Main St. W. (James A. Jackson, Herman A. Miller)
- NARAMORE, NILES & Co., 950 Lincoln-Alliance Bank Bldg. (Robert T. Morrow, Oscar L. Niles, Frederick W. Rapp)
- POSNER AUDIT CO., 16 State St. (Sol Posner)
- RANDALL & SALTER, 19 Main St. W. (Edmund A. Randall, Willard Morse Salter)
- STONE & DICKMAN, 614 Union Trust Bldg. (Kermit S. Dickman, Abraham Stone)
- TAYLOR, ELMER H., 95 Olean St. (Elmer H. Taylor)
- THOMY, CARL D., AND COMPANY, 1416 Temple Bldg. (Carl D. Thomy)
- WILLIAMS, GLENN O., & Co., 1023 Lincoln-Alliance Bank Bldg. (John A. May, Glenn O. Williams)
- WILSON, SHULTS & Co., 119 E. Main St. (J. Vernon Forth, Otto Andrew Shults, Sanford G. Slocum, Louis W. Wilson)
- Rockaway**
- STURLA, CORNELIUS A., JR., 158 Beach 122nd St. (Cornelius A. Sturla, Jr.)
- Rome**
- DICK, ALEXANDER BLAIKIE, 115 W. Dominick St. (A. Blaikie Dick)
- Saranac Lake**
- HOUGHTON, LEONARD, 64 Main St. (Leonard Houghton)
- Schenectady**
- COHEN, JOSEPH, 312 State St. (Joseph Cohen)
- MARVIN, CHARLES L., 246 State St. (Charles L. Marvin)
- Seneca Falls**
- BALCH, JOHN, 87 Cayuga St. (John Balch)
- Staten Island**
- DAVIES, WILLIAM A., Corn Exchange Bank Bldg. (William A. Davies)
- MC SHEEHY, EDWARD L., 564 Castleton Ave. (Edward L. McSheehy)
- Syracuse**
- BARR, JAMES, & COMPANY, 1008 Hills Bldg. (Isaiah Wolfson)
- CARRIGAN & BOTTGER, Chamber of Commerce Bldg. (Frederick H. Bottger)
- EISEN, SAMUEL, 317 State Tower Bldg. (Samuel Eisen)
- EVANS AND BENNETT, Onondaga Hotel (George E. Bennett, Robert G. Evans, Perrin J. Tupper, Paul A. Winans)
- ENGRÉN, GEORGE M., 711 Loew Bldg. (George M. Engren)
- FOX AND ELY, 2030 Erie Blvd. E. (William M. Ely, Lewis P. Fox)
- GILFOIL & MCNEAL, 407 S. Warren St. (Floyd R. Gilfoil, Miles E. McNeal)
- HAIGHT, HAROLD H., 200 Cherry Rd. (Harold H. Haight)
- HURDMAN AND CRANSTOUN, 622 University Bldg. (Edward Frederick Haacke, Howard V. Swartz)
- KLAILA, WILLIAM CHARLES, 23 White Memorial Bldg. (William Charles Klaila)
- LANDRY, HORACE J., 401 City Bank Bldg. (Horace J. Landry)
- LARKIN, JOHN C., AND COMPANY, 407 Larned Bldg. (Arthur L. Nicholson)
- LAVINE & LEFFERT, 717 Loew Bldg. (David J. Leffert)
- MCCRILLIS, GEORGE C., 257 Winthrop Rd. Eastwood Section (George Clark McCrillis)
- NICHOLSON, HOWARD P., 332 S. Warren St. (Howard P. Nicholson)
- OLEY, FRANCIS JOYCE, 102 Woodruff Ave. (Francis Joyce Oley)
- POWERS, VOLMER & BIELING, 405 Lincoln Bank Bldg. (Maurice W. Powers)
- SCOVELL, WELLINGTON & COMPANY, 224 Harrison St. (Harry D. Anderson, Manager)
- SINGER, SAMUEL, Loew Bldg. (Samuel Singer)
- STOVER, BUTLER & MURPHY, 306 University Bldg. (John J. Boland, Wendell N. Butler, Raymond F. Murphy, Arthur W. Stover, Lewis E. Williams)
- Tarrytown**
- GRELLER & Co., 25 N. Broadway (Isadore M. Greller)
- Troy**
- ACKART, T. EDMUND, 10 Second St. (T. Edmund Ackart)
- FRANKE, HANNON & WITHEY, 18 First St. (Raymond J. Hannon)
- RHODES, BENJAMIN C., 10 Second St. (Benjamin C. Rhodes)
- Utica**
- GANEY, HALL & Co., 140 Genesee St. (Charles M. Ganey, Raymond George Hall)
- Watertown**
- FARRINGTON & COMPANY, 303 Trust Company Bldg. (Edwin H. Adams, Howard F. Farrington)
- Wellsville**
- PICKUP, DANA R., 17 Lunn Court (Dana R. Pickup)
- White Plains**
- PENNY AND HOWORTH, 31 Mamaroneck Ave. (James W. Howorth, Jr., Everett J. Penny)
- SAUSE, C. A., 31 Mamaroneck Ave. (Clifton A. Sause)
- SCHLESINGER, HAROLD S., 133 Wayne Ave. (Harold S. Schlesinger)
- Woodhaven, L. I.**
- HERGERT, PETER, 9423 Eighty-sixth Ave. (Peter Hergert)
- Woodridge**
- KANTZLER, BENJAMIN, (Benjamin Kantzler)
- Yonkers**
- CHIPPS AND LAWLESS, 57 Clinton St. (W. Hartford Chipps)

## North Carolina

## Asheville

BLAKE, ALBERT H., 200 Castanea Bldg. (Albert H. Blake)  
 FLETCHER, F. O'C., 506, 44 Patton Ave. (F. O'C. Fletcher)  
 FREELAND, ROBERT C., P. O. Box 989 (Robert C. Freeland)  
 HENDERSON, W. BOWEN, P. O. Box 211 (W. Bowen Henderson)  
 MILLER, THOMAS Q., 220 Haywood Bldg. (Thomas Quitman Miller)  
 TOLAND, HUGH J., 200 Miles Bldg. (Hugh J. Toland)

## Burlington

OWEN, WALTER F., Co., P. O. Box 1117 (Walter F. Owen)

## Charlotte

BENNETT, JOHN C., 402 Independence Bldg. (John C. Bennett)  
 BEVIS, JAMES E., 910 Commercial Bank Bldg. (James E. Bevis)  
 BROWN, W. LATIMER, 1014 Commercial Bank Bldg. (W. Latimer Brown)  
 DEBERRY, JIM F., 825½ W. Morehead St. (Jim F. DeBerry)  
 DOMBHART, GEORGE E., 802 Commercial Bank Bldg. (George E. Dombhart)  
 FLIGEL, S. S., 513 Independence Bldg. (S. S. Fligel)  
 HASKINS & SELLS, 501 Johnston Bldg. (Orion Neely Hutchinson, Sr., Kay J. Jennell)  
 HUNTER, RICHARD M., 908 Commercial National Bank Bldg. (Richard M. Hunter)  
 MINOR, WILLIAM THOMAS, JR., 1118 Johnston Bldg. (William Thomas Minor, Jr.)  
 PEAT, MARWICK, MITCHELL & Co., Liberty Life Bldg. (Ira N. Howard, Manager)  
 PULLEN, A. M., & COMPANY, 1008 Liberty Life Bldg. (George D. Deen)  
 ROUSH, HOYT L., 602 Liberty Life Bldg. (Hoyt L. Roush)  
 TAYLOR, ELTON B., & Co., 135 Brevard Court (C. M. Carter, Elton B. Taylor)  
 TODD-MCCOLLOUGH & Co., 204 Piedmont Bldg. (Derrill H. McCollough)  
 VAN HOY, J. M., 606 Liberty Life Bldg. (J. M. Van Hoy)  
 WILSON, MADDISON & Co., 704 Liberty Life Bldg. (D. A. Hackney)

## Concord

WELLS, THOMPSON M., 308 Cannon Bldg. (Thompson M. Wells)

## Dunn

ENNIS, THURMAN C., Box 246 (Thurman C. Ennis)

## Durham

ASHLIN, THOMAS AND KNIGHT, Depositors National Bank Bldg. (Arthur W. Knight, N. A. Thomas)  
 REDFORD, J. BEVERLY, 201 Trust Bldg. (John Beverly Redford)

## Elizabeth City

BUNDY, HARRY W., P. O. Drawer 256 (Harry W. Bundy)

## Fayetteville

ELLINGTON, RICHARD A., AND COMPANY, Box 232 (Richard A. Ellington)  
 HAIGH, PHIL W., JR., Box 923 (Phil W. Haigh, Jr.)

## Fremont

VELVERTON, WILLIAM N., (William N. Yelverton)

## Gastonia

ECK, JOHN, Loftin Bldg. (John E. Eck)  
 UPCHURCH, FRED E., 138 Marietta St. (Fred E. Upchurch)

## Goldsboro

GREATHOUSE, FRANK L., Bank of Wayne Bldg. (Frank L. Greathouse)

## Greensboro

CUNNINGHAM, ROBERT E., 215 Piedmont Bldg. (Robert E. Cunningham)  
 JESSUP, J. I., JR., 416 Southeastern Bldg. (J. I. Jessup, Jr.)  
 LINDSAY, SQUIRES & EVERETT, 306 Piedmont Bldg. (D. H. Everett, John J. Lindsay, Irvin S. Squires)  
 MATLOCK, T. L., P. O. Box 727 (Thomas L. Matlock)  
 PEAT, MARWICK, MITCHELL & Co., Piedmont Bldg. (Lester I. Swindell)  
 PULLEN, A. M., & COMPANY, 203 Southeastern Bldg. (Fred G. Eichhorn, Raymond B. Pearce, George E. Perrin, William H. Westphal)  
 ROBINSON, BERNARD, 301 Southeastern Bldg. (Bernard Robinson)  
 STRAND, SKEES & JONES, 404 Southeastern Bldg. (Ralph Jarrad, Otho J. Jones, Jr., Laurence E. Skees, Allen E. Strand)

## Greenville

PROCTOR, JOHN C., 403½ Evans St. (John C. Proctor)

## High Point

BOWMAN, WORTH B., 216 Professional Bldg. (Worth B. Bowman)  
 SEIDMAN & SEIDMAN, Security National Bank Bldg. (Sidney A. Larter, Manager)

## Kinston

FRANCK, EDWARD E., P. O. Box 1 (Edward E. Franck)

## Laurinburg

LIVINGSTON, PAUL H., (Paul H. Livingston)  
 LUNDIN, G. C., State Bank Bldg. (G. C. Lundin)

## Lenoir

BRADLEY, ROBERT L., 201 Fidelity Bldg. (R. L. Bradley)  
 DODGE, ALFRED W., 201 Fidelity Bldg. (Alfred W. Dodge)  
 SMITH & GRISETTE, (J. A. Grisette)  
 SMITH, E. W., Miller Bldg. (E. W. Smith)  
 STEVENS, WM. E., (Wm. E. Stevens)

## Lumberton

DOUGLAS, S. PRESTON, 206 McLean Bldg. (S. Preston Douglas)

## Morehead City

EURE, H. M., Wades Theatre Bldg. (Hilliard M. Eure)  
 SPROUL, FRANK C., Wade Bldg. (Albert C. Gaskill, Manager)

## Morgantown

COOKE AND DEVANE, 119½ W. Union St. (Graham S. DeVane)

## New Bern

SPROUL, FRANK C., Elks Temple Bldg. (Frank C. Sproul)

## NORTH CAROLINA (Continued)

## Raleigh

ALLEN, A. T., & Co., Box 1266 (Augustus T. Allen)  
 CARTER, R. C., P. O. Box 1495 (R. C. Carter)  
 PRESCOTT, JOHN F., COMPANY, 913 Raleigh Bldg. (John F. Prescott, Daniel O. Shackelford)  
 PULLEN, A. M., & COMPANY, 809 Raleigh Bldg. (J. S. Kirschheimer, Manager)  
 RUSS, W. M., AND COMPANY, 302 Security Bank Bldg. (T. N. Grice, William M. Russ)  
 STEELE, R. L., & Co., 800 Commercial Bldg. (John E. Koonce, Jr., W. H. Lewis)  
 WATTS, WALTER A., P. O. Box 2553 (Walter A. Watts)  
 WILLIAMS & URQUHART, P. O. Box 2657 (Thomas P. Ficklin, Richard A. Urquhart, Jr., John A. Williams, Jr.)  
 WILLIAMS & WALL, 930 Insurance Bldg. (Frank P. Wall, James M. Williams)

## Red Springs

LOVIN, ARCHIBALD K. (Archibald K. Lovin)

## Rocky Mount

SHAW, SYDNEY H., Planters National Bank Bldg. (Sydney H. Shaw)

## Rutherfordton

STRATFORD, FRANK P., P. O. Box 352 (Frank P. Stratford)

## Salisbury

BUCK, FRANK P., COMPANY, Box 16 (Frank P. Buck)  
 ZUM BRUNNEN, THOS. P., SR., P. O. Box 793 (Thomas P. Zum Brunnen, Sr.)

## Sanford

MUSE, JOHN C., Box 453 (John C. Muse)

## Scotland Neck

MADDISON, L. B. (Laurence B. Maddison)

## Shelby

BLACKWELL ACCOUNTING SERVICE, Gardner Bldg. (Howard F. Blackwell)

## Statesville

EMERY, GEORGE H., P. O. Drawer 152 (George H. Emery)

## Wilmington

BARFIELD, WILLIAM C., Murchison Bldg. (William C. Barfield)  
 CHERRY, HARRY W., 304 Murchison Bldg. (Harry W. Cherry)  
 CRAFT, EDWARD C., 509 Southern Bldg. (Edward Charles Craft)  
 LOWRIMORE, C. S., AND COMPANY, 510 Murchison Bldg. (Everett J. Childs, Jr., Charles S. Lowrimore)  
 MCCABE, J. B., AND COMPANY, 602 Murchison Bldg. (William Earle Beale, Robert C. Platt, Jr.)  
 NICHOLS, W. C., 116 N. 16th St. (W. C. Nichols)

## Winston-Salem

ELBERSON, C. E., AND COMPANY, 426 Wachovia Bank Bldg. (Charles E. Elbersen, Daniel Eugene Gatewood, Jr., Edward C. Hamrick, Raymond H. Kees)  
 ERNST & ERNEST, 1101 R. J. Reynolds Bldg. (Harry R. Borthwick)  
 HENDRIX, MOYER P., 317 Nissen Bldg. (Moyer P. Hendrix)  
 JUSTICE & HARRELL, First National Bank Bldg. (A. B. Harrell, William C. Justice)  
 MARTIN, CHESTER M., 113 Reynolds Bldg. (Chester M. Martin)  
 PULLEN, A. M., AND COMPANY, 1412 Reynolds Bldg. (James E. Gibson)  
 RUSS, W. M., & COMPANY, 1401 Reynolds Bldg. (J. Herman Ward)  
 WILSON, HOSICK & Co., 314 Nissen Bldg. (Ted R. Hosick, Benjamin A. Wilson)

## North Dakota

## Bismarck

BAKKEN, PALMER C., 110 Third St. (Palmer Clarence Bakken)  
 SCHANTZ & PERSON, Box 565 (Carl A. Person, William M. Schantz)

## Fargo

BLEGEN, ARTHUR, 412 Black Bldg. (Arthur Blegen)  
 CONOBOY, GERALD R., 412 Black Bldg. (Gerald R. Conoboy)

## Akron

BARUCH, JACOB S., 227 W. Bowery St. (Jacob S. Baruch)  
 CHANDLER, MURRAY & CHILTON, 1814 First Central Tower (Floyd Chilton, George W. Daverio, Sidney P. Stump)  
 ERNST & ERNST, 1121 Second National Bldg. (Jesse L. Swinehart, Manager)  
 GORDON, DENNIS, 650 Sumner St. (Dennis Gordon)  
 RAUSCH, C. G., 509 Metropolitan Bldg. (C. G. Rausch)  
 SARVER & LOWE, 175 W. Bowery St. (L. Ray Sarver)  
 SWINEHART, WIELAND & Co., 601 Akron Savings & Loan Bldg. (Carl L. Swinehart, Victor F. Wieland)

CULL, EIDE & Co., Edwards Bldg. (O. A. Eide)

## Grand Forks

BRADY, EDWARD W., & Co., Clifford Bldg. (Edward W. Brady)

## Minot

JANZ, IVERSON & MARTZ, 405 First Avenue Bldg. (Roy A. Janz, Baldwin E. Martz, Shirley Hubbard Martz)

## Ohio

VINOPAL, ALVIN C., 1033 Second National Bldg. (Alvin C. Vinopal)

## Bellevontaine

TURNER, J. E., Holley Bldg. (J. Emerson Turner)

## Burton

ROSE, FOREST A., R. D. 1 (Forest A. Rose)

## Canton

BAKER, A. B., 308 New Vicary Bldg. (A. B. Baker)  
 EDWARDS, THOMAS W., III, 209 Dime Savings Bank Bldg. (Thomas W. Edwards, III)  
 ERNST & ERNEST, 517 Mellett Bldg. (Wayne D. Frederick, Manager)

## OHIO (Continued)

- FELLER, JOHN E. O., & SON, 718 McKinley Ave. N. W. (John M. Feller)  
 HENNING, A. C., 720 Renkert Bldg. (A. C. Henning)  
 JONES, COX & LOTZ, 516 Peoples Bank Bldg. (A. R. Cox)  
 PHILLIPS & YOST, 426 Renkert Bldg. (John E. Phillips, John George Yost, Jr.)  
 SCALES, ELLSWORTH P., JR., 222 Cleveland Ave. N. W. (Ellsworth P. Scales, Jr.)  
 WETMORE & NIST, 215 Mellett Bldg. (Robert V. Nist, Calvin B. Wetmore)

## Chagrin Falls

- COY, WALTER A., 437 North St. (Walter A. Coy)

## Cincinnati

- ALBRECHT, EDWIN C., 2042 Highland Ave. (Edwin C. Albrecht)  
 BERNARD, GEORGE W., Union Central Bldg. (George W. Bernard)  
 BERNSTEIN & BERNSTEIN, 909 Keith Bldg. (Benjamin Bernstein)  
 CLOUD, J. D., & Co., 1104 Traction Bldg. (John D. Cloud, Neal McKeown)  
 COLLINS, CLINTON, 2404 Union Central Bldg. (Clinton Collins)  
 DELOITTE, PLENDER, GRIFFITHS & Co., Carew Tower (Oliver W. Seifert)  
 DEPUE, HERIER & EVERSMAN, 2015 Union Central Bldg. (Earl Frederick Eversman)  
 DOLLRIEHS AND CAHILL, 607 Vine St. (Margaret A. Cahill)  
 ERNST & ERNST, 3912 Carew Tower (Earl I. McArthur)  
 FEY, R. R. & ASSOC., Roselawn Center Bldg. (Russell R. Fey)  
 FULLER, FRED W., 2015 Union Central Bldg. (Fred W. Fuller)  
 GANO & CHERRINGTON, 807 Federal Reserve Bank Bldg. (John L. Brown, John D. Cherrington, Frederick G. Fielman, Berl G. Graham, Albert H. Klehfoth, Edward J. Moringer, W. Nelson Simlick)  
 GEHLER, CHARLES, 1801 Carew Tower (Charles Gehler)  
 HALL, CECIL L., 703 Provident Bank Bldg. (Cecil L. Hall)  
 HASKINS & SELLS, 1403 First National Bank Bldg. (Charles R. Bowen, Glenn P. Leonard, Charles W. Swormstedt)  
 HATHAWAY, C. E., 1007 Ingalls Bldg. (C. E. Hathaway)  
 HEHEMANN, WM. V., 601 Schmidt Bldg. (Wm. V. Hehemann)  
 HEIBERTSHAUSEN, GEORGE, 408 First National Bank Bldg. (George Heibertshausen)  
 HITTNER, STANLEY, & Co., 604 Traction Bldg. (Stanley A. Hittner)  
 JENTELSON SONKIN & ACH, 609 Traction Bldg. (Harry Sonkin)  
 KELLER, C. J., & COMPANY, 1604 Union Trust Bldg. (Charles J. Keller)  
 KENNEDY RICHARD C., Keim Bldg. (Richard C. Kennedy)  
 LYBRAND, ROSS BROS. & MONTGOMERY, 3815 Carew Tower (Fred C. Dennis)  
 MACK, RAYMOND P., 1930 Stevens Ave. (Raymond P. Mack)  
 MERS, WM. H., & Co., 628 Dixie Terminal Bldg. (Clinton Collins, John G. Merkhofer, Wm. H. Mers, Frederic A. Powers)  
 PAINE AND PHARES, 639 Enquirer Bldg. (Gordon T. Paine, Carl Phares, Jr.)  
 REINHARDT, C. E., 2015 Union Central Bldg. (C. E. Reinhardt)  
 ROBINSON, WM. M., 1134 Carson Ave. (Wm. M. Robinson)

- RODEN & WEISS, 915 Fourth National Bank Bldg. (H. W. Weiss)  
 ROUSE, FAVRET & Co., 805 Mercantile Library Bldg. (James Raymond Favret, Robert B. Rouse, Robert M. Rouse, Ervin A. Stadler)  
 SCHAEFER, FRANK G., 703 Provident Bank Bldg. (Frank G. Schaefer)  
 SHRIVER, JOHN E., 404 Ingalls Bldg. (John E. Shriver)  
 SMETHURST, RICHARD & COMPANY, 1010 Edwards Bldg. (Frank C. Callahan)  
 STANLEY, W. H., 2404 Union Central Bldg. (W. H. Stanley)  
 TEDTMANN, M. EARL, 301 Atlas Bank Bldg. (M. Earl Tedtmann)  
 TRAUTH, ALBERT E., 596 Southern Ohio Bank Bldg. (Albert E. Trauth)  
 VOGELE, EDWARD A., 1312 First National Bank Bldg. (Edward A. Vogele)  
 WILLIG, L. H., & Co., 1436 Union Trust Bldg. (Harris H. Hain, Joseph E. Meek, Louis F. Schott, Daniel J. Willig)  
 WRIGHT, CHARLTON C., 2011 Union Central Bldg. (Charlton C. Wright)

## Cleveland

- ANDERSEN, ARTHUR & Co., National City Bank Bldg. (D. J. Erickson)  
 AUSTIN, JOSEPH S., 1101 Hippodrome Bldg. (Joseph S. Austin)  
 BADEN AND LINDEN, 1202 Standard Bldg. (Joseph G. Baden, Harold S. Linden)  
 BARROW, WADE, GUTHRIE & Co., 1414 Union Commerce Bldg. (Robert W. Kiersted)  
 BLACK, DALE W., 1808 Union Commerce Bldg. (Dale W. Black)  
 BRUBAKER, HELFRICH & TAYLOR, 802 Swetland Bldg. (F. C. Brubaker, Clarence J. Helfrich, Ralph W. Helfrich, William J. Taylor)  
 BUCHKO, JOHN, 227 Hanna Bldg. (John Buchko)  
 CARD, PALMER & SIBBISON, 765 Union Commerce Bldg. (J. H. Sibbison)  
 COCHRAN, HUFFMAN & WEIR, 1128 Citizens Bldg. (William A. Cochran, Louis H. Huffman)  
 COOK, T. J., 1840 Standard Bldg. (Thomas J. Cook)  
 COX, C. HERBERT, 826 Guardian Bldg. (C. Herbert Cox)  
 DRICKAMER, GEORGE H., 1511 Williamson Bldg. (George H. Drickamer)  
 ERNST & ERNST, 1356 Union Commerce Bldg. (Raymond D. Ashman, Rudolph Bauhof, Robert L. Bender, Paul C. Conger, Wm. S. Gorden, Albert W. Greater, H. T. McAnly, Fidellas Albert Starner, Hassel Tippit, C. J. Voigt, Louis Carl Weiss)  
 FALCON, JACK N., N. B. C. Bldg. (Jack N. Falcon)  
 FRYE, MARION A., 601 Hanna Bldg. (Marion A. Frye)  
 GANGER, A. H., & Co., 1900 Superior Ave. (Author H. Ganger)  
 HASKINS & SELLS, 1904 Terminal Tower (Edmund A. Clarke)  
 HAUSSER & HEINTEL, 1825 Union Commerce Bldg. (Herbert J. Hausser, Carl C. Heintel)  
 HODGDON, F. T., JR., 418 Plain Dealer Bldg. (F. T. Hodgdon, Jr.)  
 HOFFMAN, GILBERT H., 633 Union Commerce Bldg. (Gilbert H. Hoffman)  
 HORVITZ & COLE, 506 Carnegie Hall (Allan R. Cole)  
 HORWATH & HORWATH, 1065 Union Commerce Bldg. (Ernest E. Wunderly)  
 KNEIP, G. D., 1430 Union Commerce Bldg. (G. D. Kneip)  
 KOHLER, FRED R., 629 Euclid Ave. (Fred R. Kohler)

## OHIO (Continued)

- KOVACHY, EDWARD M., 537 Leader Bldg. (Edward M. Kovachy)  
 LAFRENTZ, F. W. & Co., 779 The Arcade (William R. Gerlach)  
 LAKIN, GEO. C., Chester-12th Bldg. (Geo. C. Kakin)  
 LENT, E. C., 3223 W. 142nd (E. C. Lent)  
 LYBRAND, ROSS BROS. & MONTGOMERY, 1007 Midland Bldg. (Louis D. Kork)  
 MCQUILKIN, M. F., 632 Terminal Tower (Martin F. McQuilkin)  
 MEADEN & MOORE, 1321 Citizens Bldg. (Douglas S. Meaden, Vernon J. Moore)  
 MELINCOFF, MAURICE, 801 Finance Bldg. (Maurice Melincoff)  
 MERKEL ASSOCIATES, 215 Euclid Ave. (Carl L. Merkel)  
 MORRIS & Co., 1973 Union Commerce Bldg. (Karl K. Morris)  
 MURPHY, VINCENT, 846 Hanna Bldg. (Vincent Murphy)  
 PAL, JOHN J., 640 Hanna Bldg. (John J. Pal)  
 PEAT, MARWICK, MITCHELL & Co., Hanna Bldg. (Robert F. Gabele, Leonard Park)  
 POSNER & KLEIN, 466 Hippodrome Annex Bldg. (Harvey L. Klein)  
 POWELL, ALBERT A., & ASSOCIATES, Cleveland Trust Bank Bldg. (Carl J. Fink)  
 PRICE, S. W., 735 Leader Bldg. (Simon William Price)  
 PRICE, WATERHOUSE & Co., 925 Euclid Ave. (William E. Wilkenloh)  
 REEVES AND LAUBSCHER, 1816 Standard Bldg. (John L. Reeves)  
 ROBERTS & SEARS, National City Bank Bldg. (R. M. Roberts)  
 RODIER, ALCUIN E., 1330 Williamson Bldg. (Alcuin E. Rodier)  
 ROSEN, MORRIS & HERLANDS, 436 Bulkeley Bldg. (Irving Herlands, Jay G. Morris)  
 RUSK, JOHN D., 901 Swetland Bldg. (John D. Rusk)  
 SCHNACKEL, CHARLES, 717 Fidelity Bldg. (Charles Schnackel)  
 SCOVELL, WELLINGTON & COMPANY, 404 Bulkeley Bldg. (William J. P. Moonan)  
 SIEGEL, ERNEST E., 1220 Huron Rd. (Ernest E. Siegel)  
 SINNOTT, JOHN J., 819 Hanna Bldg. (John J. Sinnott)  
 SLAGLE, HOWARD G., 1139 Terminal Tower (Howard G. Slagle)  
 SILVERMAN & SOSS, 1114 Hippodrome Bldg. (Morton I. Soss)  
 SMITH, CLEWELL M. AND CO., 1604 Standard Bldg. (Clewel M. Smith)  
 SMITH, THOS. J., 838 Society for Savings Bldg. (Thos. J. Smith)  
 SMITH, VALLEY & COMPANY, 13026 Hazelwood Ave. (Russell E. Smith)  
 SOLOWAY AND VON ROSEN, 501 Fidelity Bldg. (Eugene S. Soloway, Urban F. von Rosen)  
 SOUTHWICK, EDWARD H., 1178 Union Commerce Bldg. (Edward H. Southwick)  
 STROMBERG AND ASSOCIATES, 1900 Euclid Ave. (Sidney G. Stromberg)  
 SWEARINGEN & SWEARINGEN, 3334 Prospect Ave. (Howard A. Swearingen)  
 TOUCHE, NIVEN, BAILEY & SMART, 1052 Hanna Bldg. (Edward L. Pitt)  
 UEBEL & MONROE, 1530 B. F. Keith Bldg. (William H. Faber, Basil J. Monroe, Charles E. Uebel)  
 WALTHALL AND DRAKE, 1108 Keith Bldg. (S. Orville Drake)  
 WELSH, BAIRD AND CAHUR, 917 Union Commerce Bldg. (Arthur E. Welsh)  
 WIDMAR, CHARLES C., 928 Citizens Bldg. (Charles C. Widmar)  
 WILSON & WILSON, 824 National City Bank Bldg. (Herbert W. Wilson, Ralph V. Wilson)  
 WIMMER, GEORGE C., 826 Guardian Bldg. (George C. Wimmer)  
 ZWICK, IRVING R., 713 Engineers Bldg. (Irving R. Zwick)  
 ZWICK & ZWICK, 1720 Euclid Ave. (Philip S. Zwick)

## Columbus

- BALDWIN, JESSE H., 1206 High-Long Bldg. (Jesse H. Baldwin)  
 CAMPBELL-ROSE & Co., LeVeque-Lincoln Tower (Francis B. Ryan)  
 ERNST & ERNST, 1900 LeVeque-Lincoln Tower (D. W. Glenn, Manager)  
 FORSTER, M. H., 150 E. Broad St. (Max H. Forster)  
 JAHN, ARTHUR C., 81 Fifteenth Ave. (Arthur C. Jahn)  
 KAGAY, EDMUND M., 3620 LeVeque-Lincoln Tower (Edmund M. Kagay)  
 KELLER, KIRSCHNER, MARTIN & CLINGER, 33 N. High St. (Frank A. Boland, James N. Buccalo, Ralph H. Clinger, John W. Curl, Leonard L. Hopkins, John G. Keller, Laurence D. Keller, John C. Martin, John H. Robb, Lewis S. Spees, Robert S. Steng, Wendell E. Yaple)  
 KENT & RECTOR, Huntington Bank Bldg. (H. C. Kent, Geo. B. Rector)  
 LANGDON, W. E., & SONS, 21 E. State St. (W. E. Langdon)  
 LINGO & KONKLE, 12 N. 3rd St. (Felix R. Konkle, James A. Lingo)  
 MASON, BURTON B., 60 E. Broad St. (Burton B. Mason)  
 PARKER, BOLON & COMPANY, 50 W. Broad St. (Eleanor Laughlin Craig, Everett B. Parker)  
 PETERS, A. L., 3620 LeVeque-Lincoln Tower (A. L. Peters)  
 REDMAN, E. C., 21 State St. (E. C. Redman)  
 ROACH, B. M., 1150 Bryden Rd. (B. M. Roach)  
 ROBERTSON, JOSEPH W., 337 S. High St. (Joseph W. Robertson)  
 SIMSON, THEODORE R., 55 E. State St. (Theodore R. Simson)  
 STIRGWOLT, IRWIN G., 79 E. State St. (Irwin G. Stirgwolt)  
 SWEDLOW, MORRIS, 216 S. Remington Rd. (Morris Swedlow)  
 WALL, WALTER D., 2026 Beverly Rd. (Walter Dana Wall)

## Coschocton

- KELLER, KIRSCHNER, MARTIN & CLINGER, Coschocton National Bank Bldg. (Howard F. Robinson, Manager)

## Dayton

- ARNOLD, HAWK & CUTHBERTSON, 1127 Third National Bldg. (Frank L. Arnold, Harry Weldon Cuthbertson, J. A. Hawk, Charles A. Perkins, John E. Shirley)  
 BATELLE & BATELLE, 403 W. First St. (Don D. Battelle, Gordon S. Battelle, Louis G. Battelle)  
 DAWSON, ORA RAY, Cappel Bldg. (Ora Ray Dawson)  
 EASTES, CHESTER M., 107 Winters Bank Bldg. (Chester M. Eastes)  
 ERNST & ERNST, 547 Third National Bldg. (W. W. Jones, Manager)  
 HASKINS & SELLS, 1512 Hulman Bldg. (R. J. Englert)  
 HOLLINGER, WILLIAM P., 1014 Harries Bldg. (William P. Hollinger)  
 HUBBARD, CHARLES E., & Co., 402 Harries Bldg. (Charles E. Hubbard)

## OHIO (Continued)

LLOYD, ROBERT N., 216 Harries Bldg. (Robert N. Lloyd)  
 MUMMA, TODD, 1506 Hulman Bldg. (Todd Mumma)  
 SHIELDS, M. EUGENE, 906 Winters Bank Bldg. (M. Eugene Shields)  
 SIEFERMAN, ARTHUR, AND ASSOCIATES, 907 Winters Bank Bldg. (Arthur Allen Sieferman)  
 SOMERS, FRANK R., & COMPANY, 1224 U. B. Bldg. (Frank R. Somers)  
 TERRY, HORACE B., 907 Winters Bank Bldg. (Horace B. Terry)  
 TOUCHE, NIVEN, BAILEY & SMART, 131 N. Ludlow St. (R. Allan Parker)  
 TROUT & BARSTOW, 307 Winters Bank Bldg. (C. Weldon Barstow, Thomas A. Carney, C. Elmer Ginn, John K. Vlahos)  
 WALL, CASSEL & GRONEWEG, 11 W. Monument St. (J. C. Cassel, L. Frederick Clark, C. Fred Groneweg, Harold Shields Hill, Hugh E. Wall)  
 WILLIAMS, D. P., & Co., 778 Reibold Bldg. (Howard S. Perrill, Manager)

**Delaware**

KENT & RECTOR, Peoples Bldg. (Francis H. Strohm)

**Elyria**

MOISE, T. L., ASSOCIATES, 417 Elyria Savings & Trust Bldg. (Samuel Blum, Daniel A. Boyd, Todd L. Moise)  
 WOLTZ, HARRY, J. P., 312 Staniford Ave. (Harry J. P. Woltz)

**Findlay**

MOSS, GEORGE K., 206 W. Hardin St. (George K. Moss)

**Fostoria**

FEASEL, FRED (Fred Feasel)

**Fremont**

SUHRER, KOCH & COMPANY, 110 1/2 N. Front St. (Norbert U. Koch)

**Hamilton**

JACKSON, ELLIS R., First National Bank Bldg. (Ellis R. Jackson)  
 WELLYER & LINDSEY, Rentschler Bldg. (Walter R. Lindsey)

**Ironton**

FETTER, NOAH, 222 S. 3rd St. (Noah Fetter)

**Kingsville**

WOOD, E. W., P. O. Box 233 (Edwin W. Wood)

**Lakewood**

BROWN, MILTON C., 1220 Marlowe Ave. (Milton Clark Brown)  
 SCHICK, ROLAND, 14600 Detroit Ave. (Roland Schick)

**Lima**

BOWSHER, H. F., R. D. 1 (H. F. Bowsher)  
 EVANS, E. S., 926 National Bank Bldg. (E. S. Evans)  
 HANSBARGER, JOHN & DOTY, 600 Dauch Bldg. (W. Lowell Doty, William C. Hansbarger, Frederick L. John)

**Lorain**

FRANK, MICHAEL N., 304 Broadway (Michael N. Frank)

**Mansfield**

BAIR, DONALD ROBERT, 13 Park Ave., W. (Donald Robert Bair)

CAMPBELL-ROSE & COMPANY, 503 Farmers Bank Bldg. (Dale E. Rose)  
 KELLER, KIRSCHNER, MARTIN AND CLINGER, 13 Park Ave., W. (John B. Moore, Manager)  
 WILLIS, WILLIS AND OSMOND (H. D. Osmond)

**Marion**

CAMPBELL-ROSE & COMPANY, 419 Uhler-Phillips Bldg. (Kenneth Wayne Roush, Clayborne W. Smoot)

**Middletown**

CLARK & HELSEL, Savings and Loan Bldg. (Virgil T. Clark, Harlan D. Hesel)

**Newark**

O'BRYAN, W. I., 209 N. 21st St. (W. I. O'Bryan)

**New Philadelphia**

REA, RICHARD C., & ASSOCIATES, 152 N. Broadway (Richard C. Rea)

**Olmsted Falls**

LUCAS, J. J., Cook Rd. (Julius John Lucas)

**Piqua**

GUNTER, RALPH F., 1202 Washington Ave. (Ralph F. Gunter)

**Port Clinton**

MISCH, WILLIAM A., Black Bldg. (William A. Misch)

**Rockey River**

CLARK, PAUL R., 2860 Wagar Rd. (Paul R. Rocky)

**Shaker Heights**

MCCONKIE, C. C., 2896 Claremont Road (C. C. McConkie)

**Springfield**

SHERWOOD, PETER, 214 Woolworth Bldg. (Peter Sherwood)  
 WOOD, JACK A., 809 Arcue Bldg. (Jack A. Wood)

**Steubenville**

ADLER, A. DAVID, 701 National Exchange Bank Bldg. (A. David Adler)

**Toledo**

BROCK, KENNETH E., 835 Frederick St. (Kenneth E. Brock)  
 CAMPBELL-ROSE & COMPANY, 964 Spitzer Bldg. (Herman D. Krieger)  
 ERNST & ERNST, 1908 Toledo Trust Bldg. (Arthur Leonard Nagel, A. M. Zucker)  
 HURST, ROBERT A., 802 S. St. Clair St. (Robert A. Hurst)  
 KNAPP, GENS & KOHLER, 420 Lucas County Bank Bldg. (Gregory A. Gens)  
 KONOPAK & DALTON, 1909 Ohio Bldg. (Homer Leo Dalton, Vernon J. Dobson, J. M. Ecker, Lothar T. Konopak, Willard J. Ramser, Harry J. Sweeny)  
 KOPANKO, JOHN A., 752 Western Ave. (John A. Kopanko)  
 LAFRANCE AND MACDANIELS & Co., 1141 Sylvania Ave. (W. J. MacDaniels)  
 MILLER, I. R., 534 Spitzer Bldg. (I. R. Miller)  
 MILLER, S. D., 415 Madison Ave. (S. D. Miller)  
 SHAWEN, DONALD M., 471 Spitzer Bldg. (Donald M. Shawen)  
 TAYLOR, EARL H., 1055 Spitzer Bldg. (Earl H. Taylor)  
 WIDEMAN, MADDEN, DOLAN & COMPANY, 1600 Toledo Trust Bldg. (Thomas J. Dolan, John E. Madden, Cyril H. Wideman)

## OHIO (Continued)

## Warren

BROOKS AND JONES, 402 Union Savings & Trust Bldg. (Miles N. Brooks)  
BURGESON & PACKER, 708 Second National Bldg. (Wm. F. Packer)  
MATEER, RALPH F., 220 S. Park Ave. (Ralph F. Mateer)

## Washington Court House

MURDOCK, DONALD R., 107 & E. Court St. (Donald R. Murdock)

## Wauseon

PENROD, ROBERT G., 120 Depot St. (Robert G. Penrod)

## Wooster

GERBERICH, HAROLD R., Buehler Bldg. (Harold R. Gerberich)

## Xenia

FLOYD, CHARLES E., Kingsbury Bldg. (Charles E. Floyd)

## Youngstown

AXTMANN & AXTMANN, 18 N. Phelps St. (Charles F. Axtmann, Charles F. Axtmann, Jr.)  
BROOKS AND JONES, 1304 Central Tower (T. McDonald Jones)  
BURGESON & PACKER, 604 Union National Bank Bldg. (Elmer E. Burgeson)  
CLARK AND COLLINS, Mahoning Bank Bldg. (George S. Clark, Sidney J. Collins)  
EDIE, ROBERT J., 811 Union Bank Bldg. (Robert J. Edie)  
ERNST & ERNST, 809 Union National Bank Bldg. (W. D. Monroe, Manager)  
SIMONTON, JONES & COMPANY, 1211 Mahoning Bank Bldg. (Arthur L. Jones)

## Zanesville

WILSON, R. E., 511 First National Bank Bldg. (Roy Edson Wilson)

## Oklahoma

## Ardmore

COMBS, CHARLES A., Box 283 (Charles A. Combs)  
HULME, WOODROW W., 11 A St. S. W. (Woodrow W. Hulme)  
STEED, JOHN T., 313 Simpson Bldg. (John T. Steed)  
WRIGHT, WILLIAM C., Box 75 (William C. Wright)

## Bartlesville

SEIDLE, JACK, 321½ Dewey Ave. (Jack Seidle)

## Blackwell

LARSON, J. B., P. O. Box 192 (J. B. Larson)

## Enid

HINMAN, LAWRENCE D., Box 106 (Lawrence D. Hinman)

## Lawton

MEESE, ALFRED H., 422½ D Ave. (Alfred H. Meese)

## Miami

CAMPBELL, PAUL C., & Co., 400 First National Bank Bldg. (Paul C. Campbell, R. Lawrence Campbell)

## Muskogee

DAVIS, GLENN R., 1006 Barnes Bldg. (Glenn R. Davis)  
WRIGHT, CHARLES A., 503 Manhattan Bldg. (Charles Albert Wright)

## Oklahoma City

BARROW, WADE, GUTHRIE & Co., 2707 First National Bldg. (G. E. Killian, Manager)  
BEAVERS AUDIT Co., THE, 531 Commerce Exchange Bldg. (Lawrence S. Baker, J. G. Beavers)  
BENEDICT & MILLER, 530 Hightower Bldg. (Sam J. Hammonds)  
BILLUPS, WOOD & CHAMPLIN, 1349 First National Bldg. (Ford L. Billups, A. O. Champlin, Arthur L. Wood)  
CAREY, TOM F., AND COMPANY, 1103 Colcord Bldg. (Tom F. Carey)  
CARLETON, JOHN D., 718 Braniff Bldg. (John D. Carleton)  
CORY, ALBERT W., 719 Hightower Bldg. (Albert W. Cory)  
EPHRAIM AND SURECK, 432 Commerce Exchange Bldg. (Frank H. Ephraim, Jake B. Sureck)

FRANK, SHREFFLER & COMPANY, 713 Perrine Bldg. (S. Gordon Shreffler)  
GARNER, L. A., 719 Hightower Bldg. (L. A. Garner)  
GARNETT, ROBT., & Co., 608 Hales Bldg. (Robert E. Garnett)  
HILL, JOSEPH H., 510 Petroleum Bldg. (Joseph H. Hill)  
HOWELL, A. D., & Co., 1701 Apco Tower (Alfred D. Howell)  
KENNEDY, WILLARD C., 504 Commerce Exchange Bldg. (Willard C. Kennedy)  
LIPSCOMB, P. D., 219 Insurance Bldg. (P. D. Lipscomb)  
MURRAY, CHAS. F., 2109 Apco Tower (Charles F. Murray)  
NICHOLS, JNO W., 1361 First National Bldg. (Jno W. Nichols)  
NORWOOD, CHARLES, FRANK & HARTMAN, 713 Perrine Bldg. (Emmett M. Charles, Robert M. Frank, E. A. Hartman)  
O'BRYAN, W. H. PAT, 1017 Hightower Bldg. (W. H. Pat O'Bryan)  
PENN, DEAN, 1001 Perrine Bldg. (Dean Penn)  
SCHIFF, HERBERT F., & Co., Apco Tower (J. D. Early)  
SMITH, CLARE C., 460 First National Bldg. (Clare C. Smith)  
SNELL, WALTER D., 1116 Colcord Bldg. (Walter D. Snell)  
SWINGLE, F. J., Midwest Bldg. (Floyd J. Swingle)  
WESTON, HOWARD B., 1026 Hightower Bldg. (Howard B. Weston)  
WILLIAMS, T. DWIGHT, & Co., 2220 First National Bldg. (Kenneth Hurst, T. Dwight Williams)  
WILSON, C. C., 610 Braniff Bldg. (C. C. Wilson)  
WOLF & COMPANY, 815 First National Bldg. (Oscar R. Davis, Jesse R. Plummer, J. Carlton Updike)

## Okmulgee

JONES, ARTHUR, P. O. Box 1307 (Arthur Jones)  
SMITH, S. GRAHAM, 314 McCulloch Bldg. (S. Graham Smith)

## Pawhuska

GAMBILL, LADD H., First National Bank Bldg. (Ladd H. Gambill)

## Picher

CRAIG, HENRY, P. O. Box 156 (Henry Craig)



## OKLAHOMA (Continued)

## Ponca City

BIEL, BURNS & COMPANY (John W. Burns)  
PRENTICE, THOMAS W., P. O. Box 327 (Thomas  
W. Prentice)

## Shawnee

FOX, GUY V., 603 Federal National Bldg. (Guy  
V. Fox)  
WALSH, THOMAS, American National Bank Bldg.  
(Thomas Walsh)

## Tulsa

BAILEY, J. L., 206 Junior League Bldg. (J. L.  
Bailey)  
BARROW, WADE, GUTHRIE & Co., Philtower  
Bldg. (Paul W. Frizkee, Clarence A. Martin)  
BRENNEMAN, A. L., 504 Philtower Bldg. (A. L.  
Breneman)  
BROWN, OSCAR W., 1110 Hunt Bldg. (Oscar W.  
Brown)  
CALDWELL, J. A., 201 Orpheum Bldg. (James  
Andrew Caldwell)  
CLACK, BURNEY R., 5528 S. Oswasso (Burney R.  
Clack)  
COTTRELL, WILLIAM K., 140 E. 21st St. (William  
K. Cottrell)  
DANIEL, DANIEL AND ENNIS, 508 Palace Bldg.  
(James Littleton Daniel, LeRoy Boyd Daniel,  
Walter Dryden Ennis)  
FARRIS, R. J., 4020 E. 13th (R. J. Farris)  
FISCHER, WILTON M., P. O. Box 895 (Wilton  
M. Fisher)  
FRAZER AND TORBET, 604 McBirney Bldg. (John  
F. Y. Stambaugh)  
GARNETT, ROBERT E., & Co., 238 Kennedy Bldg.  
(Earl L. Hogard)  
HASKINS & SELLS, 902 Mid-Continent Bldg.  
(Vincent M. Kelly, Porter M. Larson)  
HAWKINS, L. CLARK, & COMPANY, 1210 Hunt  
Bldg. (Herbert J. Hauser, L. Clark Hawkins,  
Quanah W. Sumpter)  
HAYS, R. M., AND COMPANY, 510 Ritz Bldg.  
(Roy Marshall Hays)

HOLMES, J. R., & COMPANY, 724 McBirney Bldg.  
(E. E. Parson)  
HOPKINS, NELSON O., 227 Wright Bldg. (Nelson  
O. Hopkins)  
HUMPHREYS, H. G., 1927 N. Cheyenne (Hugh  
Godfrey Humphreys)  
INGRAM, RAYMON C., 1111 S. Trenton (Raymon  
C. Ingram)  
LIGON, W. O., & COMPANY, 410 National Bank of  
Tulsa Bldg. (Ralph D. Bowen, E. C. Leonard,  
Jr., W. W. Rostet, R. W. Spain, Virgil S.  
Tilly)  
NICHOLSON, REYBURN & COMPANY, 1018 Mc-  
Birney Bldg. (W. I. Nicholson, H. O. Reyburn)  
PEAT, MARWICK, MITCHELL & Co., Kennedy  
Bldg. (Charles E. McCune)  
RAYL, LLOYD H., JR., 601 Petroleum Bldg.  
(Lloyd H. Rayl, Jr.)  
ROQUEMORE, O. G., World Bldg. (O. G.  
Roquemore)  
STANFIELD, A. G., 533 Mayo Bldg. (A. G.  
Stanfield)  
TOMLINS, E. EARLE, 614 Kennedy Bldg. (E.  
Earle Tomlins)  
VETTER, B. W., & COMPANY, 522 Thompson  
Bldg. (Bob W. Vetter)  
WARNER AND GODFREY, 1409 Philtower Bldg.  
(Donald W. Brown, Roy F. Godfrey, Ross T.  
Warner)  
WILLIAMS, T. DWIGHT, & Co., 504 Petroleum  
Bldg. (Robert E. Groth)  
WINTERS, GEORGE F., & COMPANY, 431 National  
Bank of Tulsa Bldg. (George H. Gustafson,  
George F. Winters)  
YOUNG, ARTHUR, & COMPANY, 1601 National  
Bank of Tulsa Bldg. (H. C. Horn, G. A.  
Savage)  
ZOLLINGER, W. J., 619 National Mutual Bldg.  
(W. J. Zollinger)

## Wakita

ELLIOTT, SPEED A., JR., P. O. Box 182 (Speed A.  
Elliott, Jr.)

## Oregon

## Baker

MILES, ROLAND G., Voruz Bldg. (Roland G.  
Miles)

## Bend

LAMPERT, PAYNE & Co., Coble Bldg. (Richard  
M. Lampert)

## Corvallis

THALER, THORPE, 442 S. 6th (Joseph Thorpe  
Thaler)

## Eugene

BROWN, PERCY W., & Co., 257 Eugene Medical  
Center (Percy W. Brown, William A. Steven-  
son)  
HEPPLEY, OSCAR R., 980 Williamette St.  
(Oscar R. Heppley)  
KELLY AND KOHNEN, 281 Miner Bldg. (C. L.  
Kelly)  
PIQUET, LEE & Co., 908 Williamette St. (Roger  
L. Lee, Marvin E. Piquet)  
RUBEY, EDWARD E., 960 Williamette St. (Edward  
E. Rubey)  
WINN, SHINN, SNYDER & Co., 315 W. Broadway  
(Christian W. Brenden, Myron F. Pinkstaff,  
Delos D. Shinn, Orville L. Snyder, Thomas  
Winn)

## Grants Pass

HERNDON, BYRON K., 112 1/4 S. 6th (Byron K.  
Herndon)

## Hillsboro

AMACHER, A. L., 209 Commercial National Bank  
Bldg. (A. L. Amacher)

## Klamath Falls

LAMBIE & MOEN, 202 Boivin Bldg. (Kenneth E.  
Lambie, Oliver E. Moen)  
MITCHELL, ROBERT A., Loomis Bldg. (Robert A.  
Mitchell)  
RODOLPH, ROLLIN, & Co., 204 First National  
Bank Bldg. (Adolph Zamsky, Jr.)

## Medford

STACEY, GEORGE E., 409 Leverette Bldg. (George  
E. Stacey)  
WHITFIELD, STRATFORD & Co., Goldy Bldg.  
(A. J. Henke)

## Pendleton

GREEN, JOSEPH B., 101 S. E. Byers (Joseph B.  
Green)

## Portland

ADAMS, ALLEN H., 500 Old Journal Bldg. (Allen  
H. Adams)  
BECKER, HENRY G., 405 New Fliedner Bldg.  
(Henry G. Becker)  
BECKER, MELVIN P., 611 Times Bldg. (Melvin  
P. Becker)  
BLACK, GEORGE, & Co., Selling Bldg. (George  
Black, John F. Lee)

## OREGON (Continued)

- BURT, EDWARD R. & COMPANY, 821 Equitable Bldg. (C. W. Wray)  
 CALHOUN, JOHN C., 1201 Equitable Bldg. (John C. Calhoun)  
 CARSTENSEN, FARRA & BELFORD, 364 Pittock Block (Dale Belford, Thomas H. Carstensen, Richard E. Farra)  
 DAVIS, PEARCE C., 1212 Equitable Bldg. (Pearce C. Davis)  
 DIETRICH, OSWALD & Co., 824 American Bank Bldg. (Howard N. Dietrich, Jacob Oswald)  
 EISEMAN, FRANK H., 902 Equitable Bldg. (Frank H. Eiseman)  
 GILLINGHAM, J. G., 709 Lewis Bldg. (Joseph G. Gillingham)  
 GIVENS & SHAFER, 444 Pacific Bldg. (John A. Givens, Fred C. Shafer)  
 GREAVES, CARD., 917 Public Service Bldg. (Card Greaves)  
 HASKINS & SELLS, 708 Public Service Bldg. (Aubrey C. Fullerton)  
 HATCH, ALFRED G., 822 Failing Bldg. (Alfred G. Hatch)  
 HATFIELD, ROY H., 315 Spaulding Bldg. (Roy H. Hatfield)  
 HAVILAND, MICKALSEN & Co., 613 Equitable Bldg. (John F. Haviland)  
 HEWITT, LEROY A., 520 Mead Bldg. (LeRoy A. Hewitt)  
 HUTCHISON, JOLMA & Co., 811 Dekum Bldg. (William P. Hutchison, Lawrence N. Jolma)  
 JANNEY, HAWKES & Co., 478 Pittock Block (Ruth G. Felton, John M. Hawkes, Philip W. Janney)  
 JOHNSON, J. FREDERICK, 1817 S. E. Seventh Ave. (J. Frederick Johnson)  
 KIMBERLING, D. O., & Co., American Bank Bldg. (D. O. Kimberling)  
 KNEELAND, P. H., & Co., 104 Public Service Bldg. (Willard A. Johnson, Richard C. Kneeland, Jack M. Noce)  
 LANDRUD, JOSEPH C., 203 Gordon Bldg. (Joseph C. Landrud)  
 LESHER, RAY H., COMPANY, 1206 Equitable Bldg. (Ray H. Lesher, August J. Turchi)  
 MAYS & WOOD, 1123 S. W. Fifth Ave. (Donald H. Wood)  
 MCGEE, LEWIS R., 519 S. W. Park Ave. (Lewis R. McGee)  
 MAGINNIS, T. F., 933 Terminal Sales Bldg. (T. F. Maginnis)  
 MILKES & WILBUR, 815 S. W. Yamhill St. (Bernerd H. Milkes)  
 NIEMI, ALBERT M., 1101 Equitable Bldg. (Albert M. Niemi)  
 O'BLISK, MYLES R., 539 Pittock Block (Myles R. O'Blisk)  
 O'CONNOR, PAUL L'ROY, 918 Equitable Bldg. (Paul L'Roy O'Connor)  
 OLDS, JACK W., 220 Corbett Bldg. (Jack W. Olds)  
 PATTULLO & WILSON, 813 Public Service Bldg. (Paul A. Lewis, David S. Pattullo, Harry D. Skelton, Jay R. Wilson)  
 PEAT, MARWICK, MITCHELL & Co., American Bank Bldg. (Eric P. Van)
- PIEPENBRINK AND KRON, 603 Wilcox Bldg. (Robert L. Kron, William J. Piepenbrink)  
 POPE, MCNAMARA M., 3807 N. E. Union Ave. (McNamara M. Pope)  
 PRICE, WATERHOUSE & Co., 1410 American Bank Bldg. (H. W. McIntosh, Manager)  
 PRINGLE, J. HOWARD, 3325 N. E. 51st Ave. (J. Howard Pringle)  
 RICHARDSON, JOHN Y., 325 Failing Bldg. (John Y. Richardson)  
 RIST, CULLEN T., 723 Cascade Bldg. (Cullen T. Rist)  
 ROBERTS, WALKER E., 805 Dekum Bldg. (Walker E. Roberts)  
 SAWTELL, GOLDRAINER & COMPANY, 471 Pittock Block, (Donald B. Carmichael, James C. Goldrainer, A. R. Sawtell, Norman E. Swanson)  
 SMITH, BURTON M., & Co., 1117 Equitable Bldg. (Burton M. Smith)  
 STROWGER, A. W.-Mark Wald, 1208 American Bank Bldg. (Harold E. Jahn, Jr.)  
 STROWGER, WADE, 1101 Cascade Bldg. (Wade Strowger)  
 SUSSMAN & BLAUER, 812 Corbett Bldg. (Benjamin M. Sussman)  
 TODD, NORMAN, 822 Failing Bldg. (Norman Todd)  
 WELLS & DELAP, 716 Weatherly Bldg. (Virgil G. DeLap)  
 WHITCOMB, BUELL, STRATFORD & Co., 1040 Pacific Bldg. (C. Wade Hanson, Guy R. Neely, Walker K. Rush, Richard C. Stratford)  
 WHITFIELD, LEO & HEWITT, 1019 Cascade Bldg. (Gene E. Leo, Herbert O. Whitfield)  
 WHITFIELD, STRATFORD & Co., 636 Pacific Bldg. (Glen R. McDaniel, Ralph B. Stratford, Harry C. Visse, William Whitfield)  
 WOOD, I. D., & Co., Mayer Bldg. (William H. Holm, Arie H. Langton, Robert I. Winslow, Ivan D. Wood)  
 YERGER AND MEYER, 542 Mead Bldg. (James M. Herndon, Alford L. Lukens, James M. McGee, James E. Selder)
- Roseburg**
- YOUNG, LEO F., P. O. Box 1141 (Leo F. Young)
- Salem**
- BOWERS, DAVIS AND HOFFMAN, 315 Pioneer Trust Bldg. (Floyd K. Bowers, Ward R. Davis)  
 MARGOSIAN, LEON D., 444 Center St. (Leon D. Margosian)  
 MICHAELIS, HARVEY A., 127 Pacific Bldg. (Harvey A. Michaelis)  
 PERSEY, H. H., 1255 S. 12th St. (Harold H. Persey)
- The Dalles**
- NELSON, MARSHALL W., 1 Old First National Bank Bldg. (Marshall W. Nelson)
- Tillamook**
- GRIFFITHS, FRANK R., P. O. Box 447 (Frank R. Griffiths)

## Pennsylvania

## Aliquippa

- CANSON, SAMUEL A., 395 Franklin Ave. (Samuel A. Canson)

## Allentown

- BREIDENTHALL, WILLIAM R., 1555 Liberator Ave. (William R. Breidenthall)

- CAMPBELL AND LEVAN, 301 Dime Bldg. (L. Roy Campbell)  
 CARR, ROWLAND, 507 Dime Bldg. (Rowland Carr)  
 GORDIN, RISSER AND Co., 607 Commonwealth Bldg. (Earl T. Risser)  
 WILLENBECHER, JOHN G., 703 Allentown National Bank Bldg. (John G. Willenbecher)

## PENNSYLVANIA (Continued)

- Altoona**  
YOUNG & COMPANY, 1210 13th St. (J. W. Oakes)
- Ardmore**  
LINDINGER, ELMER J., 16 E. Lancaster Ave. (Elmer J. Lindinger)
- Beaver Falls**  
SNODGRASS & COMPANY, Masonic Bldg. (Stewart R. Snodgrass)
- Bethlehem**  
AUBERT, ERMA LEDICH, 87 W. Broad St. (Erma Ledich Aubert)  
MARGOLIS, HARRY, & CO., Union Bank Bldg. (Harry Margolis)
- Bloomsburg**  
ACHY, RUSSEL E. (Russel E. Achy)
- Bradford**  
BRADLEY, S. E., 20 Main St. (S. E. Bradley)
- Clearfield**  
SCOTT AND RABE, County National Bank Bldg. (David F. Rabe, George Scott)
- Drexel Hill**  
GUINAN, FRANK R., & Co., 84 Warrior Rd. (Francis R. Guinan)
- Easton**  
DEGEN, MESSER AND COMPANY, 511 Alpha Bldg. (Donald H. Messer)  
NEUMOYER, CHAS. WM., & COMPANY, 206 Easton Trust Bldg. (Charles William Neumoyer)
- Erie**  
CULLEY, HARRY B., AND COMPANY, 1403 G. Daniel Baldwin Bldg. (Robert F. Hauserman)  
ERNST & ERNST, 1301 G. Daniel Baldwin Bldg. (I. S. Babbitt, Manager)  
FARMER, EDWARD W., 1404 G. Daniel Baldwin Bldg. (Edward W. Farmer)  
ROOT & COMPANY, Marine Bank Bldg. (J. Douglas Smiley)
- Forty Fort**  
GLAHN, J. MILLARD, 25 Owen St. (J. Millard Glahn)
- Glenside**  
FRYBURG, CLAUDE H., 240 Cliveden Ave. (Claude Howard Fryburg)
- Greensburg**  
CONTI, GEORGE A., First National Bank Bldg. (George A. Conti)
- Harrisburg**  
BOYER, LEE E., AND COMPANY, 216 Pine St. (Winfield E. Koehler)  
CALL, GEORGE SHIRAS, 100 Radnor St. (George Shiras Call)  
HARKNESS, JOSEPH R., 5 N. Front St. (Joseph R. Harkness)  
KUHN & Co., Keystone Bldg. (Joseph A. Coggins, Walter F. Kuhn)  
MAIN AND COMPANY, State Street Bldg. (A. T. Contle)  
MILLER AND MILLER, 100 Market St. (John V. Wildeman)  
PROCASCO, CHARLES E., 320 Dauphin Bldg. (Charles E. Procasco)  
SCHULTZ, H. A., AND COMPANY, 217 Pine St. (Harry A. Schultz, David Sorin)  
SNYDER, FRANK B., 905 N. 2nd St. (Frank B. Snyder)
- Havertown**  
RALSTON, FRANK K., 309 Brookline Blvd. (Frank K. Ralston)
- Hazleton**  
KLINE, BERNARD H., 502 Hazleton National Bank Bldg. (Bernard H. Kline)  
SCHWARZ, FREDERICK A., 808 Markle Bank Bldg. (Frederick A. Schwarz)
- Huntingdon Valley**  
SHEEHAN, R. D., & Co., (Richard Sheehan)
- Lancaster**  
BERTZ, PAUL S., 515 W. Walnut St. (Paul S. Bertz)  
HATTER, HARRIS & BEITTEL, 303 Fulton National Bank Bldg. (Austin M. Beittel, Joseph V. Briggs J. Paul McElhenney)  
KIMMEL, ABRAM S., Fulton National Bank Bldg. (Abram S. Kimmel)  
SHEETZ, J. PAUL, 50 Spencer Ave. (J. Paul Sheetz)  
STINE, RALPH E., 502 Fulton Bank Bldg. (Ralph Edward Stine)  
TROUT, PAUL H., 205 Bréneman Bldg. (Paul H. Trout)
- Lansdale**  
FADELEY, EDWARD HUBBERT, 33 Lincoln Ave. (Edward Hubbert Fadeley)  
GILBERT, EARLY LYMAN, 300 W. Main St. (Early Lyman Gilbert, Early Lyman Gilbert, Jr.)
- Lebanon**  
MILLER, ROBERT L., & COMPANY, 428 Chestnut St. (Edward A. Folmer, Robert L. Miller)
- Lewistown**  
PALLER, NIEMAN & Co., 3 N. Wayne St. (Daniel C. Morningstar, Morton Nieman)
- Merion Station**  
DUFFELL, WILLIAM R., 607 Zollinger Way (William R. Duffell)
- Morrisville**  
EBY, A. JAMES, 88 Fairview Ave. (A. James Eby)
- New Castle**  
SOWERSBY & SOWERSBY, First National Bank Bldg. (Francis E. Sowersby)  
WALKER, CARBIS A., 707 Lawrence Savings and Trust Bldg. (Carbis A. Walker)  
WEINER, PHILIP, AND COMPANY, First National Bank Bldg. (Philip Weiner, Sol Weiner)
- Norristown**  
DRESLIN, ROBERT G., AND COMPANY, 303 Norristown Penn Trust Bldg (Robert G. Dreslin, David P. Harris)  
FRY, HOCH, & KANIS Montgomery Trust Arcade (Clyde R. Fry, Frank H. Kanis)  
MORGAN & MCKEEVER, 540 Swede St. William J. McKeever)
- Oil City**  
FOX & COMPANY, Oil City National Bank Bldg. (Clarence J. Fox)
- Philadelphia**  
ACKER, N. DEL ROY, 1500 Walnut St. (N. Del Roy Acker)

## PENNSYLVANIA (Continued)

- ADLER, FELIX & Co., 616 North American Bldg. (Leonard Berg)
- ADLER, IRVING M., 3001 W. Norris St. (Irving M. Adler)
- ADLER, MORTON H., 2021 Walnut St. (Morton H. Adler)
- ALTERMAN AND MARGOLIS, 1232 Bankers Securities Bldg. (Murray L. Alterman, Philip Isaac Margolis)
- ALTMAN, MULLAHY & Co., 1000 Bankers Securities Bldg. (Harry A. Altman)
- ANDERSEN, ARTHUR, & Co., 117 S. 17th St. (Marion Foy Stone)
- AUGUST, JOHN J., 1700 Walnut St. (John J. August)
- AUGUST, MAURICE M., 12 S. 12th St. (Maurice M. August)
- AXELROD, MURRAY M., 606 Bankers Securities Bldg. (Murray M. Axelrod)
- BALLEN, A. WARNER, 2301, 12 S. 12th St. (A. Warner Balen)
- BALLINGALL, WILLIAM, & Co., Lincoln-Liberty Bldg. (John Ballingall)
- BARROW, WADE, GUTHRIE & Co., 1400 S. Penn Sq. (James J. Dougherty, Samuel H. Laverty) George C. Lieb, Francis Small)
- BASS, SAMUEL D., 923 Bankers Securities Bldg. (Samuel D. Bass)
- BECK, BERK & Co., 1406 Fox Bldg. (Edward H. Beck)
- BECK, ROSEN & Co., 1307 Bankers Securities Bldg. (Alvin Rosen)
- BELL, GEO. D., & Co., 1062 Drexel Bldg. (Geo. B. Bell, Geo. D. Bell)
- BENNETT, ROBERT J., 619 Land Title Bldg. (Robert J. Bennett)
- BERGER, SAMUEL D., 1211 Chestnut St. (Samuel D. Berger)
- BERKOWITZ, HERBERT, 1620 E. Tulpehocken St. (Herbert Berkowitz)
- BERNSTEIN, MORRIS, 112 S. 16th St. (Morris Bernstein)
- BERNSTEIN AND SALKIND, Broad and Locust Sts. (Stanley J. Bernstein)
- BERSHAD, ALBERT M., & Co., 1420 Walnut St. (Joseph R. Goldfarb)
- BERSON, HAROLD, 603 Brown Bldg. (Harold Berson)
- BRAITMAN, LOUIS J., 1900 Packard Bldg. (Louis J. Braitman)
- BRAVERMAN, FRANK P., 310 N. American Bldg. (Frank P. Braverman)
- BROWN, LAWRENCE E., AND Co., 1917 Fidelity-Philadelphia Trust Bldg. (Addison Reid Brown, William Edwin Dill, John H. Haire)
- CADES & COMPANY, 12 S. 12th St. (Ralph E. Cades)
- CLADER, WILL-A, 903 Packard Bldg. (Will-A Clader)
- COHEN, ALBERT C., 226 S. 15th St. (Albert C. Cohen)
- COHEN, HARRY K., & Co., 1307 Market Street National Bank Bldg. (Harry Cohen)
- COHEN, MORRIS J., & Co., 600 Bankers Securities Bldg. (Henry H. Cohen, Morris J. Cohen)
- COHEN & BLUMENTHAL, 1411 Walnut St. (Ernest M. Cohen)
- COUGHLAN, EDW. A., & Co., 123 S. Broad St. (Edw. A. Coughlan)
- CREAMER, MILTON B., 1130 Widener Bldg. (Milton B. Creamer)
- DALE, ERNEST H., 1222 Lincoln-Liberty Bldg. (Ernest H. Dale)
- DEPPERT, HOTCHKIN & DOHAN, Land Title Bldg. (Paul D. Dohan, Robert F. Hotchkin)
- DIAMOND, A. L., 703 North American Bldg. (A. L. Diamond)
- DICKERMAN & BROWN, 121 S. Broad St. (William Brown)
- DUBIN, IRWIN, 916 North American Bldg. (Irwin Dubin)
- DUKOW, ALBERT N., AND COMPANY, 7822 Cedarbrook St. (Albert N. Dukow)
- DUNN, HOWARD M., & COMPANY, 1238 Lincoln-Liberty Bldg. (Robert E. Levy)
- EDWARDS & EDWARDS, 1202 Lewis Tower (Leroy E. Edwards)
- EGAN, DANIEL ALBERT, 4628 Old York Rd. (Daniel Albert Egan)
- EISENBERG, WARREN L., 1912 W. 73rd Ave. (Warren L. Eisenberg)
- ELFMAN, I. S., 12 S. 12th St. (I. S. Elfman)
- ELIAS, SAMUEL J., 1023 Bankers Securities Bldg. (Samuel J. Elias)
- ELLIOTT, JEMISON & Co., 2410 Girard Trust Company Bldg. (Samuel M. Jemison)
- EMERSON, F. B., & COMPANY, 918 Girard Trust Company Bldg. (Frederick Bradford Emerson)
- EPSTEIN, MAX, 1011 Finance Bldg. (Max Epstein)
- ERNST & ERNST, 2413 Fidelity-Philadelphia Trust Bldg. (Clarence M. Jones, Francis Murphey)
- ESTES, ZINC AND TAIT, 1035 Commercial Trust Bldg. (John P. Lally, Jr.)
- FELZER, JACK H., 1606 Walnut St. (Jack H. Felzer)
- FEMIA, PETER J., 7845 Temple Rd. (Peter J. Femia)
- FERNALD & COMPANY, 110 S. 20th St. (Lawrence H. Baberick, Earl L. Cox, Charles E. Fernald, J. Leroy Vosburg)
- FOX, MORRIS, 1411 Walnut St. (Morris Fox)
- FRATKIN, RALPH M., & Co., Market Street National Bank Bldg. (Ralph M. Fratkin)
- GANTMAN, JACK A., & COMPANY, 1003 North American Bldg. (Jack A. Gantman)
- GITLER, ISADORE, 1315 North American Bldg. (Isadore Gitler)
- GLASBERG, MEYER S., 1714 Bankers Securities Bldg. (Meyer S. Glasberg)
- GLASS, JAMES E., JR., 1932 Commercial Trust Bldg. (Leonard W. Natthen)
- GLENDENING, FRANK S., & Co., 1700 Lincoln-Liberty Bldg. (Richard J. Gallagher, Frank S. Glendening, L. Lynn McManus)
- GLICKMAN, SYDNEY, 1211 Chestnut St. (Sydney Glickman)
- GOLDENBERG, ROSENTHAL COMPANY, 12 S. 12th St. (Benjamin Goldenberg, Leonard Koplin)
- GOLDSMITHS' ACCOUNTANTS, 1616 Walnut St. (Jack F. Adler, Charles J. Faunce, Philip N. Goldsmith)
- GOLDSTEIN & GOLDSTEIN, Lafayette Bldg. (Miriam Gerber Goldstein, Sidney B. Goldstein)
- GRANT, EMANUEL, 6635 McCallum St. (Emanuel Grant)
- GRAY, LEVY & COMPANY, 37 S. 13th St. (Robert E. Levy)
- GREENSPUN & GOLDBERG, Western Savings Fund Bldg. (Martin L. Goldberg, Norman H. Greenspun)
- GRIFFITH AND COMPANY, 2300 Girard Trust Company Bldg. (Oliver Drummond, Charles L. McKaig, George R. Saunders, Richard R. Sooy, William R. Terres)
- GROSS AND COMPANY, 919 North American Bldg. (Adolph M. Gross)
- HACKMASTER, JOHN W., & Co., 515 Public Ledger Bldg. (John W. Hackmaster)
- HANDLER, BENJAMIN, 1000 Liberty Trust Bldg. (Benjamin Handler)
- HARE, READY & COMPANY, 1510 Real Estate Trust Bldg. (Frank E. Hare)
- HARRIS, FRANK W., JR., 915 Lewis Tower (Frank W. Harris, Jr.)

## PENNSYLVANIA (Continued)

- HART, FRY, ATKINSON & RULE, 226 S. 15th St. (David P. Fry, Jr., Edwin Warren Hart, William T. Rule)
- HASKINS & SELLS, 1638 Land Title Bldg. (Frank E. Gray, Palen P. Rossman, John S. Schumann)
- HASS & COMPANY, 1428 S. Penn Sq. (Louis H. Hass)
- HAUCH, JOHN P., 506 Brinton St. (John P. Hauch)
- HEATON, W. C., AND COMPANY, Fidelity-Philadelphia Trust Bldg. (Charles W. Petersen)
- HEINS, JOHN, & CO., 1421 Chestnut St. (Alfred C. Brombach, Stephen A. Girard, William M. Gwynn, Roger K. Nevius, William E. Reddicks, Jr.)
- HELLER, GOTTFRIED & CO., 12 S. 12th St. (Victor J. Gottfried, Max Heller)
- HERR AND HERR, 1701 Arch St. (John P. Herr)
- HOFFMAN, BRAGIN & COMPANY, 1315 Walnut St. (Joseph Bragin)
- HOLTZMAN, ROBERT M., 1522 Lincoln-Liberty Bldg. (Robert M. Holtzman)
- HOWE, WILLIAM E., & CO., Lincoln-Liberty Bldg. (Geo. W. Campbell)
- HUNZIKER, CHARLES C., 123 S. Broad St. (Joseph P. Quinlan)
- ISAACMAN, IRVING, 4645 N. Mervine St. (Irving Isaacman)
- JONES, EMLYN E., 1415 Land Title Bldg. (Emlyn E. Jones)
- JONIK, EDWARD L., 910 Finance Bldg. (Edward L. Jonik)
- KAERCHER, CHARLES W., 1518 Walnut St. (Charles W. Kaercher)
- KAHN, L. A., AND COMPANY, 1223 Bankers Securities Bldg. (Leon A. Kahn)
- KATZ, H. LOUIS, 1017 Lafayette Bldg. (H. Louis Katz)
- KEIM, HERVEY C., 1218 Girard Trust Bldg. (Hervey C. Keim)
- KING AND COMPANY, 213 S. Broad St. (Malcolm Marryat)
- KRANTZ, B. SIDNEY, 1232 Bankers Securities Bldg. (B. Sidney Krantz)
- KREIZMAN, JACK A., 1716 Cherry St. (Jack A. Kreizman)
- LANDESMAN, COHEN & CO., 1410 Market Street National Bank Bldg. (Samuel Landesman)
- LANDSBURG, JAMES M., Architects Bldg. (James M. Landsburg)
- LAVENTHOL, KREKSTEIN & CO., 1528 Walnut St. (Leon B. Bernstein, William S. Blumberg, Robert L. Ferst, Stanley D. Ferst, Albert Goldstein, Isadore H. Krekstein, Lewis J. Laventhol, Isadore W. Newman, Isadore H. Rosenberg, George L. Rosenbloom)
- LEFFERTS, WM. REUBEN, & CO., 1222 Lincoln-Liberty Bldg. (G. Henry Derrickson, Wm. Reuben Lefferts)
- LEIKEN, FAHRER AND FEINBERG, 1305 Widener Bldg. (Arnold Jacobs)
- LEONARD, A. J., & COMPANY, 1640 Lincoln-Liberty Bldg. (Abraham J. Leonard, Robert L. Leonard)
- LEVICK, AURITT & CO., 1420 Walnut St. (Nathan Auritt, Allan M. Levick)
- LEVIN, ALBERT J., & COMPANY, 226 S. 15th St. (Albert J. Levin, Richard J. Oberfield)
- LEVIN, DAVID, COMPANY, 1332 Bankers Securities Bldg. (David Levin)
- LEVINE, SIMON H., 13th & Market Sts. (Simon H. Levine)
- LICHTENSTEIN, OSCAR S., 914 Walnut St. (Oscar S. Lichtenstein)
- LINK, GROSS AND COMPANY, 1218 Chestnut St. (Harry S. Gross, Jules Link)
- LINSALATA, JOSEPH JOHN, 3701 N. Broad St. (Joseph John Linsalata)
- LINVILL & PARRY, 12 S. 12th St. (Walker E. Linvill, John Carle Parry, Jr.)
- LIVINGSTON, MONTGOMERY & CO., 1518 Walnut St. (Esper L. Dix, Joseph Dolphin, Donald M. Livingston, John Morton, James S. Montgomery, Jr., Alvin T. Pepler)
- LYBRAND, ROSS BROS. & MONTGOMERY, 2101 Packard Bldg. (George R. Drabenstadt, Clarence R. Haas, George A. Hewitt, John Hood, Jr., James J. Mahon, Jr., Glenn O. Petty, T. Edward Ross, Gustave F. Schweitzer, Harry H. Steinmeyer, Carl H. Zipf)
- LYNCH, J. RAYMOND, 915 Land Title Bldg. (John Raymond Lynch)
- MACALPINE, J. C., & SON, 1411 Walnut St. (John C. MacAlpine, John C. MacAlpine, Jr.)
- MACK & COMPANY, 512 Finance Bldg. (Joseph I. Haggerty)
- MACNEAL, KEETZ & ALLEN, 2013 Packard Bldg. (S. Kenneth Allen, John J. Keetz, Kenneth Forsythe MacNeal)
- MAGITSON, SAMUEL W., 824 Commercial Trust Bldg. (Samuel W. Magitson)
- MAIN AND COMPANY, 2222 Packard Bldg. (John Sinclair Cowing, Russell S. Hunsberger, LeRoy Layton, Jr., Ross S. Tippin, Charles F. Toew)
- MARKEL, GIDEON H., 918 Land Title Bldg. (Gideon H. Markel)
- MARKOWITZ, DAVID B., 1401 Finance Bldg. (David B. Markowitz)
- MATHEISON, AITKEN & CO., 1818 Packard Bldg. (J. N. Aitken, Jr., Norris D. Bunn, W. Charles Butscher, J. Cyril McGarrigle, Samuel W. Price, Henry T. Schug, Ralph L. Stauffer)
- MCALPINE, RUSSELL A., 617 Widener Bldg. (Russell A. McAlpine)
- MCCAFFREY AND PETERS, 1717 Spruce St. (Henry S. McCaffrey, William H. Peters, Jr.)
- MCCCLUSKEY, WILLIAM D., Architects Bldg. (William D. McCluskey)
- MCCONNELL & BREIDEN, 1932 Fidelity-Philadelphia Trust Bldg. (Hugh R. Breiden, Howard H. McConnell, Harry C. Messinger, Lawrence J. Scully)
- MCDEVITT, JOHN F., 123 S. Broad St. (John F. McDevitt)
- MEDOFF & MEDOFF, 910 Fox Bldg. (David M. Medoff)
- MOLL, ROBERT F., AND CO., 622 Public Ledger Bldg. (Robert F. Moll)
- MORGAN & COMPANY, 1420 Walnut St. (Howard W. McClurken)
- MORTON, ARTHUR F., & CO., Girard Trust Company Bldg. (Arthur F. Morton, Robert Scott Noone)
- MOXEY, EDWARD P., & CO., 1421 Chestnut St. (Arthur T. Cameron, William A. Johnson, Gordon A. Schofield)
- NEEDLEMAN, SAMUEL J., 1000 Liberty Trust Bldg. (Lawrence C. Harris, Samuel J. Needleman)
- NEFF, SIDNEY L., North American Bldg. (Sidney L. Neff)
- NIDEN, FRANK D., 1806 Girard Trust Company Bldg. (Frank D. Niden)
- NIESSEN, CHARLES E., 1304 Western Saving Fund Bldg. (Charles E. Niessen)
- NOVACK, BERNARD M., 246 S. 15th St. (Bernard M. Novack)
- NOVELLO, ALFRED T., 1524 S. Broad St. (Alfred T. Novello)
- O'CONNELL, ROBERT A., 1520 Widener Bldg. (Robert A. O'Connell)
- O'DONNELL, JOHN J., 5328 N. Sydenhom St. (John J. O'Donnell)
- O'NEILL, THOMAS M., & CO., Lewis Tower (George T. Olsson, Thomas M. O'Neill, John W. Vondercrone, Jr.)

## PENNSYLVANIA (Continued)

- PEAT, MARWICK, MITCHELL & Co., 1500 Walnut St. (Thomas H. Carroll, Elmer L. Glover, Malcolm Lamont)
- PERRICK, ISIDORE, 1027 Bankers Securities Bldg. (Isidore Perrick)
- PRESTON & COMPANY, 218 S. 4th St. (Henry J. Preston, Harry K. Young)
- PRICE, WATERHOUSE & Co., 123 S. Broad St. (Jonathan O. Dickinson, Robert W. Williams)
- QUIGLEY, WILLIAM J., JR., 6647 N. 20th St. (William J. Quigley, Jr.)
- RAPOPORT, SEGAL AND LEPOFF, 501 Liberty Trust Bldg. (Nathan S. Lepoff)
- RENNICK & LAVIN, 907 Market Street National Bank Bldg. (Julius G. Rennick)
- REVELL, ELWOOD B., & Co., 1411 Walnut St. (Elwood B. Revell)
- RICKER, SHELDON & Co., 1202 Morris Bldg. (John L. Ricker, Walter E. Sheldon)
- RISHEL, DAVID H., 812 Otis Bldg. (David Henry Rishel)
- ROBBINS, DAVID L., 1225 Land Title Bldg. (David LeRoy Robbins)
- ROCKEY, CHARLES S., & Co., 1200 Bankers Securities Bldg. (Robert Caldwell, Jr., David M. Fillman, Willard R. Ginder, Lawrence J. Klauder, Charles S. Rockey, Clarence Q. West, Lester Wichterman, Sydney V. Young)
- ROOT, MORRIS J., 610 Lafayette Bldg. (Morris J. Root)
- ROSS, LEONARD H., 1414 S. Penn Sq. (Leonard H. Ross)
- ROSS, M. H., & Co., 1411 Walnut St. (Morris H. Ross)
- RUDNEY & RUDNEY, 420 North American Bldg. (Allen E. Rudney, Frank M. Rudney)
- RUDOLPH, LOUIS, 121 S. Broad Street Bldg. (Louis Rudolph)
- SCHAFFER, ESLER D., 1509 Land Title Bldg. (Esler D. Schaffer)
- SCHENCK, JOHN H. & COMPANY, 1528 Walnut St. (John H. Schenck, E. Marx Schenck)
- SCHINDLER, SOL D., & Co., 1105 Widener Bldg. (Henry B. Rosenfeld, Sol D. Schindler)
- SCHMIDT, WALKER & STOTT, 1416 Chestnut St. (Joseph S. Schmidt, Robert J. Walker)
- SCHWARTZ & MAYER, 1218 Chestnut St. (Max S. Mayer)
- SCOVELL, WELLINGTON & COMPANY, Liberty Trust Bldg. (Eugene H. Ogdin, Manager)
- SHAPIRO, D. H., COMPANY, 1616 Walnut St. (Charles Fisher, David R. Gettlin, Elmer I. Rosen, Davis H. Shapiro)
- SHERATT, WILLIAM, 1415 Land Title Bldg. (William Sherratt)
- SHREIBMAN, OSCAR, 1015 Chestnut St. (Oscar Shreibman)
- SIGMUND, ROBERT A., 12 S. 12th St. (Robert A. Sigmund)
- SINGER, VICTOR L., 1410 Fox Bldg. (Victor L. Singer)
- SKLAR, WILLIAM E., 1518 Walnut St. (William E. Sklar)
- SKLAR, CARMOSIN & Co., 1420 Walnut St. (Milton Carmosin)
- SLADEK, JOSEPH F., 401 N. Broad St. (Joseph F. Sladek)
- SMITH, DANIEL G., & Co., 910 Bankers Securities Bldg. (Daniel G. Smith)
- SPEAKMAN, FRANK M., 456 Bourse Bldg. (Frank M. Speakman)
- SPRINGER, CLARENCE S., 508, 1700 Walnut St. (Clarence S. Springer)
- STEINBERG, BENJAMIN, ASSOCIATES, 309 Walnut St. (Murray Spiegel, Benjamin Steinberg)
- STEINBERG, I. K., AND SON, 1505 Race St. (I. K. Steinberg, Sidney Steinberg)
- STONE & FISHER, 739 Land Title Bldg. (Willard E. Stone)
- STREDLER AND STREDLER, 909 Market Street National Bank Bldg. (Nathan H. Stredler)
- TAIT, WELLER & BAKER, 15th & Locust Sts. (Frank M. Tait, Robert L. Weller)
- TOLAN, JOSEPH F., 3234 Lewis Tower (Joseph F. Tolan)
- TONKINSON, J. F., JR., 1422 Lewis Tower Bldg. (J. F. Tonkinson, Jr.)
- TURNER, CROOK AND ZEBLEY, 1530 Chestnut St. (Richard H. Crook, Robert D. Seagraves, Clarence L. Turner, John H. Zebley, Jr.)
- VALLEL, FRANK, 1126 Widener Bldg. (Frank Vallel)
- VAN DUSEN, CLARENCE H., 615 Chestnut St. (Clarence H. Van Dusen)
- WALDBAUM, ROCKOWER & Co., 1422 Chestnut St. (Ephraim Hoffman, A. B. Waldbaum)
- WATSON, GEORGE K., & COMPANY, 123 S. Broad St. (M. Edward Drayer, Paul K. Gotwald, George K. Watson, Harold J. Watson, H. Oscar Zimmerman)
- WATT, ALEXANDER HENRY, 1210 Girard Trust Company Bldg. (Alexander Henry Watt)
- WEBB, ERMA P., 1700 Walnut St. (Erma P. Webb)
- WEINROTT, EDGAR R., 1420 Walnut St. (Edgar R. Weinrott)
- WEISS, LARRY E., 309 Walnut St. (Larry E. Weiss)
- WEISSINGER, CHARLES, & Co., 138 N. 17th St. (Charles Weissinger, Charles Weissinger, Jr.)
- WHEELER, CROSSIE & Co., 1700 Lincoln-Liberty Bldg. (F. Ralph Wheeler)
- WILLIS, ALEXANDER, 2216 N. Graham St. (Alexander Willis)
- WILSON, ANDREW S., 1024 Foulkrod St. (Andrew S. Wilson)
- WILSON & QUINLAN, 2300 Lincoln-Liberty Bldg. (Thomas J. Quinlan)
- WOLF AND COMPANY, 1616 Walnut St. (Murray C. Hotchkiss, Oscar V. Wallin, Philip George Zink, Jr.)
- WRIGHT, H. WINFIELD, & Co., 1802 Spring Garden St. (H. Winfield Wright)
- YAMPOLSKY, LOUIS J., 803 Jefferson Bldg. (Louis J. Yampolsky)
- YOUNG, ARTHUR, & COMPANY, 123 S. Broad St. (William D. Conklyn)

## Pittsburgh

- BACHRACH, SANDERBECK & COMPANY, 1508 Farmers Bank Bldg. (Michael D. Bachrach, Paul Katzen, John R. McKeever, J. Maxwell Neely, William W. Nuernberg, Lawrence P. Quill, Adrian F. Sanderbeck, Murry H. Swartz)
- BALMUTH, NATHAN P., 3010 Grant Bldg. (Nathan P. Balmuth)
- BARNES & COMPANY, 1706 Clark Bldg. (E. A. Ford Barnes)
- BIELAU, O. T., & COMPANY, 901 Law & Finance Bldg. (Otto T. Bielau, Harry Coon)
- COHEN, JOSEPH B., 610 Berger Bldg. (Joseph B. Cohen)
- COLLEDGE, WILLIAM W., 1110 Jones Law Bldg. (William W. Colledge)
- COLLINS & COMPANY, 2043 Oliver Bldg. (Gerald I. Collins, Lewis P. Collins)
- CONNIFF, EUGENE A., COMPANY, 717 Park Bldg. (Eugene A. Conniff)
- CRAWFORD AND ELLENBOGEN, 1412 Berger Bldg. (Joseph Ellenbogen)
- DIAMONDSTONE, JULIUS, Clark Bldg. (Julius Diamondstone)
- EPSTEIN & TABOR, Plaza Bldg. (A. J. Epstein)
- ERNST & ERNST, 2912 Grant Bldg. (Ross K. Conaway, Thomas N. Herreid, John R. Ranson)
- GABELL, FRANK C., 426 Highland Bldg. (Frank C. Gabell)

## PENNSYLVANIA (Continued)

- GOULD, W. H. A., Empire Bldg. (W. H. A. Gould)  
 HASKINS & SELLS, 2103 Farmers Bank Bldg. (A. Chester Livengood, Archibald F. Wagner)  
 HEMPHILL, ADLEY W., 1544 Shady Ave. (Adley W. Hemphill)  
 HERSPERGER & Co., 830 Grant Bldg. (H. R. Hersperger, John F. Love)  
 HORWATH & HORWATH, Oliver Bldg. (Herbert M. Howson)  
 KELLY AND WILLISON, 807 Benedum-Trees Bldg. (Lewis A. Cima, Paul J. Kelly)  
 KOMLYN & COMPANY, 1505 Law and Finance Bldg. (Nicholas Komlyn)  
 LEUIN, MACY L., 443 Union Trust Bldg. (Macy L. Leuin)  
 LOVE, P. A., & COMPANY, 915 Plaza Bldg. (Percy A. Love)  
 LUICK, CARL, 614 Plaza Bldg. (Carl Luick)  
 LYBRAND, ROSS BROS. & MONTGOMERY, 830 Oliver Bldg. (William F. Marsh)  
 MAIN AND COMPANY, First National Bank Bldg. (M. C. Conick, Arthur R. Englehart, Lawrence H. Hufnagel, Albert Lawrence Jacobs, John F. Macha, Frank Wilbur Main, E. K. Redfern, Gwilym G. Thomas, Howard G. Womsley, James Henry Young, Jr.)  
 MARTUCCI, PETER J., 905 Arrott Bldg. (Peter J. Martucci)  
 MCCARTAN, J. R., & Co., 1208 Commonwealth Bldg. (J. R. McCartan, Vincent R. Stack)  
 MILLER-MORGAN & COMPANY, 520 Grant Bldg. (Edward O. Miller)  
 MONAHAN, T. A., & Co., 821 Wood St. (Thomas A. Monahan, Jr.)  
 MOSES, ERIC, 803 Clark Bldg. (Eric Moses)  
 MUCHOW AND COMPANY, Park Bldg. (Robert Logie, William G. Muchow)  
 PEAT, MARWICK, MITCHELL & Co., Henry W. Oliver Bldg. (John F. Moeller)  
 PRICE, WATERHOUSE & Co., 439 Seventh Ave. (Edwin C. Chinlund, Robert M. Griffiths, J. Woodrow Mathews)  
 RICHARDSON, WILBUR T., 635 Butler St. Etna (Wilbur T. Richardson)  
 ROYSTON, W. T., COMPANY, 1203 Farmers Bank Bldg. (William T. Royston, William E. Satler)  
 RUSH & MCGONIGLE, 705 Grant Bldg. (James J. McGonigle, Wilfred D. Rush)  
 SABEL, GEORGE J., & COMPANY, 1003 Farmers Bank Bldg. (George J. Sabel)  
 SCHNEIDER, A. L., 429 Fourth Ave. (A. L. Schneider)  
 SCULLY, VINCENT C. A., 1604 First National Bank Bldg. (Vincent C. A. Scully)  
 SHEPPARD & COMPANY, 1827 Oliver Bldg. (Charles C. Sheppard, Clifton L. Young)  
 SISTERTON, D. G., & COMPANY, 1804 Grant Bldg. (J. R. Miller, M. S. Sieger, Douglas G. Siefert)  
 SNODGRASS & COMPANY, 1743 Oliver St. (B. D. Snodgrass)  
 SNYDER, ELLINGER & DAVIES, 1308 Farmers Bank Bldg. (Leo C. Mulvihill, Irwin C. Snyder)  
 SPERLING, MAX R., 608 Berger Bldg. (Max R. Sperling)  
 SPROUL, R. C., & Sons, 600 Grant St. (Robert C. Sproul)  
 STANNY, NORBERT F., 2003 Commonwealth Bldg. (Norbert F. Stanny)  
 STEPHENS & COMPANY, 1405 Investment Bldg. (Leo J. Stephens)  
 SUTO AND COMPANY, 1023 Grant Bldg. (Bruno A. Cengla, Alexander L. Suto)  
 SUTTON & COMPANY, Fifth & Wilkins Ave. (William Stanborough Sutton)  
 TAIT, WELLER & BAKER, 15th & Locust Sts. (Frank M. Tait, Robert L. Weller)
- TAYLOR, JAMES H., 310 Brownsville Rd. (James H. Taylor)  
 TOUCHE, NIVEN, BAILEY & SMART, 330 Grant St. (Robert M. Trueblood, Manager)  
 TRUE, JOSEPH M., 641 Liberty Ave. (Joseph M. True)  
 VOLLBRECHT, CHARLES M., ASSOCIATES, 1108 House Bldg. (Charles M. Vollbrecht)  
 VOLOVIC, ANDREW, 1907 Clark Bldg. (Andrew Volovic)  
 WECHSLER AND LEVINE, 206 Law & Finance Bldg. (Irving A. Wechsler)  
 WEHREIM, R. E., & COMPANY, Investment Bldg. (Regis E. Wehrheim)  
 WRIGHT, CLARENCE L., 4010 Shoreham St. (Clarence L. Wright)  
 YOUNG, ARTHUR, & COMPANY, 430 Seventh Ave. (John P. Brown)  
 YOUNG, RALPH W., 1433 Oliver Bldg. (Ralph W. Young)
- Pottsville**
- BOTZ, JAMES H., Thompson Bldg. (James H. Botz)
- Reading**
- BAKER, ERNEST C., 230 N. 5th St. (Ernest C. Baker)  
 BEARD, JOHN A., & COMPANY, 632 Washington St. (John A. Beard, Robert R. Herr)  
 ERNST & ERNST, 604 Colonial Trust Bldg. (Frank B. Carll)  
 JOHNS, PAUL A., 632 Washington St. (Paul A. Johns)  
 JUNG, F. W., 315 Berks County Trust Bldg. (F. W. Jung)  
 LAMANNA, JEROME A., 632 Washington St. (Jerome A. LaManna)  
 SCHLIPPET, FIELD & COMPANY, 526 Court St. (R. F. Schlippert)  
 SPONAGLE, ALVIN W., AND COMPANY, 100 Baer Bldg., (Harry F. Haag)  
 TURNER, CROOK & ZEBLEY, 35 N. 6th St. (J. Craig Aikins)  
 WENGER, RAYMOND J., 207 Baer Bldg. (Raymond J. Wenger)
- Scranton**
- BARLOW & PETERSON, 215 N. Washington Ave. (William H. Peterson)  
 BELL, GRANT L., 604 First National Bank Bldg. (Grant L. Bell)  
 ECKERSLEY ACCOUNTING SERVICE, Scranton Lackawanna Trust Bldg. (Vance L. Eckersley)  
 RENARD, R. G., Chamber of Commerce Bldg. (R. G. Renard)  
 STOWE, WILLIAM D., 812 Sunset St. (William D. Stowe)
- Sharon**
- BELL AND COMPANY, First National Bank Bldg (William P. Goodrick)
- State College**
- DILL AND ROWLAND, 12 Glennland Bldg. (E. G. Dill, Charles J. Rowland)
- Titusville**
- PRICE, JACK, Commercial Bank Bldg. (Jack Price)
- Tyrone**
- SHELL, OLIVER F., 1100 Logan Ave. (Oliver F. Schell)
- Uniontown**
- HARPER, ROBERT M., 7 Beeson Blvd. (Robert M. Harper)

## PENNSYLVANIA (Continued)

TENNEY AND COMPANY, 817 Second National Bank Bldg. (Ned L. McClure)

**Warren**

SWANSON, CLARENCE O., 404 Warren National Bank Bldg. (Clarence O. Swanson)

**Washington**

SPROAT & CLARK, 73 S. Main St. (C. Ross Sproat)

STORMWIND, A. L., 608 Washington Trust Bldg. (Abraham L. Stormwind)

**Wayne**

LAWTON, WILLARD H., 230 Windermere Ave. (Willard H. Lawton)

**Waynesburg**

MILINOVICH, M. A., 408 Peoples Bank Bldg. (Michael A. Milinovich)

**Wilkes-Barre**

DOBSON ACCOUNTING SERVICE, 98 S. River St. (W. F. Dobson)

JOHNSTON, GEORGE A., & Co., 420 Brooks Bldg. (George A. Johnston)

LAVENTHOL, KREKSTEIN & Co., 642 Miners National Bank Bldg. (Alexander E. Loeb)

MARCUS, ABRAHAM, 750 Miners National Bank Bldg. (Abraham Marcus)

SHAFFER AND MURZIN, Miners National Bank Bldg., David L. Murzin, Joseph Shaffer)

STAPLETON, JOHN T., Deposit & Savings Bank Bldg. (John T. Stapleton)

WILLIAMS, JOSEPH H., 226 Miners Bank Bldg. (Joseph H. Williams)

**Williamsport**

MYERS, L. CLIFFORD, 9 W. 3rd St. (L. Clifford Myers)

WHITING, JOHN W., JR., P. O. Box 755 (John W. Whiting, Jr.)

WINN, WILLIAM R., 306 Williamsport National Bank Bldg. (William R. Winn)

**York**

KOCHENOUR, RISSINGER & MORRIS, 15 S. Duke St. (Daniel W. Rissinger)

MILLER AND MILLER, 127 E. Market St. (William H. Miller, Jr.)

NESS, HARRY, & COMPANY, 25 N. Duke St. (Harry Ness)

## Rhode Island

**Newport**

HOFF, DONALD V., 26 Washington Sq. (Donald V. Hoff)

**Providence**

ALGER AND BLACKWAY, 31 Canal St. (Howard C. Blackway)

BERKOWITZ, SAMUEL M., 86 Weybosset St. (Samuel M. Berkowitz)

BLACKMAN & BLACKMAN, 1209 Industrial Trust Bldg. (Abraham Blackman, Edward Blackman)

CLEGG, GEORGE B., & COMPANY, 49 Westminster St. (George B. Clegg, Jr.)

COMERY, DAVISON & JACOBSON, 49 Westminster St. (George E. Comery, Ernest H. Davison, John H. Drury, James V. Hoyer, Paul A. Jacobson)

CONNOR, RALPH J., 406, 17 Exchange St. (Ralph J. Connor)

DRUMMOND, RUSSELL E., 610 Industrial Trust Bldg. (Russell E. Drummond)

ERNST & ERNST, 1702 Industrial Trust Bldg. (Russell C. Harrington)

FORD, EARLE F., 1129 Industrial Trust Bldg. (Earle F. Ford)

GEREBOFF, SAMUEL, 1221 Industrial Trust Bldg. (Samuel Gereboff)

GODFREY, ALBERT E., 1416 Industrial Trust Bldg. (Albert E. Godfrey)

HARRIS & GIFFORD, 15 Westminster St. (Seth B. Gifford, Townes M. Harris)

HASKINS & SELLS, 2503 New Industrial Trust Bldg. (William D. Shay)

LEE, ERIC A., 1709 Industrial Trust Bldg. (Eric A. Lee)

LEE AND TAYLOR, 309 National Bank of Commerce Bldg. (Henry J. Lee, Richard W. Taylor)

LEES, BAER & HANOVER, 533 Industrial Trust Bldg. (Albert H. Baer, John H. Hanover, William T. Lees)

O'BRIEN AND BURKE, 2504 Industrial Trust Bldg. (Franklin A. Burke, Edmund Leo O'Brien)

OVER, ORMISTON AND COMPANY, Hospital Trust Bldg., (Spencer H. Over)

PICCHIONE, NICHOLAS, & COMPANY, 1230 Industrial Trust Bldg. (Nicholas Picchione)

PRICE, WATERHOUSE & Co., 15 Westminster St. (C. R. Union, Manager)

REX AND FIELDING, 604 Hospital Trust Bldg. (Ralph R. Fielding)

SHEA, QUINLAN J., 49 Westminster St. (Quinlan J. Shea)

SPARROW & JOHNSON, 171 Westminster St. (Robert E. Sparrow)

WARD, FISHER & COMPANY, 2400 Industrial Trust Bldg. (Edward C. Daley, Ernest L. Goodman, C. Watson Scott)

WELCH, F. E., & COMPANY, 2008 Industrial Trust Bldg. (Francis E. Welch)

**Woonsocket**

CHRISTIANSEN AND COMPANY, 409 Hospital Trust Bldg. (Carl W. Christiansen, George T. Helm, John J. Hourigan)

DUROCHER, ARMAND D., 99 Main St. (Armand D. DuRocher)

## South Carolina

**Andrews**

BELL AND BELL, P. O. Box 386 (Clifford T. Bell, Sr.)

**Camden**

BRUCE, ROBERT, A., & Co., 4 Savage Bldg. (Robert A. Bruce)

**Charleston**

DANIELL, E. ROY, 39 Broad St. (E. Roy Daniell)

MCKNIGHT, GEORGE G., 12 Broad St. (George G. McKnight)

POWERS, MARTIN T., 56 Broad St. (Martin T. Powers)

SCHLETER, OSCAR W., 39 Broad St. (Oscar William Schleter)

**Columbia**

BOYLE, PRINGLE, 813 Harden (Pringle Boyle)

CLARKSON, A. C., & COMPANY, 513 Palmetto State Life Bldg. (A. Crawford Clarkson)

COMMERCIAL AUDIT COMPANY, 1316 Washington St. (C. C. McGregor)



**SOUTH CAROLINA (Continued)**

DERRICK AND FINCH, 1226 Sumter St. (N. E. Derrick, Raymon R. Finch)  
 EDGAR, WESLEY B., 1123 Blanding St. (Wesley B. Edgar)  
 HUNT, J. W., AND COMPANY, South Carolina National Bank Bldg. (J. W. Hunt, Thomas A. Waites, Jr.)  
 LASLEY, WILLIAM, 304 Palmetto Bldg. (William Lasley)  
 LEWIS, ADLAI RICHARD, P. O. Box 124 (Adlai Richard Lewis)  
 MCGREGOR, C. C., & Co., P. O. Box 135 (G. M. Williams)  
 SEARSON, LOUIS A., 1845 Assembly St. (Louis A. Searson)  
 THAYER, GEORGE M., P. O. Box 1201 (George M. Thayer)  
 WILSON, W. G., JR., 309 Carolina Life Bldg. (Walter G. Wilson, Jr.)

**Greenville**

BURGESS, JAMES F., 3 Prevost Bldg. (James F. Burgess)  
 ELLIOTT, DAVIS & COMPANY, 7 Pendleton St. (Merrill C. Patten)  
 PALM & HARRIS, 315 Woodside Bldg. (Wm. P. Harris, John M. Palm)

**Aberdeen**

HAGENSON, S. N., 601 N. Main (Sylvan Hagen-son)

**Eagle Butte**

WILLIAMS, LEON E., (Leon E. Williams)

**Rapid City**

ANDERSON, M. F., 2 Elks Bldg., (M. F. Ander-son)  
 RAYMOND, ROBERT H., 615½ Main St. (Robert H. Raymond)  
 SCHOUWEILER, S. S., 607½ St. Joe (S. S. Schou-weiler)

**Bristol**

GOOD, ALTON L., 29 6th St. (Alton L. Good)

**Chattanooga**

BATTLE & BATTLE, 913 Volunteer Bldg. (Lee H. Battle, Richard T. Battle)  
 BUFFON, CLIFFORD D., AND ASSOCIATES, 436 Volunteer State Life Bldg. (Clifford D. Buffon)  
 DRAEWELL, O. T., 825 James Bldg. (O. T. Draewell)  
 DUFF, ROBERT F., 817 Broad St. (Robert F. Duff)  
 FOSTER, JOHN I., 1016 Chattanooga Bank Bldg. (John I. Foster)  
 HARDY, J. H., 1029 Chattanooga Bank Bldg. (J. H. Hardy)  
 HAZLETT, ROY D., AND ASSOCIATES, 715 Hamil-  
 ton Bank Bldg. (Roy D. Hazlett, Thomas S. Lewis, Jr.)  
 HIXSON & ASSOCIATES, 1014 Chattanooga Bank  
 Bldg. (Dewey G. Hixson)  
 JOHNSON, ORVILLE E., AND ASSOCIATES, 1219  
 Hamilton National Bank Bldg. (Benjamin Z. Holmes, Orville E. Johnson)  
 KLEINAU, GLENN R., 2006 McCallie Ave. (Glenn  
 R. Kleinau)  
 LEWIS, D. L., JR., 1120 Volunteer State Life  
 Bldg. (D. L. Lewis, Jr.)  
 LOCKERBY, C. H., 801 James Bldg. (Charles  
 Herbert Lockerby)

SISK, J. KELLY & COMPANY, 410 News Bldg.  
 (James H. Riggins, J. Kelly Sisk)  
 WHITMIRE, H. GRADY, 501 Masonic Temple (H.  
 Grady Whitmire)  
 WINN, JOHN C., 307 Masonic Temple Bldg.  
 (John C. Winn)

**Greenwood**

WALLACE, BRAXTON C., Textile Bldg. (Braxton  
 C. Wallace)

**Laurens**

ROPER, R. B., Box 153 (R. B. Roper)

**Spartanburg**

DODGE, L. C., Montgomery Bldg. (L. C. Dodge)  
 MCRAE, ALLEN M., 218 Montgomery Bldg.  
 (Allen M. McRae)  
 SEARSON, W. ARNOLD, 710 Andrews Bldg. (W.  
 Arnold Searson)

**Summerville**

ANDERSON, BRADFORD E., P. O. Box 1002 (Brad-  
 ford E. Anderson)

**Walterboro**

MOYSEY, EDWARD D. (Edward D. Moysey)

**South Dakota****Sioux Falls**

MORGANS, THOMAS J., JR., 810 National Bank  
 Bldg. (Thomas J. Morgans, Jr.)  
 SCHOLTEN, HENRY A., National Bank of South  
 Dakota Bldg. (Henry A. Scholten)  
 SORENSEN, JOHN W., 308 Boyce-Greeley Bldg.  
 (John W. Sorensen)  
 YOUNG, CLARENCE R., 902 National Bank of  
 South Dakota Bldg. (Clarence R. Young)

**Yankton**

HOBBS, HARRY H., Box 409 (Harry H. Hobbs)

**Tennessee**

McKENZIE, JAMES E., 401 Oak St. (James E.  
 McKenzie)  
 MENEFEE, JOHN T., 1115 Volunteer Life Bldg.  
 (John T. Menefee)  
 SWAFFORD, CARL A., 1023 Chattanooga Bank  
 Bldg. (Carl A. Swafford)  
 TURNBULL, FRED S., 1220 James Bldg. (Fred-  
 erick Syme Turnbull)  
 WINER, MEYER, 934 Volunteer Bldg. (Meyer  
 Winer)

**Dyersburg**

ALEXANDER, W. P., JR., 205 First Citizens  
 National Bank Bldg. (William P. Alexander,  
 Jr.)

**Jackson**

BRANHAM, R. E., 803 First National Bank Bldg.  
 (R. E. Branham)

**Johnson City**

ATKINS, TALMADGE W., 708 W. Maple St. (Tal-  
 madge W. Atkins)  
 HINDERER-BAYLOR ASSOCIATES, 408½ S. Roan  
 St. (Edward N. Backus, Everett R. Baylor,  
 H. F. Hinderer)  
 HULL, A. T., & SONS, Tennessee National Bank  
 Bldg., (A. H. Hull)

**Kingsport**

BURK, DENT K., ASSOCIATES, First National  
 Bank Bldg. (R. Carl Counts)

## TENNESSEE (Continued)

HINDERER-BAYLOR ASSOCIATES, P. O. Box 42  
(John St. C. Werth)

## Knoxville

ADAMS, ELLIOTT D., 521 Market St. (Elliott D. Adams)  
CRAIG, N. H., & Co., Box 1426 (Nelson H. Craig, Joe E. Henry)  
DAVIS & PLUMMER, 412 Empire Bldg. (W. Ben Davis)  
HOLLADAY, BENJAMIN H., 412 Empire Bldg. (Benjamin H. Holladay)  
JONES, HOMER K., & Co., P. O. Box 506 (H. Clay Jones)  
MILLER, ALBERT M., 204 Flatiron Bldg. (Albert M. Miller)  
PENLAND, JOE D., P. O. Box 191 (Joe D. Penland)  
SIEGEL, MILES, 302 Cherokee Bldg. (Miles Siegel)  
TIMMONS AUDIT COMPANY, Burwell Bldg. (Burford A. Timmons)

## Memphis

AHLBERG & LAIRD, 206 Columbian Mutual Tower (Charles R. Ahlberg, James K. Laird)  
BARNARD, RAY E., 877 Shrine Bldg. (Ray E. Barnard)  
BOLIN, QUINN & IVY, 720 Commerce Title Bldg. (A. Bryan Bolin, Fred E. Ivy, Clarence A. Quinn)  
CARTER, M. O., COMPANY, 890 Shrine Bldg. (M. O. Carter, Robert M. Hasselle, W. Ross Junkin, Clinton R. Pearson, Paul Franklin Ridgway, J. Clayton Sims)  
COBB, OLIVER P., & Co., 205 Hotel Peabody Bldg. (Robert S. Carney, Oliver P. Cobb, Oliver P. Cobb, Jr., Benjamin F. Sullivan, Jr., H. Landrith Thomas)  
CONOVER, ROBERT B., 294 N. Evergreen (Robert B. Conover)  
COPELAND, GEORGE P., 215 Madison Ave. (George P. Copeland)  
COX, RONALD C., 604 Sterick Bldg. (Ronald C. Cox)  
DALLAS AND SLOAN, 205 Towers Bldg. (James L. Dallas)  
ERNST & ERNST, 1105 Union Planters National Bank Bldg. (Russell E. Latshaw, Manager)  
HUDSON, CLYDE C., 1238 Commerce Title Bldg. (Clyde C. Hudson)  
HULL, DONALD T., 2102 Columbian Mutual Tower (Donald T. Hull)  
JAY, HARRY M., AND ASSOCIATES, 1301 Columbian Mutual Tower (Hal Canary, Harry M. Jay, Tennie C. Leonard, John J. Lux)  
JONES, GEORGE B., P. O. Box 1333 (George B. Jones)  
JONES, HOMER K., & COMPANY, 615 Falls Bldg. (Homer K. Jones, Robert Hale Jones)

## Abilene

CONDLEY & KINARD, 634 Mims Bldg. (Horace M. Condley, Cearley R. Kinard)  
DAVIS, BEN M., & COMPANY, 823 Mims Bldg. (Ben M. Davis, Edgar J. Helton)  
MILLER, L. T., JR., 610 Alexander Bldg. (L. T. Miller, Jr.)  
SHOWALTER, M. VADEN, JR., 612 Mims Bldg. (M. Vaden Showalter, Jr.)  
SPROLES & WOODARD, Citizens National Bank Bldg. (A. M. Ewing, Manager)

## Alice

BENSON, POWELL & MORRISON, Nauer Bldg. (T. C. Morrison)

MALONEY, ALBERT B., & Co., 414 Falls Bldg. (Alfred E. Robnett)  
MATTHEWS, JAMES A., & COMPANY, Manhattan Bank Bldg. (James A. Matthews), Harrison M. Spain, Jr.  
MILLER, BURK COMPANY, 402 Commerce Title Bldg. (William D. Burk, John S. Miller)  
PEAT, MARWICK, MITCHELL & Co., 875 Shrine Bldg. (F. Clyde Lambert, Manager)  
PRINCE, PHILIP R., 416 Dermon Bldg. (Philip R. Prince)  
QUINN, JOHN HARVEY, 825 Commerce Title Bldg. (John Harvey Quinn)  
RAWLINGS AND DRAPER, 877 Shrine Bldg. (John Hutchings Rawlings)  
REYNOLDS, BONE & GRIESBECK, 607 Union Planters Bank Bldg. (Geo. A. Bone, Joseph George Griesback, Glenn A. Reed)  
SCOTT, ROY M., 1106 Commerce Title Bldg. (Roy M. Scott)  
SEIDMAN & SEIDMAN, Main at Union (Phillip K. Seidman)  
TURNER, CHARLES H., 423 N. Dickinson (Charles H. Turner)  
WATSON AND RAGSDALE, 825 Commerce Title Bldg. (J. Leon Forester, Russell G. Ragdale, G. A. Watson)  
WELLBORN, CARL B., 1219 Cotton Exchange Bldg. (Carl B. Wellborn)  
WIROTZIOUS, EDWARD C., 5 N. 3rd St. (Edward C. Wirotzious)

## Nashville

ALLEN, MARTIN & COMPANY, 1018 Third National Bank Bldg. (James W. Allen, James Carmon Davis, William L. Martin)  
BROWN, FRED W., AND COMPANY, 217 Broadway National Bank Bldg. (Fred W. Brown)  
EWING AND TALBOT, 503 American National Bank Bldg. (Joseph H. Talbot, Jr.)  
GLENN, JOHN S., AND ASSOCIATES, American National Bank Bldg. (John S. Glenn, John S. Glenn, Jr., John H. Hanson, Jr.)  
GRANNIS AND ASSOCIATES, 1004 Stahlman Bldg. (John Avery Grannis, Sr., John Avery Grannis, Jr.)  
HOLZHAUER, ALBERT A., 1001 American Trust Bldg. (Albert A. Holzauer)  
KEATON, EMERSON T., 503 Third National Bank Bldg. (Emerson T. Keaton)  
MALONEY, ALBERT B., & Co., 410 Warner Bldg. (George W. Laws)  
MCINTYRE AND ASSOCIATES, 921 Third National Bank Bldg. (Lester H. Bone, Fred Marlin Connelly, Thos. M. McIntyre, Charles Herbert Oakley)  
OSBORN AND PAGE, 407 American Trust Bldg. (Robert Adair, Eugene R. Mullins, Hiliary H. Osborn, Fred G. Page, Ben H. Paty)

## Texas

SPARKS, SIDNEY A., Box 211 (Sidney A. Sparks)

## Amarillo

FARR, M. H., P. O. Box 1697 (M. H. Farr)  
GROGAN AND SHILE, 720 Barfield Bldg. (Harold B. Shile)  
HOLLAND, MANNING, 703 Fisk Bldg. (Byron Manning Holland)  
HOYT, LEON L., & COMPANY, 510 Amarillo Bldg. (William J. Fellers, Leon L. Hoyt, Jr., Samuel L. West)  
LINDSEY & KIKER, 411 Barfield Bldg. (George G. Kiker, Michael R. Lindsey)  
ROBERTSON, H. V., & COMPANY, 914 Barfield Bldg. (Robert J. Hibbetts)

## TEXAS (Continued)

RUSSELL, WALTER G., 310 Amarillo Bldg. (Walter G. Russell)  
WINN, DEMPSEY A., 1008 W. 11th Ave. (Dempsey A. Winn)

## Austin

ANSLEY, D. E., JR., 205 Littlefield Bldg. (Daniel Edward Ansley, Jr.)  
CHITWOOD, WINFRED N., 309 Nalle Bldg. (Winfred N. Chitwood)  
COX, HOWARD T., & Co., 801 Scarbrough Bldg. (Howard T. Cox)  
HARRISON, WILLIAM A., 923 Littlefield Bldg. (William A. Harrison)  
HOEHN, GEORGE, & COMPANY, 1306 Capital National Bank Bldg. (George Hoehn)  
HOLCK, MANFRED, 821 Brown Bldg. (Manfred Holck)  
KLAEVEMAN, LESTER H., 1403 W. 29th (Lester H. Klaeveman)  
MCKELLAR, EDWIN IRWIN, J., 2308 Lake Austin (Edwin Irwin McKellar, Jr.)  
POPE, J. BLAND, 3010 Washington Sq. (J. Bland Pope)  
RIGBY, G. E., Box JJ, Capitol Station (Gholson E. Rigby)  
SCHIEFFER, HUNTER, 703 Guadalupe St. (Hunter Schieffer)  
WADE, BARTON & MARSH, 823 Littlefield Bldg. (Jim Tom Barton, Albert L. Wade)

## Beaumont

HUGHES, B. H., & COMPANY, 510 San Jacinto Bldg. (Benny H. Hughes, Walter K. Juncker)  
KOSHKIN & LEVINGSTON, 710 American National Bank Bldg. (Frederick H. Koshkin)  
MASCHEK & HAMBY, Goodhue Bldg. (Woodie J. Hamby, Oswald H. Maschek)  
MCCLENDON, M. W., P. O. Box 1928 (M. W. McCleendon)  
MUNRO, MARION F., Goodhue Bldg., (Marion F. Munro)  
PHELPS, CHARLES R., American Bank Bldg. (Charles R. Phelps)  
RICHARDSON, NELSON O., 618 American National Bank Bldg. (Nelson O. Richardson)  
ROBERTS, R. F., COMPANY, Goodhue Bldg. (Robert F. Roberts)  
TAYLOR AND MILLER, P. O. Box 3044 (Herman William Miller, Sr., Frank C. Taylor)

## Big Spring

STEWART, MERLE J., 508 Petroleum Bldg. (Merle J. Stewart)

## Corpus Christi

COLLIER, JOHNSON & WOODS, 608 Driscoll Bldg. (Jack E. Collier, Ernest L. Johnson, Velda V. Woods)  
FLACK & ADAMS, 714 Medical Professional Bldg. (Albert Kemp Adams, Walter R. Flack)  
FRAZER AND TORBET, Jones Bldg. (James F. Nigh)  
GOWLAND, M. D., 338 Wilson Bldg. (M. Dudley Gowland)  
LEWIS, ALLEN S., 207 Gulf Security Bldg. (Allen S. Lewis)  
MORGAN & COX, 809 Driscoll Bldg. (Fred F. Morgan)  
MOTE, ALLAN, 511 Medical-Professional Bldg. (Allan Mote)  
PONDER, WILLIAM E., 401 Shoreline Blvd. (William E. Ponder)  
RAMFIELD, CALVIN, P. O. Box 323 (Calvin Ramfield)  
SLAVIK & SLAVIK, 421 Wilson Bldg. (Frank Slavik)  
SMITH, CLINTON E., & Co., P. O. Box 319 (Clinton E. Smith)

TOUCHSTONE, W. S., 1201 Wilson Bldg. (W. Sloan Touchstone)

## Dallas

ABRAMSON, MILTON S., 5702 Live Oak St. (Milton S. Abramson)  
ALFORD, FRED F., & COMPANY, P. O. Box 5088 (Fred F. Alford, Charles A. Meroney, Albert O. Schnabel, Stanley J. Scott)  
ALLEN, R. M., 709 North St. Paul (Robert Moody Allen)  
BARROW, WADE, GUTHRIE & Co., 1220 Mercantile Securities Bldg. (George D. Boone, Joseph McElroy, Waymon G. Peavy)  
BILLUPS, WOOD & CHAMPLIN, 1112 Reserve Loan Life Bldg. (W. Bryan Arnn, Manager)  
BLOCH, IRVING H., 221 Fidelity Bldg. (Irving H. Bloch)  
BOCK, JOE, P. O. Box 9097 (Joe Bock)  
BONNER, DARCY R., 1009 Praetorian Bldg. (Darcy R. Bonner)  
BOYD, E. R., 809 Republic Bank Bldg. (E. Roy Boyd)  
BRANCH, LEE W., 704 Great National Bank Bldg. (Lee W. Branch)  
BRIGHT, GILBERT L., 2103 Mercantile Bank Bldg. (Gilbert L. Bright)  
BURLERSON, JAMES B., & Co., 902 Praetorian Bldg. (Tom C. Kelk, James B. BurlerSON)  
BURNETT, E. R., & COMPANY 1127 Liberty Bank Bldg. (E. R. Burnett)  
CAMPBELL, J. W., JR., 405 Andrews Bldg. (J. W. Campbell, Jr.)  
COLE, WILL I., 1015 National City Bldg. (Will I. Cole, Jr.)  
CONNELL, C. LEE, 1114 National City Bldg. (C. Lee Connell)  
COUCH, EDWARD E., 3207 Welborn St. (Edward E. Couch)  
CROW, TRAMMELL, 1207 Young St. (Trammell Crow)  
CRUMLEY, ROTEN & LOVINGGOOD, 512 Gulf States Bldg. (Edward W. Crumley, Jr., Lavon E. Lovinggood, Walter D. Roten)  
CULLER AND EVANS, 911 Liberty Bank Bldg. (George W. Culler, W. Harold Evans)  
DOHM, JOE H., 4215 Live Oak St. (Joe H. Dohm)  
DRANGUET, JOSEPH, 606 Mercantile Securities Bldg. (Joseph Dranguet)  
ERNST & ERNST, 1109 First National Bank Bldg. (Karl L. Huber, Manager)  
FERGUSON, TIM K., 704 Great National Life Bldg. (Tim K. Ferguson)  
FORREST, WILLIAM B., JR., 2011 Cedar Springs (W. B. Forrest, Jr.)  
FRYE, GREGORY & LINSTEADER, 1203 Dallas National Bank Bldg., (Clarence Barbari, Hugh M. Frye, Robert M. Skinner)  
GARVIN, WELBORN, THOMAS & MCCULLOCH, 1818 Irwin-Keasler Bldg. (Luke B. Garvin, W. G. McCulloch, Mary Ethel Welborn)  
GORDON, H. E., & Co., 514 Wilson Bldg. (Harry E. Gordon)  
GREER, ALBERT L., 1410 Mercantile Bank Bldg. (Albert L. Greer)  
GRIFFIN, JACK F., Southwestern Life Bldg. (Jack F. Griffin)  
HARRISON & BLAND, Mercantile Bank Bldg. (Collins G. Bland, Jack M. Dumas, Payne Harrison)  
HASKINS & SELLS, 1114 Magnolia Bldg. (Curtis H. Cadenhead, H. W. Goodson)  
HODGES, JAMES E., 1806 Main St. (James E. Hodges)  
HOLT, HERBERT O., 1100 Main St. (Herbert O. Holt)  
HORWATH & HORWATH, M & W Tower Bldg. (Andrew Charles King, Manager)

## TEXAS (Continued)

- IRION, EVERETT, 805 Mercantile Bank Bldg. (Everett Irion)
- KERR & STARKE, 810 Mercantile Securities Bldg. (Warren R. Kerr, Leon R. Starke)
- KEYS, R. DRUMWRIGHT, 2707 W. Mockingbird Lane (R. Drumwright Keys)
- LEININGER, C. W., 1315 Southwestern Life Bldg. (Charles W. Leininger)
- LEWIS, JACK, 511 Southwestern Life Bldg. (Jack Lewis)
- LIGON, W. O., & COMPANY, 814 Mercantile Bank Bldg. (W. B. Goode, Ford R. Hale, Jr.)
- LUMBARD, RICHARD F., 4701 Reiger Ave. (Richard F. Lumbard)
- LYBRAND, ROSS BROS. & MONTGOMERY, 1603 First National Bank Bldg. (J. F. Stuart Arthur, Albert G. Moss)
- MATTISON, THOMAS & McALPINE, 1104 Praetorian Bldg. (D. P. McAlpine)
- McFARLAND, JAMIE F., 809 Republic National Life Bldg. (Jamie F. McFarland)
- MEHRTEN, SMYER & KERNAGHAN, 505 N. Ervay St. (W. A. Kernaghan, Frank W. Mehrten, Richard A. Smyer)
- MIMIER, JOHN J., National Bankers Life Insurance Bldg. (John J. Mimier)
- MOOBERRY, S., L. Co., 3127 Norwalk St. (S. L. Mooberry)
- NABHOLTZ, JOHN L., Mercantile Securities Bldg. (John L. Nabholtz)
- NANCE, J. H., 3637 Shenandoah Ave. (J. H. Nance)
- NELSON & NELSON, 1318 First National Bank Bldg. (H. T. Nelson, J. R. Nelson)
- NETTLES, HENRY E., 4230 McKinley Ave. (Henry E. Nettles)
- OVIATT, PHILIP M., 2102 Bryan (Philip M. Oviatt)
- PEAT, MARWICK, MITCHELL & Co., Mercantile Securities Bldg. (George H. Abbott, Frank C. Taylor)
- PETERSON, E. W., 4716 Coles Manor Pl. (E. W. Peterson)
- PRINCE, HARRIS & KING, 1713 Republic Bank Bldg. (Joe C. Harris, C. A. King, W. D. Prince, Irby N. Taylor)
- REEVES, JAMES H., 207 Empire State Bank Bldg. (James H. Reeves)
- SALOIS & MORRISON, 1201 Praetorian Bldg. (John R. Salois)
- SMITH, WALTER D., 3211 Main St. (Walter D. Smith)
- SOUTHWORTH, FRANCIS G., 221 Fidelity Bldg. (Francis G. Southworth)
- STOLLER, HY, 323 Fidelity Bldg. (Hy Stoller)
- THOMPSON, EDWARD P., 720 Reserve Loan Life Bldg. (Edward P. Thompson)
- THORNTON, O. K., 3402 McFarlin Blvd. (Oscar Kemp Thornton)
- WALLER, JOHN B., 920 National City Bldg. (John B. Waller)
- WARNER AND GODFREY, Lakewood State Bank Bldg. (Howard B. McAfee)
- WHITE, ARTHUR C., 405 Andrews Bldg. (Arthur C. White)
- WHITE, KENNETH B., & COMPANY, 704 Great National Life Bldg. (James F. Middleton, Kenneth B. White)
- YOUNG, ARTHUR & COMPANY, 1113 Magnolia Bldg. (H. D. Edwards, Manager)
- ZEIGLER, EARL M., 721 Texas Bank Bldg. (Earl M. Zeigler)
- ZIEGLER AND WEINER, 728 Fidelity Bldg. (Samuel E. Ziegler)

## El Paso

- BIXLER AND ROBINSON, 1006 Mills Bldg. (J. Glenn Bixler)
- BUCKNER AND BYMARK, 515 Montana St. (Eric J. Bymark, Florence B. Buckner, Ponton L. Duncan, Myron S. Prager)
- DOUGLASS, DOUGLAS, OLIVER & HUGHES, 514 El Paso National Bank Bldg. (R. A. Douglas, Guy A. Douglass, Herbert E. Hughes, G. M. Oliver)
- GILLULY, HARRY F., 2723 Federal St. (Harry F. Gilluly)
- GROSS, SAMUEL, Caples Bldg. (Samuel Gross)
- KAHN, JOSHUA N., 615 E. College Ave. (Joshua N. Kahn)
- MAIN AND COMPANY, Martin Bldg. (Jordan B. Wolf)
- MAYHALL, WILLIAM F., 820 Mills Bldg. (William Franklin Mayhall)
- MOORE & BANDY, 2030 Texas St. (Donald P. Bandy, O. C. Moore)
- POGSON, PELOUBET & Co., 723 Mills Bldg. (Percy Walter Pogson, Percy W. Pogson, Jr.)
- THURSTON AND GRIDER, 303 Bassett Tower (C. C. Boldt, Charles M. Grider, Conrad L. May)

## Fort Worth

- BASSINGER & PICKARD, 327 S. Adams (Lee Bassinger)
- CLARK, O. T., JR., 711 American Fidelity Bldg. (Otis T. Clark, Jr.)
- OLLARD, CLAUDE, 502 American Fidelity Insurance Bldg. (Claude Collard)
- DAY, J. WARREN, & COMPANY, 813 Lamar St. (J. Warren Day)
- DEPEW, THOMAS S., 320 S. Lake St. (Thomas S. Depew)
- ERNST & ERNST, 809 Fort Worth National Bank Bldg. (G. N. Kerby, Manager)
- FREDERICK, EDWIN, 1209 Burk Burnett Bldg. (Edwin Frederick)
- HARWELL, GEORGE HENRY, 305 Danciger Bldg. (George Henry Harwell)
- HORTON, RODNEY B., AND COMPANY, 410 Majestic Bldg. (Guy E. Dance, Rodney B. Horton)
- LARUE, LAWRENCE, WOOD & KELLEY, 614 W. T. Waggoner Bldg. (Guy M. Kelley, Jr., E. M. Lawrence, Emil G. Wood)
- LIGON, W. O., & COMPANY, 716 W. T. Waggoner Bldg. (Ray K. Coody, Sidney O. Dye)
- MCCAMMON, MORRIS, PICKENS & MAYHEW, 1205 Fair Bldg. (Thomas N. Jenness, Jr., H. Grady Mayhew, Clifton H. Morris, Ben T. Neilson, Hatcher A. Pickens, W. J. Wagner, Jr.)
- MCGEE, BEN L., JR., Fort Worth National Bank Bldg. (Ben L. McGee, Jr.)
- MOORE, R. A., AND COMPANY, 1903 Fort Worth National Bank Bldg. (M. E. Chappell, Jr.)
- NEWKIRK & MOOR, 708 Neil P. Anderson Bldg. (Fran A. Moor, Richard Carroll Newkirk)
- PARKER, JEROME H., 303 Danciger Bldg. (Jerome H. Parker)
- PATTERSON, LEATHERWOOD AND TROTTI, 706 Dan Waggoner Bldg., (Walter Z. Leatherwood, Howard G. Patterson, William A. Trotti, Harry E. Ward)
- REEDER, OSCAR E., 1001 Sinclair Bldg. (Oscar E. Reeder)
- SPOLES & WOODARD, 305 Life of America Bldg. (Lyle R. Sproles, William C. Woodard)
- TYLER, THOMAS R., First National Bank Bldg. (Thomas R. Tyler)
- WEAVER, LLOYD J., 1105 W. T. Waggoner Bldg. (Lloyd J. Weaver)

## Denison

- DEARMOND, GEORGE L., Box 497 (George L. DeArmond)

## Galveston

- HALLAUER, HERMAN D., Cotton Exchange Bldg. (Herman D. Hallauer)

## TEXAS (Continued)

- MEHAN, R. I., United States National Bank Bldg. (R. I. Mehan)
- Greenville**
- BURLESON & ALEXANDER, 510 Greenville Bank Bldg. (Osa F. Alexander)
- Harlingen**
- BEHNER, VERNON L., P. O. Box 29 (Vernon L. Behner)
- MOTHERSHEAD & SIMPSON, 201 Rio Grande Bldg. (B. S. Mothershead, W. M. Simpson)
- SMITH, SEWARD G., 310 E. Van Buren St. (Seward G. Smith)
- Houston**
- ABRAMOWITZ, N. F., 820 First National Bank Bldg. (N. F. Abramowitz)
- ADAM, ALWIN & CO., 941 M. & M. Bldg. (Alwin Adam, Calder Street)
- ALLEN, FRED W., JR., 902 M. & M. Bldg. (Fred W. Allen, Jr.)
- ANDERSEN, ARTHUR & CO., 652 Esperson Bldg. (Joseph D. Beasley, Grant E. Judge, Wayne E. O'Quinn)
- BARROW, WADE, GUTHRIE & CO., 2038 Commerce Bldg. (Wendell Francis Barclay)
- BEEM, W. C., 618 West Bldg. (W. C. Beem)
- BLAIR, THOMAS L., 5009 Fannin St. (Thomas L. Blair)
- BRISCOE & BRUEGGER, 1502 City National Bank Bldg. (Walter M. Briscoe, Jr.)
- BROWN, HELOISE, 514 City National Bank Bldg. (Heloise Elizabeth Brown)
- BRUHL, EDWIN L., & CO., Cotton Bldg. (Edwin L. Bruhl, J. Russell Hobbs, Jr.)
- BRUNER, GLEN WOOD, 2302 Esperson Bldg. (Glen Wood Bruner)
- BURKE, M. L., 609 Scanlan Bldg. (M. L. Burke)
- BYESS, GEORGE WILLIAM, 1421 City National Bank Bldg. (George W. Byess)
- CARTER, W. DAWSON, 916 Second National Bank Bldg. (W. Dawson Carter)
- CARTER, W. WINTHROP, III, 307 Abstract & Title Bldg. (W. Winthrop Carter, III)
- CHEATHAM, BRADY & CO., Southern Standard Bldg. (Albert J. Brady, Paul N. Cheatham)
- COOKE, MARIAN A., 2004 Woodhead (Marian A. Cooke)
- CROUT, FRANK H., 2437½ University Blvd. (Frank H. Crout)
- DAVIDSON, ROSS & CO., 2503 Gulf Bldg. (Glenn Y. Davidson, Theodore Weller Hammond)
- EMIG, G. HARRIS, Cotton Exchange Bldg. (G. Harris Emig)
- ERNST & ERNST, 648 Gulf Bldg. (Lee V. Brinton, Erwin Heinen)
- EWING, FARB & BROCHSTEIN, 4108 Dennis (Aubrey M. Farb)
- FARFEL, A. J., & CO., 1621 Commerce Bldg. (F. W. Conrad, A. J. Farfel, L. L. Jones, Jr.)
- FARISS, AUBREY, COMPANY, 708 City National Bank Bldg. (Aubrey Fariss, Vernon G. Sheffield)
- FRAZER AND TORBET, 1228 Commerce Bldg. (Felix T. Terry, Walter E. Vater, Kurt A. Welgehausen)
- GANNON, J. J., & CO., 5512 LaBranch St. (John J. Gannon)
- GARDES, A. H., & CO., 609 Cotton Exchange Bldg. (J. B. Friedman)
- GILLIS, STANLEY STUART, West Bldg. (Stanley Stuart Gillis)
- GRAHAM, HERBERT C., 1416 Main St. (Herbert C. Graham)
- GREENFIELD, M. A., & CO., 402 Hermann Bldg. (Joseph H. Cohn)
- GRIFFIN, E. E., 406 First National Bank Bldg. (E. E. Griffin)
- GROVER, R. M., 1032 Walling St. (R. M. Grover)
- HALL, G. I., Niels Esperson Bldg. (G. I. Hall)
- HANER AND DOSSEY, 809 Southern Standard Bldg. (Theron E. Dossey, Jr., Thos. E. Haner)
- HARRIS, KERR, FORSTER & COMPANY, 708 Main St. (George L. Macha)
- HASKINS & SELLS, 508 Sterling Bldg. (George W. Graham, Ralph W. Peters)
- HEIDBREDER, LAWRENCE U., 1211 Tuam Ave. (Lawrence U. Heidbreder)
- HENSLEE & HOPSON, 801 Union National Bank Bldg. (J. G. Henslee, Harry D. Hopson)
- HOUSE & STOVALL, 1117 Bell Ave. (John M. Stovall)
- JAY, HARRY M., AND ASSOCIATES, 312 Scanlan Bldg. (Wm. H. Everett)
- KEATING, RAYMOND B., 1438 Commerce Bldg. (Raymond B. Keating)
- KENDALL, BEN G., P. O. Box 2275 (Ben Gray Kendall)
- KOBB, SOL R., 724 Southern Standard Bldg. (Sol R. Kobb)
- LIGON, W. O. & COMPANY, 1916 Niels Esperson Bldg. (Lawrence M. Wesson)
- LOWTHER, SETH A., 805 Shell Bldg. (Seth A. Lowther)
- LUTHER, HOMER L., 650 Mellie Esperson Bldg. (Homer L. Luther)
- LYBRAND, ROSS BROS. & MONTGOMERY, 920 Milam Bldg. (William P. Crouch, Manager)
- MAIN AND COMPANY, Commerce Bldg. (Frank R. Jobst, Charles A. Reynolds)
- MANDELL & COMPANY, 813 Union National Bank Bldg. (Kenneth Stuart Mandell, Jr.)
- MARKHAM, T. M., 8124 Lenore Dr. (T. M. Markham)
- MARRIN, NEAL R., 1123 City National Bank Bldg. (Neal R. Marrin)
- MASQUELETTE, F. G., & CO., Houston Cotton Exchange Bldg. (F. G. Masquelette, Philip A. Masquelette, Arthur Hennell Stevens, Arthur F. Thomson, Howard Lindsay Warren, Jr.)
- MATTISON AND RIQUELMY, 401 State National Bldg. (H. C. Riquelmy)
- MCCLENDON, CHARLES N., 533 Bankers Mortgage Bldg. (Charles N. McClendon)
- MCDONALD, MARSHALL, Oil & Gas Bldg. (Marshall McDonald)
- MCGEE, MILTON W., 1910 Esperson Bldg. (Milton W. McGee)
- MCGUIRE, Z. TURNER, 2204 Fannin St. (Z. Turner McGuire)
- MERRILL, SAM A., 940 Electric Bldg. (Sam A. Merrill)
- MILLEDGE, C. F., 901 Merchants and Manufacturers Bldg. (C. F. Milledge)
- MOHLE, T. W., & COMPANY, 711 Main St. (George F. Bertine, John McBrady, T. W. Mohle)
- MONTAGNE, DON, 810 City National Bank Bldg. (Don Montagne)
- OAKS, MARGARET, 1440 Lawson (Margaret Oaks)
- O'CONNOR & LAWSON, Citizens State Bank Bldg. (James L. Lawson, Francis G. O'Connor)
- PEAT, MARWICK, MITCHELL & CO., 703 State National Bank Bldg. (Albert W. Tolman, Jr.)
- PHILLIPS, J. A., SHEFFIELD & CO., 2002 Second National Bank Bldg. (Sidney M. Lewis, Jay A. Phillips, Carneal B. Sheffield)
- PITCOCK, DENICE EVANS, Phil Rich Bldg. (Denice Evans Pitcock)
- PLEDGER, JOHN E., 508 First National Bank Bldg. (John E. Pledger)
- PORTER, A. LYNN, 1516 Mesquite Rd. (A. Lynn Porter)

## TEXAS (Continued)

- POST, REX V., 819 M. & M. Bldg. (Rex V. Post)  
 PRICE, WATERHOUSE & Co., 711 Niels Esperson Bldg. (Louis Arie Wynhoff)  
 RACK & MATTHEWS, 522 First National Bank Bldg. (Berry Matthews, J. Melvin Rack)  
 RANKIN, W. H., 1016 Electric Bldg. (William H. Rankin)  
 READER, WM. WHITNEY, 4101 San Jacinto (Wm. Whitney Reader)  
 REEVES, WILLIAM L., 1709 Niels Esperson Bldg. (William L. Reeves)  
 ROBERSON, HURLEY C., 1912 Commerce Bldg. (Hurley C. Roberson)  
 ROSMARIN, BERNARD & COMPANY, 819 Electric Bldg. (Lee Ella Costello)  
 ROYSTON, W. D., 314 First National Bank Bldg. (W. D. Royston)  
 SCHMIDT, V. L., 603 M. & M. Bldg. (V. L. Schmidt)  
 SMITH AUDITING Co., 721 Bankers Mortgage Bldg. (E. E. C. Smith)  
 STENZEL, EDWARD A., 615 Citizens State Bank Bldg. (Edward A. Stenzel)  
 SURBER, JOHN L., & Co., 804 Citizens State Bank Bldg. (Lester B. Weller)  
 TAPP AND CROSKY, 1208 State National Bldg. (Thomas J. Tapp)  
 TOBIN, LAURENCE, 212 Union National Bank Bldg. (Theodore A. Secretan)  
 TOUCHE, NIVEN, BAILEY & SMART, 723 Main St. (Hubert H. Raborn, Manager)  
 TROTTER, T. B., 712 Citizens State Bank Bldg. (T. B. Trotter)  
 VOGAN, HERBERT W., 927 Chronicle Bldg. (Herbert W. Vogan)  
 WALBORG, CHURCH & Co., Niels Esperson Bldg. (Edgar H. Church, Earl F. Walborg)  
 WHITE, ROBERT A., Co., 1307 Sterling Bldg. (Robert A. White)  
 WINKELMAN, DAVIES & BAKKE, 805 Shell Bldg. (R. Glenn Davies)  
 YOUNG, ARTHUR, & COMPANY, Bankers Mortgage Bldg. (Russell M. Riggins)
- Kerrville**
- MEREDITH, WM. R., P. O. Box 607 (William R. Meredith)
- Laredo**
- SEEMAN, NORMAN, & COMPANY, 1205 Galveston St. (Samuel Kowalsky)
- Longview**
- BATTLE, BUFORD D., Box 1311 (Buford D. Battle)
- Lubbock**
- BOLINGER, H. A., 206 M. & M. Bldg. (Harold A. Bolinger)  
 BOYD, MARY A., 801 Lubbock National Bank Bldg. (Mary A. Boyd)  
 BRASHER, C. J., 411 Myrick Bldg. (C. J. Brasher)  
 CONDRAY AND PRATAS, 517 Lubbock National Bank Bldg. (William W. Condray, George A. Pratas)  
 HALLMARK, C. N., 216 Citizens National Bank Bldg. (C. N. Hallmark)  
 TALKINGTON, J. T., 802 Lubbock National Bank Bldg. (J. T. Talkington)
- Lufkin**
- AXLEY & RODE, 112½ W. Shepherd Ave. (Branch L. Axley)
- McCallen**
- BARNES, SAM L., Mercantile Bldg. (Sam L. Barnes)
- DEAN, FRANK G., 211 Bentsen Bldg. (Frank G. Dean)  
 PAYTE, PETER G., Commercial Bldg. (Peter G. Payte)
- Midland**
- BALDWIN, D. C., 305 Leggett Bldg. (D. C. Baldwin)  
 DODSON, ERNEST K., 2501 W. Kentucky St. (Ernest K. Dodson)  
 GARVIN, WELBORN, THOMAS & McCULLOCH, 108 McClintic Bldg. (Charles E. Thomas)  
 HENRICK, NEWKIRK & WHITLEY, 308 Leggett Bldg. (Max Hendrick, Jr., William B. Newkirk, Jr., Loyd George Whitley)  
 HOWELL, BENTON, 111 N. Pecos (Benton Howell)  
 SPROLES & WOODARD, 408 First National Bank Bldg. (Paul H. Laverty, Manager)
- Mineral Wells**
- TAYLOR, PHILIP A., City National Bank Bldg. (Philip A. Taylor)
- Mission**
- SMITH, OTIS, & Co., First State Bank Bldg. (Paul A. Fankhauser, Otis K. Smith)
- Monahans**
- JENKINS, J. R., P. O. Box 272 (James Rue Jenkins)
- Nacogdoches**
- REDFIELD, S. D., & Co., (S. D. Redfield)
- Navasota**
- BONEY, STEWART V., P. O. Box 808 (Stewart V. Boney)
- Odessa**
- CRISWELL AND MUNS, O'Michael Bldg. (Lee A. Criswell, Ralph E. Muns)  
 DONNELL, GEORGE R., AND ASSOCIATES, 118 E. 6th St. (J. Ernest Evans)  
 MARSH & FARIS, Box 1271 (William H. Faris)
- Pampa**
- SIMMONS, EDWIN E., 204 Combs-Worley Bldg. (Edwin E. Simmons)
- Port Arthur**
- KOSHKIN AND LEVINGSTON, P. O. Box 107 (Clyde Levingston)  
 MAZUR, HERMAN F., 608-9 Adams Bldg. (Herman F. Mazur)
- San Angelo**
- CHERRY, HUNTER, 1004 McBurnett Bldg. (Thomas Hunter Cherry)  
 HARLOW, L. C., & SON, 202 McBurnett Bldg. (L. C. Harlow, Jr.)  
 HORTON, RODNEY B., AND Co., 1006 McBurnett Bldg. (Eugene Rush Sedgwick)  
 JONES, FREEZE AND HAY, Central National Bank Bldg. (C. A. Freeze, John Alvin Hay, Marshall W. Jones)  
 MOORE & ELLIS, 19½ E. Harris St. (Wilbur L. Ellis, Charles K. Moore)  
 WHITSITT & HALL, 601 San Angelo National Bank Bldg. (Enoch Marvin Hall)
- San Antonio**
- AIKMAN & AIKMAN, 818 Maverick Bldg. (W. M. Aikman)  
 ANDREWS, J. B., 1114 Alamo National Bldg. (J. B. Andrews)  
 BEYNON, A. B., 619 Milam Bldg. (A. B. Beynon)

## TEXAS (Continued)

BURDEN AND LEE, 329 Milam Bldg. (Thomas B. Lee)  
 BURNS, ROBT. A., 901 Alamo National Bldg. (Robt. A. Burns)  
 BURSON, M. R., 405 International Bldg. (Marshall R. Burson)  
 CARNEIRO, CHUMNEY & CO., 1820 Alamo National Bldg. (M. S. Carneiro, W. T. Chumney)  
 CUNNINGHAM, W. G., 608 National Bank of Commerce Bldg. (W. G. Cunningham)  
 DONNELL, GEORGE R., AND ASSOCIATES, South Texas Bldg. (George R. Donnell)  
 EATON & HUDDLE, 1620 Alamo National Bldg. (Marquis G. Eaton, Thornton C. Huddle)  
 ERNST & ERNST, 1522 Alamo National Bldg. (Ben F. Irby, Manager)  
 GEORGE, THRIFT & COCKRELL, 1105 Alamo National Bldg. (Robert B. Thrift)  
 HOLMES, J. R., & COMPANY, 4900 Broadway (J. R. Holmes)  
 HOWARD & POPE, 512 Insurance Bldg. (Roy L. Pope)  
 LEVY, RENE H., 226 Bedell Bldg. (Rene H. Levy)  
 LEWIS, LEON O., 1709 Transit Tower (Leon O. Lewis)  
 LICHTENSTEIN, FRANK H., 1014 Alamo National Bldg. (Frank H. Lichtenstein)  
 MCATEE, ROBERT H., 419 E. Martin (Robert H. McAtee)  
 MEREDITH & WALKER, Alamo National Bldg. (Lawrence R. Walker)  
 MILAM, BEN R., 419 E. Dewey Pl. (Ben R. Milam)  
 PADGETT, SIDNEY A., 901 Alamo National Bldg. (Sidney A. Padgett)  
 PFLUGHAUPT, FRED E., & COMPANY, 1615 Alamo National Bldg. (Fred E. Pflughaupt)  
 RODGERS, F. G., & COMPANY, 703 Alamo National Bldg., (D. C. Chorpeneing, Frank G. Rodgers)  
 SEEMAN, NORMAN, South Texas Bank Bldg. (Norman Seeman)  
 SLAVIK, HENRY C., 1504 Milam Bldg. (Henry C. Slavik)  
 SPEAR, O. F., JR., 1430 Milam Bldg. (O. F. Spear, Jr.)  
 SURBER, JOHN L., & COMPANY, 917 Frost National Bank Bldg. (John L. Surber)  
 TUCKER, T. N., 514 National Bank of Commerce Bldg. (T. N. Tucker)

## Sweetwater

MARSH & FARIS, Doscher Bldg. (George H. Marsh)

## Logan

CLAY, JOHN E., 25 W. 3rd N. (John E. Clay)

## Ogden

BUNKER-TANNER COMPANY, THE, 712 First Security Bank Bldg. (S. Bertell Bunker, Paul B. Tanner)  
 JONES AND ATWOOD, 1005 First Security Bldg. (Millen D. Atwood, G. Miles Jones)  
 MANNING, LEON M., 2331 Kiesel Ave. (Leon M. Manning)  
 SHREEVE, T. LELAND, 2538 Van Buren Ave. (T. Leland Shreeve)  
 STOREY, KARL S., 1014 First Security Bldg. (Karl S. Storey)

## Price

REVES, WILLIAM F., First National Bank Bldg. (William F. Reeves)

## Texarkana

JAY, HARRY M., AND ASSOCIATES, 513 Texarkana Nat'l Bank Bldg. (Dwight E. Saur)

## Tyler

FRENKEL, I. K., 605 Peoples Bank Bldg. (I. K. Frenkel)  
 MATTISON & GASTON, 1400 Peoples Bank Bldg. (Fred L. Humphrey)  
 SQUYRES, ARTHUR, & CO., Fair Fountain Bldg. (Kenneth W. Hurst, Worth F. Johnson, Arthur Squyres)  
 TEDDER AND CLEMENS, 115 S. College (John E. Clemens, E. F. Tedder)

## Victoria

SLAVIK & SLAVIK, Victoria National Bank Bldg. (P. G. Williams, Jr.)

## Waco

CHEANEY, PRICE, JR., 603 Service Mutual Bldg. (Price Cheaney, Jr.)  
 PHILLIPS, DOROTHY G., 2510 Cumberland (Dorothy G. Phillips)  
 UPLEGER, A. C., & CO., 507 Service Mutual Bldg. (Chas. E. Miller, Harry H. Roberts, William F. Smith, Cameron M. Talbert, Jr., Arthur C. Upleger)  
 WEBB & HENJES, 803 Medical Arts Bldg. (Thomas C. Webb)  
 WILCOX, FRANK L., 815 Liberty Bldg. (Frank L. Wilcox)

## Wichita Falls

ALLRED, J. B., & CO., 612 City National Bldg. (Ivan D. Allred, John B. Allred)  
 ANTHONY, T. C., 525 Wichita National Bank Bldg. (T. C. Anthony)  
 FREEMON, SHAPARD & STORY, 918 City National Bldg. (A. H. Freemon, Herbert B. Story)  
 HOUSER, HOMER, 208 Wichita National Bank Bldg. (Homer Houser)  
 LAMBERT, P. H., 450 Nacol Bldg. (Pat H. Lambert)  
 PARFET, CLARENCE C., Waggoner Bldg. (Clarence C. Parfet)  
 STEWART, FLYNN W., 554 Nacol Bldg. (Flynn W. Stewart)  
 TREVATHAN, STANLEY M., 218 First National Bank Bldg. (Stanley M. Trevathan)  
 WALLACE, M. E., 821 Staley Bldg. (Milan E. Wallace)

## Utah

## Provo

BEESELEY, WOOD, & COMPANY, 48 North University (Willard G. Smith)  
 OLSEN, RALPH REED, P. O. Box 445 (Ralph Reed Olsen)  
 ZABRISKIE, ARTHUR I., 426 S. 3rd E. (Arthur I. Zabriskie)

## Salt Lake City

BEESELEY, WOOD AND COMPANY, First Security Bank Bldg. (Harold L. Child, Alan Grant Mann, Herman L. Wood, Ray G. Wood)  
 BIRRELL, LAWRENCE H., Co., 10 Exchange Pl. (Lawrence H. Birrell)  
 BOYER, GLEN S., 919 Continental Bank Bldg. (Glen S. Boyer)  
 CASELLA, J. N., 502 Walker Bank Bldg. (J. N. Casella)  
 CHIPMAN, DEAN W., 402 Utah Savings & Trust Bldg. (Dean W. Chipman)

## UTAH (Continued)

- CLOSSON, RAY, 1835 East 9th S. (Raymond L. Closson)  
 ERNST & ERNST, 318 Beneficial Life Bldg. (C. W. Reed, Manager)  
 GODDARD-ABBEY COMPANY, THE, 527 Wasatch Oil Bldg. (Roy G. Abbey, J. P. Goddard, Harry F. Sumville)  
 HAINES, H. CLAIRE, P. O. Box 1768 (H. Claire Haines)  
 HINCHCLIFF, CHARLES W., Wasatch Oil Bldg. (Charles W. Hinchcliff)  
 KELLY, LINCOLN G., AND COMPANY, 603 Walker Bank Bldg. (William J. Balsler, Joseph Foss Cowley, Lincoln G. Kelly, Lincoln Spry Kelly, Ralph L. Neilson, Lawrence S. Olsen, Clifford G. Snow, Ross G. Worsley)  
 LYBBERT, EVERT D., 618 Newhouse Bldg. (Evert D. Lybbert)  
 MESSINA, JACKSON & ULMER, 425 Newhouse Bldg. (Harry R. Ulmer, Jr.)
- MULLINER, DONALD W., 817 Continental Bank Bldg. (Donald W. Mulliner)  
 NEWMAN, STEPHEN EDMOND, 1310 Continental Bank Bldg. (Stephen Edmond Newman)  
 PEAT, MARWICK, MITCHELL & CO., 1102 Continental Bank Bldg. (Robert L. McGee, Manager)  
 PETRIE, MALCOLM M. C., 302 Newhouse Bldg. (Malcolm M. C. Petrie)  
 PINNOCK, LAWRENCE S., 502 Newhouse Bldg. (Lawrence S. Pinnock)  
 REEVES, WOOD & GARRETT, 504 Templeton Bldg. (J. Arthur Wood)  
 SOLOMON, RAYMOND C., 907 Continental Bank Bldg. (Raymond C. Solomon)  
 SUMMERHAYS, LORENZO B., 19 W. South Temple St. (Lorenzo B. Summerhays)  
 WELLS, BAXTER & MILLER, 407 Kearns Bldg. (Lynn E. Baxter, Z. Vernon Derrick, H. Smith Evingston, Donald A. Miller, Henry R. Nelson, Fred M. Oliver, Seymour Wells)

## Vermont

## Brattleboro

- PEISCH, ANGELL & COMPANY (Edgar C. Salvessen)  
 SHIELD AND HOPKINS, 10 Allerton Ave. (William John Shield)

## Burlington

- GOLDBERG, BARNEY Z., 161 Main St. (Barney Z. Goldberg)  
 JURGS, DENSMORE & COMPANY, 150 Cherry St. (Seth A. Densmore)  
 WILLIS, MOODY & COMPANY, 203 College St. (John G. Moody)

## Norwich

- PEISCH, ANGELL & COMPANY, 1 Main St. (Archibald M. Peisch, Geo. W. Smith)

## Rutland

- PEISCH, ANGELL & COMPANY, (George J. Covalt)

## St. Johnsbury

- BROOKS, H. STANWOOD, Municipal Bldg. (Hubert Stanwood Brooks)

## Virginia

## Alexandria

- LAPSLEY, CHANDLER H., & COMPANY, 3516 Martha Custis Dr., Parkfairfax (Chandler H. Lapsley)

## Arlington

- EVANS, HAROLD R., 2030 16th St., N. (Harold R. Evans)  
 HALQUIST & MURRAY, 2046 Wilson Blvd. (Roderick L. Murray)  
 HUMPHREY, NELSON C., 3814 N. Vernon St. (Nelson C. Humphrey)  
 JOHNSON, ARTHUR, 2510 4th St. S. (Arthur Johnson)  
 JONES, WILLIAM MCP., 1515 N. Adams St. (William McP. Jones)  
 SIMMONDS, A. G., 5050 Columbia Pike (A. G. Simmonds)  
 SPRIGG, ROGER B., 1423 N. Courthouse Rd. (Roger B. Sprigg)  
 STAPLES, JOSEPH A., JR., 1303 S. Thomas St. (Joseph A. Staples, Jr.)

## Bristol

- BURT, DENT K., ASSOCIATES, Dominion National Bank Bldg. (Dent K. Burk, Jerry B. Cunningham, Carlton B. Lowder, James M. Tayloe)  
 JONES, HOMER A., JR., Reynolds Arcade Bldg. (Homer A. Jones, Jr.)

## Charlottesville

- HANTZMON, RICHARD G., 206 Valley View Bldg. (Richard G. Hantzmon)  
 MUSSELMAN, ROBERT M., Box 1211, University Station (Robert M. Musselman)

## Covington

- PERSINGER, R. L., AND COMPANY, Hanna Bldg. (Thomas J. Blair, Jr., Robert L. Persinger, C. J. Stull)

## Danville

- DUNN, ROBERT H., 718 Masonic Temple (Robert H. Dunn)  
 PULLEN, A. M. & COMPANY, Masonic Temple (Emmett G. Frizzell)

## Glen Allen

- GILES, GEORGE A., (George A. Giles)

## Hampton

- SCOLLIN, JOHN W., 21 S. King St. (John W. Scollin)

## Harrisonburg

- HOOVER, S. B., AND COMPANY, 402 National Bank Bldg. (S. Beery Hoover)

## Lynchburg

- ABRAHAMS, ST. GEORGE T., & COMPANY, 211 Lynch Bldg. (St. George T. Abrahams)  
 BURNHAM, WALKER E., 309 Lynch Bldg. (Walker E. Burnham)  
 LEACH, CALKINS & SCOTT, 614 Peoples Bank Bldg. (H. M. Crowder)  
 TUFTS & WELLS, Box 605 (Orrie H. Tufts)

## Martinsville

- SMITH, J. CARL, Chief Tassel Bldg. (J. Carl Smith)

## Newport News

- DANIELS, J. A., 306 Melson Bldg. (J. A. Daniels)



## VIRGINIA (Continued)

## Norfolk

ALTSCHUL, L., 237 Wainwright Bldg. (L. Altschul)  
 CANOLES, LEROY T., 200 W. 21st St. (Leroy T. Canoles)  
 COOTES, GEORGE M., 431 Granby St. (George M. Cootes)  
 DAY, CLARENCE, 605 Portlock Bldg. (Clarence Day)  
 EDMONDSON, LEDBETTER AND COMPANY, National Bank of Commerce Bldg. (John W. Ballard, Jr., William P. Edmondson, L. Dow Ledbetter)  
 EDWARDS, WALTER A., JR., 316 Dickson Bldg. (Walter Armistead Edwards, Jr.)  
 GABEL, ALBERT, 520 Citizens Bank Bldg. (Albert Gabel)  
 GOODMAN, MEYER LU, 713 Citizens Bank Bldg. (Meyer Lu Goodman)  
 HILL, FREDERICK B., & COMPANY, 301 New Monroe Bldg. (Frederick B. Hill)  
 HILTON, SHEFFIELD AND HILTON, 119 W. Tazewell St. (Herbert E. Gouldman, Alfred N. Hilton, W. P. Hilton, A. Vernon Sheffield)  
 MATHEWS, Z. E., 708 Bankers Trust Bldg. (Zalma E. Mathews)  
 MCCOY, CHARLES H., 426 Royster Bldg. (Charles H. McCoy)  
 PARRISH, J. A. D., 610 National Bank of Commerce Bldg. (J. A. D. Parrish)  
 RAWLINGS, A. LEE, & COMPANY, 238 Wainwright Bldg. (Paul D. Cofer, A. Joel Jackson, Elmer F. Johnson, A. Lee Rawlings)  
 SHEPARD, ELIHU M., 803 Bankers Trust Bldg. (Elihu M. Shepard)  
 THOMPSON, FESTUS W., 51 Haddington Bldg. (Festus W. Thompson)  
 TOLLETH, W. R., 1000 National Bank of Commerce Bldg. (William Robertson Tolleth)  
 WALKER, ROGERS & COMPANY, 414 Dickson Bldg. (William R. Rogers, Robert J. Walker)  
 WALLER AND WOODHOUSE, 641 Wainwright Bldg. (Jesse William Massey, Jr., William N. Waller, Jr., J. W. Woodhouse)  
 WASSERMAN, LOUIS L., 400 Helena Bldg. (Louis L. Wasserman)

## Norton

THROWER, MONROE B., The Progress Bldg. (Monroe B. Thrower)

## Pearisburg

TOLER, C. HENRY (C. Henry Toler)

## Petersburg

JAMES, HARRY N., & COMPANY, 509 Union Trust Bldg. (Harry Nelson James)

## Portsmouth

NASH, MONROE, 601 Professional Bldg. (Monroe Nash)

## Pulaski

MILLER, JAMES P., Pulaski National Bank Bldg. (James P. Miller)

## Richlands

HULL, A. T., & SONS, Terminal Bldg. (Raymond V. Hull)

## Richmond

ANDREWS, T. COLEMAN, & Co., 915 American Bldg. (T. Coleman Andrews, Alvin W. Burket, Johnson McRee, Walter F. Payne, Louis A. Ryan, Daniel Witt)  
 ATKINS & PENNELL, Central National Bank Bldg. (J. Herman Atkins, Jr., William A. Pennell)

BAKER, BRYDON, RENNOLDS & WHITT, 300 E. Main St. (Samuel H. Baker, Jr., Robert Brydon, III, John S. Rennolds, J. Asa Whitt)  
 BENNETT, L. GUY, & COMPANY, 8th and Main St. (L. Guy Bennett)  
 ELKINS, DURHAM AND KEMP, 901 State Planters Bank Bldg. (W. L. Elkins, Arthur N. Kemp)  
 ERNST & ERNST, 1815 Central National Bank Bldg. (Thomas L. Thrasher)  
 FAIRBANK, KNAPP & Co., 412 Mutual Bldg. (J. J. Fairbank, Jr.)  
 LAFRENTZ, F. W., & Co., 608 American Bldg. (George R. Geddy, Stuart D. Walden, Robert W. Zimmerman, Jr.)  
 LEACH, CALKINS & SCOTT, 506 State-Planters Bank Bldg. (Hugh H. Baird, Jr., Frank S. Calkins, Lawrence H. Camp, Charles B. Flow, James Madison Gilley, Edward Ira Hardy, George F. Helfert, Jr., James Archibald Leach, Jr.)  
 MADDEA & FERGUSON, WRNL Radio Center (Henry L. Fergusson, Thomas Grayson Maddrea)  
 MITCHELL, WIGGINS & SMITH, 403 E. Franklin St. (J. Sydnor Mitchell, Percy M. Smith, Jr., Robert E. Wiggins)  
 PULLEN, A. M., & COMPANY, 1105 State-Planters Bank Bldg. (Edwin T. Bass, Cecil A. Bean, Virginius Butt, T. Roy Grubbs, James A. Rennie, A. Frank Stewart)  
 SHANDS, CARTER, HUGHES & PARKER, 403 E. Franklin St. (William C. Carter, William J. Hughes, Virgil L. Parker, Arthur D. Shands)  
 SHEPARD, JACKSON & COMPANY, 518 State-Planters Bank Bldg. (Howard E. Jackson)  
 STITH, MARY V., 120 N. 2nd St. (Mary V. Stith)  
 TOLER, A. M., & Co., 1520 Central National Bank Bldg. (A. M. Toler)  
 WELLS, DREXEL D., & COMPANY, Central National Bank Bldg. (Drexel D. Wells)  
 WORCESTER, F. L. & COMPANY, 1111 Mutual Bldg. (T. Berkeley Wells, Francis L. Worcester)

## Roanoke

ANDREWS, T. COLEMAN, & Co., 409 Liberty Trust Bldg. (K. Clement Quinn)  
 BROWN, C. A., AND COMPANY, 705 Boxley Bldg. (Clyde A. Brown)  
 KENNETT, A. R., & Co., 301 W. Campbell Ave. (Adelbert R. Kennett, J. Holliday Kennett)  
 KIMBLE, LESLIE A., & COMPANY, Colonial-American National Bank Bldg. (Alton B. Kidd, Leslie A. Kimble)  
 POWELL & ANDERSON, Shenandoah Life Bldg. (Hayden Q. Anderson)  
 SHELTON, J. R., & COMPANY, 707 State & City Bldg. (John R. Shelton)

## Suffolk

THEDIACK, CHARLES G., P. O. Box 394 (Charles G. Thediack)

## Williamsburg

EASLEY, H. T., & Co., Box 576 (H. T. Easley)

## Winchester

LEACH, CALKINS & SCOTT (Wendell R. Barney)  
 YOUNT, HYDE & COMPANY, 33 E. Boscawen S. (Lewis H. Hyde, Ralph P. Yount)

## Woodstock

HISEY, CARROLL G. (Carroll G. Hisey)

## Wytheville

COLE, GARNETT K., Wythe County National Bank Bldg. (Garnett K. Cole)

## Washington

## Aberdeen

STICKNEY AND PRESZLER, 523 Finch Bldg.  
(Harold A. Preszler)

## Auburn

JULSON, SAM E., 204 National Bank Bldg. (Sam  
E. Julson)

## Bellingham

KELLY, JOHN R., P. O. Box 986 (John Robert  
Kelly)  
LEHN, R. A., 305 Medical Bldg. (R. A. Lehn)  
PLANTHALER, GEORGE, P. O. Box 967 (George  
Planthaler)

## Centralia

STEINMETZ, RUDOLPH, P. O. Box 297 (Rudolph  
Steinmetz)

## Everett

SPURRELL & HASCAL, Commerce Bldg. (Albert  
L. Hascal, Fred William Spurrell)  
EGAN, MAURICE F., & COMPANY, Monte Cristo  
Hotel Bldg. (Maurice F. Egan)

## Longview

DEVILLE, JOHN N., & Co., 1516 Hudson St. (John  
N. Deville)  
KNUDTZON, HALVOR, 1327 Broadway (Halvor  
Knutzon)  
LINHOFF, WILLIAM H., 1329 Broadway (William  
H. Linhoff)

## Mount Vernon

SCHLICHTING & TRAFTON, 401 S. 2nd St. (Roland  
M. Trafton)

## Olympia

STICKNEY, C. L., 421 Security Bldg. (C. L.  
Stickney)

## Opportunity

HAYDEN, L. C., (Lester C. Hayden)

## Renton

PALMER, JAMES W., Wood Bldg. (James W.  
Palmer)

## Seattle

ALLMAN, NEIL V., 4544 University Way (Neil V.  
Allman)  
ANDERSEN, ARTHUR, & Co., 1410 Dexter Horton  
Bldg. (Robert M. Simpson, Manager)  
ANDREWS, C. A., 1430 Joseph Vance Bldg. (C.  
A. Andrews)  
BARROW, WADE, GUTHRIE & Co., 957 Stuart  
Bldg. (Philo R. Zimmerman, Manager)  
BENSON, JOHN H., 6548 24th Ave. N. W. (John  
H. Benson)  
BURNS, NELSON & Co., 511 Third Ave. (Douglas  
M. Burns, J. Royden Nelson)  
CHAMBERS, JOHN E., 709 Joseph Vance Bldg.  
(John E. Chambers)  
CHURCHILL, NORMAN E., 521 Jones Bldg. (Nor-  
man E. Churchill)  
CLAUSON, CLARENCE, AND ASSOCIATES, 709  
Joseph Vance Bldg. (Clarence Clauson)  
CULP, CHAS. M., 213, 605 First Ave. (Charles  
Miller Culp)  
DERRIG, J. F., Horton Bldg. (J. F. Derrig)  
EISEMAN, CARL W., 520 Colman Bldg. (Carl W.  
Eiseman)  
ERNST & ERNST, 1208 Northern Life Tower  
(Edgar B. Arnett)  
ESTER, EDWARD R., 19 W. Thomas St. (Edward  
R. Ester)

FORBES, JOHN F., & COMPANY, Dexter Horton  
Bldg. (Roy C. Comer)  
FRIEDMAN & LIGHTER 1331 Third Avenue Bldg.  
(Samuel E. Friedman)  
GALLEY, NEWTON W., 712 Securities Bldg.  
(Newton W. Galley)  
GIBB, MARGUERITE, 306 Securities Bldg. (Mar-  
guerite Doucette Gibb)  
GRIFFITH, WILES & HAGELBARGER, 510 Skinner  
Bldg. (R. Orval Dreisbach, Don S. Griffith,  
Paul R. Hagelbarger, Eric H. Wiles)  
HANSEN, ARNE S., & COMPANY, 800 Insurance  
Bldg. (Arne S. Hansen, Howard B. Hornaday,  
Albert V. Nelson)  
HARPER, RICHARD E., 412 Joshua Green Bldg.  
(Richard E. Harper)  
HASKINS & SELLS, 590 Dexter Horton Bldg.  
(W. J. Fronk)  
HAYS, JAMES P., 418 Lloyd Bldg. (James P.  
Hays)  
HESSE, K. F., 1326 Joseph Vance Bldg. (K. F.  
Hesse)  
HILL & FORD, 234 White Bldg. (Louis H. Ford,  
David Hill)  
HOLSINGER, GLENN HAROLD, 603 Lloyd Bldg.  
(Glenn Harold Holsinger)  
HOUSTON, CARL E., 210 Orpheum Bldg. (Carl E.  
Houston)  
JACOBSON, JENTZSCH, RECTOR & JONES, 621  
Lloyd Bldg. (Walter E. Jacobson, Lewis P.  
Jones)  
JARVIS & MOORE, Smith Tower (Emil P. Jarvis,  
Henry F. Moore)  
JENSEN, MORGAN & Co., 848 Henry Bldg. (E. O.  
Jensen, Thomas L. Morgan)  
JOHNSON, ANSELL G., 352 Stuart Bldg. (Ansell G.  
Johnson)  
KERZIE & PURVIS, 823 Securities Bldg. (R. S.  
Purvis)  
KLUCK, STEPHEN FRANKLIN, 945 21st N.  
(Stephen Franklin Kluck)  
KROGNESS, LESLIE S., 919 Seaboard Bldg.  
(Leslie S. Krogness)  
LAFRENTZ, F. W., & Co., 800 Insurance Bldg.  
(Arne S. Hansen)  
LOCKHART & CARLIN, 1610 Textile Tower (Fred  
E. Carlin, Bert Lockhart)  
LOCKITCH, PERCY A., 1024 Joshua Green Bldg.  
(Percy A. Lockitch)  
LYBRAND, ROSS BROS. & MONTGOMERY, 555  
Skinner Bldg. (Robert L. Aiken, Manager)  
MASON, ISABEL, 1922 Ninth Ave. (Isabel Mason)  
MAXFIELD, VERNON L., 804 White Bldg.  
(Vernon L. Maxfield)  
MCADAM, WILLIAM, 458 Empire Bldg. (William  
McAdam)  
MCGIRR, H. D., 115 Florentia St. (H. D.  
McGirr)  
MCLAREN, GOODE & Co., 1120 White Bldg.  
(Emmett S. Harrington, R. D. White)  
MCLAUGHLIN, C. EDGAR, 1019 Vance Bldg. (C.  
Edgar McLaughlin)  
MEALS AND COMPANY, 1411 Fourth Avenue  
Bldg. (W. Bruce Jones, John E. Meals)  
MENDENHALL, W. HOWARD, 730 Securities Bldg.  
(W. Howard Mendenhall)  
MINER, E. J., & Co., 637 Central Bldg. (E. J.  
Miner)  
MOSS, ADAMS & Co., 465 Skinner Bldg. (Edwin  
E. Adams, Walter H. Crim, Henry S. Hayum,  
Albert Moss)  
MOUNSEY, R. C., & Co., 707 Securities Bldg.  
(R. C. Mounsey, Richard C. Mounsey, Jr.)  
NELSON, GEORGE O., 5507 White Bldg. (George  
O. Nelson)  
NELSON, LLOYD V., 8335 20th N. W., (Lloyd V.  
Nelson)

## WASHINGTON (Continued)

- NOBLE, THERON A., 1376 Dexter Horton Bldg. (Theron A. Noble)  
 O'BRIEN, JOHN L., Joseph Vance Bldg. (John L. O'Brien)  
 PEARSON, RUSSEL A., Hoge Bldg. (Russel A. Pearson)  
 PEAT, MARWICK, MITCHELL & Co., Dexter-Horton Bldg. (Leslie H. Taylor)  
 PORTER, BARTON F., 1522 Northern Life Tower (Barton F. Porter)  
 PTACEK, ROY H., Smith Tower (Roy H. Ptacek)  
 PRICE, WATERHOUSE & Co., 1304 Fourth Ave. (Paul A. Kelson, Manager)  
 RACINE, SAMUEL F., & COMPANY, 416 Virginia St. (Samuel F. Racine)  
 RANKIN & STOKES, 709 Vance Bldg. (H. S. Stokes)  
 RYAN, MATT, 1101 American Bldg. (Matt Ryan)  
 SCOTT, HAROLD L., & Co., 633 Dexter Horton Bldg. (Carl A. Peterson, Harold L. Scott)  
 SCOTT, JAMES D., 6323 Twenty-First Ave. N. E. (James D. Scott)  
 SEXTON, CHABOT & MOLITOR, 1411 Fourth Avenue Bldg. (Edward F. Chabot, Francis H. Molitor, Neil Sexton)  
 SMITH, HERBERT ELLES, 5511 White Bldg. (Herbert Elles Smith)  
 SNEKVIK, MARIE, 2208 Market St. (Marie Snekvik)  
 STOCKTON, WM. T., 1383 Dexter Horton Bldg. (Wm. T. Stockton)  
 STONE & ANDERSON, 1738 Exchange Bldg. (Peter M. Anderson, Clarence L. Stone)  
 SULLIVAN & HANSEN, 730 Securities Bldg. (Harold L. Hansen, Emmett J. Sullivan)  
 THOMAIER, BOYD S., 3211 Thirty-First Ave. W. (Boyd S. Thomaier)  
 TOUCHE, NIVEN, BAILEY & SMART, 1411 Fourth Ave. (Edward P. Tremper)  
 TUOHY AND SHEPHERD, 573 Dexter Horton Bldg. (Raymond C. Shepherd, John F. Tuohy)  
 TWERSKY, MEYER, 116 Thirtieth Ave. (Meyer Twersky)  
 VON HARTEN, JOHN H., 1411 Fourth Avenue Bldg. (John H. Von Harten)  
 WEINSTEIN, JEROME, 505 Palomar Bldg. (Jerome Weinstein)  
 WHITTLE & WHITTLE, 1819 Smith Tower (George Clifford Whittle)  
 ZENER, CARLOS R., 507 Lloyd Bldg. (Carlos R. Zener)

## Spokane

- ALTON, WILL D., 521 Old National Bank Bldg. (Will D. Alton)  
 ARICK, ROBERT N., 218 Rookery Bldg. (Robert N. Arick)  
 BELL, HOWARD S. AND SON, 201 Empire State Bldg. (Howard S. Bell, John H. Bell)  
 COOPER & WATTERS, 712 Hutton Bldg. (R. Maurice Cooper, Duane H. Watters)  
 DOSTERT & WHITE, Peyton Bldg. (Clarence J. Dostert, Lloyd A. White)  
 ELDER, TRACY K., 600 Washington Trust Bldg. (Tracy K. Elder)  
 KUHN, ERNEST N., 707 Peyton Bldg. (Ernest N. Kuhn)

## Bluefield

- JENNINGS, J. L., 503 Peery Bldg. (James L. Jennings)

## Charleston

- BEATTY, J. EARL, Peoples Bank Bldg. (J. Earl Beatty)

## West Virginia

- FITZHUGH, NORMAN S., & COMPANY, 508 Kanawha Banking & Trust Bldg. (Norman S. Fitzhugh, Norman S. Fitzhugh, Jr.)  
 HERMAN, RICHARD E., 704 Atlas Bldg. (Richard E. Herman)  
 HOWELL AND PATERNO, 403 Kanawha Valley Bldg. (Harry R. Howell, Michael C. Paterno)

## Tacoma

- BENNETT & DWYER, 1507 Puget Sound Bank Bldg. (John L. Bennett, Joseph T. Dwyer)  
 BENTON, LEE A., 1510 Puget Sound Bank Bldg. (Lee A. Benton)  
 BERGLUND, CARL H., P. O. Box 1074 (Carl H. Berglund)  
 BROTTM, JOHN L., JR., 1501 Puget Sound Bank Bldg. (John L. Brottem, Jr.)  
 BUNKER, TANNER & WATTS, 210 Anderson Bldg. (E. S. Watts)  
 BUSCH & WEBB, 1014 Puget Sound Bank Bldg. (George J. Busch, Lawrence R. McCamant, Edward H. Webb)  
 COLLINS, EUGENE P., 1108 S. Yakima (Eugene P. Collins)  
 JOHNSON, FRANKLIN E., Puget Sound Bank Bldg. (Franklin E. Johnson)  
 OLSON, DAVID F., 1113 Center St. (David F. Olson)  
 RACINE & KNIGHT, 1206 Washington Bldg. (Robert T. Knight)  
 TAYLOR, WILLIAM W., 114 S. Tenth (William Walter Taylor)  
 THOMAS, CHARLES L., 326 Perkins Bldg. (Charles L. Thomas)  
 THORSTENSON, JOHN G., 731 W. R. Rust Bldg. (John G. Thorstenson)

## Vancouver

- ZOLLER, R. W., 112 W. 8th St. (R. W. Zoller)

## Walla Walla

- JACOBSON, JENTZSCH, RECTOR & JONES, 502 Baker Bldg. (Albert Jentzsch)  
 NIEMI, FRED G., 701 Baker Bldg. (Fred G. Niemi)

## Wenatchee

- FRANKLIN, C. W., 307 Doneen Bldg. (C. W. Franklin)

## Yakima

- BOYD, OLOFSON & COMPANY, 506 Miller Bldg. (John F. Cadigan, Paul Fountain, C. Walter Olofson)  
 FRAME, D. W., & Co., P. O. Box 557 (Duward W. Frame, Richard B. Whiting)

## WEST VIRGINIA (Continued)

OSBORNE, ELLIS & COMPANY, Charleston National Bank Bldg. (William M. Ellis, Thomas J. Osborne)  
 REYNOLDS, WALTON W., 501 Chamber of Commerce Bldg. (Walton W. Reynolds)  
 ROSENTHAL, JOSEPH C., 310 Union Bldg. (Joseph C. Rosenthal)  
 SCHWARTZ, MENDEL, 612 Charleston National Bank Bldg. (Mendel Schwartz)  
 WITSCHHEY, ROBERT E., 312 Knight Bldg. (Robert E. Witschey)

## Clarksburg

BENNETT, HOWARD R., 717 Goff Bldg. (Howard R. Bennett)

## Fairmont

WARE, CLARENCE M., 214 Deveny Bldg. (Clarence M. Ware)

## Huntington

BAUGHAN, ROBERT L., 1122 First Huntington National Bank Bldg. (Robert L. Baughan)  
 BROWN, FREDERICK E., Box 1677 (Frederick E. Brown)  
 HAYSLIP, OKEY K., P. O. Box 1642 (Okey K. Hayslip)  
 HOLMAN AND TAYLOR, First Huntington National Bank Bldg. (W. Howard Taylor)  
 HOLT, LINWOOD T., 425 Sixth Ave. (Linwood T. Holt)  
 SOMERVILLE AUDIT COMPANY, West Virginia Bldg. (A. Baumgarner, Harold E. Getrost, William H. Richardson, Jr., N. G. Somerville)

## Antigo

BRAUN, FREDERIC W., Rasmussen Bldg. (Frederic W. Braun)

## Appleton

DETTMAN, E. A., & Co., Zuelke Bldg. (E. A. Dettman, Frans G. Larson, Raymond J. Pusch)  
 HAASS, WILBUR H., 115 S. Superior St. (Wilbur H. Haass)  
 LANDREMAN, RICHARD U., 214 N. Superior St. (Richard U. Landreman)  
 LOCKWOOD, CHARLES L., 1724 S. Connell St. (Charles L. Lockwood)  
 SCHENCK, WILLARD J., 207 First National Bank Bldg. (Willard J. Schenck)

## Beaver Dam

PARENT, GAILE M., Old National Bank Bldg., (Gaile M. Parent)

## Beloit

SIEPERT, HERBERT G., 408 Strong Bldg. (Herbert G. Siepert)

## Cedarburg

EBERHARDT, HENRY M., 229 Hilbert S., (Henry M. Eberhardt)

## Eau Claire

BERTELSON, C. A., 509 S. Barstow St. (C. A. Bertelson)

## Fond du Lac

BOSTWICK, CORLISS E., 726 National Exchange Bank Bldg. (Corliss E. Bostwick)

## Green Bay

CAMPBELL, WILLIAM E., 230 E. Walnut St. (William E. Campbell)  
 CULLIGAN, JOHN D., 226 N. Washington St. (John D. Culligan)  
 EVANS AND RACE, 609 Northern Bldg. (John H. Evans, Arthur G. Hieronymus, Lincoln F. Race)

## Morgantown

STEELE, S. CHAS., P. O. Box 865 (S. Charles Steele)  
 TANNER AND TANNER, 515 Monongahela Bldg. (Louis Francis Tanner)  
 WILLIAMS, EDGAR, P. O. Box 848 (Edgar Williams)

## Parkersburg

CRAMER AND CRAMER, (Jesse Cramer)  
 JACKSON, WILLIAM W., 918 Ann St. (William W. Jackson)  
 NICHOLSON, GEORGE M., 504 Union Trust Bldg. (George M. Nicholson)  
 TAVENNER, GEORGE W., 404 Juliana St. (George W. Tavenner)

## Welch

JENNINGS, IVAN F., 203 First National Bank Bldg. (Ivan F. Jennings)

## Wheeling

GESSNER, MILTON, 408 Laconia Bldg. (Milton Gessner)  
 GOLDBERG, DAVID S., 304 Wheeling Bank & Trust Bldg. (David S. Goldberg)  
 HUTZELL, H. S., 511 Laconia Bldg. (H. S. Hutzell)  
 THIEROFF, GEO. E., 402 Board of Trade Bldg. (George E. Thieroff)  
 WISEMAN, JOHN, 405 Wheeling Bank & Trust Bldg. (John Wiseman)

## Wisconsin

GRANT, ALEXANDER & COMPANY, 303 Bellin Bldg. (John I. Robishaw)  
 SMITH-ELLINGSON-SCHULDES COMPANY, 209 Northern Bldg. (Abraham Arthur Alk, James P. Burns, Gerhart M. Ellingson, Malcolm H. Schuldes, Henry M. Winkel)

## Janesville

MCGLADREY, HANSEN, DUNN AND COMPANY, Building and Loan Association Bldg. (Orvin H. Anderson)  
 MCNALLY, JAMES E., 405 Jackman Bldg. (James E. McNally)

## La Crosse

BUCHANAN & GIBSON, 324 Exchange Bldg. (Rollin E. Buchanan, Wilson A. Gibson)  
 HAWKINS, RICHARD G., 407 Hoeschler Bldg. (Richard G. Hawkins)  
 SUTOR, CHARLES F., 301 Linker Bldg. (Charles F. Sutor)

## Lake Geneva

COUNIHAN, ROBERT E., 709 Main St. (Robert E. Counihan)

## Madison

BLUMENFELD, FRANKLIN D., 1401 Edgehill Dr. (Franklin D. Blumenfeld)  
 GILL, DONALD E., 413 First National Bank Bldg. (Donald E. Gill)  
 GRANT, WILBUR S., 1 W. Main St. (Wilbur S. Grant)  
 HOOD, GEORGE K., 1020 Tenney Bldg. (George K. Hood)  
 KELLOGG, HOUGHTON & TAPLICK, 707 Insurance Bldg. (Vernon F. Houghton, Fred C. Kellogg)  
 KIMBALL, LAMB, RIECKMAN & COMPANY, 616 Insurance Bldg. (Archie W. Kimball, Edward F. Rothman)

## WISCONSIN (Continued)

MATTOX, RONALD, AND ASSOCIATES, 800 Gay Bldg.  
(George T. Burrill, Ronald Mattox, Edward J.  
Thornton, Gordon G. Volz)  
SMITH & GESTELAND, 1 S. Pinckney St. (Elmer R.  
Gesteland, Howard L. Smith)

## Manitowoc

KUGLER, HAROLD A., 917A. South 8th St.,  
(Harold A. Kugler)  
WORTHINGTON, T. C., Capitol Theatre Bldg.  
(T. C. Worthington)

## Marshfield

HILL, PETERSON & COMPANY, Firestone Bldg.  
(Alfred V. Hill)

## Menomonee Falls

RUBY, GARWIN A., 116 W. Main St. (Garwin A.  
Ruby)

## Milwaukee

ANDERSEN, ARTHUR & CO., 231 W. Wisconsin  
Ave. (Andrew Peterson)  
AUGUSTINE, ERNST F. & CO., 229 E. Wisconsin  
Ave. (Ernst F. Augustine)  
CHERRY, GLADSTONE, & CO., 161 W. Wisconsin  
Ave. (Gladstone Cherry)  
CONLEY, JOHN G., & CO., 735 N. Water St. (John  
G. Conley)  
COPPERSMITH AND GUNDERSON, 5409 W. Vliet  
St. (Lloyd G. Coppersmith)  
DIETZE, CARL E., 213 W. Wisconsin Ave. (Carl  
E. Dietze)  
ERNST & ERNST, 1211 First Wisconsin National  
Bank Bldg. (V. William Wallin, Manager)  
FISHER & SOMMERFIELD, 239 W. Center St.  
(Eugene D. Sommerfield)  
FONTEINE, MCCURDY & COMPANY, 735 N. Water  
St. (T. A. Bruett, Lamont E. Fontaine, Lewis  
J. Knudsen, Arthur M. Kurzawa, Philip W.  
McCurdy)  
FRAZER AND TORBET, 735 N. Water St. (John P.  
Chole)  
GAHAGAN, P. M., Co., 828 N. Broadway (P. M.  
Gahagan)  
GEISLER, E. M., 735 N. Water St. (E. M.  
Geisler)  
GENGLER, HILMER J., 765 N. Water St. (Hilmer  
J. Gengler)  
GRUNWALD, FRED W., 3815 W. Linden Pl. (Fred  
W. Grunwald)  
GUENTNER, HARRY F., 411 E. Mason St. (Harry  
F. Guentner)  
HAFNER, ADOLPH, & Co., 1012 N. 3rd St. (Adolf  
Hafner)  
HASKINS & SELLS, 633 N. Water St. (Harry L.  
Erb)  
HELLER, LOUIS V., 152 W. Wisconsin Ave. (Louis  
V. Heller)  
HOYE, LAWRENCE G., 740 N. Plankinton Ave.  
(Lawrence G. Hoye)  
ISAACSON & STILLMAN, 735 N. Water St. (Ed-  
ward I. Stillman)  
KANOUSE, J. W., 231 W. Wisconsin Ave. (J. W.  
Kanouse)  
KIRCHHOFF, FREDERICK, 1227 First Wisconsin  
National Bank Bldg. (Frederick Kirchhoff)  
KOCH AND JENNIK, 740 N. Plankinton Ave.  
(Edward F. Jennik, Richard A. Koch)  
LEELEY & WILLIAMS, 757 N. Broadway (John  
Leeley)  
MCDONALD, SPRAGUE AND COMPANY, 740 N.  
Plankinton Ave. (George A. Bark, William  
Berne Zellmer)  
MELNIK & KARAN, 212 W. Wisconsin Ave. (Max  
B. Karan, Leo Melnik)  
PATTISON, CHARLES F., AND COMPANY, 324 E.  
Wisconsin Ave. (Thomas F. Carroll, Charles  
F. Pattison)

PEAT, MARWICK, MITCHELL & Co., 110 E. Wis-  
consin Ave. (Hugh A. Sinclair)  
PRICE, WATERHOUSE & Co., 735 N. Water St.  
(H. S. Irving, Manager)  
RAMIN, E. H., 436 W. Wisconsin Ave. (E. H.  
Ramin)  
REILLY, PENNER & BENTON, 110 E. Wisconsin  
Ave. (Clarence H. Benton, Edward L. Benton,  
Lloyd W. Birkett, Harry L. Kunze, Carl  
Penner, Erwin C. Ritzler)  
ROBLEE, JOSEPH M., & COMPANY, 152 W.  
Wisconsin Ave. (Joseph M. Roblee)  
SIEVERS, ALBERT J., & COMPANY, 212 W.  
Wisconsin Ave. (Albert J. Sievers)  
STAPLES, FREDERICK, & Co., 735 N. Water St.  
(Virgil C. Murphy, Frederick S. Staples)  
TOUCHE, NIVEN, BAILEY & SMART, 231 W. Wis-  
consin Ave. (Robert Beyer, Manager)  
VANDERJAGT, E. L., & COMPANY, 828 N. Broad-  
way (Ellis L. Vanderjagt)  
WEBER, RAYMOND A., 503, 135 W. Wells St.  
(Raymond A. Weber)  
WOOD, DAVID L., 125 F. Wells St. (David L.  
Wood)  
YOUNG, ARTHUR, & COMPANY, 735 N. Water  
St. (J. Francis Gerdis)  
ZEDLER, RUDOLPH, SYSTEM, 223 N. Water St.  
(Rudolph Zedler)

## Minocqua

JACOBI, ERWIN W. (Erwin W. Jacobi)

## Neenah

HAVEN & GARLOCK, 111 N. Commercial St.  
(Donald Haven)

## New Richmond

DOYLE, BERNARD F., Haasch Bldg. (Bernard F.  
Doyle)

## Oconomowoc

MACHUS, PAUL F., Route 2 (Paul Machus)

## Racine

MAIER, GORDON J., 610 Main St. (Gordon J.  
Maier)  
MYER, RAYMOND P., & Co., 610 Wisconsin Ave.  
(Raymond P. Myer)  
VAN NATTA, L. W., & COMPANY, 201 6th St.  
(Earl W. Hammill, Leslie W. Van Natta)

## Reedsburg

HOPPE, JOHN A., The Big Store Bldg. (John A.  
Hoppe)

## Sheboygan

HENSEL, WM. F., 519 National Security Bldg.  
(Wm. F. Hensel)  
JUNG, WESLEY W., 701 N. 8th St. (Wesley W.  
Jung)

## Superior

MORRISON, JOHN D., & COMPANY, 1210 Tower  
Ave. (A. P. Wendt, Manager)

## Thiensville

MULLIGAN, G. E., Route 2 (George E. Mulligan)

## Waterloo

VIRCHOW & KRAUSE, 125 W. Madison St.  
(Francis A. Krause)

## Waukesha

LUBNOW, ARTHUR H., P. O. Box 153 (Arthur H.  
Lubnow)  
SCHLEY, NORMAN E., 204 Wisconsin Ave. (Nor-  
man E. Schley)

## Wausau

KRAUSE, WILLIAM F., First American State  
Bank Bldg. (William F. Krause)

## WISCONSIN (Continued)

WIPFLI, ULLRICH & CO., First American State Bank Bldg. (John W. Ullrich, Clarence J. Wipfli)

Weyauwega  
STROSCHN, A. A., P. O. Box 163 (A. A. Stroschein)

## Wyoming

## Casper

CHAPIN & MCNAMARA, 6 Townsend Bldg. (Charles S. Chapin)  
RAAB, ROUSH & CO., 211 Consolidated Royalty Bldg. (Gordon J. Raab, Manis G. Roush)  
SMITH, JAMES H., 902 N. Park (James H. Smith)  
TANGNEY, CHARLES L., 205 Consolidated Royalty Bldg. (Charles L. Tangney)

## Cheyenne

COOLIDGE, C. B., 1902 Thonies Ave. (C. B. Coolidge)  
CORDLE AND ASSOCIATES, 212 Hynds Bldg. (Clyde W. Gaymon)

## Jackson

TOPPAN, CLARA R. (Clara Raab Toppan)

## Laramie

JEFFRYES, E. R., 209 Grand Ave. (E. R. Jeffryes)

## Rock Springs

LIKES, ELMER M., Box 895 (Elmer M. Likes)

## Sheridan

COX, KENNETH, 40 N. Gould St., (Kenneth Cox)

## Worland

COOPER, ALFORD W., Veile Bldg. (Alford W. Cooper)

## TERRITORIES

## Alaska

## Anchorage

BEAVER, O. M., First National Bank Bldg. (O. M. Beaver)

## Ketchikan

JOHNSON, ELMER G., P. O. Box 1969 (Elmer Godfrey Johnson)

## Kodiak

CRUTCHER, MARSHALL, P. O. Box D (Marshal Crutcher)

## Hawaii

## Honolulu

CAMERON & JOHNSTONE, 306 Bishop Trust Bldg. (Doris E. Bennett, Ernest Roy Cameron, Herbert C. Dunn)  
CHAR AND FROMM, James Campbell Bldg. (Theodore C. H. Char, Carl A. Fromm)  
DEAN AND PARIS, 1160 Bishop St. (Pierson G. Dean, Robert H. Paris)  
GRAHAM, MATT. M., 306 Inter-Island Bldg. (Matthew M. Graham)  
HANSON, RAUN & HANSON, Dillingham Bldg. (Harry A. Hanson, John L. Hanson, Theodore A. Raun)

KAJIKAWA, H., 657 Kapiolani Blvd. (H. Kajikawa)  
MATAYOSHI, STANLEY R., 2365 Pacific Heights Rd., (Stanley R. Matayoshi)  
SCHULTE, CHARLES E., P. O. Box 1574 (Charles E. Schulte)  
SMELKER, ROBERT T., P. O. Box 2382 (Robert T. Smelker)  
TENNENT & GREANEY, 430 Dillingham Transportation Bldg. (E. J. Greaney, Hugh C. Tennent)  
YOUNG, LAMBERTON & PEARSON, 1071 Bishop St. (Edwin England Hunter, J. K. Lambertson, Frederick George Pearson)

## ISLAND POSSESSIONS

## Puerto Rico

## Caguas

PACHECO & ALVARADO, 55 Jimenex Sicardo St. (Manuel Alvarado, Rafael Pacheco)

## Rio Piedras

PIRAZZI, RAFAEL, 1055 Manila St., Urbanizacion Santa Rita (Rafael Pirazzi)

## San Juan

APONTE, GONZALO, 706 Padin Bldg. (Gonzalo Aponte, P. E. Purcell)  
ARROYO, VICTOR RODRIGUEZ, P. O. Box 2645 (Victor Rodriguez Arroyo)  
CASANOVA-PRATS, FELIPE, 356 Fortaleza St. (Felipe Casanova-Prats)  
DE ANGEL, ANGEL JR., P. O. Box 3249 (Angel de Angel, Jr.)  
FARIA, JUAN A., P. O. Box 1311 (Juan A. Faria)  
GORBEA, JOSE P., Box 2552 (Jose P. Gorbea)  
GORBEA, JUAN I., Hotel Palace Bldg. (Juan I. Gorbea)

MARTIN, ANTONIO, Padin Bldg. (Antonio Martin)  
NIEVES-HIDALGO MARINO, P. O. Box 1607 (M. Nieves-Hidalgo)  
POL TORO, GIL & CO., Perez Blanco Bldg. (Manuel Toro Aquiles, Juan Angel Gil, Emiliano Pol, Jr.)  
ROSAS HERNANDEZ, B., Palace Hotel Bldg. (Buenaventura Rosas Hernandez)  
SPARROW, WAYMOUTH & CO., P. O. Box 3632 (William Arthur Waymouth)  
STAGG, MATHER & HOUGH, Bank of Nova Scotia Bldg. (Morris B. Manwaring)  
SUMERSILLE, A. ERLE, P. O. Box 1346 (A. Erle Sumersille)  
TURNER, BRYAN, P. O. Box 2213 (A. O. Bryan Turner)  
VAN DERYDS, S. E., 150 Allen St. (S. E. Van Deryds)

## Santurce

THOMAS, HAROLD B., P. O. Box 3233 (Harold Byrd Thomas)

## FOREIGN

## Argentina

## Buenos Aires

PRICE, WATERHOUSE, PEAT & Co., Bartolome  
Mitre 559 (Guillermo Juan Hardman)

## Canada

## Montreal, Quebec

MULLIGAN, E. G. M. & Co., 276 St. James St.  
(Edward Gilbert Mulligan)

HIGGINS, FRED PAGE, & COMPANY, 36 Toronto  
St. (Fred Page Higgins)

THORNE, MULHOLLAND, HOWSON & MCPHER-  
SON, 1018 Federal Bldg. (Frank L. Kerr)

## Toronto, Ontario

CAMPBELL, LAWLESS, PARKER & BLACK, 6  
Adelaide St. E. (Gordon D. Campbell)

## Vancouver, B. C.

OSWALD, JOHN C., & Co., 505 Dominion Bank  
Bldg. (John C. Oswald)

## Colombia

## Bogota

PRIDE, WATERHOUSE & Co., Apartado Aereo  
43 (John S. C. Goold)

## Cuba

## Havana

DELOITTE, PLENDER, HASKINS & SELLS, Edificio  
de la Lonja 511 (George Ewin Green)

FIELD, JACKSON AND INSUA, Monserrate 261  
(William P. Field)

PEAT, MARWICK, MITCHELL & Co., Royal Bank  
Bldg. (Joseph Loutit)

VILLANUEVA, FENOR, P. O. Box 452 (Fenor  
Villanueva)

## England

## London

ANDERSEN, ARTHUR & Co., 19 Coleman St.  
(Kenneth M. Montgomery)

CHALK, A. L. CRAMPTON, 34 Queens Gate (A. L.  
Crampton Chalk)

## Manchester

BOYD, J. B., WRIGLEY & Co., 55 Brown St.  
(Richard Henry Lord)

## France

## Paris

ANDERSEN, ARTHUR & Co., 11 Rue Louis le  
Grand (Joseph P. Sullivan, Manager)

## Mexico

## Mexico City

ANDERSEN, ARTHUR & Co., Avenida Cincon de  
Mayo 824 (John H. Lumpkin, Manager)

DELOITTE, PLENDER, HASKINS & SELLS, Edificio  
La Nacional, Avenida Juarez 4 (A. J. H.  
Thistlethwaite)

LYNDE-LOCKWOOD, J., Apartado Postal No. 2395  
(John Lynde-Lockwood)

PRICE, WATERHOUSE & Co., Apartado 1403 (Al-  
phonsus T. Cummins)

## Philippines

## Manila

ABASTILLAS, P. U., & Co., 406 Chaco Bldg. (Pedro  
U. Abastillas)

CAGUIAT, ENRIQUE, & Co., 603 Trade & Com-  
merce Bldg. (Enrique Caguiat)

FLEMING & WILLIAMSON, Soriano Bldg. (Hans  
Hausamann)

OLLADA, FELIPE B., 506 China Bank Bldg.  
(Felipe B. Ollada)

PRICE, WATERHOUSE & Co., Filipinas Bldg.  
(Joaquin Cunanan)

## Venezuela

## Caracas

PRICE, WATERHOUSE & Co., Apartado 1789  
(Royal C. Thurston, Jr.)

YOUNG, ARTHUR, & COMPANY, Apartado 12  
(William C. Ings)