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ACCOUNTING FIRMS AND PRACTITIONERS

1951



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

ACCOUNTING FIRMS AND PRACTITIONERS 1951

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, 802 Commercial National Bank Bldg. (Winston Brooke)
 KING, GEORGE D. & Co., Radio Bldg. (George D. King)
 REYNOLDS, STUART M., 1330 Noble St. (Stuart M. Reynolds)
 WOOSTER AND ANDREWS, Radio Bldg. (William F. Andrews, Jr.)

Birmingham

ARNOLD, KELLER & SMITH, 1015 First National Bldg. (J. Dozier P. Arnold, William M. Keller, Lindsay C. Smith)
 BORLAND, WILLIAM HOWARD AND SON, 1617 Comer Bldg. (William Howard Borland, William Howard Borland, Jr.)
 CHRISTIAN, WILLIAM J., 2212 Comer Bldg. (William J. Christian)
 COBB, HOWELL C., 1623 Fourteenth Ave., S. (Howell C. Cobb)
 DOWNS, J. R., 940 Brown-Marx Bldg. (J. R. Downs)
 ERNST & ERNST, 17 N. 20th St. (3) (H. J. Pratt)
 EVANS, JOHN E., 510 Farley Bldg. (3) (John E. Evans)
 FRANKLIN, W. M., 1227 Comer Bldg. (W. M. Franklin)
 HERZBERG, H., JR., 1510 First National Bldg. (3) (Hyman Herzberg, Jr.)
 LEHMANN, ULLMAN AND BARCLAY, 1702 Comer Bldg. (Henry I. Barclay, Joseph L. Ullman)
 LELIEVRE & LELIEVRE, 1217 Empire Bldg. (Clara C. Lelievre)
 NEVILLE, BROWN & REGAN, 1304 Empire Bldg. (Lefay Frank Brown, Chris H. King, James Regan, Jr.)
 NICHOLS, F. W. & COMPANY, 1214 Brown-Marx Bldg. (James T. McCarty, Jr., F. W. Nichols)
 ORTH, EDWARD J., Powell Ave. (Edward J. Orth)
 POTTER AND WHITE, 448 Brown-Marx Bldg. (Raymond E. Potter)
 SCARBOROUGH, POWERS & THOMAS, 501 Jackson Bldg. (3) (Edward L. Powers, James Jackson Scarborough, H. O. Thomas, Jr.)
 SCREVEN, TURNER & COMPANY, 309 Massey Bldg. (Clayton C. Carlton, James O. Screven, James Patsie Turner)
 SOLOMON, J. M., 1202 American Life Bldg. (Jacob M. Solomon)
 THOMAS, JOHN R., 929 American Life Bldg. (John R. Thomas)
 WHITESIDE, W. M., JR., 409 Farley Bldg. (William M. Whiteside, Jr.)

Decatur

ERNST & ERNST, 18 State National Bank Bldg. (Grantland H. Davis, Manager)

Dothan

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

Florence

JONES, HENRY J., State National Bank Bldg. (Henry J. Jones)

Gadsden

HARWOOD, FERD C., Philipson Bldg. (Ferd C. Harwood)
 KING, GEORGE D. & Co., P. O. Drawer 759 (George Dodgen King)

WALLACE, ROY L. & ASSOCIATES, Hagedorn Bldg. (Roy L. Wallace)

Geneva

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

Huntsville

REID, SELF & SELF, 108½ Washington St., N. (John E. Reid)

Mobile

COOPER, EDWARD J., 812 First National Bank Bldg. (Edward J. Cooper)
 COX, ROBERT A., 210 Greystone Bldg. (Robert A. Cox)
 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., P. O. Box 1196 (7) (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)
 PARTIDGE, THAD, P. O. Box 781 (Thad Partidge)
 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)
 SCHUTTE & WILLIAMS, P. O. Box 1397 (George W. Randall, Manager)
 SMITH, DUKES & BUCKALEW, First National Bank Bldg. (Sylvester W. Brock, Vardaman M. Buckalew, Gilbert F. Dukes)
 WILSON, S. L., 104 St. Joseph St. (S. L. Wilson)

Montgomery

ALDRIDGE, BORDEN AND JONES, 312 Catoma St. (Mayer Westbrook Aldridge, John R. Borden)
 CRANE, JACKSON AND WILSON, 308 Montgomery St. (4) (H. C. Crane, Douglass G. Jackson, James W. Thornton, James Winfrey Wilson)
 GRANTHAM, HAL G., 122 S. Perry St. (Hal G. Grantham)
 RICHARD, FRED A., JR., 1116 Bell Ave. (Fred A. Richard, Jr.)
 ROBINETT, CARL C., JR., 328 Bell Bldg. (Carl C. Robinett, Jr.)
 TROY AND TROY, 807 First National Bank Bldg. (Robert E. Troy, Robert E. Troy, Jr.)

Selma

BUTLER, FURNISS & CARTER, P. O. Box 636 (George E. Carter)

Tuscaloosa

JAMISON & MONEY Co., First National Bank Bldg. (James E. Money)
 ROBINETT, CARL & Co., 201 Wilson Bldg. (Claud A. Morrison)
 SENNA, CHARLES A., JR., 2319 8th St. (Charles A. Senna, Jr.)

Tuscumbia

DONILON, FRANK E., JR., First National Bank Bldg. (Frank E. Donilon, Jr.)

Arizona

- Casa Grande**
TRIBBY, MAURICE B., 201 E. 4th St. (Maurice B. Tribby)
- Douglas**
SILL, ROBERT W., 620 10th St. (Robert W. Sill)
- Holbrook**
CONNOLLY, J. P., Co., Hotel Chief (J. P. Connolly)
- Mesa**
HUTCHESON, C. RALPH, 106 S. Country Club Dr. (Ralph Hutcheson)
- Phoenix**
ALTSCHUL, JULIUS, 2970 E. Van Buren St. (Julius Altschul)
BOBBITT, U. C., 520 Luhrs Bldg. (Uel Clay Bobbitt)
BRIGGS & PARKER, 412 Professional Bldg. (Lloyd O. Parker)
BURGESS, RICHARD, 622 Security Bldg. (Richard Burgess)
CARSON, WALMSLEY & HENRY, Luhrs Bldg. (Marvin Henry, Lewis G. Walmsley)
COUNCILOR, JAMES A. & COMPANY, Luhrs Tower, (John Everett Brown, James W. Coombs)
CRANE, A. W., 321 Heard Bldg. (Alex W. Crane)
CUTHBERT, JOHNSON & Co., 626 Heard Bldg. (H. T. Cuthbert, George Wesley Johnson)
DALE & EIKNER, 826 Security Bldg. (W. Carl Dale, James C. Eikner)
DAVID AND RUBENSTEIN, 315 Arizona Title Bldg. (Martin David, Julius Rubenstein)
DEMARCUS, CECIL A., 411 Heard Bldg. (Cecil A. DeMarcus)
DENNIS, H. MARVIN & Co., 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)
HAZELETT, JOHN M., P. O. Box 4035 (John M. Hazelett)
HILKERT, E. J., 140 S. Central Ave. (E. J. Hilkert)
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)
LAWRENCE, THEODORE, 308 Security Bldg. (Theodore Lawrence)
MACKAY, K. E., 520 Luhrs Bldg. (Karren E. Mackey)
- McMORRIS, BENARD R.**, 424 Security Bldg. (Benard R. McMorriss)
MILLETT, MAX A., 803 Security Bldg. (Max A. Millett)
MORGAN & STALLINGS, 304 Arizona Title Bldg. (Robert L. Morgan, Oliver C. Stallings)
MURRAY & MURRAY, P. O. Box 1189 (Leslie Murray, Jr.)
NEWBOULD, J. DOUGLAS, 434 Security Bldg. (J. Douglas Newbould)
RACEY, LAIRD A., 305 Arizona Title Bldg. (Laird A. Racey)
SHEPPARD, GEORGE L., P. O. Box 4211 (George L. Sheppard)
SMITH, JAMES A. & Co., 860 Security Bldg. (Ethel W. McNinch, James A. Smith)
TAUBER, MILTON, 813 W. San Miguel (Milton Tauber)
THE HARMON AUDIT COMPANY, 834 Security Bldg. (Claud F. Harmon, Allan G. Munroe, George R. Pool)
TISOR, CARL D., 500 Title & Trust Bldg. (Carl D. Tisor)
TREADAWAY, L. N. AND ASSOCIATES, 507 Luhrs Bldg. (Gordon H. Thomas)
WILKES ACCOUNTING AND TAX SERVICE, 4018 N. 3rd St. (Paul H. Wilkes)
WOODWARD, FRED H., 520 Luhrs Bldg. (Fredrick H. Woodward)
ZAEBST, IVAN R., 4553 N. Seventh Ave. (Ivan R. Zaebst)
- Prescott**
FOSTER, ARTHUR A., P. O. Box 1987 (Arthur A. Foster)
GRAY AND WILLIAMS, ROSS-FAVOUR Bldg. (Wilfrid L. Gray, R. M. Williams)
JONES, R. L., 1 Bashford Block (R. L. Jones)
- 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)
KADERLAN, SIDNEY A., 37 N. Church St. (Sidney A. Kaderlan)
LAWTON AND FORD, Valley National Bank Bldg. (Clark C. Ford, James M. Lawton)
MINDELL, ROBERT E., 650 N. Sixth Ave. (Robert E. Mindell)
MOORE, MERLE & Co., 84 W. Pennington St. (Merle Wayland Moore, Mary E. H. Ross)
PAUL, AARON, 260 S. Scott St. (Aaron Paul)
SARRELS AND RIORDAN, 902 Valley National Bldg. (Robert B. Riordan, Oran Sarrels)
WALSH, P. J., 703 Valley National Bldg. (P. J. Walsh)

Arkansas

- Batesville**
EATON, FRANK L. & Co., First National Bank Bldg. (Frank L. Eaton)
- Blytheville**
EVANS, JOE B., 202 Lynch Bldg. (Joe B. Evans)
- Conway**
MALPICA, FRED W., First National Bank Bldg. (Fred W. Malpica)
- El Dorado**
BREIMO, MARK, 309 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)

ARKANSAS (Continued)

Fayetteville

BROWN, ELLSWORTH H., 215 Cravens Bldg.
(Ellsworth H. Brown)

Fort Smith

BELL AND MAGRUDER, Professional Bldg. (Marion H. Bell, F. Magruder)
DANIEL, DANIEL AND ENNIS, 318 Merchants Bank Bldg., (Willard Ray Carlisle)
DOUGLAS WALKER AND COMPANY, Merchants National Bank Bldg. (E. B. Sparks, Jr., James D. Walker, Jr.)
SCIVALLY, LOUIS F., 403 Professional Bldg. (Louis F. Scivally)

Harrison

MESS, ARTHUR H., Coffman Bldg. (Arthur H. Mess)

Hot Springs

HUDLOW, WALTER L., 406 Medical Arts Bldg. (Walter L. Hudlow)
LUEBBEN, OSCAR W., 405 Arkansas National Bank Bldg. (Oscar W. Luebben)

Jonesboro

WEBB, KNOX L., 216 W. Oak Ave. (Knox L. Webb)
WINTER, JOHNSTON & COMPANY, (Paul Johnston)

Little Rock

BOND, JOE & COMPANY, 411 Wallace Bldg. (Harold Balch, Howard F. Pratt)
BROWN, RUSSELL & COMPANY, Boyle Bldg. (G. Russell Brown, Avon B. Goodrum, Raymond R. Morris)
DENNIS AND ESTES, 213 Radio Center Bldg. (Richard J. Dennis, Charles Herman Estes)
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)
GAUNT, E. L. & COMPANY, 503 Rector Bldg. (Edward L. Gaunt, Lawrence R. Moffett)
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)
MAGINN, RICHARD F., 801 Union Life Bldg. (Richard F. Maginn)
MAPES, E. EUGENE, 224 Uruqhart Bldg. (E. Eugene Mapes)
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. Clements, Fred W. Rogers, Joe B. Truemper)
WYATT, CULLUM & Co., 604 Boyle Bldg. (Edward LeMoyné Cullum)

Magnolia

EDDY, H. D., P. O. Box 314 (H. D. Eddy)
PORTER, VERNON C., 11 Gantt Bldg. (Vernon C. Porter)

Newport

GODWIN, ELBERT E., Box 41 (Elbert E. Godwin)

North Little Rock

BROWN, R. M., Matthews Bldg. (Russell M. Brown)
HODGE, B. A., 401½ Main St. (Boyd A. Hodge)
PRIDDY, J. B., Wallace Bldg. (Julian B. Priddy)

Osceola

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

Pine Bluff

HOLLIS AND McCLAIN, 203 Simmons National Bldg. (Cal P. Hollis, Harold D. McClain)
RAILSBACH, GLENN A., 407 National Bldg. (Glenn A. Railsbach, Glenn Albert Railsbach, Jr.)
REINBERGER, E. S. & COMPANY, 212 National Bldg. (Truman Newton, Mannie J. Reinberger)
THEIS, WALTER F. & COMPANY, 508 Simmons National Bldg. (Kenneth W. Theis, Walter F. Theis)

Texarkana

GLEASON, JERRY J., 2003 County Ave. (Jerry J. Gleason)
MARKHAM, A. L., 531 State National Bank Bldg. (A. L. Markham)

California

Alameda

MIDDLETON, HILLER & HACKLEMAN, Times Star Bldg. (George A. Hackleman)
REHFELD, ROBERT CHARLES, 3269 Central Ave. (Robert Charles Rehfeld)

Albany

THOMSEN, RICHARD M., 1166 Solano Ave. (Richard M. Thomssen)

Alhambra

BALDWIN, ALAN R., 2300 S. Campbell Ave. (Alan R. Baldwin)
BROWN AND FERGUSON, 317 W. Main St. (Willis H. Brown, Howard L. Ferguson)
CLOVER, GLENN I., 127 N. Garfield Ave. (Glenn I. Clover)

COLE, R. W. E. & Co., P. O. Box 950 (Richard R. Cole)
MARCUS, ROBERT W., 924 E. Main St. (Robert William Marcus)
MORGAN, THOMAS H., 300 N. Vega St. (Thomas H. Morgan)
SAGER, CARL C., 943 W. Valley Blvd. (Carl C. Sager)

Anaheim

SCHAFER, ROBERT D., 308 Bank of America Bldg. (Robert D. Schafer)

Arcadia

HUTCHINSON AND BLOODGOOD, 101 E. Huntington Dr. (Leon J. Rizer, Manager)
LEONARD, GEORGE W., 1135 W. Huntington Dr. (George W. Leonard)

CALIFORNIA (Continued)

- MARTIN, WALLACE LEE, 410 E. Camino Real
(Wallace Lee Martin)
- Azusa**
- ECKNER, WILLIAM E., 135 E. Foothill Blvd.
(William E. Eckner)
- Bakersfield**
- BROTEMARKLE & HARKER, Truxtun Avenue
Bldg. (Karl L. Waegele)
- DARLING, BURTON & WOLD, 310 Professional
Bldg. (Curtis Darling)
- DUNK, SIDNEY M., 402 Linda Vista Dr. (Sid-
ney M. Dunk)
- MCCOWN BROTHERS, 254 Haberfelde Bldg. (Jim
McCown, Joe McCown)
- REED AND DEN HAMMER, 1228 17th St. (Henry
B. Den Hammer)
- Berkeley**
- BRETHAUER & FISCHER, 504 Bank of America
Bldg. (John D. Brethauer, W. H. Fischer)
- GREEN & MCMAHON, 2168 Shattuck Ave.
(Norman M. Green, Hugh E. McMahon)
- HVIDT, MARION TOFT, 69 Stratford Rd. (Marion
Toft Hvidt)
- Beverly Hills**
- ANTIN, DAVID B. AND COMPANY, 260 S. Canon
Dr. (David B. Antin)
- AYLING, WILLIAM U., 245 S. Beverly Dr.
(William U. Ayling)
- BARCUS, J. WESLEY, 530, 9441 Wilshire Blvd.
(J. Wesley Barcus)
- BERLFEIN, HAROLD M., 9889 Santa Monica
Blvd. (Harold M. Berlfein)
- BLOCH, BERNARD & Co., 139 S. Beverly Dr.
(Saul Braverman)
- BRAUNSTEIN, JACQUES, 333 S. Beverly Dr.
(Jacques Braunstein)
- BROWN-KELMAN & Co., 8907 Wilshire Blvd.
(Norton N. Brown, Orville Kelman)
- ELSFELDER, GLENN W., 453 N. Rodeo Dr.
(Glenn W. Elsfelder)
- FAY AND HOEGSTED, 275 S. Beverly Dr. (James
G. Fay, Howard G. Hoegsted)
- FRIEDMAN, BLUMENFELD, WEISER & Co., 205
S. Beverly Dr. (Solomon Z. Friedman)
- FRISBEE, IRA N. & Co., 303 Bank of America
Bldg. (Ira N. Frisbee, Robert W. Ruggles,
George C. Silzer, Jr., C. Richard Spriggs)
- GREENBERG & SEGAL, 232 S. Beverly Dr.
(Edward Greenberg)
- GROSSMAN, WM. A. & ASSOCIATES, 170 S.
Beverly Dr. (Wm. A. Grossman)
- HODGE & Co., 205 S. Beverly Dr. (Robert
Hodge, Jr.)
- JOHNSON, LEVER AND ASSOCIATES, 9008 Wil-
shire Blvd. (Kurt R. Anker, Palmer Johnson,
Ernest M. Lever)
- KALETSKY & LAMPERT, 9363 Wilshire Blvd.
(Nathan Kaletsky)
- KRAY AND SPITZER, 102 S. Robertson Blvd.
(Murray Kray, Harry Spitzer)
- LEVENTHAL, KENNETH, 9889 Santa Monica
Blvd. (Kenneth Leventhal)
- MAHONEY, MARSHALL & GROENER, 8844 Olym-
pic Blvd. (Marshall G. Groener)
- MONROE, RALPH, 227 N. LaPeer Dr. (Ralph
Monroe)
- NEIMAN AND SANGER, 9008 Wilshire Blvd.
(Carrol M. Sanger)
- SIMON, FOX, FRAIDER & GOLDMAN, 242 N.
Canon Dr. (M. D. Fraider)
- STERN, DAVID K., 275 S. Beverly Dr. (David
K. Stern)
- STONE, EDWARD, 360 N. Bedford Dr. (Edward
Stone)
- TRUST AND GEORGE, 111 N. LaCienega Blvd
(Jack G. George, Irwin L. Trust)
- Burbank**
- COOPER, NEWELL J., 239 S. 3rd St. (Newell
J. Cooper)
- LAMBERT, PAUL H., 239 S. 3rd St. (Paul H.
Lambert)
- Burlingame**
- HARTMANN, ARTHUR A., 251 Park Rd. (Arthur
A. Hartmann)
- Calistoga**
- SEIBERLICH, GORDON J., P. O. Box 438 (Gordon
J. Seiberlich)
- Canoga Park**
- KUEHNE, HAMMAR & BAKER, 7143 Owensmouth
Ave. (John M. Baker)
- Carmel**
- JONES AND ELLIOTT, P. O. Box 216 (Eliot
Jones, Jr.)
- Castro Valley**
- HOLT & RAMSEY, 201, 7716 Castro Valley Blvd.
(Roland M. Ramsey)
- Chico**
- FELION & JOHNSON, 28 Morehead Bldg.
(Richard D. Johnson)
- SHELDON, WILLIAM H., 905 Wall St. (Wil-
liam H. Sheldon)
- Colma**
- HILGER, FREDERICK L., 607 Midway Ave.
(Frederick L. Hilger)
- Compton**
- BURDSALL, FRANK B., JR., 529 W. Rosecrans
Ave. (Frank B. Burdsall, Jr.)
- ENGLE AND BURDSALL, 1506 N. McDivitt Ave
(2) (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)
- Downey**
- CONE, PAUL R., 8355 E. 3rd St. (Paul R.
Cone)
- MASON, ARNOLD J., 7837 Alderdale St. (Arnold
J. Manson)
- El Cajon**
- EVERTS AND ESENOFF, 162 E. Main—Unit No.
5 (Nathan Eggert, Manager)
- El Centro**
- FOSS AND SIMPSON, 134 S. 6th St. (F. Howard
Simpson)
- El Monte**
- COOPER, JOHN H., 5014 Peck Rd. (John H.
Cooper)
- TURRILL, C. F., 212 W. Valley Blvd. (Curtis
Franklin Turrill)
- Eureka**
- ELLIOTT AND NEILSON, 537 G St. (Rob Roy
Neilson)

CALIFORNIA (Continued)

- HELZEL, LEO B. AND COMPANY, Professional Bldg. (Robert J. Nolt)
 HERRICK AND HERRICK, LESTER, 510 Third St. (G. E. Hefter)
 WINN, SHINN, SNYDER & Co., 103 Professional Bldg. (Orville L. Snyder)
- Fontana
- SCHUETZ, CARLTON R., 196 N. Sierra Ave. (Carlton R. Schuetz)
- Fresno
- BRADFORD, BRADFORD, STARK AND WRIGHT, 518 B. T. W. Patterson Bldg. (21) (Brenton B. Bradford, Clarence E. Bradford, Francis H. McGee, William H. Stark, Wheeler F. Wright)
 CADWALLADER & LEWIS, 309 Anglo Bank Bldg. (J. Maxwell Cadwallader, Sheldon Philip Lewis)
 GIFFEN, HILLS & CARRUTH, 801 Bank of America Bldg. (Lester L. Carruth, Hilliard R. Giffen, Harry W. Hills)
 LIPS AND MIKSCH, 4520 Illinois Ave. (George H. Lips, George L. Miksch)
 MARTIN, LAWRENCE J., 1715 Belmont Ave. (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)
 STROHM AND ADAMS, 505 Rowell Bldg. (John Gerald Strohm)
 WILLEFORD & WILTSHIRE, 1728 Belmont Ave. (M. E. Willeford)
- Fullerton
- POCH, VIRGIL R., 3410 Gregory Ave. (Virgil R. Poch)
 SPATZIER, ANDREW F., 913 W. Fern Dr. (Andrew F. Spatzier)
- Glendale
- BARNES & COMPANY, 616 Security Bldg. (3) (W. Darl Barnes)
 BODE, ARTHUR J., 1022 S. Glendale Ave (5) (Arthur J. Bode)
 BRUNS, GEORGE T., 110 W. Broadway (George T. Bruns)
 HARRISON, H. A., 704 E. Broadway (H. A. Harrison)
 HOHLY, ROBERT, 302-B S. Brand Blvd. (4) (Robert Hohly)
 HUTCHINSON AND BLOODGOOD, 102 N. Brand Blvd. (3) (Mark H. Bloodgood, Noble D. Hampton, Arthur W. Hutchinson, Paul G. Taylor)
 RUSS & YORK, 402 Security Bldg. (3) (Edwin W. Russ, Donald J. York)
 ZINK, CARL A., 2311 E. Chevy Chase Dr. (Carl Andrew Zink)
- Grass Valley
- HARTMAN, DAVID, 209½ W. Main St. (David Hartman)
- Hanford
- WILLEFORD & WILTSHIRE, ANGLO Bank Bldg. (Raymond E. Wiltshire, Jr.)
- Hayward
- ANDERSON, RALPH H., 3025 Charlene Way (Ralph H. Anderson)
- Hollywood
- ALLEN, J. W., 210, 6425 Hollywood Blvd. (James W. Allen)
- BOYLE AND WOOD, 511, 1680 N. Vine St. (Harold K. Wood)
 BRILL & HELLER, 1746 N. Las Palmas Ave. (28) (Howard G. Brill, Daniel B. Heller)
 EINER, BRADLEY AND WARMAN, Suite 201 Einer Bldg. (28) (Lincoln O. Warman)
 GOOLIN, ALEXANDER N., P. O. Box 548 (Alexander N. Goolin)
 HAGAN, FLOYD C., 5321 Hollywood Blvd. (Floyd C. Hagan)
 KAHN, MAURICE M., 6381 Hollywood Blvd. (Maurice M. Kahn)
 NELSON, A. LEROY, 6636 Hollywood Blvd. (28) (A. LeRoy Nelson)
 RARITY, W. W., 1234 N. LaBrea Ave. (W. W. Rarity)
 RICHEY, SYLVESTER E., 1746 N. Las Palmas (Sylvester E. Richey)
 ROSE, W. HENRY, 6381 Hollywood Blvd. (W. Henry Rose)
 SALMORE, STANLEY, 101, 5617 Hollywood Blvd. (Stanley Salmore)
 WEINER, SAM M. & Co., 7815 Sunset Blvd. (28) (David Goldberg, Sam M. Weiner, I. Milton Zeman)
- Huntington Park
- HARRIS & COMPANY, 3480 E. Randolph St. (Raleigh P. Nelson)
- Inglewood
- COE, CECIL E., 103 S. Locust St. (Cecil E. Coe)
- Laguna Beach
- MACK, A. F., 537 Forest Ave. (A. F. Mack)
- La Jolla
- MCCRACKEN AND MALICK, 1011 Prospect St. (Frank T. Sherlock, Manager)
 PETERSON, GEORGE A., 7800 Ivanhoe Ave. (George A. Peterson)
- Long Beach
- GARDNER, G. F. L., 133 Syracuse Walk (G. F. L. Gardner)
 MARSHALL & MURPHY, 115 Linden Ave. (Walter R. Marshall)
 RITTER, F. T., 100 E. Ocean Blvd. (F. T. Ritter)
 STANLEY, LOWELL, 1000 Jergins Trust Bldg. (Lowell Stanley)
 TRACY, CLIFFORD F., 805 F & M Bank Bldg. (12) (Clifford F. Tracy)
 WENZEL, WILLIAM W., 522 Locust Ave. (William W. Wenzel)
 WINDES & IRVINE, 823 Security Bldg. (2) (Paul D. McClaughry)
- Los Altos
- NARLIAN, C. A. H., Rt. 1, Box 516 G. (C. A. H. Narlian)
- Los Angeles
- ADSIT, EDWARD H., 215 W. 7th St. (Edward H. Adsit)
 ALFORD, H. E., 542 S. Broadway (Harold Eugene Alford)
 ALLEN, HORACE H., 5321 Inadale Ave., (43) (Horace H. Allen)
 ALTMAN, GEORGE T., 612 S. Flower St. (George T. Altman)
 ANDERSEN, ARTHUR & Co., 612 S. Flower St. (17) (James A. Campbell, Cyril Hopkinson)
 ANDERSON, JOHN & Co., 9050 Ashcroft Ave. (John Edward Anderson)
 ANGELSON & KAPLAN, 206, 124 W. 6th St. (Andrew C. Angelson)

CALIFORNIA (Continued)

- ARNOLD, HUGH G., 5410 Wilshire Blvd. (Hugh G. Arnold)
 ASIMOW, WILLIAM E., 2024 W. 6th St. (William E. Asimow)
 ATWELL AND FAORO, 670½ S. Vermont Ave. (John C. Atwell)
 AXELRAD, BERNARD, 215 W. 5th St. (13) (Bernard Axelrad)
 BACON, ALBERT T., 510 S. Spring St. (Albert T. Bacon)
 BAER, S. J., 5011 S. Figueroa St. (Samuel J. Baer)
 BARAK, BEN, 6363 Wilshire Blvd. (48) (Ben Barak)
 BARKER, NORMAN BRADLEY, 326 N. La Jolla Ave. (48), (Norman Bradley Barker)
 BARRETT, KARDELL & Co., 6239 Wilshire Blvd. (James K. Goldsmith)
 BAY & BAY, 6363 Wilshire Blvd. (48) (Max W. Bay, Sam S. Bay, Nathan R. Herzberg)
 BECKER, MILLER & HANDZEL, 112 W. 9th St. (15) (Max Becker, Arnold Handzel, Jack Miller)
 BEIDNER, TEMKIN & ZISKIN, 111 W. 7th St. (14) (Jack Temkin, Paul Ziskin)
 BELL, GOLLIN B., 1691 Sargent Court (Gollin B. Bell)
 BERK, M. LAWRENCE & COMPANY, 815 S. Hill St. (M. Lawrence Berk, Wilfred W. Mast)
 BLACK, ALEX, 816 S. LaBrea Ave. (36) (Alex Black)
 BLIGHT & WHEELER, 6331 Hollywood Blvd. (C. C. Legerton, Edward G. Stotsenberg)
 BLOCK, HERBERT, 1854 S. Crescent Heights Blvd. (35) (Herbert Block)
 BODO, CLARENCE H., 639 S. Spring St. (14) (Clarence H. Bodo)
 BOETHING & DUNLAP, 1223 S. Hope St. (David W. Francis)
 BONTEMS, JAMES W. & Co., 215 6th St. (James W. Bontems, James W. Bontems, Jr., Hanford R. Orvis)
 BOWERS, HAROLD K., 3540 Division St. (65) (Harold K. Bowers)
 BRANDES, BEN, 715, 408 W. 8th St. (Ben Brandes)
 BRIGGS, LYNN E., 3129 Durand Dr. (Lynn E. Briggs)
 BROTEMARKLE & HARKER, 417 S. Hill St. (William C. Harker)
 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, 432 Petroleum Bldg. (James A. Caster, Roy E. Maginnis)
 CHANEY, H. K., 1212 Spring Arcade Bldg. (H. K. Chaney)
 COCHRAN, JOHN WILLIAM, 649 S. Olive St. (John William Cochran)
 COHEN, JOSEPH HARRIS, 608 S. Hill St. (Joseph Harris Cohen)
 COHEN, S. & COMPANY, 416 W. 8th St. (14) (James Cohen)
 COZY, JACK, 1751 W. 51st Pl. (Jack Cozy)
 DAVIDSON, GROVER & KLINE, 403 W. 8th St. (14) (Sol Davidson)
 DAVIS, BERG & LAUTER, 215 W. 7th St. (17) (Albert Berg, Sam Davis)
 DELL, JULIUS, 5371 Wilshire Blvd. (Julius Dell)
 DELOITTE, PLENDER, GRIFFITHS & Co., 417 S. Hill St. (13) (Ralph B. Roberts, Manager)
 DEMPSEY, THOMAS R. & COMPANY, 1104, 523 W. 6th St. (Thomas R. Dempsey, Robert F. Shewalter)
 DODGE, RICHARD B., 746 Coronado (5) (Richard B. Dodge)
 DOLMAN & FREEMAN, 7213 Melrose Ave. (Maurice H. Dolman, Sydney M. Freeman)
 DOW, RALPH G. & Co., 758 W. Adams Blvd. (Ralph G. Dow)
 DUBROW, MAURICE A., 655 S. Dunsmuir Ave. (Maurice A. Dubrow)
 EDLING, HIGHTOWER & HUNT, 606, 639 S. Spring St. (Wilford G. Edling)
 EGLIN, JEROME, 6253 Hollywood Blvd. (28) (Jerome Eglin)
 ERNST & ERNST, 510 S. Spring St. (13) (Russell S. Bock, George O. Carlson, Thomas S. Norton, Jr.)
 ESPINOZA & RAGLAND, 503, 403 W. 8th St. (Valentine B. Espinoza)
 FAORO, WARD A., 670½ S. Vermont Ave. (5) (Ward A. Faoro)
 FELDMAN, GUSTAVE B., 4004½ Los Feliz Blvd. (Gustave B. Feldman)
 FINKEL AND FINKEL, 608 S. Hill St. (Harold N. Finkel, Raymond E. Finkel)
 FISCHER, HARRY C., 325 W. 8th St. (Harry C. Fischer)
 FLIGSTEN, NATHAN, 756 S. Broadway (Nathan Fligsten)
 FLOREY, ROYAL C., 1520 E. Slauson Ave. (Royal C. Florey)
 FOONBERG, MAURICE, 215 W. 7th St. (Maurice Foonberg)
 FORBES, JOHN F. & COMPANY, Pacific Mutual Bldg. (H. E. Clark, W. L. Richardson, Co-managers)
 FRAZER AND TORBET, 520 W. 7th St. (Russell T. Swenseid)
 FROST, H. M., 2921 Queensbury Dr. (34) (H. M. Frost)
 GABRIELSON, O'SULLIVAN, POULSON AND COMPANY, 812 Pershing Square Bldg. (C. C. Gabrielson, Martha O'Sullivan, Norris Poulson)
 GILLIS, MURDOCH J., 117 W. 9th St. (Murdoch J. Gillis)
 GINDOFF, DAVID, 6363 Wilshire Blvd. (David Gindoff)
 GISH & GISH, 700 S. LaBrea Ave. (Earle C. Gish, George J. Gish)
 GITTLEMAN, DAVID, 3855 Sante Fe Ave. (36) (David Gittleman)
 GOFF, STANLEY N., 5478 Wilshire Blvd. (Stanley N. Goff)
 GOLDBERG, MARSHALL & Co., 509 S. San Vicente Blvd. (William H. Goldberg)
 GOLDMAN & ROTHMAN, 1127 Wilshire Blvd. (Sol N. Rothman)
 GOODE, JANE E., 7038 Los Tilos Rd. (Jane E. Goode)
 GOTTFRIED, GEORGE JOHN, 9123 Sunset Blvd. (46) (George John Gottfried)
 GRANT, ALEXANDER & COMPANY, 756 S. Broadway (14) (Charles A. Dickinson, Forrest L. Eagle, James J. Scott, Wm. A. Wulf)
 GRAVES & COBUN, 315 W. 9th St. (Charles Cecil Cobun, Willis Clark Graves)
 GREENFIELD, ALBERT N., 948, 727 W. 7th St. (17) (Albert Greenfield)
 GREENFIELD, J. ARTHUR & Co., 453 S. Spring St. (Maurice J. Creamer, Jesse Arthur Greenfield)
 GUMBINER, CHARLES, 3123 W. 8th St. (Charles Gumbiner)
 HAILS, MORETON & THOMASO, 412 W. 6th St. (Raymond R. Hails, A. L. Moreton, S. Edward Tomaso)
 HAMMA AND NELSON, 412, 448 S. Hill St. (John B. Norberg)
 HANKIN, HARRY G. L., 590 S. San Vicente Blvd. (Harry G. L. Hankin)

CALIFORNIA (Continued)

- HARRIS, KERR, FORSTER & COMPANY, 448 S. Hill St. (Charles L. Fletcher)
- 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. (14) (Edward L. Carey, M. M. Devore, James K. Gregory, F. F. Hahn, Franklin N. McClelland, Charles F. Reinhardt)
- HATHAWAY, JOE A., 9123 W. Exposition Blvd. (Joe A. Hathaway)
- HENIG & HUBERLAND, 416 W. 8th St. (45) (Leon J. Huberland)
- HERRICK AND HERRICK, LESTER, 210 W. 7th St. (14) (L. H. Cole)
- HERSH, IRVING, 289 Wholesale Terminal Bldg. (Irving Hersh)
- HERSHBERG, SOL J., 6233 Wilshire Blvd. (Sol J. Hershberg)
- HOLE, LESTER V., 1231 Carmona Ave. (L. V. Hole)
- HORWATH & HORWATH, 417 S. Hill St. (13) (Lloyd S. Pettegrew, Kenneth C. Shaffer)
- HOUSTON, ROBERT C., 215 W. 7th St. (Robert C. Houston)
- IINO, AND TAKEDA, 966 S. San Pedro St. (Sho Iino, Shigeji Takeda)
- INSELBUCH, SIMON, 5478 Wilshire Blvd. (Simon Inselbuch)
- JACOBSON, LEONARD, 332½ S. LaBrea Ave. (Leonard Jacobson)
- JACOBY, LEON, 8477 Beverly Blvd. (Leon Jacoby)
- JOHNS, HAROLD C., 506, 416 W. 8th St. (Harold C. Johns)
- JOHNSEN, C. L., 639 S. Spring St. (C. L. Johnsen)
- JOHNSON, FREDERICK, 1609 N. Alexandria Ave. (Frederick Johnson)
- JONES, McDAVID & Co., 1151 S. Broadway (15) (Robert P. Jones, Robert E. McDavid)
- KAHAN, SELTZER & ECKSTEIN, 756 S. Broadway (Norman C. Eckstein, Abraham Isaacson, Harry Kahan, Charles A. McWaters, Harry D. Seltzer)
- KANE, LOUIS I., 590 N. Beachwood Dr. (4) (Louis I. Kane)
- KENDALL, J. A., 622½ S. LaBrea Ave. (36) (James A. Kendall)
- KESSEL, ALBERT J., 4321 Leimert Blvd. (8) (Albert J. Kessel)
- KINDEL, JAMES H., JR., 405, 458 S. Spring St. (James H. Kindel, Jr.)
- KLATT, WILLIAM F., 5658 Wilshire Blvd. (William F. Klatt)
- KLEINER AND GERVER, 9118 Sunset Blvd. (46) (Burt Kleiner)
- KLING, ERNEST L., 9729 Saturn St. (Ernest L. Kling)
- KLUBOK, IRVING AND Co., 112 W. 9th St. (Irving Klubok)
- KNOX, LESLIE B., 453 S. Spring St. (13) (Leslie B. Knox)
- KOFFMAN, MORTON, 6001 Whitworth Dr. (Morton Koffman)
- KORMAN, MORRIS AND Co., 416 W. 8th St. (Eldert Goldweber)
- KOTKIN, BERNARD & Co., 629 S. Hill St. (14) (John I. Marder)
- KUDELL, CARL W., 405, 458 S. Spring St. (Carl W. Kudell)
- LAFRENTZ, F. W. & Co., 740 S. Broadway (A. D. Benson, Fred M. Henning, Walter K. Mitchell)
- LAMPERT, LOUIS, 3602 Kalsman Dr. (Louis Lampert)
- 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., 714 W. Olympic Blvd. (M. E. Lewis)
- LEWIS, RALPH M., 315 W. 9th St. (Ralph M. Lewis)
- LOOMIS, McCALLUM & COMPANY, 1220, 412 W. 6th St. (Arthur M. Loomis, Robert M. McCallum)
- LYERAND, ROSS BROS. & MONTGOMERY, 510 S. Spring St. (13) (Herbert G. Bowles, Robert S. Warner)
- LYNN & CARLIN, 8272 Sunset Blvd. (46) (Martin Lynn)
- LYONS, EDGAR P. & Co., 650 S. Grand Ave. (Edgar P. Lyons)
- MACREYNOLDS, ROBERT L., 403 W. 8th St. (Robert L. MacReynolds)
- MALIN, WILLIAM S., 639 S. Spring St. (14) (William S. Malin)
- MALONEY AND HOFFMAN, 417 S. Hill St. (Milton J. Hoffman, William F. Maloney)
- MANNING, GEO. H. & SON, 1707 W. 49th St. (62) (Al G. Manning)
- MANSFIELD, ELIAS, 111 W. 7th St. (Elias Mansfield)
- MARK, J. STANTON COMPANY, 5253 E. Beverly Blvd. (Emanuel H. Slotnick)
- MASTERS & BARR, 215 W. 7th St. (John B. Barr, Marie L. Longmaid, Martin J. Masters)
- MATTISON, THOMAS & LOCKETT, 801, 650 S. Spring St. (Melvin H. Lockett, Mahlon W. Mattison, F. C. Thomas)
- McCRACKEN AND MALICK, 417 S. Hill St. (13) (Dell M. Malick)
- McKENZIE, DOUGLASS, 530 W. 6th St. (Douglass McKenzie)
- McLAREN, GOODE, WEST & Co., 210 W. 7th St. (J. E. Tannahill)
- MILLER, ROBERT J., 1147 S. Beverly Dr. (Robert J. Miller)
- 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.)
- MUELLER & ECKLES, 927, 210 W. 7th St. (J. Marvin Eckles, Max O. Mueller)
- MUSAUS, W. P. & Co., 117 W. 9th St. (Bertha L. Aldrich, Lewis William Butterfield)
- NAGDIMON, MURRAY, 357½ N. Gardner (36) (Murray Nagdimon)
- NENNEY, MILTON J., 2900 Rowena Ave. (Milton J. Nenney)
- NEWMAN, MAURICE N., 756 S. Broadway (Maurice N. Newman)
- NICHOLS, WILLIFORD & Co., 1151 S. Broadway (W. Joe Nichols, Louis A. Williford)
- OSTROW, JACK M., 6715 Hollywood Blvd. (Jack M. Ostrow)
- PACKER, JULIUS, 216, 4354 W. 3rd St. (Julius Packer)
- PEAT, MARWICK, MITCHELL & Co., 618 S. Spring St. (Vernon B. Burgett, Everett L. Mangam, George Mordy, William E. Ware)
- PENNEY, L. H. & Co., 448 S. Hill St. (David Preston Evans)
- PHILLIPS, GNAGY & COMPANY, 1151 S. Broadway (Robert E. Gnagy, Rudolph A. Phillips)

CALIFORNIA (Continued)

- PINGREE & JONES, 1114, 111 W. 7th St. (14)
(Ralph M. Jones)
- POP, SAMUEL & Co., 6253 Hollywood Blvd.
(Julius Bovill, Samuel Pop)
- POTTER, STERLING J., 953 S. Oxford Ave. (6)
(Sterling J. Potter)
- POWELL, EDWARD J., 3846 Wilshire Blvd. (Ed-
ward J. Powell)
- PRICE WATERHOUSE & Co., 530 W. 6th St. (14)
(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., 4055 S. McClung Dr.
(Henry J. Rausch)
- REED, JOHN W., 318 S. Kingsley Dr. (5) (John
Wesley Reed)
- REGET & POOL, 6030 Wilshire Blvd. (Frank J.
Reget)
- REID, WILLIAM G., JR., 4834 Huntington Dr.
(William G. Reid, Jr.)
- RILEY AND HALL, 417 S. Hill St. (Marshall
Davis Hall)
- RISHEBERGER, J. HERBERT, 3636 Wilshire Blvd.
(5) (J. Herbert Risheberger)
- RITCHIE, RALPH G., 3974 Wilshire Blvd. (Ralph
G. Ritchie)
- ROGERS, H. LESLIE & Co., 453 S. Spring St.
(H. Leslie Rogers)
- ROGERS, MAURICE, 1809 S. St. Andrews Pl. (19)
(Maurice Rogers)
- ROSE, W. HENRY, 5657 Wilshire Blvd. (W.
Henry Rose)
- ROSEMAN, ARNOLD, 1150 S. Beverly Dr. (Arnold
Roseman)
- ROSEN, LEO L., 373 N. Western Ave. (Leo L.
Rosen)
- ROSEN, STANLEY I., 1910 Garth Ave. (34)
(Stanley I. Rosen)
- ROTHSCHILD, RICHARD M., 704 S. Spring St.
(Richard M. Rothschild)
- RUDD, GEORGE H., 716 Broadway Arcade Bldg.
(George Harvey Rudd)
- SADLER, BURDETTE, 3725 Wilshire Blvd. (Bur-
dette Sadler)
- 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. (14)
(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. (Mil-
ton J. Seigel)
- SERENE, KOSTER & BARBOUR, 542 S. Broadway
(Harry W. Barbour, Mervyn L. Koster)
- SERLIN, HENRY, 437 N. Highland Ave. (36)
(Henry Serlin)
- SEVITZ, DONALD B., 405, 458 S. Spring St.
(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. (14) (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)
- SPIEGEL, JACOB M., 1406 N. Miller Ave. (Jacob
M. Spiegel)
- STERES, HERTZBERG & Co., 5720 Wilshire Blvd.
(36) (Harold J. Hertzberg, Leon C. Steres)
- SUTRO, RALPH C. Co., 5225 Wilshire Blvd.
(Robert C. Sutro)
- TAMKIN, WILLIAM, 1090 S. LaBrea Ave. (19)
(William Tamkin)
- TAYLOR, JAMES H., 1250 Leighton Ave. (James
H. Taylor)
- TEASLEY, VILLEE & COMPANY, 816 W. 5th St.
(17) (Austin I. Teasley, Donald R. Villee)
- THOMAS & MOORE, 215 W. 7th St. (Garnett
W. Barfield, Walter Henry Lohman, Harry
W. Moore, Fred E. Rhodes, H. Ivor Thomas)
- THOMPSON, MOSS & Co., 433 S. Spring St. (13)
(Sam Barnett, Claude A. Clark, Gordon A.
MacLean, Carl N. Mather, Jr., Oscar Moss,
Harrison M. Sharp, George M. Thompson, P.
Harold Valantine)
- TOUCHE, NIVEN, BAILEY & SMART, 607 S. Hill
St. (14) (Ralph V. Hunt, Charles J. Ross)
- TURK, FRED J., 1007 S. Grand Ave. (Fred J.
Turk)
- UNZICKER, EDGAR L. & Co., 458 S. Spring St.
(13) (Edgar L. Unzicker)
- VACHER, GEORGE, 724, 1052 W. 6th St. (17)
(George Vacher)
- VANDER HORST, G. & Co., 403 W. 8th St. (14)
(G. Vander Horst)
- VANLEY, JERRY T., 649 S. Olive St. (Jerry T.
Vanley)
- VARELA, JOHN F. AND COMPANY, 606 S. Hill
St. (14) (Milton F. Willner, Jr., John F.
Varela)
- WAIN, PHILIP & COMPANY, 643 S. Olive St.
(14) (Arthur T. Falk, Philip H. Wain)
- WALTREUS-HUNTER AND COMPANY, 3959 Wil-
shire Blvd. (Hugh V. Hunter)
- WEBSTER, H. M. COMPANY, 215 W. 7th St.
(Henry M. Webster)
- WELCH AND MARODER, 6233 Hollywood Blvd.
(Charles W. Welch)
- WELLS, GRETCHEN, 1438 Reeves St. (Virginia
Gretchen Wells)
- WHEELER, HERBERT A., 2015 N. Catalina St.
(Herbert A. Wheeler)
- WHEELING, WM. T., 1770 N. Vermont Ave.
(27) (Wm. T. Wheeling)
- WHITE, RONALD E. & Co., 612 S. Flower St.
(John D. Heaume, Ronald E. White)
- WIDEMAN, JACK, 6253 Hollywood Blvd. (28),
(Jack Wideman)
- WILSON & LANDMAN, 111 W. 7th St. (Alvin
Landman)
- WINTRODE & GAGE, 4227 Crenshaw Blvd.
(Henry J. Wintrode)
- WOLFSON, BOHR & COMPANY, 1270 S. La-
Cienega Blvd. (Phillip J. Wolfson)
- WRIGHT & FROST, 756 S. Broadway (Verne
Hayes Wright)
- WRIGHT & HUBBS, 756 South Broadway (14)
(Donald H. Hubbs)
- WRIGHT, WALTER C., 510 S. Spring St. (Walter
C. Wright)
- YOUNG, ARTHUR & COMPANY, 612 S. Flower St.
(17) (Erwin Lampe, Alan H. Petch, Herman
E. Ward)
- ZAZUETA & EVERETT, 724 S. Atlantic Blvd.
(Joseph R. Zazueta)
- ZEAVIN, ARTHUR, 417 S. Hill St. (Arthur Zea-
vin)
- ZELKIN, LAWRENCE, 634 S. Spring St. (Law-
rence Zelkin)
- ZIDELL, JACK, 5410 Wilshire Blvd. (Jack Zidell)
- ZIVETZ, HAROLD J., 608 S. Hill St. (Harold J.
Zivetz)
- ZWIEG, HERMAN J., 1090 S. LaBrea Ave.
(Herman J. Zwieg)

CALIFORNIA (Continued)

- Madera**
HOLT, W. E., 211 First National Bank Bldg. (W. E. Holt)
- Martinez**
GRIFFIN, JOHN E., 831 Main St. (John E. Griffin)
- Marysville**
BLAKELEY, C. W., JR., 326 6th St. (C. W. Blakeley, Jr.)
CHIPMAN, WESLEY D., 325 6th St. (Wesley D. Chipman)
- Modesto**
FOVINCI, MARIO, 905 10th St. (Mario Fovinci)
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**
EYRE, J. GORDON, P. O. Box 649 (J. Gordon Eyre)
- Napa**
LEHMAN AND NICOLAS, 46, 1110 First St. (Everett V. Lehman)
- North Hollywood**
BONNET, ROBERT L., JR., 5339 Lankershim Blvd. (Robert L. Bonnet, Jr.)
- Oakland**
ARNOLD, EDWARD J., 2754 Park Blvd. (Edward J. Arnold)
BISHOP, HIRAM N., JR., 201 Financial Center Bldg. (Hiram N. Bishop, Jr.)
BROTHERTON, R. ERNEST, Bank of Commerce Bldg. (R. E. Brotherton)
DALTON & GRAUFNER, Central Bank Bldg. (Stewart Barber)
ERNST & ERNST, 719 Central Bank Bldg. (R. H. Liston, Manager)
FLEGAL, CARL W., 904 Easton Bldg. (Carl W. Flegal)
GOODELL, BYERS & Co., 721 Central Bank Bldg. (Gordon L. Byers)
HELZEL, LEO B. & COMPANY, 577 14th St. (12) (Leo B. Helzel, Marion Peter Horeni, Paul Kazuo Ida)
HOUSEHOLDER & RANKIN, 1440 Broadway (Wiott W. Rankin, Jr.)
HUFFORD, KENNETH W., 1440 Broadway (Kenneth W. Hufford)
KALMAN, HERBERT S., 354 21st St. (Herbert S. Kalman)
LAFRENTZ, F. W. & Co., 1706 Broadway (Robert H. Perry)
LAND, JOHN H., 14th and Broadway (John H. Land)
LUEBBERT, GEORGE W., 1736 Franklin St. (George W. Luebbert)
MORAN, EDWARD F., 1414 Latham Square Bldg. (Edward F. Moran)
PLIMSOLL, HERBERT R., Capwell Bldg. (Herbert R. Plimsoll)
POLLARD, J. C., 4085A Lincoln Ave. (2) (James C. Pollard)
REED, MALCOLM, 803 Bank of Commerce Bldg. (Malcolm Reed)
REEVE, L. S. & Co., 1416 Latham Square Bldg. (William M. Curtin, L. S. Reeve)
- SARGENT, D. A. & Co.**, 630, 1212 Broadway (Douglas A. Sargent)
SEAGEL, ERNEST M., Bank of Commerce Bldg. (Ernest M. Seagel)
SIMON, FERDINAND, 1419 Broadway (Ferdinand Simon)
THOMPSON, DECHOW, GARCIA & REICH, 1100 Financial Center Bldg. (12) (Carl Dechow, Jr., LeVerne W. Garcia, M. R. Reich, Kenneth L. Thompson)
TIMPSON & HOWLAND, Broadway Bldg. (Henry Russell Howland, 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, 217-A N. Freeman (Joseph D. McCarthy, Manager)
- Ontario**
THURBER, MILTON J., 121 N. Plum Ave. (Milton J. Thurber)
- Orange**
SWANGER, IVAN H., 75 Plaza (Ivan H. Swanger)
- Orinda**
TURK, EDWARD J., Orinda Theatre Bldg. (Edward J. Turk)
- Oxnard**
HUTCHESON, EDWIN L., 405 S. B St. (Edwin L. Hutcheson)
MACKINNON, BARCLAY, 911 S. Oxnard Blvd. (Barclay MacKinnon)
- Palo Alto**
FOX, RICHARD K., 156 University Ave. (Richard K. Fox)
O'HARA, PHYLLIS, P. O. Box 442 (Phyllis O'Hara)
WEBB, GEO. H., JR. & Co., 543 Bryant St. (Percy T. Low)
- Pasadena**
ALSWEET, BERNEICE J., 405 E. Green St. (Berneice J. Alsweet)
BERGER, WILLIAM F., 1632 Kaweah Dr. (William F. Berger)
CARROLL, WAYNE T., JR., 212 Citizens Bank Bldg. (Wayne T. Carroll, Jr.)
COBB, ERNEST B., 465 Herkimer St. (Ernest B. Cobb)
EAGER, WILLIAM H., 234 E. Colorado St. (William H. Eager)
FREER, L. RAYMOND, JR., 714 S. Euclid Ave. (L. Raymond Freer, Jr.)
GULL, MYRON E., 405 E. Green St. (Myron E. Gull)
HOOPER & FECHTNER, 2561 E. Colorado St. (Harold M. Fechtner, Donald F. Hooper)
HOWELL & PEDERSEN, 234 E. Colorado St. (Thorwald Boe Pedersen)
LAWSON AND COMPANY, 595 E. Colorado St. (Robert M. Lawson)
PEDERSEN, T. B. & Co., 608 Security Bldg. (William E. Neuhauser)
SIMPSON, JAMES W., 1447 N. Foothill Blvd. (James W. Simpson)
STEVER, KENNETH C., 405 E. Green St. (1) (Kenneth C. Stever)
STONE, REMINGTON, 2663 E. Foothill Blvd. (Remington Stone)
SWITZER, WM. R., 15 N. Euclid Ave. (1) (Wm. R. Switzer)

CALIFORNIA (Continued)

- VETTER, MARTIN A., 145 S. Catalina Ave. (Martin A. Vetter)
 WOOD, PYLE & Co., 630 Security Bldg. (Wilmer C. Pyle, George H. Wood)
 YOUNG, ROBERT THORNTON, 855 N. Mentor Ave. (Robert Thornton Young)
- Piedmont
 LIPTON, LEONARD, 124 Wildwood Ave., (10) (Leonard Lipton)
- Placerville
 IRVINE AND DUCE, 463 Main St. (G. Harold Duce)
 LEHMAN AND NICOLAS, 310 Main St. (Carlos S. Nicolas, Jr.)
- Pomona
 LIGHTFOOT, EDWIN W., 265 S. Garey Ave. (Edwin W. Lightfoot)
 RICHARDS AND MCBETH, 265 S. Garey Ave. (Harry James McBeth, Jr., William Cope Richards)
 SWANSON, RAY O., 438 Investment Bldg. (Ray O. Swanson)
- Quincy
 PLUMAS ACCOUNTING SERVICE, Box 512 (James R. Wilkinson)
- Redding
 BROWN AND NYSTROM, 1547 Pine St. (Robert Baxter Brown, William B. Nystrom)
- Redlands
 KLUCK, STEPHEN FRANKLIN, 901 E. Colton St. (Stephen Franklin Kluck)
 ALLEN, J. J., 1504 Cedar Ave. (J. J. Allen)
 BLUMENTHAL, ROBERT, 805 Center St. (Robert Blumenthal)
- Redwood City
 MARTIN, RICHARD H., 1024 Wilmington Way (Richard H. Martin)
 PEARSON, FRANCIS W., JR., 1839 Broadway (Francis W. Pearson, Jr.)
 UHLENBERG, C. G. & Co., Doxsee Bldg. (A. George Swenson, C. G. Uhlenberg)
- Reseda
 KUEHNE, HAMMAR & BAKER, 18558 Sherman Way (Walter D. Hammar)
- Riverside
 DIEHL AND COMPANY, 3722 10th St. (Bryn Evans)
 ROBERTSON, SHARP AND HOBBS, 416 Citizens National Bank Bldg. (B. Rae Sharp)
 ROSS, CHARLES M., 3721 8th St. (Charles M. Ross)
 SWEARINGEN, THOMAS M., 3900 Market St. (Thomas M. Swearingen)
- Sacramento
 BARTIG, FRED H., 111 California State Life Bldg. (Fred H. Bartig)
 BARTON, NATHANSON & BARTON, 713 Capital National Bank Bldg. (Vernon T. Jackson)
 CAMPBELL, THOMAS J., 409 Ochsner Bldg. (Thomas J. Campbell)
 CLARK, WILLIAM W., 1416 Rodeo Way (William W. Clark)
 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)
 MCENERNEY, W. BERNARD, 2206 K St. (W. Bernard McEnerney)
 MECKFESSEL, BYRON L., 1812 J St. (Byron L. Meckfessel)
 PORTERFIELD, CRAWFORD J., Forum Bldg. (Crawford J. Porterfield)
 STRAINE, H. M. & SONS, Capital National Bank Bldg. (Earl E. Straine)
 STRAINE, LYMAN M., 703 California State Life Bldg. (Lyman M. Straine)
 WATTS AND GIBSON, 2115 J St. (14) (George T. Gibson, Wendell E. Watts)
- Salinas
 GILCHRIST, MALCOLM H., 2, 226 Main St. (Malcolm H. Gilchrist)
 KASAVAN & EGAN, 7 Windham St. (James F. Egan, Herman Kasavan)
 SCOVL, W. H. & COMPANY, Mercantile Bldg. (W. Henry Scovil)
 WILLIAMS, ALBERT & SON, 9 Monterey County Bank Bldg. (A. Carleton Williams)
- San Bernardino
 ANDERSON, WILLARD N., 2371 Davidson Ave. (Willard N. Anderson)
 FRAZIER, BRICE HAROLD, 2937 Arrowhead Ave. (Brice Harold Frazier)
 FULLER, EADIE AND PAYNE, P. O. Box 640 (William H. Eadie, Judd K. Payne)
 JACOBS, WILLIAM B., 511 Baseline (William Bruce Jacobs)
 MOSS, THOMAS H., 392 Court St. (Thomas H. Moss)
 OSHEROFF, LEO A. & Co., 671 D St. (Fred A. Heywood, Jr., Leo A. Osheroff)
 SAUER, RICHARD, 1547 E St. (Richard Sauer)
 TAYLOR, WILLIAM E., 516 Fifth St. (William E. Taylor)
 VAVRINEK AND BRANNFORS, 207 Andreson Bldg. (Alfred W. Brannfors)
- San Carlos
 RIMERMAN, FRANK W., 1225 Laurel Ave. (Frank W. Rimerman)
- San Diego
 BRUNS, STANFORD, 1107 First National Bldg. (Stanford Bruns)
 CRANDALL AND REUTER, Bank of America Bldg. (1) (Paul H. Crandall, Gordon L. Hopper, George F. Reuter, Howard R. Reuter)
 EVERTS AND ESENOFF, 727 First National Bldg. (1) (Herbert L. Beckett, Carl M. Esenoff, Roy M. Heramb, Albert M. Hudson, Charles W. Lamden, Hamilton Moody, Charles C. Porter, John T. Swan)
 GILLETTE & BETTS, 531 Granger Bldg. (Bert A. Betts)
 KOGLER & COLLURA, 203 Bank of America Bldg. (Elmer Kogler)
 MCCrackEN AND MALICK, 405 Date St. (Clinton S. McCracken, Norvin B. Myers)
 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., 3656 Coutts St. (Milton J. Urner)

CALIFORNIA (Continued)

- San Francisco
- AARON AND MEYER, 25 Taylor St. (Lewis L. Aaron, Estelle Meyer)
- ADES, ROBERT E., 681 Market St. (Robert E. Ades)
- AITEL & AITEL, 703 Market St. (Allan Edward Aitel)
- ANDERSEN, ARTHUR & Co., 405 Montgomery St. (4) (Renick H. Buckles, George E. Oefinger)
- ANDREWS, F. T. & Co., 525 Market St. (Frank T. Andrews, Jack F. Bowley, Francis W. Harvey)
- BAILEY AND KOKJER, 519 California St. (Walter B. Bailey, Ralph L. Kokjer, Jr.)
- BAKER, HERBERT F., 525 Market St. (Herbert F. Baker)
- BARLOW, DAVIS & WOOD, 582 Market St. (Wm. P. Barlow, H. Vannoy Davis, Thomas S. Wood)
- BARNETT, PETER & COMPANY, 519 California St. (Peter Barnett, James A. Brennan, Monroe L. Morris)
- BENNETT, STRONG, MEREDITH & RONNEAU, 425 Bush St. (C. C. Meredith)
- BENSON & NEFF, Hearst Bldg. (George E. Benson, F. W. Sellman)
- BITTNER AND CLARK, 1 Montgomery St. (Ruth E. Clark)
- 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, Edison L. Philip)
- BUECHNER, PAUL E., JR., 64 Pine St. (Paul E. Buechner, Jr.)
- BURROWS & PARKER, 321, 68 Post St. (4) (John W. Burrows, Alfred Parker)
- CALEGARI, A. A., Dolliver Bldg. (Adolph A. Calegari)
- CERF & COOPER, 110 Sutter St. (Harry Jacob Cooper, Harry J. Copper, Jr.)
- CLELLAND, M. D., 690 Market St. (M. D. Clelland)
- COGBURN, MARTIN A., 58 Sutter St. (Martin A. Cogburn)
- CRAIG, DONALD, 519 California St. (Donald Craig)
- CRUM, ALLEN S., 908 Humboldt Bank Bldg. (Allen S. Crum)
- DALTON & GRAUPNER, 24 California St. (A. E. Graupner, Jr.)
- DAVIDSON, MILTON L., 995 Market St. (Milton L. Davidson)
- DERIN, HENRY M., 290 Seventh Ave. (18) (Henry M. Derin)
- DIEBELS, BARCKLAY & DONOVAN, 601 Russ Bldg. (Francis T. Barcklay, Louis T. Diebels, William T. Donovan)
- DODGE, LEWIS MILTON, 127 Montgomery St. (L. M. Dodge)
- DOLGE, WILLIAM & COMPANY, 1313, 351 California St. (Earl Bachand, William Dolge, Chester R. Near)
- DRISCOLL, WILLIAM J., 110 Sutter St. (William J. Driscoll)
- ELDRIDGE, JOHN H., Mills Tower (John H. Eldridge)
- ERNST & ERNST, 300 Montgomery St. (4) (Milton B. Clawson, Herbert H. Smith, Jr.)
- EVJE, ARNOLD WALTER, 110 Sutter St. (Arnold Walter Evje)
- FARQUHAR & HEIMBUCHER, 220 Bush St. (Francis P. Farquhar, Clifford V. Heimbacher)
- FERGUSON, ALFRED A., 1401 Alexander Bldg. (Alfred A. Ferguson)
- FOLKOFF, ROBERT O. & Co., 25 Taylor St. (Hugh G. Glass, Robert O. Folkoff, Eric Hart)
- 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)
- GANE, ROBERT M., 1921 Russ Bldg. (Robert M. Gane)
- GIACALONE, F. J., 1095 Market St. (F. J. Giacalone)
- GLASSGOW, CHARLES F., 681 Market St. (Charles F. Glasgow)
- GOEBEL, LAWRENCE H. & Co., 681 Market St. (Charles K. Bock)
- GOLDSMITH & EXLINE, 614, 546 Market St. (4) (John J. Exline)
- GRAFF, CHESTER, Central Tower (Chester Graff)
- GRIEDER, JOHN F., Mills Bldg. (John F. Grieder)
- HANCOCK, BULLIS & WAALAND, 681 Market St. (5) (Leonard E. Bullis, John Hancock, Joseph R. Waaland)
- HANLIN, MOONIE & Co., 58 Sutter St. (Richard L. Hanlin, David L. Moonie)
- HARMS, ROLAND A., 681 Market St. (Roland A. Harms)
- HARRIS, KERR, FORSTER & Co., 235 Montgomery St. (Henry T. Maschal)
- HASKINS & SELLS, Alexander Bldg. (4) (B. C. Coit, Robert Craig Lanka, Paul K. Webster)
- HEA, WAYNE, 25 Taylor St. (Wayne Hea)
- HERRICK AND HERRICK, LESTER, 465 California St. (4) (H. E. Alber, F. H. Brown, G. O. Davey, Anson Herrick, Mary Laniger, F. C. Nelson, J. R. Quinn, E. E. Severns, J. B. Washburn)
- HERRILL, GENEVIEVE, 1557, 235 Montgomery St. (Genevieve Herrill)
- 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)
- HILDEBRAND, RAY, 9 Sutter St. (Ray Hildebrand)
- HOERTKORN, HAROLD T., 24 California St. (Harold T. Hoertkorn)
- HOLLINGS, WALTER J., 647 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., 303 Sutter St. (8) (Roy W. Hunt)
- IRELAN & URI, 41 Sutter St. (4) (George W. Uri)
- JAMES, V. BALFOUR, 24 California St. (11) (V. Balfour James)
- JOE, WALTER, 203, 665 Grant Ave. (8) (Walter Joe)
- JOHNSON, GEO. L., 439 Russ Bldg. (Geo. L. Johnson)
- JORGENSEN, J. H., 681 Market St. (J. H. Jorgenson)
- KAPLAN, DONALD, 2026 33rd Ave. (16) (Donald Kaplan)
- KARTOZIAN, FRANK H., 57 Post St. (4) (Frank H. Kartoziian)
- KASCH, GEORGE J., 1635 Russ Bldg. (George J. Kasch)

CALIFORNIA (Continued)

- KASSON, RAY E., 830 Market St. (Ray E. Kasson)
- KERR, FREDERIC D., 405 Montgomery St. (Frederic D. Kerr)
- KIMBALL, RUTH G., 995 Market St. (Ruth G. 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)
- KOSHKIN AND LEVINGSTON, 710 American National Bank Bldg. (Frederick H. Koshkin, Robert F. Michel)
- KUHN, HAROLD A., 995 Market St. (Harold A. Kuhn)
- KURZMAN, JOSHUA A., 1800, 333 Montgomery St. (4) (Joshua A. Kurzman)
- LAURENTZ, F. W. & Co., 220 Montgomery St. (Harold A. Kellogg, Leonard M. Tice)
- LANDIS, GEORGE L., 360 Pine St. (George L. Landis)
- LINDQUIST, VON HUSEN and JOYCE, 660 Market St. (John Francis Joyce, Rudolph E. Lindquist, Frederick J. von Husen)
- LOGAN, AND LOGAN, 114 Sansome St. (Kenneth N. Logan)
- LONG & JAMES, 300 Montgomery St. (A. Steward James, John F. Long)
- LUNDBERG, FRED E., 605 Russ Bldg. (4) (Fred E. Lundberg)
- LYBRAND, ROSS BROS. & MONTGOMERY, 100 Bush St. (4) (Fred M. Breslin, Claude R. Giles)
- MACDONALD AND KEATON, 461 Market St. (Homer W. Keaton)
- MACKIE, CHARLES, 615 Forty-second Ave. (Charles Mackie)
- MAIN AND COMPANY, 400 Montgomery St. (William P. Wood)
- MARCINIAK, WILLIAM J., 58 Sutter St. (William J. Marciniak)
- MAYHEW, WAYNE E. & Co., 74 New Montgomery St. (Wayne E. Mayhew, Paul E. Warnick)
- MCLAREN, GOODE, WEST & Co., 444 California St. (Michael N. Chetkovich, Lewis Lilly, N. Loyall McLaren, A. Thomas Murphy, David J. W. Patrick, James A. Runser, Arthur A. Wender, Charles N. Whitehead)
- MCREYNOLDS, L. N., 995 Market St. (Leslie N. McReynolds)
- MENDELSON, SAMUEL, 1095 Market St. (3) (Samuel Mendelson)
- MEYER, ADOLPH C., 235 Montgomery St. (Adolph C. Meyer)
- MOONEY, JOHN T., 600 Stockton St. (20) (John T. Mooney)
- MORRIS, IRVING, JR., 12 Geary St. (Irving Morris, Jr.)
- NESTEL, LAWRENCE A., 300 Central Tower Bldg. (Lawrence A. Nestel)
- OYEN, FINN, 2160 Pacific Ave. (Finn Oyen)
- PABIS, JOSEPH M., 519 California St. (Joseph M. Pabis)
- PEAT, MARWICK, MITCHELL & Co., 100 Bush St. (A. De Witt Alexander, Arnold R. Ternquist)
- PENNEY, L. H. & Co., 1668 Russ Bldg. (L. H. Penney, William Falke Penney, James William Porter)
- PERKINS & TROUSDALE, 111 Sutter St. (4) (Ross L. Perkins, Henry K. Trousdale)
- PETERSEN, CHARLES H. & Co., 703 Market St. (Charles H. Petersen)
- POMERANTZ, D. E. AND Co., 821 Market St. (Dore Ely Pomerantz)
- PRICE WATERHOUSE & Co., 351 California St. (4) (E. R. Niemela, O. Kenneth Pryor)
- PRIOR & McCLELLAN, 703 Market St. (3) (Alton A. McClellan)
- RANDALL, R. L., 311 California St. (Roscoe L. Randall)
- REARDON, CHARLES A., 703 Market St. (3) (Charles A. Reardon)
- ROBINSON, NOWELL & Co., 601 Crocker Bldg. (John C. Lucas, 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 & NEEDY, 268 Market St. (Geo. E. H. Satchell)
- SCHILLER & POLLY, 821 Market St. (Jack H. Polly, Melvin A. Schiller)
- SCOVELL, WELLINGTON & COMPANY, 220 Bush St. (Francis P. Farquhar, Clifford V. Heimbucher, Managers)
- SELLINGER, ALBERT A., 995 Market St. (Albert A. Sellinger)
- SHEIN, HAROLD, 760 Market St. (Harold Shein)
- SIEGEL, NATHAN B., 2237 Chestnut St. (Nathan B. Siegel)
- SILVER, HARRY, 690 Market St. (Harry Silver)
- SILVERMAN, HERBERT, 810 Alvarado St. (14) (Herbert Silverman)
- SKINNER & HAMMOND, 111 Sutter St. (4) (David H. Brodie, Walter J. Felix, James E. Hammond, H. J. McPherson Calvin H. Nelson, Thomas Douglas Skinner)
- STAFFORD, ROSS G., 1602, 690 Market St. (Ross G. Stafford)
- STEARNS, FLYNN & COMPANY, 1202 Shell Bldg. (Russel M. Stearns)
- SULLY, MAXWELL & Co., 625 Market St. (George A. Maxwell, James O. Sully)
- TALBOT, ALBERT, 690 Market St. (Albert Talbot)
- THOMAS, SYDNEY F., 309, 625 Market St. (5) (Sydney F. Thomas)
- TIRET, HORACE M., 2126 Taraval St. (Horace M. Tiret)
- TOOLEY, HOMER H., 155 Montgomery St. (Homer H. Tooley)
- TOUCHE, NIVEN, BAILEY & SMART, 100 Bush St. (4) (Thomas J. Ennis)
- VAUGHAN & VAUGHAN, 560 Russ Bldg. (Everett O. Vaughan, Jr.)
- WEBB, FLOYD T., 515 Central Tower Bldg. (Floyd T. Webb)
- WEBB & WEBB, 1502 Vallejo St. (Geo. H. Webb, Jr., O. Paul Webb)
- WEBSTER & BUECHNER, 300 Montgomery St. (David A. Webster)
- WHEARY, EUGENE C., 627, 315 Montgomery St. (Eugene C. Wheary)
- WIEL, ROBERT L. 709 Kohl Bldg. (Robert L. Wiel)
- WILDE, GEORGE WILLIAM, 603 Hobart Bldg. (George W. Wilde)
- WITTMAN AND STRACHAN, 215 Market St. (5) (G. H. Strachan, C. Wm. Wittman, Jr.)
- WOLCOTT, CLARENCE M., 25 Taylor St. (Clarence M. Wolcott)
- WOLFE, DALE B., 958 Russ Bldg. (Dale B. Wolfe)
- YOUNG, ARTHUR & COMPANY, 225 Bush St. (4) (Sherman M. Wyman)
- ZEISLER, EDWARD A., JR., 57 Post St. (Edward A. Zeisler, Jr.)

San Gabriel

MIDDLETON, GEORGE B. & Co., 9075 E. Arcadia Ave. (George B. Middleton)

CALIFORNIA (Continued)

- San Jose
- BARNETT, JAMES T., 811 Bank of America Bldg. (James T. Barnett)
 BERGER, ALEXANDER W., 1210 Bank of America Bldg. (Alexander W. Berger)
 FERGUSON, NOME A., 1210 Bank of America Bldg., (Nome A. Ferguson)
 HELWIG & YOUNG, 1808 Creek Dr. (Chester Charles Young)
 HOOD, HUBERT E., 409 Commercial Bldg. (15) (Hubert E. Hood)
 NOWLIN, EUGENE H., 969 Curtner Ave. (Eugene H. Nowlin)
 PEAT, MARWICK, MITCHELL & Co., 28 N. First St. (13) (Edwin C. Nelson)
 RESNICK, SYDNEY, 843 The Alameda (Sydney Resnick)
 SKINNER, & HAMMOND, 215 Anglo Bank Bldg. (13), (John Harden, Jr.)
 WEEKS, REMLEY B., 1149 Minnesota Ave. (Remley B. Weeks)
 WOOD AND NYE, American Trust Bldg. (Leslie C. Nye, Kenneth S. Wood)
- San Leandro
- BAKER, A. B., 201 Ward St. (A. B. Baker)
 THIEL, DAVID A., 1527 E. 14th St. (David A. Thiel)
- San Luis Obispo
- KNIGHT, ROBERT A., 1041 Chorro St., (Robert A. Knight)
- San Marino
- HARRIS, DARRELL J., 2185 Huntington Dr. (Darrell J. Harris)
- San Mateo
- KLEIN, HUGO ALBERT, 903 Haddon Dr. (Hugo Albert Klein)
 THIELMEYER, HERBERT R., 72 Third Ave. (Herbert R. Thielmeyer)
- San Pedro
- FULD, FRED, JR., 286 W. 7th St. (Fred Fuld, Jr.)
- San Rafael
- DALTON & GRAUPNER, Freitas Bldg. (Henry H. Dalton)
 FRANZMAN, GEORGE W., 1010 B St. (George W. Franzman)
- Santa Barbara
- CROWELL, GAEL O., 1222½ State St. (Gael O. Crowell)
 HALLOR, EDWARD BENNETT, 283 La Arcada Bldg. (Edward Bennett Hallor)
 KRUGER, THOMAS R., 253 La Arcada Bldg. (Thomas R. Kruger)
 MCGOWAN, FRANCIS J., 1222½ State St. (Francis J. McGowan)
 SCHOLEFIELD & Co., 21 E. Canon Perdido (Russell J. Knapp)
- Santa Cruz
- HOULAHAN, C. W., 120 Walnut Ave. (C. W. Houlahan)
- Santa Monica
- DELLINGER, ARTHUR J., 2613 Wilshire Blvd. (Arthur J. Dellinger)
 PLUMER, EVERETT T. 1112 Bay Cities Bldg. (Everett T. Plumer)
 NOURSE, HARRY L. AUDIT COMPANY, 222 Security Bldg., (Arthur F. Rott)
 TUFTS, KINGSLEY, P. O. Box 69 (Kingsley Tufts)
- Santa Paula
- DODDS, LOWELL J., 819 Main St. (Lowell J. Dodds)
- Santa Rosa
- BASTIANON, LAWRENCE, 1022 Mendocino Ave. (Lawrence Bastianon)
 HOLTON, EDGAR H., 403 Rosenberg Bldg. (Edgar H. Holton)
 LIEBAU, MITCHELL & ASSOCIATES, 333 5th St. (Hugh J. Fitzpatrick)
- Shafter
- RUGGENBERG, DONALD E., 422 James St. (Donald E. Ruggenberg)
- Sherman Oaks
- HAAS, MORTON A., 4657 Allott Ave. (Morton A. Haas)
- South Pasadena
- CALVERLEY, WALTER J., 1419 Mission St. (Walter J. Calverley)
- South San Francisco
- LEDWITH, CHARLES J., 417 Grand Ave. (Charles J. Ledwith)
- Stockton
- BOWMAN AND TOUT, 520 American Trust Bldg. (Herbert H. Bowman)
 BUXTON, JOHN K., 725 Bank of America Bldg. (John K. Buxton)
 JARDINE, EMILE R., 110 N. San Joaquin St. (Emile R. Jardine)
 KLEINFELD, OSCAR BUDD, Bank of America Bldg. (Oscar Budd Kleinfeld)
 LEE, ROBERT E., 718 Bank of America Bldg. (Robert E. Lee)
 LINDNER, FRANK, 827 Bank of America Bldg. (Frank Lindner)
 PEARCE, HARRY L., 360 Wilhoit Bldg. (Harry L. Pearce)
 PIERSA, BERNARD, 2015 Pacific Ave. (Bernard Piersa)
 RUE & SNELL, 919, 924 Bank of America Bldg. (Arnold Rue, Arthur J. Snell)
 SCOTT, FRANK C., 110 N. San Joaquin St. (Frank C. Scott)
- Tarzana
- CHUDLEY & COMPANY, 18458-62 Clark St. (E. M. Chudley)
- Torrance
- ZOELLER, WILLIAM A., 1309 Sartori Ave. (William A. Zoeller)
- Tulare
- GREEN, MAURICE M., 544 North M St. (Maurice M. Green)
 JONCOALTZ, RAYMOND, JR., 230 Tulare St. (Raymond Joncoaltz, Jr.)
- Turlock
- ASELL, J. F., 418 Park St. (John F. Asell)
- Twenty-Nine Palms
- STUART, VIRGIL N., Box 46 (Virgil N. Stuart)
- Ukiah
- CROOK, BRUCE D., 707 S. State St. (Bruce D. Crook)
- Vallejo
- SPENCER, MASTEN, 710 Ohio St. (Masten Spencer)

CALIFORNIA (Continued)

Van Nuys

CRANDELL, GEORGE McCORD & Co., 14423 Hamlin St. (George M. Crandell)
 SHAW, DONALD ST. JOHN, 14542½ Van Owen St. (Donald St. John Shaw)

Ventura

KELLY, JOHN A. 13, 620 E. Main St. (John A. Kelly)
 SOARES, FRANK J., 435 E. Main St. (Frank J. Soares)
 VANCE, O. C., 77 S. California St. (Oather C. Vance, Jr.)

Visalia

WELCH, LEO B., P. O. Box 1430 (Leo B. Welch)

WILSON & JOHNSON, 314 Bank of America Bldg. (C. Guy Honnell, Jr., E. Sheldon Johnson, C. Elwin Wilson)

Watsonville

SAPRO, PETER J., 20 E. Lake Ave. (Peter J. Sapro)

West Sacramento

STANBROUGH, LESTER L., P. O. Box 485 (Lester L. Stanbrough)

Whittier

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

Colorado

Akron

GEBAUER, ALBERT W., P. O. Box 343 (Albert W. Gebauer)

Alamosa

GARRIS, ROBERT W., P. O. Box 335 (Robert W. Garriss)
 REES & THARP, P. O. Box 57 (Ralph Tharp)

Aurora

HUTCHISON, MARION L., 9355 E. Colfax Ave. (Marion L. Hutchison)
 STRANG, FLETCHER F., 9722 E. Colfax Ave. (Fletcher F. Strang)

Boulder

WILKINS, CHARLES M. & Co., Lashley-Persons Bldg. (Alvin W. Schone)

Colorado Springs

AULD, W. E. & SON, 314 Mining Exchange Bldg. (Frank S. Auld)
 ERNST & ERNST, 121 E. Pikes Peak Ave. (Harold C. Wessel, Manager)
 HENTGES, WALTER E., McIntyre-Barnett Bldg. (Walter E. Hentges)
 HIESER, HARRY, 1017 N. Meade Ave. (Harry Hieser)
 KINGSOLVER, WHITE & COMPANY, Exchange National Bank Bldg. (J. D. Kingsolver, George M. White)
 PROCTOR, JOHN P., 318 Mining Exchange Bldg. (John P. Proctor)
 VON TOBEL & CARR, 716 Grand Ave. (Lawrence C. Mitchell, Jr.)

Denver

ACEBO, JOSÉ M., 506 Security Life Bldg. (José M. Acebo)
 ALENIUS, GUNNAR, 1630 Filbert Court (Gunnar Alenius)
 ARTERBURN, PHILIP D., 1827 Bellaire St. (Philip D. Arterburn)
 BALDWIN, BALDWIN & CHIAPPINI, 702 Railway Exchange Bldg. (2) (Arthur L. Baldwin, Paul E. Baldwin, Louis P. Chiappini)
 BALLIN, MILSTEIN AND FEINSTEIN, 704 Symes Bldg. (2) (Manuel K. Breit, Nathan P. Feinstein, Norman G. Gardenswartz)
 BRUCE, JAMES H., P. O. Box 5224 Terminal Annex (James H. Bruce)
 BUTLER, MILZER & Co., 302 Patterson Bldg. (2) (Sam Butler)
 BUTTERLY, OTTO P., Majestic Bldg. (Otto P. Butterly)
 CAMPBELL, WALLIS L., 1300, 931 14th St. (Wallis LeRoy Campbell)

CLASQUIN, W. L., 302 C. A. Johnson Bldg. (2) (W. L. Clasquin)
 COLER, E. ROBERTA, 1310 Broadway (E. Roberta Coler)
 COLLINS, PEABODY AND MASTERS, 333 First National Bank Bldg. (2) (Clem W. Collins, Bruce H. Masters, Alfred D. Peabody)
 CORDLE AND ASSOCIATES, 605 Denham Bldg. (2) (Ossie M. Cordle)
 DAVIES, ZARINI & Co., United States National Bank Bldg. (Ralph Bartsch, Stanley V. Davies, Charles A. Zarini)
 DOUGLAS, CARL A., 2195 S. St. Paul (Carl A. Douglas)
 DULACKI, EDWARD J., 804 Equitable Bldg. (Edward J. Dulacki)
 ECKELMAN, PAUL 825 First National Bank Bldg. (Paul Eckelman)
 ERNST & ERNST, 817 17th St. (2) (C. Boyd Neville)
 FERREL, DALE B., 5082 Bryant (Dale B. Ferrel)
 FOX, SAMELSON & Co., 522 University Bldg. (Arthur Samelson)
 FRIED, FARKAS & COMPANY, 411 Colorado Bldg. (2) (Benjamin L. Fried)
 GINSBERG, JEROME, 627 Denham Bldg. (Jerome Ginsberg)
 GOLDBERG, KRIEGER & COMPANY, 520 University Bldg. (Benjamin S. Krieger)
 GREENBLATT, ISADORE, 1004 Patterson Bldg. (Isadore Greenblatt)
 HAMMA AND NELSON, 1015 First National Bank Bldg. (Harry W. Nelson)
 HASKINS & SELLS, 420 Denver National Bldg. (2) (Fred Pillsbury Carleton)
 HAWORTH & HAWORTH, Equitable Bldg. (R. Wallace Haworth, Rena Haworth)
 HEIDER, WALTER E. AND COMPANY, 722 Denver National Bldg. (Walter E. Heider, Walter J. Heider)
 HENDEE, F. C., 606 Denver National Bldg. (F. C. Hendee)
 HOLBEN, DALE M. AND Co., 515 Majestic Bldg. (Dale M. Holben)
 HOLMES, FRANK M., 222 Patterson Bldg. (Frank M. Holmes)
 HOWLAND & OGIER, 209 United States National Bank Bldg. (W. B. Howland, Eugene Kinney Ogier)
 KAEMPFFER & KAEMPFFER, 425 Denver National 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)

COLORADO (Continued)

- 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, Lawrence DeLeve, 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)
- MOBERLY, WEST & CALVIN, 610 California Bldg. (Leo W. Rhodes)
- NELL, LOUIS E., 102 Keith Bldg. (Louis E. Nell)
- PEAT, MARWICK, MITCHELL & Co., 910 United States National Bank Bldg. (John C. Eigeman, 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, Melvin A. Redeker, Thomas E. Stanley)
- SCHMITZ, PAUL L., 631 United States National Bank Bldg. (2) (Paul L. Schmitz)
- 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., 475 Garfield St. (Thomas M. Sweeney)
- TARR, JOHN S., 3264 S. Albion (John Tarr)
- VON TOBEL AND CARR, 405 Chamber of Commerce Bldg. (Russell W. Carr, Julius Von Tobel)
- WILCH & ROELOFS, 825 Denver National Bank Bldg. (Harvey E. Roelofs, L. D. Wilch)
- WILKINS, CHARLES M. & Co., 235 Equitable Bldg. (Charles M. Wilkins)
- YOUNG, McMAHON AND MOORE, 413 Midland Savings Bldg. (T. Raymond Young)
- Durango
- COOPER, CECIL E., 200 Newman Bldg. (Cecil E. Cooper)
- McKENNA, ROBERT L., 856½ Main Ave. (Robert L. McKenna)
- Fort Morgan
- COOPER & WILSON, 217 Main St. (Robert L. Cooper, Archie T. Wilson)
- 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)
- PARENT, ROBERT L., 210 Electric Bldg. (Robert L. Parent)
- Greeley
- HUNEKE, W. H., P. O. Box 701 (William H. Huneke)
- MILLER, ALBERT R., Coronado Bldg. (Albert R. Miller)
- MUELLER, RAY C., 712 10th St. (Ray C. Mueller)
- La Junta
- ROLLINS, ROBERT W., Box 13 (Robert W. Rollins)
- Lakewood
- BROMLEY, N. D., 7314 W. Colfax Ave. (Geo. N. D. Bromley)
- Lamar
- DE SPAIN, CHARLES C., P. O. Box 918 (Charles C. De Spain)
- Pueblo
- BECKER, CLAYTON A., Thatcher Bldg. (Clayton A. Becker)
- KAEMPFFER & KAEMPFFER, 309 Thatcher Bldg. (William G. McDonald, Jr.)

Connecticut

- Bridgeport
- BUCKLEY, JEREMIAH S., 1188 Main St. (3) (Jeremiah S. Buckley)
- CAPOSELLA AND BERNARD, 886 Main St. (3) (Joseph F. Caposella, Jr., Henry Bernard)
- CODY, JOHN F., 226, 240 Fairfield Ave. (John F. Cody)
- COHEN & ENGELSON, 1188 Main St. (Louis I. Cohen, David Engelson)
- FRIEDBERG, MILTON H. & Co., 880 Main St. (Harry W. Babineau, Milton H. Friedberg, Henry L. Katz, George W. Meder, Frederick R. Newport)
- GASPIERIK, EDWARD, 83 Fairfield Ave. (Edward Gaspierik)
- HOPE, J. WILLIAM & COMPANY, 886 Main St. (Everett W. Delaney, J. William Hope, James F. O'Connor)
- ISAACS, EDWARD & COMPANY, 955 Main St. (Alexander Jaffee)
- KAUFMAN, PAUL, 945 Main St. (Paul Kaufman)
- KOEHLER, HARRY G., 955 Main St. (3) (Harry G. Koehler)
- KORNBLUT, IRVING L., 83 Fairfield Ave. (Irving L. Kornblut)
- McGLOON, JOHN H., 955 Main St. (3) (John H. McGloon)
- MORRELL, PRINZING & COMPANY, 886 Main St. (Theodore P. Knecht, Alexander Nestor, Joseph Pennington, II, Edward Sarka)
- POWEL, JOHN, 955 Main St. (John Powel)
- PJURA, PAUL P., 1188 Main St. (Paul P. Pjura)
- 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)
- Danbury
- ROBINSON, FREDERICK F., 31 West St. (Frederick F. Robinson)
- TORNBORGH, BERT V. & Co., 31 West St. (Bert V. Tornborgh)
- Danielson
- TILLINGHAST, HOWARD A., 270 N. Main St. (Howard Alva Tillinghast)
- Derby
- RITCH, EDWARD L. & Co., 221 Main St. (David J. Greenberg)
- Fairfield
- LEASK, JOHN M., JR., 1432 Post Rd. (John M. Leask, Jr.)
- VARHOLY, STEPHEN V., 225 Knapps Highway (Stephen V. Varholy)

CONNECTICUT (Continued)

Greenwich

- ALLEN, CASSIDY & Co., 34 E. Putnam Ave.
(Robert F. Cassidy)
LANG AND KATZ, 17 Smith Bldg. (Mortimer
Katz)
WIENDIECK & Co., 55 Arch St. (Clifford W.
Wiendieck, Elwood Wiendieck)

Hartford

- AFTER & FRANKLIN, 75 Pearl St. (Herman
Franklin)
BREWER, S. G. & COMPANY, 36 Pearl St. (David
Schwartz)
BROWN, WARREN M., 49 Pearl St. (Warren
M. Brown)
BURNS & WHITTLESEY, 15 Lewis St. (J. Har-
old Burns, Willis S. Whittlesey, Jr.)
COLE, MANUEL, 111 Pearl St. (Manuel Cole)
EPSTEIN, KOSTIN AND COMPANY, 42 Asylum
St. (E. Allan Epstein, Max M. Epstein,
Samuel J. Kostin)
KLING AND ORENSTEIN, 464 Farmington Ave.
(5) (Merwin S. Orenstein)
HADFIELD, ROTHWELL, SOULE & COATES, 750
Main St. (3) (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 J. Piller, Arthur Randall)
KNAPP, CHARLES W., 75 Pearl St. (Charles W.
Knapp)
KNUST, EVERETT & CAMBRIA, 15 Lewis St.
(Edgar J. Cossette, Jr., Edward H. Heilman,
Jr., Henry Knust, William R. Reader)
KRAUSKOPF, JOSEPH, 410 Asylum St. (Joseph
Krauskopf)
LASKI, THADDEUS H., 410 Asylum St. (Thad-
deus H. Laski)
MUSGRAVE & COMPANY, 36 Pearl St. (Walter
Alexander Musgrave)
PERLYSKY, LOUIS & Co., 111 Pearl St. (Louis
Perlysky)
RAPHAEL, EDWARD, 18 Asylum St. (Edward
Raphael)
RAPPORT, R. REUBEN, 111 Pearl St. (R. Reuben
Rapport)
ROLLER, SIDNEY C., 211 Walnut St. (Sidney
C. Roller)
ROSEN, HERMAN ROBERT, 242 Trumbull St.
(3) (Herman Robert Rosen)
ST. GERMAIN, ARTHUR M., 130 Washington St.
(Arthur M. St. Germain)
SCHAFFMAN, A., 68 Pratt St. (Abraham Schaff-
man)
SCHWARTZ, HARRY K., 11 Asylum St. (Harry
K. Schwartz)
SCHWEITZER, BERNARD, 49 Pearl St. (Bernard
Schweitzer)
SIGAL, NATHAN A., 742 Asylum St. (Nathan
A. Sigal)
SINICK & SHAPIRO, 190 Trumbull St. (Julius
S. Shapiro, Solomon C. Sinick)
SISKIN, ROBERT S., 410 Asylum St. (3) (Robert
S. Siskin)
TROUB, LEONARD & COMPANY, 750 Main St. (3)
(Bernard Blum, Leonard M. Troub)
WEBSTER, BLANCHARD & WILLARD, 15 Lewis St.
(Maurice L. Blanchard, Wallace William
Willard)

Manchester

- ROSS, RAYMOND A., 634 Woodbridge St. (Ray-
mond A. Ross)

Meriden

- WASSERMAN, LEON, 8 W. Main St. (Leon
Wasserman)

Middletown

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

New Canaan

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

New Haven

- ANTONIO, HARRY M., 185 Church St. (Harry
M. Antonio)
BAILEY, HORNSTEIN & MOORE, 152 Temple St.
(M. E. Bailey, Reuben Moore)
BAKER, GOODYEAR & COMPANY, 215 Church St.
(Durwood Alton Blaisdell, Genevieve Marie
Bohan, George S. Stearns, Jr.)
BRAVERMAN AND Co., 125 Temple St. (Rubin R.
Braverman)
BYXBEE, T. M. COMPANY, 157 Church St. (Paul
A. Derbacher, Clarence L. Johnson, Leonard
B. Johnson)
FISCHER, FREDERICK F., 185 Church St.
(Frederick F. Fischer)
FINSMITH, BRODNER & Co., 216 Crown St. (Ir-
ving L. Finsmith)
GESSNER, HAROLD P., 151 Court St. (Harold P.
Gessner)
JACOBS, EARLE E., JR., 42 Church St. (Earle
E. Jacobs, Jr.)
KIRCALDIE, RANDALL & McNAB, 216 Crown St.
(John C. McNab, George J. Nowak, James
M. Noyes)
KONOWITZ, JACK, 152 Temple St. (Jack Kono-
witz)
KORMAN, IRVING B., 152 Temple St. (Irving B.
Korman)
LADIN, 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 AND COMPANY, 405 Temple St. (Frank
L. Novaro, Yale G. Pecker)
PETZE AND COMPANY, 205 Church St. (Nina P.
Hudson Arnold, Edward I. Petze, Marino
Possidente)
POLLOWITZ, REUBEN, 129 Church St. (Reuben
Pollowitz)
PUESTER, AUGUST, 405 Temple St. (August
Puester)
ROLNICK, ABRAHAM A., 152 Temple St. (Abra-
ham A. Rolnick)
SAGAL, LEWIS, & COMPANY, 152 Temple St.
(Kathryn Sagal, Lewis Sagal)
SAHL, PAUL, 125 Temple St. (Paul Sahl)
SCOVELL, WELLINGTON & COMPANY, First Na-
tional Bank Bldg. (Daniel Schmitt, Jr., Man-
ager)
SEWARD AND MONDE, 205 Church St. (10)
(George W. Childs, Jr., J. Harold Cobb, Ken-
neth W. Hadley, Joseph J. Hartnett, Emil J.
Monde, Harold E. Monde, Conrad Soder-
blom)
SMERNOFF, HENRY G., 152 Temple St. (Henry
G. Smernoff)
WEINSTEIN AND TIMM, 185 Church St. (Nor-
bert S. O'Neil, Daniel G. Weinstein)
WEINSTEIN-YAFFIE & Co., 195 Church St.
(Arthur H. Yaffie)

New London

- MANDEL, MISCHA, 177 Ocean Ave. (Mischa
Mandel)

CONNECTICUT (Continued)

- NYE, G. LAWRIE**, P. O. Box 334 (G. Lawrie Nye)
THALL, MORRIS, 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)
MEYERS, JOHN C., 63 Broadway (John C. Meyers)
- Norwichtown**
- HEILMAN, EDWARD HOLLAND**, 10 Scotland Rd. (Edward Holland Heilman)
- Rowayton**
- PARR, WILLIAM H.**, Ledge Rd. (William H. Parr)
- Sandy Hook**
- MCGLINCHY, FRANK C.**, (Frank C. McGlinchy)
- Seymour**
- CARRINGTON, COX AND COMPANY**, 17 Main St. (Franklyn H. Carrington)
- South Norwalk**
- RASKIN, RESNICK AND MEISTER**, 74 Washington St. (Daniel Meister)
ROBINSON, PREECE & Co., 66 N. Main St. (Frank N. Robinson)
- Stamford**
- CANTORE, J. MICHAEL**, 303 Main St. (J. Michael Cantore)
BRUNEAU & VON MINDEN, 26 Sixth St. (Robert J. Bruneau)
HADFIELD, ROTHWELL, SOULE & COATES, 1 Atlantic St. (A. Stanley Harmon)
- KIELY, CHARLES J.**, Professional Bldg., Ridgeway Center (Charles J. Kiely)
KLINKOWSKI AND KELEMEN, 79 Prospect St. (W. J. Kelemen)
KWESKIN, BERNARD, 308 Atlantic St. (Bernard Kweskin)
- Stratford**
- JOHNSON, CARL R.**, 237 Mt. Pleasant Ave. (Carl R. Johnson)
- Torrington**
- ADORNO, MARSHALL S.**, 40 Main St. (Marshall S. Adorno)
MALHAM, WILLIAM J., 30 Mason St. (William J. Malham)
- Wallingford**
- RAWDEN, WALTER J.**, 50 N. Main St. (Walter J. Rawden)
- Waterbury**
- ALEXANDER, MAURICE**, 51 W. Main St. (Maurice Alexander)
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, 109 Bank St. (2) (Louis Gancher)
MCCANN, WINSTON C., 20 E. Main St. (Winston C. McCann)
PEAT, MARWICK, MITCHELL & Co., 48 Leavenworth St. (Ernest H. Ring)
ZUCKER, BERNARD J., 111 W. Main St. (Bernard J. Zucker)
- West Hartford**
- MILLER, ROBERT DAVIS**, 62 LaSalle Rd. (Robert Davis Miller)
- Willimantic**
- MILLER, STANLEY A.**, 33 Church St. (Stanley A. Miller)
STEVENS, H. WILBUR, 781 Main St. (H. W. Stevens)

Delaware

Wilmington

- BELFINT, C. I. & COMPANY**, North American Bldg. (Charles I. Belfint, Sol Fink)
BURNS, ISAACSON & STOLPER, Commercial Trust Bldg. (99) (Bernard B. Isaacson, Benjamin Stolper)
COE, CAMPBELL & LUKENS, 3007 DuPont Bldg. (Alfred H. Coe, Paul W. Lukens)
DEPPERT & GUNNIP, 12th and Tatnall Sts. (Harry E. Deppert, Frank A. Gunnip)
HAGGERTY & HAGGERTY, 1011 Washington St. (Alice Hayes Haggerty, Joseph I. Haggerty)
LYONS, DESMOND A., 410 N. American Bldg. (Desmond A. Lyons)
- MACK & COMPANY**, 606 Equitable Trust Bldg. (Harry J. Mack)
MCCONNELL & BREIDEN, 200 W. 9th St. (Clarence A. Cover)
MUNSEY, MINOR, JR., 14 E. 43rd St. (Minor Munsey, Jr.)
QUIGLEY, PAUL W., 201 Fallon Ave., Woodcrest (Paul W. Quigley)
ROSE, RICH & Co., 214 W. 10th St. (Harold Rose)
SCOVELL, WELLINGTON & COMPANY, Equitable Bldg. (Harry J. Mack, Manager)
SEIDEN, JAY J., North American Bldg. (Jay J. Seiden)

District of Columbia

- ABENSOHN, SEYMOUR S.**, 6031 3rd St., N. W. (Seymour S. Abensohn)
ANDERSEN, AUSTHUR & Co., 777 14th St., N. W. (5) (M. Everett Parkinson)
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)
BOBYS, HAROLD J., 604 Cafritz Bldg. (Harold J. Bobys)
BOND, LEWIS F., 713 Southern Bldg. (Lewis F. Bond)
BRESLAUER, MAX G., 411 Albee Bldg. (5) (Max G. Breslauer)

DISTRICT OF COLUMBIA (Continued)

- BUCHANAN WM. GORDON & Co., Metropolitan Bank Bldg. (Wm. Gordon Buchanan)
- BURKE, LANDSBERG AND GERBER, 501 Colorado 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, RALPH, 6230 3rd St., N. W. (Ralph Cole)
- COUNCILOR, BUCHANAN, MITCHELL & HAYES, Wire Bldg. (W. Baldwin Buchanan, James A. Councilor, Jr., Edward E. Hayes, Dennison L. Mitchell, Edna H. Nick)
- CROWELL, RUSCO H., 1025 Connecticut Ave., N. W. (6) (Rusco H. Crowell)
- EMANUEL AND PEAR, 902 20th St., N. W. (Meyer M. Emanuel, Jr.)
- ERNST & ERNST, 1329 E St., N. W. (4) (Herbert A. Mihills)
- FELLER, JOHN E. O. & SON, 1010 Vermont Ave., N. W. (John E. O. Feller)
- FERGUSON, FORREST E. & Co., 1215 16th St., N. W. (6) (Martin S. Dembo, Forrest E. Ferguson)
- FLORANCE, RAYMOND M. & Co., 1128 Warner Bldg. (Raymond M. Florance)
- FRANK, MAX, 1025 Vermont Ave., N. W. (Max Frank)
- FRANTZ, FRANK C., 1621 Connecticut Ave., N. W. (Frank C. Frantz)
- GILLIS, JAMES E., 1010 Vermont Ave. (James E. Gillis)
- GLAZER, HERMAN, 1325 Whittier Pl., N. W. (12) (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, A. O'Neill)
- GROSSBERG, LOUIS C., 1709 H St., N. W. (Louis C. Grossberg)
- GRUBER, DAVID M., 1010 Vermont Ave., N. W. (5) (David M. Gruber)
- HARITON, MORRIS B., Investment Bldg. (5) (Morris B. Hariton)
- HARRILL, BYRON J., 627 Washington Loan & Trust Bldg. (Byron J. Harrill)
- HERL, JOHN A., 1507 M St., N. W. (5) (John A. Herl)
- HOFFMEISTER, THOMAS M., 603, 724 9th St., N. W. (Thomas M. Hoffmeister)
- HORWATH & HORWATH, Shoreham Bldg. (5) (Arnold P. Jorgensen, Elmer William Kallio)
- HOWARTH AND KEFAUVER, Shoreham Bldg. (5) (Thomas Howarth, Clarence E. Kefauver, Jr.)
- HOYE, SCHELL S., 1740 K St., N. W. (Schell Stutzman Hoyer)
- JANSSON, ERIC G., 815 15th St., N. W. (Eric G. Jansson)
- JESTER, JAMES G., 916 16th St., N. W. (James G. Jester)
- JOHNSON, O'NEAL M., 1105 Barr Bldg. (O'Neal M. Johnson)
- 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, 1011 20th St., N. W. (Marinus Koster)
- 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, URCILOLO 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. (5) (Mark E. Richardson)
- MATTHEWS, SICKLES AND COMPANY, 1010 Vermont Ave., N. W. (Paul Matthews, Thomas W. Menefee, William G. Sickles)
- McGANN, THEODORE & Co., 1025 Connecticut Ave., N. W. (Theodore McGann)
- McGINLEY AND McGINLEY, 927 Union Trust Bldg. (John B. McGinley, Leo F. McGinley)
- MOTYKA, JOSEPH G., Southern Bldg. (Joseph G. Motyka)
- MOYER, JOSEPH K., 1343 H St., N. W. (Joseph K. Moyer)
- NICKSON, T. B. & Co., 1424 K St., N. W. (Theodore B. Nickson)
- 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)
- OSHINSKY AND COHEN, 412 5th St., N. W. (Sol Oshinsky)
- OWENS, HENRY S. & Co., 1028 Connecticut Ave., N. W. (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)
- PINCUS, ARTHUR, 1406 G St., N. W. (Arthur Pincus)
- 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., 1000 Vermont Ave., N. W. (5) (B. H. DeVos, Manager)
- RANKIN, R. G. & Co., 730 15th St., N. W. (Orin O. Roundy)
- REES, JAMES H. & Co., National Press Bldg. (4) (James H. Rees)
- REGARDIE AND BROOKS, 1625 Eye St. (6) (David Brooks, Benjamin F. REGARDIE)
- SAVAGE, JULIAN, 1625 Eye St., N. W. (Julian Savage)
- SAWYER, JAMES W., 1160 21st St., N. W. (James W. Sawyer)
- SELWYN, FRANK, 1025 Vermont Ave., N. W. (Frank Selwyn)
- SILBERT, VICTOR, 728 17th St., N. W. (Victor Silbert)
- SINKER, JULIUS, 847 Washington Bldg. (Julius Sinker)
- SMITH, SAMUEL J., 910 17th St., N. W. (Samuel J. Smith)
- SNYDER, FARR AND COMPANY, 1000 Vermont Ave., N. W. (Samuel H. Claiborne, Lionel B. Farr, D. W. Stanton, Arthur J. Bruner)
- SPICER, FRANK A., 863 National Press Bldg. (Frank A. Spicer)
- STOVALL, C. B. & Co., 815 15th St., N. W. (Clyde B. Stovall)
- STOY, MALONE & COMPANY, 1757 K St., N. W. (John C. Little, James T. Malone, John M. Stoy)
- SWEENEY, HENRY W. & COMPANY, 729 15th St., N. W. (A. I. Sheehan)

DISTRICT OF COLUMBIA (Continued)

- SWITKES, JOSEPH N., 1319 F St., N. W. (4)
(Joseph N. Switkes)
TEPPER, MATTHEW & COMPANY, 1406 G St.,
N. W. (Matthew Tepper)
TIEDEMANN, BERTHOLD D., 615 F St., N. W.
(Berthold D. Tiedemann)
TURNER AND RYAN, 1200 15th St., N. W. (May-
nard T. Ryan, Harry B. Turner)
UNDERSTEIN, JACK, Arlington Bldg. (Jack Un-
derstein)
- UTLEY, FREDERIC D. 1145 Munsey Bldg. (Fred-
eric D. Utley)
VERKOUTEREN, RICKETTS & Co., 737 Woodward
Bldg. (John H. Verkouteren)
YATES, J. ROGER, Tower Bldg. (J. Roger Yates)
WILDER, HENRY MURRAY, Continental Bldg.
(Henry Murray Wilder)
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 & JOHNSON, 1224 Manatee Ave., W.
(Harold C. Johnson, James F. Valdes)

Clearwater

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

Coral Gables

- CONROY, JOHN F., 438 Aragon Ave. (John F.
Conroy)
HECK, JAMES M., 208 Navarre Ave. (James M.
Heck)
MANN, ISSIE B., 1332 Asturia Ave. (Issie B.
Mann)
MILLER, ROLLIN E., 220 Miracle Mile (Rollin
E. Miller)
MORRIS, CLARENCE C., 220 Catalonia Ave.
(Clarence C. Morris)
WALZ, RAY J., 304 First National Bank Bldg.
(34) (Ray J. Walz)

Daytona Beach

- GENTER, FRANK M., 8, 118 Volusia Ave. (Frank
M. Genter)
HOGLE, FRANCIS M., JR., 219 Magnolia Ave.
(Francis M. Hogle, Jr.)
PENTLAND & ROBERTSON, 126½ Volusia Ave.
(James L. Robertson)

Dunedin

- LORD, ELBRIDGE L., Box 548 (Elbridge L. Lord)

Ft. Lauderdale

- FARMER, EDWARD W., 2606 Sea Island Dr. (Ed-
ward W. Farmer)
LINDFORS, CHAS. H., 119 S. E. First Ave.
(Chas. H. Lindfors)
PHILLIPS, JOSEPH E., 212 Hector Bldg. (Joseph
E. Phillips)

Fort Myers

- ALLEN & GILLIAM, P. O. Box 1306 (George E.
Allen, Rexford W. Gilliam)

Fort Pierce

- MCALPIN, IRA M., JR., 202 Sunrise Theatre
Bldg. (Ira Malcolm McAlpin, Jr.)

Gainesville

- PURVIS, GRAY AND POWERS, 11 W. University
Ave (Howard W. Gray, William M. Patton,
Earl P. Powers, Roy L. Purvis)

Hollywood

- SALTER, ABRAHAM J., 1943 Hollywood Blvd.
(Abraham Salter)

Jacksonville

- ANDREWS, MERRILL H., 517 Laura St. (2)
(Merrill H. Andrews)
ARMSTRONG, PENDLETON R., 400 Consolidated
Bldg. (Pendleton R. Armstrong)
BLITCH, GORDON P. & COMPANY, 505 Graham
Bldg. (Gordon P. Blitch, H. Lynton Tyson)
BRADFORD, H. B., 1702 Barnett National Bank
Bldg. (H. B. Bradford)
GOODRICH & VARNEDOE, 400 Baptist Bldg. (2)
(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. (2) (Robert L. Reamy)
JAMES AND HARRIS, 122 W. Forsyth St. (P. Y.
Harris, Benjamin E. James)
HERNDON, WINFRED L., JR., 4929 Bridgewater
Circle (Winfred L. Herndon, Jr.)
JOHNSON, CHARLES W., JR., 2720 Park St.
(Charles W. Johnson, Jr.)
LUCAS, JACK W., American National Bank Bldg.
(Jack W. Lucas)
MCGUIAN, HAROLD C., 700 Consolidated Bldg.
(Harold C. McGuigan)
MILLIGAN & BURKE, 925 Barnett Bank Bldg.
(J. W. Burke, C. K. Milligan, George L.
Milligan, J. F. Rivers, II)
OOSTERHOUDT, O. J., 1009 Barnett National
Bank Bldg. (O. J. Oosterhoudt)
RIEDERS, FINK & Co., Graham Bldg. (2) (Aaron
Davis, Malvern B. Fink, Richard P. Johnson,
Robert Rieders)
ST. JOHN, N. D., 118 E. Bay St. (N. D. St.
John)
SMITH, D. A. & COMPANY, 224 Hildebrandt
Bldg. (William B. Ryan, Ralph Y. Smith)
SMOAK, DAVIS & NIXON, 310 Seminole Bldg.
(Jewell A. Davis, Francis C. Nixon, Paul R.
Smoak, C. A. Wetherington)

Key West

- CURRY, ERIC G., 518 Southard St. (Eric G.
Curry)

Lake City

- DARBY AND DARBY, The Peoples Hardware Bldg.
(Drakon B. Odom)

Lakeland

- BORDE, GEORGE H., JR., 1027½ S. Florida Ave.
(George H. Borde, Jr.)
BUNTING, COMER & TRIPP, Marble Arcade Bldg.
(Carl G. Tripp)
PURVIS, EVANS, GRAY AND POWERS, 211 Pro-
fessional Bldg. (Robert P. Evans)

Lake Wales

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

FLORIDA (Continued)

Lake Worth

LIST, JOEL, 828 Lake Ave. (Joel List)

Miami

ABESS, MORGAN, ALTEMUS & WEINBERG, 1620 DuPont Bldg. (Leonard L. Abess, Robert M. Altemus, Michael J. Franco, Robert M. Morgan, Morris W. Weinberg)

BEARDEN & DIXON, 1015 Langford Bldg. (Ralph H. Bearden, Jr.)

BERNSTEIN, BARNEY, 418 Pan American Bank Bldg. (32) (Barney Bernstein)

CALLAHAN & STUZIN, 1225 DuPont Bldg. (William Jackson Callahan, David Stuzin)

COHEN, MURRAY G., 418 Pan American Bank Bldg. (32) (Murray G. Cohen)

COLEMAN AND SAMMONS, 605 Biscayne Bldg. (Clem H. Sammons, Jr.)

COLEMAN, MAXWELL L., 606 Biscayne Bldg. (Maxwell L. Coleman)

DUNN-RANKIN, FREDERIC & Co., 1507 Pan American Bank Bldg. (Frederic Dunn-Rankin, Eleanor M. Ryan)

ERWIN, CHESTER D., 550 Brickell Ave. (32) (Chester D. Erwin)

FELD, MAX P., 310 Langford Bldg. (Max P. Feld)

GILLMAN, LOUIS, 1224 Ingraham Bldg. (Louis Gillman)

GLUICK, LEWIS, 946 S. W. 4th St. (36) (Lewis Gluick)

GOLDSTEIN, BENJAMIN B., 1403 DuPont Bldg. (Benjamin B. Goldberg)

GRAHAM, HARRY B., 1005 Seybold Bldg. (Harry B. Graham)

GRAHAM & BLANTON, 839 Ingraham Bldg. (Edward A. Blanton, George Graham)

HALL, DAVID W., 848 Ingraham Bldg. (David W. Hall)

HARTMANN, M. F., 547 Seybold Bldg. (M. F. Hartmann)

HINTON, HARRY L., 135 S. W. Fifteenth Ave. (Harry L. Hinton)

HORWATH & HORWATH, Alfred I. duPont Bldg. (C. Vernon Kane)

HURWITZ & VEACH, 223 E. Flagler St. (32) (R. L. Veach)

LASALLE, ATHOS L., 27 S. W. Seventh Ave. (Athos L. LaSalle)

LEVINE, SAUL S. 1342 S. W. 15th St. (Saul S. Levine)

LYNCH, THOMAS P., 1002 Pan American Bank Bldg. (Thomas P. Lynch)

MATTHEWS, JOHN A., 620 Pan American Bank Bldg. (John A. Matthews)

MAYERS, EUGENE, 1436 S. W. 17th St. (Eugene Mayers)

MCCLAINE & BOLGER, 1542 DuPont Bldg. (James L. Bolger, A. H. McClain)

MERMELL, MAC, 1404 Biscayne Bldg. (Mac Mermell)

PARKER, ROBERT, 2170 N. W. 58th St. (Robert Parker)

PENTLAND, PURVIS, KELLER & COMPANY, 1701 DuPont Bldg. (32) (Clayton L. Bullock, Lydon C. Conlon, Eugene T. Erb, James I. Keller, Jr., Hugh F. Purvis, Kenneth D. Walker, William R. Wright)

POST AND MAHLER, 10 N. E. Third Ave. (Joseph A. Post)

RESNEK & LANDIS, 301 Roper Bldg. (32) (Leo Landis, Abraham Resnek)

RING, MAHONY & ARNER, 1202 DuPont Bldg. (32) (William Warren Arner, W. S. Heyward, John Mahony, Samuel L. Ready, John R. Ring, R. Warner Ring)

ROTH & GOTTLIEB, 634 Seybold Bldg. (Irving J. Gottlieb, Edward S. Roth, Louis R. Roth)

SCHUYLER WALTER L., 907 Ingraham Bldg. (Walter L. Schuyler)

SCHWARTZ, GEORGE, 2904 Biscayne Blvd. (37) (George Schwartz)

SEVERY, EVERETT W., 4125 N. W. Seventh Ave. (Everett W. Severy)

SMETHURST & PARKER, Shoreland Bldg. (Louis M. Dessaint, Charles Palmer Parker)

TAIT, EDWARD B., 8015 N. E. Second Ave. (Edward B. Tait)

TERRY, LELAND E., DuPont Bldg. (Leland E. Terry)

TYTELL, BERNARD, 20 S. E. Third Ave. (Bernard Tytell)

WEBER, THOMPSON & LEFCOURT, 217 Shoreland Bldg. (Sidney Lefcourt, Otto F. Weber)

WEISS, PAUL J., 1002 Pan American Bank Bldg. (Paul J. Weiss)

WILLIAMS AND KAISER, 443 Seybold Bldg. (32) (Julius H. Kaiser, Elmo H. Williams)

Miami Beach

BENJAMIN, EDWARD G., Miami Beach First National Bank Bldg. (Edward G. Benjamin)

BLUMIN & ROBERTS, 420 Lincoln Rd. (E. D. Ashman, Robert A. Becker, Harry Blumin, S. J. Morrow, Charles S. Roberts)

DILNER, PHILIP W., 420 Lincoln Rd. (Philip W. Dilner)

EBER, VICTOR I., 600 Lincoln Road Bldg. (Victor I. Eber)

FRIEDMAN, EDWARD, 1655 Drexel Ave. (Edward Friedman)

FURMAN, M. G., 263 Mercantile National Bank Bldg. (M. G. Furman)

KANTZLER AND RADLER, 420 Lincoln Rd. (Saul Radler)

LOTTERMAN, LOUIS, 235 Lincoln Rd. (Louis Lotterman)

OLSHEN, J. W., 206, 420 Lincoln Rd. (J. W. Olshen)

SIMKOWITZ, ISIDORE B., 350 Lincoln Rd. (Isidore B. Simkowitz)

SINGER & HOLLY, 311 Lincoln Rd. (Edward A. Holly, Arthur Singer)

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)

WELLISCH, KURT, 350 Lincoln Rd. (Kurt Wellisch)

Ocala

BAER, ROBERT H., 308 Professional Bldg. (Robert H. Baer)

Orlando

BOONE & KILGORE, 111 E. Robinson Ave. (John W. Boone, Forrest A. Kilgore, Jr.)

COLLEY & TRUMBOWER, Rutland Bldg. (Charles C. Colley, Jr., Jerrold S. Trumbower)

EVANS, A. ROSS, 505 Florida Bank Bldg. (A. Ross Evans)

GRIFFITH & JOHNSTON, P. O. Box 2007 (John A. Johnston)

POTTER, LOUCKS & BOWER, 338 N. Main St. (Angus S. Barlow, Harry W. Bower, John E. Loucks, Clarence A. Peterson, Charles C. Potter, Charles M. Potter, Thomas E. Triplett)

PRIBBLE, WELLS & LANEY, 409 American Bldg. (Marion G. Laney, H. Irvin Wells)

WITTENSTEIN & HARTMAN, 409 Metcalf Bldg. (Joseph Wittenstein)

Palm Beach

COCHRANE, JOHN P., JR., 214 Royal Palm Way (John P. Cochrane, Jr.)

FLORIDA (Continued)

- Panama City**
CRAFT, DONALD G., P. O. Box 797 (Donald G. Craft)
POPE, HAROLD C., 142 Harrison Ave. (Harold C. Pope)
- Pensacola**
DAVIS & LUNDY, Florida National Bank Bldg. (E. H. Lundy, Jr.)
NEWKIRK, H. D., Kennedy Bldg. (H. D. Newkirk)
SALTMARSH, CLEAVELAND & GUND, 6 W. Chase St. (Harold H. Cleaveland, Harold C. Gordon, Charles F. Gund, Thomas W. Saltmarsh, Julius Howard Spann)
- Plant City**
BELLA, NICHOLAS J., P. O. Box 331 (Nicholas J. Bella)
- Quincy**
SHEPARD AND CURRY AND QUENTIN, Masonic Bldg. (Lawrence D. Quentin)
- St. Petersburg**
BRANTLEY, J. CLINTON, 15054 Gulf Blvd. (J. Clinton Brantley)
FEIN, GASSNER & SULLIVAN, 717 Times Bldg. (Joseph Fein, Walter Scott, Norbert P. Sullivan)
RABE, A. A., Box 501 (A. A. Rabe)
SHELDON, CURRY & MASTERSON, 502 First National Bank Bldg. (5) (Wilbert Ross Canning, 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**
McLAIN, LEE W., 516 Palmer First National Bank Bldg. (Lee W. McLain)
- Sulphur Springs**
SPERRY, JOSEPH A., Sulphur Springs Hotel Lobby (Joseph A. Sperry)
- Tallahassee**
CATLEDGE, WESLEY W., JR., P. O. Box 291 (Wesley W. Catledge, Jr.)
- Tampa**
BIGHAM, JAY E., 212 Franklin St. (Jay E. Big-ham)
- BOGUE, RUSSELL S. & COMPANY**, 501 Morgan St. (1) (Russell S. Bogue, William J. Braley, Frank O. Lee, Raymond V. Patrick, R. Bob Smith, George T. Vass)
CANTRELL, JAMES F., 614 Wallace S. Bldg. (2) (James F. Cantrell)
CARLISLE, LAWRENCE W., 222 Stovall Professional Bldg. (Lawrence W. Carlisle)
DARBY AND DARBY, Stovall Professional Bldg. (C. Dwight Darby, Richard E. Darby)
FALSONE, FRANK J., 1801½ 21st St. (Frank J. Falsone)
FOY, HUBERT V., First National Bank Bldg. (Hubert V. Foy)
GUIDA, ANGELO, 217 N. Franklin St. (Angelo Guida)
HEARING, F. A., 404 Marion St. (F. A. Hearing)
MARKS, DAVID L., 215, 409 E. Cass St. (David L. Marks)
MEIGHEN, REX & COMPANY, 1016 First National Bank Bldg. (2) (Mark W. Eastland, Jr., Rex Meighen, Wm. H. Stafford, Robert E. Valdes)
MILLER, CHARLES S., JR., 308 Tampa St. (Charles S. Miller, Jr.)
MONTENEGRO, M. A. AND COMPANY, 811 Wallace S. Bldg. (Manuel A. Montenegro, Frederick T. Rodgers, J. Paul Smith, Wm. Marshall Smith, Jr.)
PENTLAND & COWLES, 302 Wallace S. Bldg. (Frank Cowles)
QUINN, JIM, 420 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., P. O. Box 2105 (John P. Cochrane)
DIVINE, WILBUR F., 711 Guaranty Bldg. (Wilbur F. Divine)
HIMES AND HIMES, P. O. Box 1585 (Whitney B. Himes)
KEEN, W. E., P. O. Box 347 (W. E. Keen)
SHEPARD AND CURRY, 309 Citizens Bldg. (Byron T. Curry, Lee C. Shepard, Jr.)
STOCKTON, WILLIAM A., 512 Pan American Bldg. (William A. Stockton)
- Winter Haven**
WAITE, R. S., 423 Avenue B (R. S. Waite)
- Winter Park**
PFLUG, J. LYNN, P. O. Box 813 (J. Lynn Pflug)

Georgia

- Albany**
ANDERSON, CHARLES H., 212½ Broad Ave. (Charles H. Anderson)
LIPPITT & CROUCH, Bank of Albany Bldg. (J. W. Crouch)
McALPINE, E. E., 205 Broad Ave. (Eugene E. McAlpine)
MOUNT & CARTER, Eatman Bldg. (John E. Lee, Jr., Theodore S. Mauldin)
PUCKETT & PIERCE, 205 Albany Theatre Bldg. (James L. Pierce, Ray H. Puckett)
- Athens**
COOLEY, M. S., 620 Southern Mutual Bldg. (McWhorter S. Cooley)
- HECKMAN, H. M. & Co.**, 190 W. View Dr. (John F. Burke, H. M. Heckman)
JERKINS, LEE F., 703 Southern Mutual Bldg. (Lee F. Jerkins)
- Atlanta**
ADILMAN, MICHAEL, 510 American Bldg. (Michael Adilman)
ANDERSEN, ARTHUR & Co., 711 William-Oliver Bldg. (3) (Albert J. Bows, Jr., William J. Nettles)
ANDERSON & COMPANY, Rhodes-Haverty Bldg. (J. E. Anderson)

GEORGIA (Continued)

- BAGLEY, CHARLES P. & Co., 837 Citizens & Southern National Bank Bldg. (Charles 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., 150 Peachtree Battle Ave., N. W. (Thomas W. Branch)
- BRASWELL, RALPH M., 45 Eighth St., N. E. (Ralph M. Braswell)
- BRENNER, MALCOLM A. & COMPANY, 1720 Candler Bldg. (Malcolm A. Brenner)
- BROWN, WILLIAM J., 432 Hurt Bldg. (3) (William J. Hurt)
- BUTLER, A. P., 411 Forsyth Bldg. (A. P. Butler)
- CAMPBELL, NAPIER & COMPANY, 830 W. Peachtree Bldg. (Claude M. Hamrick, Jr.)
- CARSON & AVERY, 801 William-Oliver Bldg. (3) (Thomas A. Avery, James B. Carson, M. Ellis King, Theron F. Powell)
- CHEEK, HERBERT H., 513 Whitehead Bldg. (Herbert H. Cheek)
- CUBA, MAX M. & COMPANY, 1345 Citizens & Southern National Bank Bldg. (Joseph Cuba)
- EDISON, HAM & Co., 825 Forsyth Bldg. (Allen H. Edison)
- ERNST & ERNST, 14 Peachtree St. (3) (A. E. Gaik, D. R. Paige, Albert N. Patton)
- FURR, L. T., 1602 Atlanta Federal Savings Bldg. (3) (Lester T. Furr)
- GARDNER, EMMETT F., 214 Palmer Bldg. (Emmett F. Gardner)
- GILLESPIE AND LARNED, 707 Haas-Howell 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. (3) (H. Ashlin Dykes, Lloyd L. Tompkins)
- HEMRICK, TOUCHTON & Co., 504 Whitehead Bldg. (David C. Hemrick, Jr., Glenn A. Touchton)
- HOFFAR, ANCUS M. 782 Wildwood Rd., N. E. (Ancus M. Hoffar)
- JAMES, PORTER & ASSOCIATES, 1101 Hurt Bldg. (William Hardin James)
- JAMISON, CHARLES W., 1105 Mortgage Guarantee Bldg. (Charles W. Jamison)
- JORDAN, J. GWYN & COMPANY, 710 Rhodes-Haverty Bldg. (George H. Herbert, Jr., J. Gwyn Jordan)
- KARSHNER, ROY & COMPANY, 214 Palmer Bldg. (Roy Karshner)
- KETCHUM, CARLTON B., 1108 Atlanta Federal Savings Bldg. (3) (Carlton B. Ketchum)
- LAFFRENTZ, F. W. & Co., 806, 22 Marietta St. (Hilary H. Gardner)
- LOWRY, E. CLIFFORD, 20 Peachtree Arcade Bldg. (E. Clifford Lowry)
- LYBRAND, ROSS BROS. & MONTGOMERY, Healey Bldg. (3) (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., 1310 First National Bank Bldg. (Wayne S. Traer)
- PENNINGTON, GEORGE A. & Co., 1440 Citizens & Southern National Bank Bldg. (George A. Pennington, Carl Spraggins)
- PRICE WATERHOUSE & Co., 1410 Candler Bldg. (3) (H. M. Mercer, Manager)
- RESPESSE AND RESPESSE, 507 First National Bank Bldg. (James L. Respess, Thomas S. Respess)
- RICHARDSON, DAVIS & COMPANY, Citizens & Southern National Bank Bldg. (Lewis L. Davis, Edward Richardson, Hugh M. Stell)
- ROESER, ROBERT F., 901 William-Oliver Bldg. (Robert F. Roeser)
- SOWELL, A. WALDO, JR., 1217 Citizens & Southern Bank Bldg. (A. Waldo Sowell, Jr.)
- STRIBLING, W. W. COMPANY, 1417 William-Oliver Bldg. (William Wendell Stribling)
- TROY & BIRDSONG, 202 Volunteer Bldg. (Ralph H. Birdsong)
- ULMER, HUBERT E. & COMPANY, 3084 Grand View Ave., N. E. (Hubert E. Ulmer)
- WAITE & KENDRICK, 1308 Citizens & Southern National Bank Bldg. (Embry Mayes Kendrick, Arthur H. Waite, Jr.)
- WEBER & SMITH, 718 Grand Theatre Bldg. (Hugh R. Smith, Jr., Thomas M. Weber)
- WILLIFORD & WILLIFORD, William-Oliver Bldg. (John Oscar Williford)
- YOUNG, GARBER & COMPANY, 605 First National Bank Bldg. (John W. Ford)

Augusta

- BAIRD, GEORGE C. & COMPANY, 801 Southern Finance Bldg. (George C. Baird, Fleming M. Love)
- BEDINGFIELD, McCUTCHEON & BEDINGFIELD, 302 Masonic Bldg. (Roy B. McCutcheon, Jr.)
- BELL, LOUIS K., 211 Marion Bldg. (Louis K. Bell)
- BRYAN, JESSE HOLLIDAY, 23 Johnson Bldg. (Jesse Holliday Bryan)
- GARVIN, C. G., 405 Southern Finance Bldg. (Clifford G. Garvin)
- MARKWALTER, VICTOR, 1023 Southern Finance Bldg. (Victor Markwalter)
- SEROTTA, ELLIOTT C., 322 S. F. C. Bldg. (Elliott C. Serotta)

Bremen

- WASDIN, GELON E., Box 78 (Gelon E. Wasdin)

Brunswick

- GOULD AND COMPANY, 502 Gloucester St. (P. F. Gould)

Columbus

- BURNS, ROY, 1017 Front 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)
- LEONARD, WEST & FAVORS, Box 1222 (Jack C. Favors, Leo J. Leonard, James K. West)
- 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, T. J., (T. J. Crittenden)

Dalton

- DICKSON, J. K., 30 First National Bank Bldg. (J. K. Dickson)

GEORGIA (Continued)

- Decatur
- TABOR, W. F., 206 Watkins Bldg. (Wilbur Fisk Tabor)
- 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, SIDNEY, 206 Bankers Insurance Bldg. (Sidney Backer)
- BACKER AND FOURCHER, 1104 Bankers Insurance Bldg. (H. E. Fourcher, Jr.)
- BUSH, C. R., 516 First National Bank 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)
- HOUSTON, BERNARD, 502 First National Bank Bldg. (Bernard Houston)
- WALKER AND MEADORS, 207 Professional Bldg. (W. A. Walker)
- Moultrie
- TALMADGE & DRAFFIN, P. O. Box 651 (F. M. Draffin)
- Blackfoot
- JONES, DARROLD T., Box 589 (Darrold Thomas Jones)
- Boise
- COSTELLO AND MILLER, 227 Idaho Bldg. (W. Franklin Miller)
- DEATON, M. T. AND COMPANY, 204 Idaho Bldg. (Lawfence A. Lephart)
- DODGE & HEAZLE, 602 First National Bank Bldg. (Virginia Dodge)
- FOX, ELMER W., 424 Eastman Bldg. (Elmer Wellington Fox)
- JENNINGS, CLYDE H. & Co., First National Bank Bldg. (Clyde H. Jennings, Jerold L. Wood)
- KOKE, OSCAR I., 320 First National Bank Bldg. (Oscar I. Koke)
- MIDDLETON, LEARNED & SMITH, 260 Sonna Bldg. (Marcell Learned, Harold E. Smith)
- OLSON, WM. A., 203 Idaho Bldg. (Wm. A. Olson)
- SMITH, GORDON C., JR., 328 Idaho Bldg. (Gordon C. Smith, Jr.)
- WELLS, BAXTER & MILLER, 213 Sun Bldg. (Sylvester Del Low)
- Gooding
- GIESE, JAMES W., 538 S. Main (James W. Giese)
- Idaho Falls
- BURNETT AND HUMPHERYS, 219 Earl Bldg. (Max Wright Humpherys)
- ROMACK, R. E., Rogers Bldg. (Richard E. Romack)
- WILLIAMS AND GASKILL, (Ruland E. Williams)
- Rome
- RESPESS AND RESPESS, National City Bank Bldg. (John M. Read, Manager)
- RUDERT, ERNEST J., P. O. Box 748 (Ernest J. Rudert)
- Savannah
- BARNES, ASKEW, MILLS & COMPANY, 15 Drayton St. (Walter C. Askew, Jr., William A. Mills)
- BENKEN, EUGENE EDWIN, 405 American Bldg. (Eugene Edwin Benken)
- LAZARD, B. A., 415 Liberty National Bank Bldg. (B. A. Lazard)
- O'BRIEN AND SPILLANE, 1303 Savannah Bank & Trust Bldg. (Thomas J. O'Brien, Thomas R. Spillane)
- STEIN, PAUL, 603 Realty Bldg. (Paul Stein)
- STEWART, DONALD F., 318 E. Bay St. (Donald F. Stewart)
- Smyrna
- MILROY, IAN, Route 2 (Ian Milroy)
- Thomasville
- DAVIS, ELLIS P., 307 Scott Bldg. (Ellis P. Davis)
- MCCOLLUM & SIMMONS, 207 Upchurch Bldg. (P. James McCollum, Charles R. Simmons, Jr.)
- WILSON, W. LEWIS & ASSOCIATES, 300 Scott Bldg. (W. Lewis Wilson)
- Tifton
- HERRING, GERALD N., JR., Box 524 (Gerald N. Herring)
- TALMADGE & DRAFFIN, Golden Bldg. (Charles Allen Talmadge)
- Waycross
- DUBOSE, SAM, Hinson Bldg. (Sam DuBose)
- Idaho
- Lewiston
- HAYDEN & PRESNELL, Weisgerber Bldg. (Philip W. Presnell)
- NELSON, ARVID R., 405 Breier Bldg. (Arvid R. Nelson)
- Moscow
- HAYDEN, J. F., P. O. Box 245 (J. F. Hayden)
- Nampa
- SEVERN, RUSSELL, 208 12th Ave., S. (Russell Severn)
- Pocatello
- BOWEN, WILLARD S., 217 Valentine Bldg. (Willard S. Bowen)
- BURNETT AND HUMPHERYS, Ross-Davis Bldg. (Donald L. Burnett)
- DEATON, M. T. AND COMPANY, 210 Central Bldg. (M. T. Deaton, Stanley W. Erickson, Ralph W. Mustard)
- JORDAN, N. A., 508 Carlson Bldg. (N. A. Jordan)
- Twin Falls
- DEATON, M. T. AND COMPANY, Burkholder Bldg. (John H. Peterson)
- RIDDLE, VERNON, Fidelity National Bank Bldg. (Vernon Riddle)
- Wallace
- RANDALL & MAGNUSON, Scott Bldg. (H. F. Magnuson, L. J. Randall)

Illinois

- Alton
SCHLOSSER, C. J. & Co., 115 Market St. (C. J. Schlosser)
- Arlington Heights
FORD, QUENTIN K., 621 N. State Rd. (Quentin K. Ford)
LAURIN, E. F. AND ASSOCIATES, 104 E. Northwest Highway (Robert E. Schultheis)
- Ashton
GASKINS, TOM O., (Tom O. Gaskins)
- Aurora
BENNER, ENGLISH, MAHER & BEDEL, 116a E. Main St. (C. M. Bedel)
MOORE, GEORGE WILLIAM, 200 Merchants National Bank Bldg. (George William Moore)
PODOLAK, ARTHUR L. & Co., 111 Donner Pl. (W. Charlie Hooper, Arthur L. Podolak)
- Berwyn
MAREK, L., 2113 East Ave. (Lada Marek)
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 & Co., 11 E. Washington St. (William R. Mette, Paul Francis Schwaighart, Jr.)
- Cairo
VERNON, W. L., Halliday Estate Bldg. (W. L. Vernon)
- Carbondale
CURTIS, HARRY C., P. O. Drawer 680 (Harry C. Curtis)
- Carmi
CUNNINGHAM, TRACY, The National Bank Bldg. (Tracy Cunningham)
- Centralia
GLASS, DONALD LANDON, 109 N. Poplar St. (Donald Landon Glass)
- Champaign
ANDREWS AND HUNT, 118 S. Walnut St. (John Harley Andrews, George E. Hunt, Jr.)
HAYS, TANNER & Co., 532 Robeson Bldg. (Leonard K. Hays, Lewis Tanner)
LAWRENCE, CHARLES, 107 E. Chalmers (Charles Lawrence)
- Chicago
ABELL, MAXWELL & COMPANY, 59 E. Van Buren St. (5) (Joseph J. Abell, Maxwell Abell, Isreal David Botnick, Frank E. Kassner, Joseph Mahru, Ernest L. Newton, Harvey Young)
ADELMAN, JOSEPH L., 33 N. LaSalle St. (Joseph L. Adelman)
AGASIM, LESLIE G. & Co., 1 N. LaSalle St. (Leslie G. Agasim)
ALBORG, ROY L., 135 S. LaSalle St. (Roy L. Alborg)
ALTSCHULER, MELVOIN AND GLASSER, 110 S. Dearborn St. (Morris M. Glasser, Harry I. Grossman, Bernard L. Hirsh, William Klier, Charles Melvoin, Louis E. Steinman, Bert B. Weinstein, Arthur Weiss)
ANAGNOST, CATHERINE, 1117, 11 S. LaSalle St. (Catherine Anagnost)
- ANDERSEN, ARTHUR & Co., 120 S. LaSalle St. (3) (Richard C. Brandt, Grant Chandler, Richard S. Claire, Lloyd I. Coveney, Everett C. Johnson, John O. Johnson, Charles W. Jones, Charles D. McDaniel, Keith B. McKy, Russell H. Morrison, Hugh E. Nichols, Robert L. Rosbe, 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. (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, Thomas J. Reedy)
ATLAS, ARTHUR C., 77 W. Washington St. (Arthur C. Atlas)
AUER, JACOB, 105 W. Adams St. (Jacob Auer)
BACON, ALBERT T. & Co., 1 LaSalle Street Bldg. (Roger F. Dickinson, Russell P. Hughes, Harold J. McAlpin, John J. Muszynski, Ralph B. Wascher)
BAER, RICHARD S., 134 N. LaSalle St. (2) (Richard S. Baer)
BAGLEY, GEORGE AND COMPANY, 10 S. LaSalle St. (George R. Bagley, Milton C. Ninnemann, William Alan Youngquist)
BARNARD, RICHARD C., 77 W. Washington St. (Richard C. Barnard)
BAUMANN, FINNEY & Co., 208 S. LaSalle St. (Harry P. Baumann, Frederick R. Tredwell, Louis Werner)
BECKER, SAMUEL S. AND COMPANY, 33 S. Clark St. (Samuel S. Becker)
BECKERMAN & TERRELL, 188 W. Randolph St. (1) (Benjamin Q. Beckerman, Edward Wayne Terrell)
BECKERMAN, MORTON H., 4753 Broadway (Morton H. Beckerman)
BELL, S. ALEXANDER & Co., 66 E. South Water St. (1) (S. Alexander Bell)
BERMAN, MARSHALL & Co., 1063 First National Bank Bldg. (Herman Marshall Berman)
BERMAN, WEISBARD & HIRSCH, 188 W. Randolph St. (1) (Alois F. Cina, J. Charles Hirsch, George L. Weisbard)
BERNFELD, ALEXANDER & Co., 188 W. Randolph St. (Alexander Bernfeld)
BERNSTEIN, SAUL R., 221 N. LaSalle St. (1) (Saul R. Bernstein)
BERNSTEIN, SIDNEY, 77 W. Washington St. (Sidney Bernstein)
BERNSTEIN, SILBERMAN & Co., 209 S. LaSalle St. (4) (Charles M. Bernstein, Ben Silberman)
BILLINGTON, W. H. & Co., 135 S. LaSalle St. (William Howard Billington)
BLUMENFELD, WEISER, FRIEDMAN & Co., 188 W. Randolph St. (Morris Weiser)
BLUNT, RAYMOND S. & COMPANY, 733 W. 64th St. (21) (Raymond S. Blunt, Sr., Stafford W. Davis)
BOHON, ELLIS G. & COMPANY, 134 S. LaSalle St. (Ellis G. Bohon)
BOURKE, EDGAR R., 20 W. Jackson Blvd. (Edgar R. Bourke)
BRADY AND PELIKAN, 327 S. LaSalle St. (Thomas G. Brady, Edward J. Pelikan)
BROWN-WILSON & Co., 54 W. Randolph St. (1) (Thomas Bendelow Brown, Edward Wilson)
BRYAN AND SMITH, 220 S. State St. (Mazie B. Bryan, Jessie M. Smith)
BUCKLES, CROFFORD H. & COMPANY, 10 S. LaSalle St. (Crofford H. Buckles, Thomas F. Ramsey, Jr.)

ILLINOIS (Continued)

- BURKE, JOHN E. & Co., 208 S. LaSalle St. (John Edward Burke, Joseph C. Schafer)
- BURLINGAME & COMPANY, 105 W. Adams St. (3) (Charles M. Burlingame, I. H. Kaufman, Lawrence W. Marshall, Melville J. Saunders, Raymond L. Ward)
- BUTTERFIELD, FRANK C., 111 W. Monroe St. (Frank C. Butterfield)
- BYRD, EUGENE, 1411, 120 S. LaSalle St. (Eugene Byrd)
- CALDWELL, JONATHAN QUARMBY, 231 S. LaSalle St. (Jonathan Quarumby Caldwell)
- 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)
- CATRON, CURTIS W., 207, 5 E. Erie St. (Curtis W. Catron)
- CAVANAUGH, V. J., 77 W. Washington St. (V. J. Cavanaugh)
- CHANNON, MARVIN L., 33 S. Clark St. (Marvin L. Channon)
- CHATEL, RUDOLPH E., 231 S. LaSalle St. (Rudolph E. Chatel)
- CHECKERS, SIMON & ROSNER, 33 N. LaSalle St. (2) (Joseph M. Checkers, Manuel Rosner, Ralph J. Schneider, Nat W. Simon)
- CHESNUTT, MURPHY AND POOLE, 208 S. LaSalle St. (Robert L. Chesnutt, Flay L. Murphy)
- CINNICK, H. J. & Co., 209 N. LaSalle St. (1) (Henry J. Cinnick)
- CLARKE, WILLIAM T., 10 S. LaSalle St. (William T. Clarke)
- COGEN, ROY F. & Co., 77 W. Washington St. (2) (Roy F. Cogen)
- CONDON AND HORN, 926, 39 S. LaSalle St. (3) (George M. Horn)
- COOPER, WINSLOW AND DAVIS, 39 S. LaSalle St. (John E. Jacobs, C. Morton Winslow)
- CORN, SAMUEL M., 77 W. Washington St. (Samuel M. Corn)
- 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. Crosell)
- CROUCH & CROUCH, 141 W. Ohio St. (10) (Ival W. Crouch, William Renberg)
- CULP, NELSON, 1903, 203 N. Wabash Ave. (Nelson Culp)
- CUMMINGS, GEORGE C. & COMPANY, 510 N. Dearborn St. (George C. Cummings)
- DAHLQUIST & SCHMIDT, 1791 Howard St. (26) (Earl R. Dahlquist)
- DAMMANN, E. H., 105 S. LaSalle St. (Ernest H. Dammann)
- DAMOND & DAMOND, 100 N. LaSalle St. (Samuel J. Damond)
- DASHKOV, LOUIS M., 188 W. Randolph St. (Louis M. Dashkov)
- 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 M. Delaney)
- DELOITTE, PLENDER, GRIFFITHS & Co., 39 S. LaSalle St. (3) (Homer E. Sayad, Manager)
- DESWARTE, RALPH P. & Co., 1234, 231 S. LaSalle St. (Ralph P. Deswarte, Wallace Evans, Jr.)
- DIBBLE, FRANK W. & Co., 111 W. Monroe St. (Frank W. Dibble)
- DOLAN, RAYMOND, 5635 N. Wayne Ave. (Raymond Dolan)
- DONLIN, REMPERT & SIM, 100 W. Monroe St. (Anthony B. Donlin, Harold P. Rempert, Andrew Sim)
- DREBIN AND COMPANY, 69 W. Washington St. (Harry I. Drebin)
- DUFFY, JAMES F. & COMPANY, 38 S. Dearborn St. (James F. Duffy)
- DUHL, SAMUEL H., 14 E. Jackson Blvd. (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)
- ELLIN, MITCHELL I. AND COMPANY, First National Bank Bldg. (Mitchell Irving Ellin, Donald P. Murray, Leonard Pasternack, Louis E. Skolnik)
- ELLIOTT, FRED, 1442, 176 W. Adams St. (3) (Fred Elliott)
- ELLMAN, A. R. & Co., 201 N. Wells St. (A. R. Ellman)
- EPPENSTEIN, EDWARD, 30 W. Washington St. (Edward Eppenstein)
- 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, 231 S. LaSalle St. (4) (William R. Blew, Carl I. Gustafson, Paul F. Johnson, Harold L. Klagstad)
- 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)
- FEINZIMER, THEODORE T., 120 S. LaSalle St. (Theodore T. Feinzimer)
- 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)
- FRALE, C. W. & Co., 111 W. Monroe St. (Carmen W. Frale)
- FRAYN, LYNN W., 2051 Farragut Ave. (Lynn W. Frayn)
- FRAZER AND TORBET, 3900 Board of Trade Bldg. (Arthur C. Droegemueller, George E. Frazer, Russell V. Puzey, Russell C. Swope, Albert W. Torbet)
- FREEMAN, ROBERT, 39 S. LaSalle St. (Robert Freeman)
- FRETER, PAUL L., 135 S. LaSalle St. (3) (Paul L. Freter)
- GARFIELD, CYRUS, 134 N. LaSalle St. (Cyrus Garfield)
- GARFINKLE, PHILIP G., 1737 W. Howard St. (26) (Philip G. Garfinkle)
- GEIER, BERYL A., 1201, 208 S. LaSalle St. (Beryl A. Geier)
- GEILEN, JOSEPH H., 1725, 77 W. Washington St. (Joseph H. Geilen)
- GILBERT, LEO, 30 N. LaSalle St. (2) (Leo Gilbert)

ILLINOIS (Continued)

- GILBY, J. H. & Co., 105 W. Adams St. (J. H. Gilby, John H. Gilby)
- GIMBEL, EDWARD & COMPANY, 1 N. LaSalle St. (Edward Gimbel, Mack J. Meyers)
- GIRONE, VICTOR M., 708 N. Christiana Ave. (Victor M. Girone)
- GLICK, FRED E. & COMPANY, 139 N. Clark St. (Fred E. Glick)
- GOETTSCHKE, H. C. & Co., 5252 Broadway (40) (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)
- GOLDRICH, ABE MYRON, 3223 W. Evergreen Ave. (Abe Myron Goldrich)
- 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, BENJAMIN E. & Co., 39 S. LaSalle St. (Benjamin E. Goodman)
- GOODSELL, NELSON J., 6424 N. Seeley (Nelson Goodsell)
- GORDON, H. Y. & COMPANY, 77 W. Washington St. (2) (H. Y. Gordon)
- GORE, EDWARD & Co., 120 S. LaSalle St. (3) (William B. Boulter, David K. Harbinson, Edward B. Wilcox)
- GORNY, B. A., 4503 N. Kildare Ave. (30) (B. A. Gorny)
- GOSS, RISKIN & Co., 185 N. Wabash Ave. (Manuel Riskin)
- GRADE, A. I. AND COMPANY, 77 W. Washington St. (A. I. Grade)
- GRANT, ALEXANDER & COMPANY, 1 N. LaSalle St. (2) (John P. Goedert, Louis M. Kessler, Carroll E. Quinn, 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)
- GUROLNICK, HYMAN W., 175 W. Jackson Blvd. (Hyman W. Gurolnick)
- GUTHAT, MARJORIE V. 407 S. Dearborn St. (Marjorie V. Guthat)
- HADDAD, GEORGE J., 33 N. LaSalle St. (George J. Haddad)
- HALE, WALTER C. AND COMPANY, 30 N. LaSalle St. (2) (Walter C. Hale, Richards V. Sund)
- HALL, PENNY, JACKSON & Co., 105 W. Adams St. (Rollin A. Brooks, Roy Hall, Byrne A. Jackson, J. Leonard Penny, H. A. Thompson)
- HAMER, ARTHUR J. & Co., 8547 S. Ashland Ave. (20) (Arthur J. Hamer)
- HAMILTON, MATTHEW L., 120 S. LaSalle St. (Matthew L. Hamilton)
- HARRIS, KERR, FORSTER & COMPANY, 220 S. State St. (Howard M. Carlson, Fred W. Eckert, John Truempy, II)
- HASKINS & SELLS, 111 W. Monroe St. (3) (Lester Samuel Davis, Richard H. Grosse, Ralph S. Johns, Forest A. Klumph, Edward B. McGuinn, Arthur E. Schwertfeger)
- HAUCK, CLAYSON J. & COMPANY, 208 S. LaSalle St. (Clayson J. Hauck)
- HAVEY, THOMAS WILLIAM, 105 W. Adams St. (Thomas William Havey)
- HAYLES, ALFRED C. & COMPANY, 410 N. Michigan Ave. (James S. Hayles)
- HEINSIMER, BERGER & COMPANY, 222 W. Adams St. (6) (Herman Berger, Robert Heinsimer)
- HELLER, PHILIP & Co., 209 S. LaSalle St. (4) (Philip B. Heller, Louis J. Moses, Charles Strauss, Samuel S. Weiss)
- HENNIG, J. A., 5829 Roscoe St. (J. A. Hennig)
- HERZ, EUGENE, 77 W. Washington St. (Eugene Herz)
- 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 Mendelssohn Arthur O. Palm, Samuel A. Sakol, Elmer J. Scheer, Carl M. Tandy, Earl Weinstein)
- HOKE, RICHARD E., 134 N. LaSalle St. (2) (Richard E. Hoke)
- 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)
- HUMLICEK, ADOLPH L., 3402 W. 26th St. (23) (Adolph L. Humlicek)
- HURVITZ, H. R. & COMPANY, 1600, 33 N. LaSalle St. (Harry R. Hurvitz, M. W. Needlman)
- HUTCHENS, EDWARD J., 105 W. Adams St. (Edward J. Hutchens)
- INGRAM, GLENN & COMPANY, 231 S. LaSalle St. (4) (Glenn Ingram, 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., 11 S. LaSalle St. (Barney L. Jennings)
- JIRGAL, JOHN, 1634, 120 S. LaSalle St. (John Jirgal)
- JOFFE, M. & COMPANY, 105 W. Madison St. (Melvin Cohen, 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. & Co., 135 S. LaSalle St. (3) (Fred B. Johnston)
- JONES, THEODORE A. AND COMPANY, 3507 South Parkway (Theodore A. Jones)
- KALTEUX, LARSON AND ASSOCIATES, 1200, 39 S. LaSalle St. (Lloyd C. Larson)
- KANE, JOSEPH M., 127 N. Dearborn St. (Joseph M. Kane)
- KANER, LEO L., 77 W. Washington St. (Leo L. Kaner)
- KAPLAN, THEODORE, 134 S. LaSalle St. (Theodore Kaplan)
- KAPP, BENJAMIN, 2742 W. Lunt Ave. (Benjamin Kapp)
- KATZ, WAGNER, AND COMPANY, 105 W. Adams St. (Isaac Wagner)
- KIMMEL, STANLEY, 203 N. Wabash Ave. (Stanley Kimmel)
- KLAPMAN, PHILIP A., 33 S. Clark St. (Philip A. Klapman)
- KNOFFLER, ALEXANDER S., 201 N. Wells St. (Alexander S. Knopfler)
- KOHLER, E. L., 8 S. Michigan Ave. (E. L. Kohler)
- KOHTALA, K. W., 3800 N. Pontiac Ave. (34) (K. W. Kohtala)
- KOVAC, JOSEPH A., 130 N. Wells St. (Joseph A. Kovac)
- KRASHEN, LEO, 77 W. Washington St. (Leo Krashen)

ILLINOIS (Continued)

- 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. (Richard F. Kuhns)
- KUHNS, YEWALL & LAYMAN, 11 S. LaSalle St. (William M. Layman)
- LAURENTZ, F. W. & Co., 208 S. LaSalle St. (Rollin M. Hickey, Lewis Edward Rossiter)
- LAGROU, ROBERT H., 6422 S. Ashland Ave. (Robert H. LaGrou)
- LAIRD, FREDERICK C., 111 W. Washington St. (2) (Frederick C. Laird)
- LAIRD, JOHN K. & COMPANY, Harris Trust Bldg. (John K. Laird)
- LANDAU, BERNARD, 33 N. LaSalle St. (Bernard Landau)
- LANG, FRED F., 1232, 33 N. LaSalle St. (Fred F. Lang)
- LAPINE, LANGSON AND GILBERG, 111 W. Washington St. (Harry I. Langson)
- LAUTEN, EDWARD P., 105 S. LaSalle St. (Edward P. Lauten)
- LAVIN, MARSHALL R., 755, 1 N. LaSalle St. (Marshall R. Lavin)
- LAWRENCE, HARRY J. & Co., 20 E. Jackson Blvd. (Harry J. Lawrence)
- LEARY, ARTHUR & Co., 208 S. LaSalle St. (Arthur J. Leary)
- LEICHENGER, BENNETT & ROOTBERG, 75 E. Wacker Dr. (Emanuel I. Goldfine, H. E. Leichenger, Philip Rootberg)
- LEIDESDORF, S. D. & Co., 38 S. Dearborn St. (3) (Arthur Netzer)
- LEMLEY, RAYFORD W. & Co., 134 N. LaSalle St. (Rayford W. Lemley)
- LEVIN, HENRY F., 11 S. LaSalle St. (Henry F. Levin)
- LEVIN AND KRAEMER, 100 N. LaSalle St. (Ulrich Kraemer, Joseph F. Levin)
- LEVIN, MILLER & Co., 228 N. LaSalle St. (Alfred M. Levin, Herman L. Miller)
- LEVIN, NEWMAN & Co., 100 N. LaSalle St. (Samuel Newman)
- LIEBERMAN, MELVIN H., 227 W. Van Buren St. (Melvin H. Lieberman)
- LITWIN, GREEN & COMPANY, 110 S. Dearborn St. (3) (Paul S. Green, Albert J. Litwin)
- LOGAN, MALTER & Co., 10 S. LaSalle St. (Daniel G. Logan)
- LUBIN, MILTON A., 525, 1 N. LaSalle St. (Milton A. Lubin)
- LUSK, TILLMAN L. & COMPANY, 77 W. Washington St. (Tillman L. Lusk)
- LUXEN, RAYMOND C., 753 W. 79th St. (Raymond C. Luxen)
- LYBRAND, ROSS BROS. & MONTGOMERY, 231 S. LaSalle St. (4) (J. Edward Burke, 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)
- MANOWITZ, SIDNEY, 1 N. LaSalle St. (Sidney Manowitz)
- 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. (2) (James C. Holland, Luke Daniel McCoy)
- MCNALLY, EDWARD A., 7343 Cottage Grove Ave. (19) (Edward A. McNally)
- MCNAUGHTON & COMPTON, 176 W. Adams St. (3) (James W. Compton, Alan McNaughton)
- MILLER, COOPER & COMPANY, 1126, 135 S. LaSalle St. (B. L. Cooper, I. G. Miller)
- MILLER, MANDELL & COMPANY, 134 N. LaSalle St. (Alex Mandell, 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)
- MORRISON, SHELDON A., 176 W. Adams St. (Sheldon A. Adams)
- MURPHY, LANIER & QUINN, 231 S. LaSalle St. (Edward J. Quinn)
- NAFZIGER, HAROLD K., 1210 W. 72nd Pl. (Harold K. Nafziger)
- NAGLE, JOHN, 30 W. Washington St. (2) (John Nagle)
- NELSEN, BENNETT N., 120 S. LaSalle St. (Bennett N. Nelsen)
- 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, ROY & Co., 134 S. LaSalle St. (3) (Roy Olson)
- OLSON, WILLIAM & Co., 1180 E. 63rd St. (37) (William Olson)
- O'NEIL, WALTER J. & Co., 105 W. Monroe St. (Walter J. O'Neil)
- OPPENHEIM, THEODORE H., 10 S. LaSalle St. (Theodore H. Oppenheim)
- OTTO, WALTER C., 55 E. Washington St. (Walter C. Otto)
- PACKER, PAUL R., 1709, 77 W. Washington St. (Paul R. Packer)
- PALMER, WARREN S., 38 S. Dearborn St. (Warren S. Palmer)
- 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. (3) (Wendell F. Barclay, Peter S. Barton, John R. F. Cowan, Joseph Brenton Janvrin, Joseph A. Maloney, Glen E. Martin, Nels C. Nelson, William F. G. Ross, Cyril Talbot)
- PEDIGO, D. E. AND COMPANY, 1001, 1 N. LaSalle St. (Duncan E. Pedigo, Carlos Edgar Milner)
- PENN, ROBERT & COMPANY, 920 S. Michigan Ave. (5) (Philip Allen Gintzler, Robert Penn, Myron H. Plotkin)
- PERLMUTTER, THEODORE A. & COMPANY, 14 E. Jackson Blvd. (Theodore A. Perlmutter)
- 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)

ILLINOIS (Continued)

- POS, ARTHUR S. & COMPANY, 7 S. Dearborn St. (Marvin J. Berger, Sidney C. Linick, Arthur S. Pos, Aaron A. Rosenberg)
- PRATT, EDWARD J., 2944 W. 63rd St. (Edward J. Pratt)
- PRESSMAN, LEONARD, 176 W. Adams St. (Leonard Pressman)
- PRICE WATERHOUSE & Co., 33 N. LaSalle St. (2) (Roy Andrae, Raymond A. Hoffman, Donald R. Jennings, Howard D. Murphy, Russell A. Zimmermann)
- 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., 1742, 20 N. Wacker Dr. (J. J. Rausch)
- REIFLER, S. & COMPANY, 120 S. LaSalle St. (Sol Reifler)
- REINSTEIN, MAX A., 105 W. Monroe St. (3) (Max A. Reinsteinst)
- REVSINE, SIMON & Co., 10 N. Clark St. (Harry Irving Simon, Victor B. Revsine)
- RIEG, GEORGE S., 1809, 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, DAVID, 188 W. Randolph St. (1) (David Robbins)
- 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)
- ROME AND ZEITLIN, 327 S. LaSalle St. (4) (Samuel Rome, Samuel E. Zeitlin)
- ROSENBERG, B. L. AND Co., 134 N. LaSalle St. (Sidney G. Karras, Ben L. Rosenberg)
- ROSENBERG, COHN & Co., 1330, 201 N. Wells St. (Bernard D. Cohn, Jack M. Rosenberg)
- ROSENSTROCK, BORENSTEIN & COMPANY, 20 W. Jackson Blvd. (Joseph Borenstein)
- ROSENSTROCK, PHILIP & COMPANY, 1944 W. Montrose Ave. (Philip Rosenstock)
- ROSSETTER, GEORGE & Co., 33 S. Clark St. (3) (Sterling H. Bass, 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)
- ROTTMAN, SAMUEL, 3153 W. Lawrence Ave. (Samuel Rottman)
- ROUNTREE, GEORGE V. & Co., 208 S. LaSalle St. (Eugene A. Roeder, George V. Rountree)
- RUBEL, FIELDS, GODOW AND LAWRENCE, 35 E. Wacker Dr. (Norman H. Fields, Rew A. Godow, David R. Lawrence, 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., 4000 W. North Ave. (Frank L. Sassetti)
- SAYRE, H. A. & COMPANY, 156 E. Ontario St. (Reuben H. Krako, 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, 111 W. Washington St. (Harry Schneider)
- SCHOENBROD, HERBERT & Co., 134 N. LaSalle St. (Kurt Muller)
- SCHORN, ARNOLD N., 224 S. Michigan Ave. (Arnold N. Schorn)
- SCHUCK, E. H. & COMPANY, 135 S. LaSalle St. (3) (Emil L. Dziwik, E. H. Schuck)
- SCHULTE, CHARLES E., 55 E. Washington St. (Charles E. Schulte)
- SCHULZ, JOSEPH R., 33 S. Clark St. (3) (Joseph R. Schulz)
- SCHUMAN, ALVIN W., 188 W. Randolph St. (1) (Alvin W. Schuman)
- SCHUR, KISSEL & COMPANY, 77 W. Washington St. (2) (I. William Goldberg, John A. Schur)
- SCHWARTZ, NORMAN N., 188 W. Randolph St. (Norman N. Schwartz)
- SCHWARTZ, KUHN & SONDERLING, 1923, 205 W. Wacker Dr. (6) (Eugene Kuhn, Ernest Sonderling)
- SCOVELL, WELLINGTON & COMPANY, 105 W. Adams St. (William S. Deeming, Walter M. LeClear)
- SCUDDER, LAWRENCE & Co., 141 W. Jackson Blvd. (Craig Atkinson)
- SEELY AND EVANS, 105 W. Monroe St. (Ronald G. Evans, Earle R. Seely)
- SEIDMAN & SEIDMAN, 135 S. LaSalle St. (3) (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., 1854 S. LaSalle St. (John B. Sharkey)
- SHAW, STOUT AND TOBIN, 141 W. Jackson Blvd. (Charles Stout)
- SHEA, HARRY F., 10 S. LaSalle St. (Harry F. Shea)
- SHEPARD, SCHWARTZ & COMPANY, 11 S. LaSalle St. (Leslie A. Alport, M. Schwartz, Irving W. Shepard)
- SHERE, MAXWELL H., 1827, 11 S. LaSalle St. (Maxwell H. Shere)
- SIEGEL, HYMAN & Co., 30 W. Washington St. (Hyman Siegel)
- SIEGEL, KERMAN & COMPANY, 11 S. LaSalle St. (Harold M. Kerman, Marvin X. Siegel)
- SIGEL, J. D. & Co., 77 W. Washington St. (2) (Robert H. Sigel)
- 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 & COMPANY, 1945, 120 S. LaSalle St. (C. A. Bondeson, Winfred William Sinclair)
- SIVERTSON, FLORENCE L., 134 N. LaSalle St. (Florence L. Sivertson)
- SKINGER, DONALD S., 230 E. Ohio (11) (Donald S. Skinger)
- SMITH, HUGH N., 11 S. LaSalle St. (Hugh Norman Smith)
- SMOOT, WILBUR A., 1528, 10 S. LaSalle St. (Wilbur A. Smoot)
- SNYDER, H. E. & COMPANY, 38 S. Dearborn St. (Mary C. Gildea, Harry E. Snyder)
- SOMMER, WILLIAM J. & Co., 333 N. Michigan Ave. (William J. Sommer)
- SPENCER, EDMUND A. & ASSOCIATES, 932, 33 S. Clark St. (Edmund A. Spencer)
- STAFFELBACH, PARDIECK & WOLFE, 208 S. LaSalle St. (Myron A. Pardieck)
- STANGLE, S. D., 1906, 203 N. Wabash Ave. (1) (S. D. Stangle)

ILLINOIS (Continued)

- STEIN, LEO SIMON, 7015 N. Greenview Ave. (Leo Simon Stein)
 STEIN & ROE, 2035, 135 S. LaSalle St. (Kenneth D. Ross)
 STERLING, ALBERT I., 1837, 176 W. Adams St. (Albert I. Sterling)
 STEVEN, ANGUS & Co., 33 N. LaSalle St. (J. Angus Steven)
 SWANSON, OGILVIE & MCKENZIE, 176 W. Adams St. (Robert L. Jorgensen, Harold W. McKenzie, Roy W. Stollstorff)
 SWIFT, MORTON F., 120 S. LaSalle St. (Morton F. Swift)
 SWISHER, RHAЕ M. & Co., 111 W. Washington St. (A. Donald Shrago, Alvin D. Smith)
 TAKAHASHI, FRANK Y., 176 W. Adams St. (Frank Y. Takahashi)
 TARRANT, NEIL J., 6201 S. California (29) (Neil J. Tarrant)
 TAUBER, MILTON, 77 W. Washington St. (Milton Tauber)
 TAYLOR, HARRY E. & COMPANY, 1102, 105 W. Monroe St. (Harry E. Taylor)
 TENNER, IRVING, 706, 10 N. Clark St. (Irving Tenner)
 THULIN, JOHNSON & FRASER, 105 S. LaSalle St. (3) (Edward M. Brown, Joseph W. Fraser, Sidney R. Johnson, Frederick A. Thulin)
 THURSTON, LOYD C., 1 N. LaSalle St. (Loyd C. Thurston)
 TOUCHE, NIVEN, BAILEY & SMART, 208 S. LaSalle St. (4) (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)
 TRESSEL, 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., 327 S. LaSalle 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)
 VOGEL, MILTON, 11 S. LaSalle St. (3) (Milton Vogel)
 VOTAVA, J. L., 5844 Barry Ave. (J. L. Votava)
 WADLEY, CHESTER P., 7049 S. Normal Ave. (Chester P. Wadley)
 WAGNER, WYNN M. & Co., 105 S. LaSalle St. (Wynn M. Wagner)
 WAIN, PHILIP & COMPANY, First National Bank Bldg. (3) (Allan B. Baruck, Irving E. Nelson, John L. Shaw)
 WALTON, JOPLIN, LANGER & Co., 231 S. LaSalle St. (Edw. Wm. Krueger, Walter H. Rohe, John A. Stolp, Arthur T. Swick)
 WARADY AND DAVIS, 110 S. Dearborn St. (Bernard Davis, Seymour S. Warady)
 WASHINGTON, MARY T., 2700 S. Wabash Ave. (Mary T. Washington)
 WASSERMAN, SEYMOUR, 1 N. LaSalle St. (Seymour Wasserman)
 WAXLER, IRVIN J., 139 N. Clark St. (Irvin J. Waxler)
- WEINBERG, LIEBER & FRUMKIN, 1 N. LaSalle St. (David Frumkin, Jacob G. Lieber)
 WEINER, ARTHUR A. & Co., 1 N. LaSalle St. (Arthur A. Weiner)
 WEINSTEIN, ARTHUR R., 176 W. Adams St. (Arthur R. Weinstein)
 WEISLER, RAYMOND S., 2944 W. 63rd St. (Raymond S. Weisler)
 WEISS AND COTTLE, 120 S. LaSalle St. (J. A. Cottle)
 WELTMAN & Co., 330 S. Wells St. (Paul L. Weltman)
 WINZER & COMPANY, 54 W. Randolph St. (O. E. Winzer)
 WITTE, LESTER & COMPANY, 208 S. LaSalle St. (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, ARTHUR & COMPANY, 1 N. LaSalle St. (2) (Frank Ahlforth, Rosecrans Baldwin, James M. Groves, L. B. McLaughlin, A. V. McPhee, Charles Robert Miller, Edward J. Murnane, Edwin C. Owens)
 YOUNG, A. NORMAN & COMPANY, 1855, 231 S. LaSalle St. (A. Norman Young)
 YOUNG SCHULTZ & Co., 22 W. Madison St. (Lawrence Arnold Chez, Earl Francis Young)
- Chicago Heights
- FLEMMING, GEORGE E., 1601 Halsted St. (George E. Flemming)
- Danville
- CRAIG, ROLLAND E., 425 Vermilion St., N. (Rolland E. Craig)
 KESLER, CLIFFORD R., 139 N. Vermilion St. (Clifford R. Kesler)
 SWISHER & CARTEE, First National Bank Bldg. (Robert S. Cartee, Jr.)
- Decatur
- DELL, GEORGE E., 523 Standard Office Bldg. (George E. Dell)
 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. (Robert L. Baker, Wayne E. Dymond, Robert H. Jenne, David Jones, Robert J. Murphey, Robert G. Rockwell)
 RICHARDSON, EARL E., 522 Standard Office Bldg. (Earl E. Richardson)
- East St. Louis
- ALLISON, BERT H. & Co., 416 Metropolitan Bldg. (Bert H. Allison)
 BOYLE, J. W. & COMPANY, 509 First National Bank Bldg. (Ray Gordon Laughlin)
 HUGGINS, JACK D., 1821 N. 42nd St. (Jack D. Huggins)
 MERSINGER, F. M. & Co., 208 Metropolitan Bldg. (Fred M. Mersinger)
 ROGERS & TRAGESSER, 404 Metropolitan Bldg. (Jean W. Rogers, Joseph G. Tragesser)
- Elgin
- PAHNKE, ELMER R., 5 Douglas Ave. (Elmer R. Pahnke)
- Evanston
- OAKLEY, KENNETH E., 1603 Orrington Ave. (Kenneth E. Oakley)
 RICKETT, ERNEST, 425 Greenwood Blvd. (Ernest Rickett)

ILLINOIS (Continued)

STULL, WILLIAM J., 1128 Maple Ave. (William J. Stull)
 WHITCOMB, HALE C., 551 Hinman Ave. (Hale C. Whitcomb)

Flossmoor

SPELMAN, SHELDON L., Argyle and Alexander (Sheldon L. Spelman)

Freeport

BINGHAM, WILLIAM T., 12½ E. Stephenson St. (William T. Bingham)
 WIETZKE, A. J., 410 Second National Bldg. (A. J. Wietzke)

Galesburg

GOODMAN, DAVID F., 214 Bank of Galesburg Bldg. (David F. Goodman)
 SHAW, STOUT AND TOBIN, Bondi Bldg. (Eugene E. Tobin)

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)

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, 212 S. 15th St. (Gordon Jones)

Maywood

WALL, WALTER J., 2101 S. Tenth Ave. (Walter J. Wall)

Mt. Carmel

NELSON, ROBERT P., American Legion Bldg. (Robert P. Nelson)

Mt. Vernon

GAMBER, WILLIAM A., City Hall Bldg. (William A. Gamber)
 OLIVER, HARLEY BOB, City Hall Bldg. (Harley Bob Oliver)

Ottawa

DINGLE, JOS. G. & Co., First National Bank Bldg. (Joseph G. Dingle, Charles E. Stisser)
 McCULLOUGH, JOHN A., 611½ LaSalle St. (John A. McCullough)

Paris

HOUSTON & 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 & STEVENSON, 1700 First National Bank Bldg. (William E. Krieger, Lloyd C. Stevenson)
 LANDY & ROTHBAUM, 1123 Commercial National Bank Bldg. (George Wm. Landy, Jacob Rothbaum)
 MORGAN, DAVID W. & COMPANY, 1125 First National Bank Bldg. (David W. Morgan, George E. Morgan)
 ROSSETTER, GEORGE & Co., 412 Commercial National Bank Bldg. (2) (Frank P. Doheny)
 SAAL, OSCAR A., Commercial National Bank Bldg. (Oscar A. Saal)

Pontiac

GREENWOOD, E. H., Pontiac National Bank Bldg. (E. H. Greenwood)

Quincy

GRAY, HUNTER, STENN & Co., Blackstone Bldg. (Clyde H. Hunter)

Rockford

DYSON, CLARENCE L., 1115 Talcott Bldg. (Clarence L. Dyson)
 EMERSON, REUBEN L. & COMPANY, 425 E. State St. (Dorothy M. Colton)
 GAUGER & DIEHL, 706 Talcott 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)
 SWENSON & RABY, 503 7th St. (William Louis Raby)

Rock Island

GOLDEN, SEYMOUR P., 401 Cleveland Bldg. (Seymour P. Golden)
 MCGLADREY, HANSEN, DUNN AND COMPANY, 316 Cleveland Bldg. (Ivan O. Bull, Manager)

Salem

GAUGER & DIEHL, 302 Hancock Bldg. (Gerold L. Elder)

Springfield

ALLISON, BERT H. & Co., 609 First National Bank Bldg. (John Edw. F. Allen, Manager)
 BIRD, SHUMWAY J., 322½ E. Adams St. (Shumway J. Bird)
 ESTES AND WHEELER, 901 Myers Bldg. (Clifford E. Estes, Edw. F. Wheeler)
 KERBER, ECK, BRAECKEL & HELM, Myers Bldg. (Albert O. Eck)
 MEYER & VAN METER, First National Bank Bldg. (William H. Van Meter)
 PATTERSON, ROBERT W., 322½ E. Adams St. (Robert W. Patterson)
 RICKBEIL, RAYMOND E., 921 First National Bank Bldg. (Raymond E. Rickbeil)
 SPENCER, PAUL H., 513 W. Allen (Paul H. Spencer)
 TURNBULL, RALPH W. & Co., 416 First National Bank Bldg. (Ralph W. Turnbull)
 WHITNEY & PEHLMAN, 622 Reisch Bldg. (Joseph E. Pehlman, Frank Hardy Whitney)

Streator

FERRIS, JOHN C., 305 Murray Bldg. (John Cortelyou Ferris)

ILLINOIS (Continued)

- Urbana
 FILBEY & FILBEY, 706 Pennsylvania Ave.
 (Edward J. Filbey, N. V. Filbey)
- Waukegan
 JACOBS, RALPH S. & Co., 4 S. Genesee St.
 (Ralph S. Jacobs)
 PETTENGILL, PAUL & Co., 14 N. Genesee St.
 (Robert F. Geisler)
- Winnetka
 CORNYN, JOHN E., 126 Bertling Lane (John E. Cornyn)
 ERICKSON, GRACE L., 565 Hawthorn Lane
 (Grace L. Erickson)

Indiana

- Anderson
 McWILLIAMS, KING & Co., 1001 Jackson St.
 (Charles A. Chastain, Millard C. King,
 Samuel W. McWilliams)
- Bloomington
 DIETERLE AND THOMPSON, Monroe County Bank
 Bldg. (D. Lyle Dieterle, David William
 Thompson)
 REINECKING, RICHARD V., 305 Citizens Bank
 Bldg. (Richard V. Reinecking)
- Columbus
 CROUSE, HOWARD E., Bassett Bldg. (Howard
 E. Crouse)
- Danville
 BANISTER, E. HARRY, Hendricks Bldg. (E.
 Harry Banister)
- Elkhart
 PRESSLER, PAUL R., 705 W. Lexington Ave.
 (Paul R. Pressler)
 WILLETT & WHARTON, 109 Equity Bldg. (Cecil
 J. Kistler)
- Evansville
 BERRY, JOHN F., 217 S. E. Eighth St. (John
 F. Berry)
 BODEN, CASSIDY & SCHEITLIN, 15 S. E. 5th St.
 (William T. Boden, Kenneth H. Cassidy,
 Robert J. Scheitlin)
 CADDICK AND COMPANY, 507 Old National Bank
 Bldg. (Wm. Andrew Caddick, Gordon Crome
 Hortin)
 DEJEAN, ZOFF AND COMPANY, 420 Court Bldg.
 (Otto P. Dejean)
 OLIVE, GEO. S. & Co., 709 Citizens Bank Bldg.
 (John H. Buchanan, Joseph A. Cammack,
 James C. Olive, A. M. Picucci)
- Fort Wayne
 ANDORFER, LEONARD J., 1035 Lincoln Bank
 Tower (Leonard J. Andorfer)
 ANDREAS, JOHN L., 442 Utility Bldg. (2)
 (John L. Andreas)
 DETMER, G. F. & COMPANY, Lincoln Tower
 (Gregory F. Detmer)
 GORE, EDWARD & Co., 1001 Fort Wayne Bank
 Bldg. (2) (Darwin G. Freck, Manager)
 HARTMAN, COOPER & Co., 1010 Lincoln Tower
 (Vernon E. Brandt, Herbert W. Cooper,
 Benjamin W. Hartman)
 HASLACHER, MORTON F., 512 Fort Wayne Bank
 Bldg. (Morton F. Haslacher)
 HOULIHAN, THOMAS A. & Co., 625 Lincoln
 Bank Tower (Thomas A. Houlihan)
 KOENEMAN, BORGER, KROUSE & DINIUS, Lin-
 coln Bank Tower (2) (Donald H. Borger,
 Robert Myron Dinius, Edwin H. Koeneman,
 Emmett E. Krouse)
 LENZ, HERBERT V., 1428 E. Rudisill Blvd.
 (Herbert V. Lenz)
 PEASE, W. CURTIS, 500 Peoples Trust Company
 Bldg. (Wilfred Curtis Pease)
- Wayne Bank Bldg. (Donald E. Kern, H. M.
 Reinking)
 SANFORD, MYERS & DEWALD, 1825 Lincoln
 Tower (James A. DeWald, George W.
 Myers)
- Gary
 MOSS, ANTHONY J., 7 W. Eleventh Ave.
 (Anthony J. Moss)
 RETSON, CHRIS N., 504 Broadway (Chris N.
 Retson)
 THE GARY AUDIT COMPANY, 504 Broadway
 (Walter S. Goedecke, Charles Silep)
- Goshen
 CHIDDISTER, DANIEL L., 5 Spohn Bldg. (Daniel
 L. Chiddister)
- Hammond
 DICKSON, FRED O., 5305 Hohman Ave. (Fred
 O. Dickson)
 NEWBERG, MAZUR & AHLF, 5231 Hohman Ave.
 (Jacob M. Newberg)
- Huntington
 CULP, DAVID M., 304 U. B. Bldg. (David M.
 Culp)
 HILL, MYRON, 340½ N. Jefferson St. (Myron
 Hill)
- Indianapolis
 ALBERSHARDT, FREDERICK C., 615 Fletcher
 Trust Bldg. (Frederick C. Albershardt)
 ANDERSON, CHARLES A., 524 Circle Tower
 (Charles A. Anderson)
 BAILEY, CORD AND WILLIAMS, 906 State Life
 Bldg. (Merlin M. Bailey, Noel E. Cord, J.
 Howard Williams)
 BORTS, ABRAHAM A., 603 Inland Bldg. (Abra-
 ham 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., 617 State Life Bldg.
 (Robert H. Clark)
 COVERT, MARK M., 913 Merchants Bank Bldg.
 (Mark M. Covert)
 ERNST & ERNST, 17 W. Market St. (4)
 (Horace G. Barden)
 FACKLER, FRANZ W., 1060 Consolidated Bldg.
 (Franz W. Fackler)
 FIGEL, ANDREW, 7920 College Ave. (Andrew
 Figel)
 FINN, ROBERT M., 508 Bankers Trust Bldg.
 (Robert M. Finn)
 HALL, HAROLD K., 8701 College Ave. (44)
 (Harold K. Hall)
 HARRISON, WM. RIPLEY, 20 E. 25th St. (Wm.
 Ripley Harrison)

INDIANA (Continued)

HAYES, O. L., 420 E. Ohio St. (O. L. Hayes)
 HENDERSON AND WALKER, 425 Merchants Bank Bldg. (L. M. Henderson)
 HERDRICH, BOGGS AND CO., 803 Electric Bldg. (4) (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 & COMPANY, 7 E. 21st St. (Joseph D. Calderon, Lewis Levy)
 LIVENGOOD, HARLON B., 1119 N. Delaware St. (Harlan B. Livengood)
 LIVENGOOD, HAMILTON AND LIVENGOOD, 410 Board of Trade Bldg. (Karl I. Hamilton, Jr., N. Dale Livengood)
 LLOYD, 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)
 MONROE, RALPH E., 804 Guaranty Bldg. (Ralph E. Monroe)
 OLIVE, GEO. S. & CO., 528 Chamber of Commerce Bldg. (Marshall S. Armstrong, Joseph B. Baerncoff, Jack L. Bush, K. J. Carpenter, Walter B. Chandler, John D. Harrington, Marshall G. Knox, Tom L. Melven, Franklin H. Nelson, Geo. S. Olive, Sr., Geo. S. Olive, Jr., John M. Raber, Ellwood Ramsey, Frank E. Russell, Ralph W. Snyder, Paul S. Stanley, Troy G. Thurston, John J. Van Benton, Adrian E. Wilhoit)
 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., 509 Merchants Bank Bldg. (4) (Edward K. Strachan)
 PILE, ROY J. & CO., 1142 Consolidated Bldg. (W. M. Mace, Roy J. Pile)
 READ & RICHTER, 1211 Circle Tower (L. H. Richter)
 SCHREIER, MAX, 6321 Evanston Ave. (Max Schreier)
 SHORS, WILLIAM F., 3055 N. Meridian St. (William F. Shors)
 STEVENS, CHARLES E., 501 Circle Tower (Charles E. Stevens)
 SYKES, JAMES L., 1119 N. Delaware St. (James L. Sykes)
 WEINBERG, DONALD, 108 E. Washington St. (Donald Weinberg)

Kokomo

AIKMAN, ROY W., 200 Lincoln Bldg. (Roy W. Aikman)
 EASTERDAY, AND EASTERDAY, 213 N. Washington St. (L. A. Easterday)

Lafayette

D'AOUST, C. D., 37 Lafayette Loan & Trust Bldg. (Clarence D. D'AOust)

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. (Herbert P. Harrington, John G. Shaver, Ralph J. Whiting)

New Albany

BROWN AND MONROE, 505 Elsby Bldg. (V. G. Monroe, J. R. Shine)
 HARRIS, ROBERT W., Carnahan Bldg. (Robert W. Harris)

Petersburg

KIXMILLER, H. F., First National Bank Bldg. (Herbert F. Kixmiller)

Plymouth

UMBAUGH, H. J., 219 W. LaPorte St. (Herschell J. Umbaugh)

Richmond

SHORE, BYRON B., 700 Main St. (Byron Burdell Shore)
 THOMAS, WM. H., 216 Medical Arts Bldg. (Wm. H. Thomas)

Shelbyville

ECK, ROBERT E., 310 Methodist Bldg. (Robert E. Eck)

South Bend

CRISPIN, GORDON SINCLAIR, 232½ S. Michigan St. (Gordon Sinclair Crispin)
 CROWE AND CHIZEK, State Theater Bldg. (C. F. Chizek, Fred P. Crowe)
 DINCOLO & CHRISTMAN, 604 Sherland Bldg. (James Dincolo)
 ELLIS, LEE L., 410 Lafayette Bldg. (Lee L. Ellis)
 FINNAN, BERNARD B., 622 Cedar St. (Bernard B. Finnan)
 HAWBAKER, C. C., 232½ S. Michigan St. (C. C. Hawbaker)
 KOONTZ, WATSON M., 321 S. Main St. (Watson M. Koontz)
 PRICE, FLATLEY AND COMPANY, National Bank Bldg. (Donald J. Easley, L. T. Flatley, Karl G. King, Jr., Stanley R. Price)
 STAFFELBACH, PARDIECK & WOLFE, 908 Tower Bldg. (Marquam O. Wolfe)
 THOMAS, LEWIS E., 314 Odd Fellows Bldg. (Lewis E. Thomas)
 WILLETT & WHEARTON, 523 J.M.S. Bldg. (J. Russell Wharton)
 WOOD-VOGEL & COMPANY, 224 W. Jefferson Blvd. (1) (John Z. Olcott, Frank C. Sheldon, Nelson J. Vogel, John R. Wood, Jr.)

Terre Haute

BARTRAM, BOYLE & CO., 522 Ohio St. (David G. Bartram)
 MCGLONE, IRA T., Merchants National Bank Bldg. (Ira T. McGlone)
 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

Boone

ALLEN AND COMPANY, 716½ Story (Ernest A. Bush)

Burlington

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

Carroll

MORROW, ROBERT S., 100½ W. 5th St. (Robert S. Morrow)

Cedar Rapids

ALLEN AND COMPANY, 421 Merchants National Bank Bldg. (Edward F. Bock)

McGLADREY, HANSEN, DUNN AND COMPANY, Merchants National Bank Bldg. (Roy E. Barnes, Leo E. Burger, Frank H. Cosgrove, Keith W. Dunn, I. B. McGladrey, Donald E. Schmidt)

MELTZER, B. J., 120 3rd St., S. E. (B. J. Meltzer)

SCOTT, RAY A., 227 Guaranty Bldg. (Ray A. Scott)

WILLIAMS, EDWARD A., 2201 Mt. Vernon Ave., S. E. (Edward A. Williams)

Charles City

BURKE, KENNETH J., 419 N. Main St. (Kenneth J. Burke)

Clear Lake

LAMBIE, DONALD W., 417 S. 12th (Donald W. Lambie)

Clinton

McGLADREY, HANSEN, DUNN AND COMPANY, 411 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)

PAULSEN, THE R. W. Co., 717 Kahl Bldg. (Roy W. Paulsen)

Decorah

BARTH, FRANK R., 105 Court St. (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, C. Arnold Carlson, Willard J. Hunzelman, George R. Lautenbach, Carroll E. Mann, W. M. McCoy, Louis I. Nussbaum)

BADER & BOATMAN, 325 Insurance Exchange Bldg. (Leslie C. Bader, Leslie C. Boatman)

BILLINGS AND COMPANY, 513 Iowa-Des Moines Bank Bldg. (D. W. Billings, Philip L. Billings)

EDENBURN, JAMES WILLIAM, Bankers Trust Company (James William Edenburn)

ERNST & ERNST, 505 5th St. (9) (J. E. Bemis, Manager)

HALLIDAY, J. F., 707 Locust St. (J. F. Halliday)

KNOBBE & GALLAGHER, 1010 Savings & Loan Bldg. (Leonard W. Gallagher, C. B. Knobbe, E. F. Volberding)

McCLURE & Co., 1008 Liberty Bldg. (John H. McClure, Jr.)

McGLADREY, HANSEN, DUNN AND COMPANY, 1114 Savings and Loan Bldg. (Cornelius A. Bos)

MELONE, RALPH E., 607 Bankers Trust Bldg. (Ralph L. Melone)

MERIWETHER, ROBERT L., Farm Bureau Bldg. (9) (Robert L. Meriwether)

MUEHLE, LOUIS J. & COMPANY, 215 Shops Bldg. (Louis J. Muehle)

NOLTE, CORNMAN AND COMPANY, 800 Liberty Bldg. (M. A. Cornman, Edward L. Nolte)

ODEN & COMPANY, 600 Des Moines Bldg. (John S. Oden)

PROUTY, EDWIN G., 726 Des Moines Bldg. (Edwin G. Prouty)

REAM, MARTIN, CLOUTIER & SANDERSON, 706 Savings and Loan Bldg. (9) (Roger R. Cloutier, Emmett Wm. Martin, L. F. Ream, Robert B. Sanderson)

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

OAKLEAF & RUTENBECK, 2320 N. 2nd St. (L. 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)

KOLF, ROBERT J., 520 Bank & Insurance Bldg. (Robert J. Kolf)

MARTIN, GEORGE T., 13 Dubuque Bank Bldg. (George T. Martin)

Fairfield

GRAF, LEWIS E., 54½ N. Main St. (Lewis E. Graf)

Fort Dodge

LAWSON, HOWARD J., 307 State Bank Bldg. (Howard J. Lawson)

PULIS, EARL G., 411 Snell Bldg. (Earl G. Pulis)

SERGEANT, ARTHUR E., Carver Bldg. (Arthur E. Sergeant)

Grinnell

BRIGGS, ROGER WM., 808 Fourth Ave. (Roger Wm. Briggs)

NEVELN, NORRIS C., 1008 Park St. (Norris C. Neveln)

Holstein

CURTIS, WARREN E. (Warren E. Curtis)

Iowa City

McGLADREY, HANSEN, DUNN AND COMPANY, 324 Savings and Loan Bldg. (Harold G. Petershagen)

Keokuk

McGLADREY, HANSEN, DUNN & COMPANY, 28-30 N. 5th St. (Charles R. Cole, Manager)

Marshalltown

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

Mason City

GAGE, EDGAR S. & Co., 725 Brick & Tile Bldg. (Edgar S. Gage, Keith A. Jacobson)

IOWA (Continued)

Oskaloosa
 BLOMGREN, F. H., Iowa Trust & Savings Bank
 Bldg. (F. H. Blomgren)

Ottumwa
 SMITH, R. W., Fidelity-Savings Bank Bldg.
 (R. W. Smith)
 STEPHENSON, G. A. & COMPANY, Fidelity-Sav-
 ings Bank Bldg. (C. Kenneth Anderson,
 George A. Stephenson)

Shenandoah
 WEST, DENNIS, 619½ W. Sheridan Pl. (Dennis
 West)

Sioux City
 ARKIN, LYNN A., 310 Badgerow Bldg. (1)
 (Lynn A. Arkin)
 GOLDBERG, LOUIS S., 305 Commerce Bldg.
 (Louis S. Goldberg)
 KEIGHTLEY & PEDERSON, 610 Davidson Bldg.
 (13) (L. H. Keightley, Ralph W. Pederson)
 SCHROER & RISE, 327 Security Bldg. (Clayton
 L. Rise, Harold A. Schroer)

SHIPWAY, R. J., 671 Orpheum Electric Bldg.
 (Richard J. Shipway)
 SHUBB, MYER, 207 Commerce Bldg. (Myer
 Shubb)
 TAYLOR AND NICHOLS, 507 Benson Bldg. (Sid-
 ney L. Taylor)
 WILLIAMS & COMPANY, 826 Frances Bldg.
 (C. A. Williams, R. V. Williams)

Spencer

KEIGHTLEY & PEDERSON, Davies Bldg. (Rex M.
 Wilde, Manager)

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-DEN HARTOG CO., 400 W. Mullan Ave.
 (Tunis E. Den Hartog, E. L. Stover)
 WISE, HOMER E., 610 Marsh Place Bldg.
 (Homer E. Wise)

Kansas

Abilene

SIMMONS, ROY N., 300 N. Cedar (Roy N. Sim-
 mons)

Arkansas City

PARMAN, WILLIAM E., 505 A. C. Office Bldg.
 (William E. Parman)
 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)

Chanute

GOTTLIEB, LEO, 23 N. Grant (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)

Great Bend

POOS, JOHN W., 2416 Coronado Dr. (John W.
 Poos)

Hays

WIESNER, FRED L., Schenck Bldg. (Fred L.
 Wiesner)

Hutchinson

CORNELL & COMPANY, 623 Wiley Bldg. (Nor-
 man R. Settle)
 PIERCE, FARIS & COMPANY, 508 Wolcott Bldg.
 (Harry Faris, Aldon Louis Pierce, L. Floyd
 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

MARTIN-GLADMAN & COMPANY, Bennett Bldg.
 (Robert Gladman, Murray Martin)
 SINDERSON, LITTLE & LASHELL, 475 New
 Brotherhood Bldg. (James B. Burgee, Sam
 W. Sinderson)

Lawrence

HENNING, HOMER J. & COMPANY, Lawrence
 National Bank Bldg. (Warren N. Lesh)
 WEATHERWAX, JOHN T., Box 79 (John T.
 Weatherwax)

McPherson

WILLEMS & HAURY, 200 Grand Bldg. (Kenneth
 K. Haury)

Mission

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

Newton

WILLEMS & HAURY, 229 Railroad Loan Bldg.
 (Robert Arthur Haury)

Oberlin

DOWLING, ARTHUR J., (Arthur J. Dowling)

Ottawa

HENNING, HOMER J. & COMPANY, 215 Bennett
 Bldg. (Homer 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., 518 Garlinghouse
 Bldg. (Carl H. Bjorkman)
 BRELSFORD, GIFFORD AND HARDESTY, 606 New
 England Bldg. (George W. Batz, H. W. Gif-
 ford, W. F. Hardesty)

KANSAS (Continued)

FLEMING, KENNETH A., 1631 Lakeside Dr. (Kenneth A. Fleming)
 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)
 SHAPIRO, ROY, 1808 Pembroke Lane (Roy Shapiro)

Wichita

BONICAMP, KOELLING & SMITH, Union National Bank Bldg. (2) (John P. Bonicamp, Hugh C. Braly, J. T. Koelling, Glenn W. Smith)
 BRINKMAN, RAY & COMPANY, 206 Insurance Bldg. (Ray N. Brinkman)
 BRITTING-KRUEGER & COMPANY, 1023 Beacon Bldg. (Merle E. Britting)
 CORY, WEBSTER & HOWARD, 905 Central Bldg. (Robert I. Cory, Grant R. Webster)
 FARROW, CHESTER F. AND COMPANY, 317 Central Bldg. (Chester F. Farrow)
 FARROW AND THOMPSON, 317 Central Bldg. (Rollo O. Thompson)
 FOX, ELMER E. & COMPANY, 207 Fourth National Bank Bldg. (2) (Elmer E. Fox, Carl S. Nelson, C. Merritt Winsby)
 HOUGHTON & PETERSON, 502 Bitting Bldg. (2) (Ira L. Houghton, Ernest A. Peterson)

Winfield

STEPHENSON, EDW. B., 107 E. 9th (Edw. B. Stephenson)

Kentucky

Ashland

GALLOWAY, ALLEN R., 808 Second National Bank Bldg. (Allen R. Galloway)
 MAY, HOWARD M., P. O. Box 1341 (Howard M. May)
 OTIS, SAMUEL CLAY, 516 Second National Bank Bldg. (Samuel Clay Otis)

Bowling Green

MEANY, JAMES R. & ASSOCIATES, 812 State St. (Carl N. Kelley, James R. Meany)

Covington

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

Danville

KILLEBREW & STRINGER, (Kenneth W. Stringer)

Glasgow

JONES, HOWARD M., East Public Sq. (Howard M. Jones)

Henderson

COLLINS, ROBERT L., Ohio Valley Bank Bldg. (Robert L. Collins)
 WOOD, EVERETT C., P. O. Box 383 (Everett C. Wood)

Hopkinsville

MALONEY, ALBERT E. & COMPANY, P. O. Box 436 (Francis C. Newton)
 THURMAN, DUARD N., First-City Bank Bldg. (Duard N. Thurman)

Lafayette

DARNALL, EUGENE H., 107 E. Vermilion St. (Eugene H. Darnall)

Lexington

BRISCOE, U. G. & COMPANY, 812 Security Trust Bldg. (U. G. Briscoe)

IRELAND & WAKELAND, 605 First National Bank Bldg. (2) (Orris R. Ireland, Roderick W. Wakeland)

KUBIK, F. B. & COMPANY, 1106 Brown Bldg. (Ben F. Kubik, Fred B. Kubik, Russell Menkemeyer, Emmett D. True)

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, CHARLES & Co., 327 Beacon Bldg. (Calvert Krueger, C. W. Rossdutcher)

SANDERS, A. B. & COMPANY, 313 First National Bank Bldg. (A. B. Sanders)

SELFRIDGE, O. J. & COMPANY, 216 E. Waterman (2) (Oliver John Selfridge)

SHAUL, K. K. & Co., 203 Orpheum Bldg. (K. Kenneth Shaul)

SMITH, VANE, 608 KFH Bldg. (Vane Smith)
 SPURRIER, STANLEY & Co., 603 Beacon Bldg. (Stanley Spurrier)

YOUNG, ARTHUR & COMPANY, 307 Wheeler-Kelly-Hagny Bldg. (2) (Vincent A. Smith)

ESKEW, GRESHAM & DIERSEN, 301 Bank of Commerce Bldg. (E. Ellis Sutton)
 GOLDFARB, BENJAMIN, 301 Central Bank Bldg. (Benjamin Goldfarb)
 HIFNER, FORTUNE AND POTTER, 145 E. High St. (Helen H. Fortune, W. A. Hifner, Jr., Rex B. Potter)
 MULLER, ELLSWORTH W., 519 Rosemont Gardens (Ellsworth W. Muller)
 PARIS, J. C. & Co., 208 Central Bank Bldg. (Lyman H. Everly, J. C. Paris)
 THORP, WILLIAM WALTER, 808 Bank of Commerce Bldg. (William Walter Thorp)

Louisville

ACKERSON, LOUIS E., 405 Lincoln Bank Bldg. (Louis E. Ackerson)
 ACKERSON AND MOSHER, 405 Lincoln Bank Bldg. (Roy G. Mosher)
 BARNES, GEORGE, 1228 Carrico Ave. (George Barnes)
 BARNETT & VAN OVERBEKE, 910 Kentucky Home Life Bldg. (2) (L. C. Barnett, Frank Van Overbeke, Jr.)
 BARNETT, L. C. & Co., 910 Kentucky Home Life Bldg. (L. C. Barnett)
 BELL & WALKER, 1002 Hoffman Bldg. (2) (J. L. Bell, Frank S. Walker)
 BOWDEN, E. A., 203 Republic Bldg. (2) (E. A. Bowden)
 BROWN, A. LUKE, St. Matthew's National Bank Bldg. (A. Luke Brown)
 BROWN AND MONROE, Washington Bldg. (2) (Stanley H. Bergmann, J. B. Brown, Anthony Frerman, V. G. Monroe, J. R. Shine)
 CARDWELL, BOWER & ALLEN, 706 Kentucky Home Life Bldg. (Harvey Cardwell)
 CHRISTEN, BROWN, McCROSKEY & RUFER, 1011 Kentucky Home Life Bldg. (John E. Brown, Albert Christen, Lane McCroskey, A. Davis Rufer)
 CHURNEY, MARVIN L., 418 Louisville Trust Bldg. (2) (Marvin L. Churney)

KENTUCKY (Continued)

- COMPTON, C. B. Co., 1109 Kentucky Home Life Bldg. (Charles Beverly Compton, Emmett W. Kottke)
- COTTON, WILLIAM COMPANY, 402 Lincoln Bank Bldg. (William Cotton, Thomas H. Dowell, Holmes B. Hill, Joe H. Wallingford)
- COX & OLDHAM, Stock Yards Bank Bldg. (6) (Henry A. Cox)
- ERNST & ERNST, 239 S. 5th St. (2) (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. Wermeister, Ulysses S. Whalin)
- ESKEW, GRESHAM & DIERSEN, 706 Kentucky Home Life Bldg. (2) (Joseph H. Diersen, Samuel W. Eskew, Austin H. Gresham, Joseph G. Stocker, Vernon Fay Watson)
- GREWELING, GROVER C. AND COMPANY, 1606 Kentucky Home Life Bldg. (Grover C. Greweling, Harold B. Williams, Jr.)
- HAGAN, P. WILLETT, 1526 Kentucky Home Life Bldg. (P. Willett Hagan)
- HATTON, CHARLES R., 3021 Whiteway Ave. (Charles R. Hatton)
- HEEB, CARL J., 4905 S. 3rd St. (Carl J. Heeb)
- HOWARD, GEO. 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 Miller, Robert I. Planck, William D. Selby, W. Kenneth Simpson, Bradley O. Turner)
- IMHOF, VEATCH AND RIEDEL, The Washington Bldg. (2) (Irvin W. Imhof, Joseph R. Riedel, Clarence A. Veatch)
- KANE & MAGEL, 245 Francis Bldg. (2) (John E. Magel)
- LYBRAND, ROSS BROS. & MONTGOMERY, Heyburn Bldg. (2) (Paul F. Halloran)
- LYNN, A. J., 459 Starks Bldg. (A. J. Lynn)
- NAUMAN, NAUMAN AND COMPANY, 233 Starks Bldg. (A. J. Nauman)
- PETOT, JOHN S. AND COMPANY, 122 S. 4th St. (Joseph P. Jones, John S. Petot, Sr.)
- QUEENAN, FISHER AND WOOLDRIDGE, Washington Bldg. (James F. Queenan, Joseph T. Wooldridge)
- ROTH, LOUIS T., 403 M. E. Taylor Bldg. (Louis T. Roth)
- ROWLAND, HENRY T., 122 S. 4th St. (2) (Henry T. Rowland)
- SAMUELS, SYLVAN, 1223 Heyburn Bldg. (Sylvan Samuels)
- SCHILDT, CLEMENT F., Southern Trust Bldg. (Clement F. Schildt)
- SCHNEIDER AND SCHNEIDER, 606 Republic Bldg. (F. C. Schneider, Jr.)
- THOMAS, RICHARD H., 306 Realty Bldg. (Richard H. Thomas)
- THOMPSON, ALBERT C., 912 Kentucky Home Life Bldg. (Albert C. Thompson)
- WALDMAN & LEVITAN, 414 Marion E. Taylor Bldg. (2) (Ray E. Gayheart, Irvin L. Levitan, Charles S. Reich, Max Waldman, Melvin R. Youngblood)
- WASSERMAN, IRVIN L., 1012 Washington Bldg. (Irvin L. Wasserman)
- WEBB & WARREN, 319 W. Jefferson (2) (Clarence H. Webb)
- WELLENKEN & MASTER, Kentucky Home Life Bldg. (2) (Moses Master, Harry Welenken)
- WELLS, W. J. & COMPANY, 626 S. 5th St. (2) (W. J. Wells)
- WETTERER, WILLIAM S. & Co., 327 Fincastle Bldg. (Robert H. Wetterer, William S. Wetterer)
- WHEELER, CHARLES M., 1303 Heyburn Bldg. (2) (Charles M. Wheeler)
- YEAGER, FORD & WARREN, 820 Kentucky Home Life Bldg. (Henry S. Fish, Gordon Ford, Lawrence Long, James C. Warren, L. C. J. Yeager)

Middlesboro

- DOOLEY & DOOLEY, P. O. Box 23 (Edward M. Dooley, Frank J. Dooley)
- FRITZ, GEORGE S., Nicholson Bldg. (George S. Fritz)

Mt. Sterling

- ALLEN, W. FRANK, 50 Broadway (W. Frank Allen)

Murray

- OAKLEY, CHARLES HERBERT, 208 S. 4th St. (Charles Herbert Oakley)

Newport

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

Owensboro

- ALEXANDER & COMPANY, 507½ Frederica St. (John Sargent Miller)
- BOSWELL & MAY, Holland Bldg. (J. O. Boswell, Fernander L. May)
- BOTTORF, H. W., JR., Masonic Bldg. (H. W. Bottorf, Jr.)

Paducah

- LEE, MORRIS A., 221 Citizens Savings Bank Bldg. (Morris A. Lee)
- SCHUETTE & TAYLOR, 722 Citizens Bank Bldg. (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**Abbeville**

- DONOHUE, JOHN P., 109 Trivoli St. (John P. Donohue)

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

- BOND, J. A., 2107 Winnebago St. (J. A. Bond)
- BOURGEOIS, HANNIS T., 605 Roumain Bldg. (Hannis Taylor Bourgeois)
- CARROLL, H. V., 202 Kean Bldg. (1) (H. V. Carroll)
- CARTER, ARTHUR L., P. O. Box 1747 (Arthur L. Carter)
- CARTER & CARTER, 150 St. Louis St. (H. Newton Carter)

LOUISIANA (Continued)

- CHAMPAGNE, L. A. & Co., 305 Guaranty In-
come Life Bldg. (Lionel A. Champagne, Mil-
ton T. Covington)
- FINCHER, JOHN RAMSEY, P. O. Box 1389 (John
Ramsey Fincher)
- HAWTHORN, WAYMOUTH & PAYNE, 1038 Main
St. (Robert B. Hawthorn, John F. Waymouth,
Staten H. Wilsford)
- KOLB & BERNARD, 1211 Louisiana National Bank
Bldg. (J. H. Bernard, Jr., Allison R. Kolb)
- LEE, BASIL M. & COMPANY, 224 Wieck Bldg.
(Harris J. Chustz, Basil M. Lee)
- POSTLETHWAITE, A. L., JR., 1214 Main St. (A.
L. Postlethwaite, Jr.)
- THOMAS, A. EDGAR, 2270 Stuart Ave. (A. Edgar
Thomas)
- Bossier City
- WALKER, HARRY B., 207 Bossier Bank & Trust
Company Bldg. (Harry B. Walker)
- De Ridder
- WOOTEN, JOHN T., Hood Bldg. (John T.
Wooten)
- Lafayette
- VOORHIES, RAYNALD J., P. O. Box 556 (Ray-
nald J. Voorhies)
- Lake Charles
- HEARD, McELROY & VESTAL, 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, FRAZER AND WEBB, 708 Ouachita National
Bank Bldg. (Harry G. Frazer, William O.
Webb)
- FARMER & ELLISON, 12 Ammam Bldg. (Edward
Brewer Ellison, J. Frank Farmer)
- GLAZER, MAURICE, Bernhardt Bldg. (Maurice
Glazer)
- MYATT, A. B. & Co., 312 Bernhardt Bldg. (Alex-
ander B. Myatt)
- NORTH, CHARLES C., 1014 N. 5th (Charles C.
North)
- SAVAGE, WALTER S. & Co., 306 Ouachita Na-
tional Bank Bldg. (John Francis Savage,
Walter S. Savage)
- New Iberia
- HEARNE & Co., 115 E. St. Peter St. (David C.
Hearne)
- 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, PILIE & WERMUTH, 603 Carondelet
Bldg. (Meyer Barton, Irving B. Cohen, Ab-
ner E. Hughes, Louis H. Pilie)
- 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., 504 Audubon Bldg. (16)
(Moses E. 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 National Bank of
Commerce Bldg. (Laurent J. Roger)
- CAMPPELL, GOLDSTEIN AND GLADE, 810 Richards
Bldg. (12) (Morris Campell, Leonard Glade,
David L. Goldstein)
- CARRIERE & CARRIERE, 1017 Carondelet Bldg.
(Charles M. Carriere, Joseph M. Carriere)
- CHAMBERLAIN, OTIS J., 711 Carondelet Bldg.
(Otis J. Chamberlain)
- COIRON, GEORGE A., JR., 1126 National Bank
of Commerce Bldg. (George A. Coiron, Jr.)
- COSTA, JOSEPH, JR., 519 Maritime Bldg. (Joseph
Costa, Jr.)
- DE VERGES, E. J., 717 Whitney Bldg. (Ed. J.
de Verges)
- DOESCHER, FREDERICK M., 525 Whitney Bldg.
(Frederick M. Doescher)
- DOODY, LOUIS C., 400 Maritime Bldg. (Louis
C. Doody)
- DUBOURG, THOMAS A., 601 Pan-American Bldg.
(12) (Thomas A. Dubourg)
- DURHAM, HERMAN P., 404 Godchaux Bldg. (16)
(Herman P. Durham)
- ERNST & ERNST, 200 Carondelet St. (12) (J. A.
Ward)
- EVERSMAYER, W. H. & COMPANY, 2015 Ameri-
can Bank Bldg. (Walter H. Eversmeyer)
- FERRY AND GUIDRY, 438 Canal Bldg. (Henry
Louis Ferry)
- FORT, ARTHUR, 743 National Bank of Commerce
Bldg. (12) (Arthur Fort)
- FRANK & WEGMANN, 502 Carondelet Bldg.
(Walter H. Frank, John X. Wegmann, Jr.)
- GANUCHEAU, LOUIS P., JR., 722 Carondelet
Bldg. (Louis P. Ganuchau, Jr.)
- GIRAUD, LEWIS A., 407 Whitney Bldg. (Lewis
A. Giraud)
- GRIMADER, CARLOS J., 830 Audubon Bldg. (16)
(Carlos J. Grimader)
- GUENTHER, LEO S., 1217 Canal Bank Bldg.
(Leo S. Guenther)
- HARMON & 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 National
Bank of Commerce Bldg. (William G. Aly,
John F. Hartmann, Eugene F. Monnier)
- HASKINS & SELLS, 1021 Hibernia Bank Bldg.
(12) (George E. Conroy)
- HEARNE & Co., 207 Cigali Bldg. (Bernard S.
Jacobs)
- HOLLIS, THOMAS L., 505 Queen & Crescent
Bldg. (Thomas L. Hollis)
- JACOBS, HENRY, 915 Pere Marquette Bldg.
(Henry Jacobs)
- JONES, WILLIAM B. & COMPANY, National Bank
of Commerce Bldg. (William B. Jones)
- KERN, CHARLES F., 617 National Bank of Com-
merce Bldg. (Charles F. Kern)
- LABANCA, FRANCIS J., 4430 S. Galvez St.
(Francis J. Labanca)
- LAURENTZ, F. W. & Co., 1028 Whitney Bldg.
(Thomas A. Williams)
- LANKSTON, JOHN O., 1015 Maritime Bldg. (John
O. Lankston)
- LA PORTE, JOHN J. AND COMPANY, 1028 Mari-
time Bldg. (12) (John J. La Porte)
- LAUER, MARGARET E., 828 Perdido St. (Marg-
aret E. Lauer)
- LEBRETON, WALTER J., 6038 Marigny St.
(Walter J. Lebreton)
- LEGARDEUR, R. J. & COMPANY, 412 Audubon
Bldg. (R. J. LeGardeur, Lloyd Robert Marks)
- LOSBERG, CLIFFORD C., JR., 217 Carondelet
Bldg. (Clifford C. Losberg, Jr.)
- McFADDEN, HENRY H., 1006 Gravier St. (Henry
H. McFadden)

LOUISIANA (Continued)

- MISTROT, LLOYD J., 408 Maritime Bldg. (Lloyd J. Mistrot)
- MOSES, RITTLER & DIENES, 500 Audubon Bldg. (Norman E. Brietling, Jr., Malcolm M. Dienes, O. W. Ecuyer, Edward S. Rittler)
- MURPHY, CHAS. B., 822 Perdido St. (Charles B. Murphy)
- OTT, PRADOS & VERLANDER, 713 Maritime Bldg. (Richard G. Verlander)
- PEAT, MARWICK, MITCHELL & Co., 1106 Hibernia Bank Bldg. (12) (Harry J. Williams)
- PEDELAHORE AND KISER, 808 Richards Bldg. (S. H. Kiser, J. Earl Pedelahore)
- PRICE WATERHOUSE & Co., 210 Baronne St. (12) (Harold Rives, Manager)
- QUERE, ARMAND F., JR., 2661 LePage St. (Armand F. Quere, Jr.)
- RAPIER, GEORGE S., 1216 Hibernia Bldg. (George S. Rapier)
- REVERE, S. PAUL, 709 Chartres St. (S. Paul Revere)
- ROBERT & FAVALORO, 1813 National Bank of Commerce Bldg. (12) (John L. Favaloro, H. P. Robbert, 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, BATES & VERLANDER, 724 Maritime Bldg. (12) (Jewel Lane Bates, Jr., S. W. Ryniker, Elmore R. Verlander)
- SCHENCK, LEONARD E. & Co., 517 Carondelet Bldg. (Anthony J. Trahan)
- SEEMANN, CHARLES L. & COMPANY, 923 Carondelet Bldg. (J. Louis Ford, Charles L. Seemann)
- SERE, DARBY AND COMPANY, 304 Industries Bldg. (Darby Seré)
- STEPHENSON, M. B., 701 Maritime Bldg. (M. B. Stephenson)
- STICH & VIGO, 907 Carondelet Bldg. (Wm. P. Stich, Jack L. Vigo)
- STOUSE AND SPILSBURY, 305 Levert Bldg. (Sidney T. Spilsbury)
- STUART, RUPERT A., JR., 308 Carondelet Bldg. (Rupert A. Stuart)
- WEIS, C. AND COMPANY, 1214 Hibernia Bank Bldg. (George H. Giraud, Jr., 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.)
- WOOLLEY, B. B. & Co., Maritime Bldg. (12) (B. B. Woolley)
- Opelousas
- DOWLING & BELLARD, Chauvin Bldg. (Carl Joseph Bellard, John S. Dowling)
- Shreveport
- BROWN, BARNETT AND O'HEARN, 427 Ricou-Brewster Bldg. (Marion E. Barnett, Dwight M. Brown, Taylor W. O'Hearn)
- BURKE, MILTON P., 210 Johnson Bldg. (Milton P. Burke)
- BURROUGHS, WILLIAM ROY LEE, 319 Ardis Bldg. (William Roy Lee Burroughs)
- COLBERT & PASQUIER, 1603 Slattery Bldg. (Charles Francis 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. & COMPANY, 530 Giddens-Lane Bldg. (R. F. Gates, Milton W. Schober)
- GRIFFITH & HETTLER, 406 Ricou-Brewster Bldg. (Luther B. Griffith, Fred R. Hettler, Horace H. Jeter)
- HAYES, GEORGE M., 622 Giddens-Lane Bldg. (George M. Hayes)
- HEAD, J. WILLIAM, 403 Johnson Bldg. (23) (J. William Head)
- HEARD, MCELROY AND VESTAL, P. O. Box 655 (Edward N. Atkinson, O. Patrick Avinger, Jr., S. Berton Heard, Charles E. Vestal)
- HERRING AND HURLEY, 402 Giddens-Lane Bldg. (Hershel H. Herring)
- KLADY & BROOKE, 1172 Louisiana Ave. (C. L. Brooke)
- LACY, KENNETH F., 1604 Fairfield Ave. (Kenneth F. Lacy)
- MATTISON & GASTON, Slattery Bldg. (Erskin A. Gaston)
- OPFERKUCH AND MCGUIRT, P. O. Box 639 (Tom B. McGuirt, Robert E. Opferkuch)
- REDFIELD AND ARMSTRONG, 710 Johnson Bldg. (E. E. Armstrong)
- ROBERTS, W. THERON, 826 Johnson Bldg. (W. Theron Roberts)
- SAUR, DWIGHT E., P. O. Box 1192 (Dwight E. Saur)
- SULLIVAN, W. REECE, P. O. Box 4126 (W. Reece Sullivan)
- TILLOTSON, A. L., 3556 Youree Dr. (A. L. Tillotson)
- VISER, DICKSON & VISER, 104 Fairfield Bldg. (Raymond R. Dickson, Harry L. Viser, Jr.)
- WILLIAMS, BERT L., 1519 Line Ave. (Bert L. Williams)

Maine

- Bangor
- HAYES, WILLIAM D., Box 864 (William D. Hayes)
- RABEN, MURRAY, 142 Pine St. (Murray Raben)
- Bridgeton
- KELLER, FREDERICK C., JR. (Frederick C. Keller, Jr.)
- Kennebunk
- ALHEIM, JOHN L., 41 Main St. (John L. Alheim)
- Lewiston
- SHAPIRO, ERNEST M. & Co., 163 Lisbon St. (Sherman G. Shapiro)
- Portland
- BAKER AND ADAM, 465 Congress St. (Lincoln L. Adam)
- BENNER, HAROLD K., 19 Pitt St. (Harold K. Benner)
- FOSS, CHESTER M. & COMPANY, 1204 Chapman Bldg. (Chester M. Foss)
- ERNST & ERNST, 443 Congress St. (John W. Jackson, Manager)
- GARLAND, RICHARD F., 105 Preble St. (Richard F. Garland)
- GRAFFAM'S ACCOUNTING SERVICE, 415 Congress St. (3) (Fred R. Gould)
- GRISWOLD, E. H. & Co., (E. H. Griswold)
- JORDAN & JORDAN, 465 Congress St. (Chester A. Jordan, Harold C. Jordan)
- MILLETT, FISH & DRESSER, 465 Congress St. (Richard M. Millett)
- WOODWARD, G. D., 465 Congress St. (G. D. Woodward)
- Presque Isle
- KEARNEY, CHESTER M., Box 31 (Chester M. Kearney)

Maryland

Baltimore

- ASHMAN, I. WILLIAM ASSOCIATES, 5 Guilford Ave. (I. William Ashman)
- BARTELS & SPAMER, 307 American Bldg. (Charles O. Gunther, Jr., George O. Sparks, Jr.)
- BERMAN, GOLDMAN, LEVIN & Co., 13 Guilford Ave. (Louis J. Berman, Isadore E. Levin, Myer Louis Sigel)
- BISHOP, RUTH H., 1227 Munsey Bldg. (2) (Ruth H. Bishop)
- BLACK, ROBERT W., 16 E. Franklin St. (Robert W. Black)
- BLOSS, BERNARD M., 211 Tower Bldg. (Bernard M. Bloss)
- BOWEN & McCLEAN, 3111 St. Paul St. (Louis E. Brown, George W. McClean)
- BUFFINGTON, H. O., JR. 1227 Munsey Bldg. (Howard O. Buffington, Jr.)
- BURKE, LANDSBERG & GERBER, 1016 Munsey Bldg. (Henry G. Burke, Benjamin L. Landsberg)
- CAPLAN, BERNARD M. & COMPANY, 210 E. Lexington St. (2) (Bernard M. Caplan)
- CASBARIAN, HARVEY T., 1 E. 24th St. (18) (Harvey T. Casbarian)
- COHEN, BERNARD B., 149 Equitable Bldg. (2) (Bernard B. Cohen)
- COPEES, EDWARD HERBERT, 108 Woodland Rd. (Edward Herbert Copes)
- DALEY, LAWRENCE B., 3208 Fait Ave. (Lawrence B. Daley)
- DAVIS, JOHN K., JR., 709 Fredericks Rd. (28) (John K. Davis, Jr.)
- DUBIN, CHARLES T., 502 Tower Bldg. (Charles T. Dubin)
- DUKE, MILTON, 11 W. Chase St. (Milton Duke)
- EAGEN & RUDO, 315 American Bldg. (Max Rudo)
- EISENBERG, NATHAN, 210 E. Lexington St. (2) (Nathan Eisenberg)
- ELLIN, LESTER, 315 American Bldg. (Lester Ellin)
- ERNST & ERNST, 1408 First National Bank Bldg. (2) (W. P. Trolinger)
- ETELSON, SEYMOUR M., 1511 Standard Oil Bldg. (Seymour M. Etelson)
- FEDDER, MORRIS, 421 Title Bldg. (Morris Fedder)
- FINCHAM, JAMES M., 912 Cathedral St. (1) (James M. Fincham)
- FREEDMAN & BLANK, 343 N. Calvert St. (Max Lieb Freedman)
- FRIED, PHILIP M. & Co., Old Town Bank Bldg. (Philip M. Fried)
- FROELICH AND FROELICH, 10 Light St. (Charles J. Froelich, Jr.)
- GAEBLER, FRED E. & Co., 2 E. 21 St. (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. & Co., American Bldg. (Lawrence R. Goldfarb)
- GRAF, PAUL H., 2323 Arunah Ave. (Paul H. Graf)
- GRAY, ALAN P., 2125 N. Charles St. (Alan P. Gray)
- HASKINS & SELLS, 500 Equitable Bldg. (2) (G. E. Babylon, Jr., Charles Carroll Croggon, William B. Tittsworth)
- HATTER & McNAB, 1807 First National Bank Bldg. (Charles W. Hatter, Robert Koethen, Jr.)
- HOUSE AND KIRSCHKE, 1727 Mathieson Bldg. (Harold N. House)
- HYATT, J. CLYDE, 711 Edgewood St. (J. Clyde Hyatt)
- HYMAN, HENRY, 1717 Court Square Bldg. (Henry Hyman)
- IRVING & MCKEWEEN, 1231 Mathieson Bldg. (Burton M. Irving, John L. McKewen)
- JONES, E. R. & Co., 221 E. Redwood St. (Arthur L. Baney)
- JONES, JAMES W., 1727-B Aberdeen Rd. (4) (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. (2) (Archie E. MacKay, Alonzo Lee Miles, Joseph A. Naegele)
- LANGRALL, H. L. & Co., 911 American Bldg. (Herbert L. Langrall)
- LEVY, MERRILL, 217 Equitable Bldg. (2) (Merrill Levy)
- LOGUE, H. CLEVELAND & COMPANY, 309 American Bldg. (H. Cleveland Logue)
- LOWEREE & BARRY, 1408 Munsey Bldg. (Martin A. Barry, Edgar V. Loweree)
- LYBRAND, ROSS BROS. & MONTGOMERY, First National Bank Bldg. (2) (Edmund A. Staub)
- MASSON, JOHN C., 1608 Munsey Bldg. (John C. Masson)
- MCNULTY, JAMES P. & Co., 507 American Bldg. (James P. McNulty)
- MEADE, ARTHUR CHEW, The Marylander (18) (Arthur Chew Meade)
- MILLER, THOMAS W., 3409 Edgewood Rd. (Thomas W. Miller)
- MORAN, CHARLES, 1000 N. Charles St. (1) (Charles Moran)
- MUSGRAVE, T. BENSON, 3719 Nortonia Rd. (T. Benson Musgrave)
- NOPPING, JOHN G., 542 Equitable Bldg. (John G. Nopping)
- OLDER AND SILVER, 1205 Munsey Bldg. (2) (Morris B. Older, Stanley M. Silver)
- PARCOVER, HARRY, 6, 2 E. Lexington St. (2) (Harry Parcover)
- PEAT, MARWICK, MITCHELL & Co., 1804 Munsey Bldg. (Carroll F. Davis, Malcolm MacGregor, Walter Schmid)
- PENN, MILDRED L., 350A, Equitable Bldg. (Mildred L. Penn)
- PHIPPS, S. HOWARD & Co., 533 Title Bldg. (Ralph W. Miller, S. Howard Phipps)
- PORTER, G. HARVEY, 217 Baltimore Life Bldg. (G. Harvey Porter)
- RAPKIN, SIDNEY D., 729 Munsey Bldg. (Sidney D. Rapkin)
- ROCKLIN, JOSEPH, 302 Court Square Bldg. (Joseph Rocklin)
- ROGERS, JOHN H., 21 W. 25th St. (John H. Rogers)
- ROWLES, LEONARD B. & Co., 1023 N. Calvert St. (2) (Leonard B. Rowles)
- SACHS, Z. SIGMUND, Tower Bldg. (Z. Sigmund Sachs)
- SCHAIBLE, ALBERT E., 3029 Hamilton Ave. (Albert E. Schaible)
- SCHLUTTANHAFFER, HENRY C., 110 W. 25th St. (18) (Henry C. Schluttanhafer)
- SCHNEFFE, CHAS. H., JR., & Co., 10 Light St. (George H. Bald, Howard A. Schnepfe)
- SHALLENBERGER, FRANK A., 5300 Purlington Way (Frank A. Shallenberger)
- SHERMAN, CHARLES L., JR., 306 N. Charles St. (1) (Charles P. Schuller, Charles L. Sherman, Jr.)

MARYLAND (Continued)

- SHIPLEY, EDWARD GETTIER, 3 Chancery Square
(Edward Gettier Shipley)
- SHUMAN & KRUGER, 208 E. Lexington St.
(Morris Kruger, Lawrence H. Shuman)
- SMEKINSON, 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. (C. Donald Stegman, Edward J. Steg-
man, Edward R. Stegman)
- STONE, WM. LOUIS, 700 Cathedral St. (1) (Wm.
Louis Stone)
- TARNER, ORVILLE D., 110 W. 25th St. (18)
(Orville D. Tarner)
- TITLE, OSCAR, 5 Guilford Ave. (2) (Oscar
Title)
- TRAUFFELTER, J. H. L., 1113 Munsey Bldg.
(J. H. L. Trautfelter)
- TROTT, JAMES WESLEY, 240 Equitable Bldg.
(James Wesley Trott)
- UDOFF, MAX, 2218 Brookfield Ave. (Max Udoff)
- WANNEN, C. WILLIAM, 724 E. Belvedere Ave.
(C. William Wannan)
- WATSON, CHARLES R., 2641 Purnell Dr. (7)
(Charles R. Watson)
- WEINER, FELIX J. & Co., 225 E. Redwood St.
(Morris J. Katz, Morris J. Solomon, Felix J.
Weiner)
- WINNER, ELLIOTT C. & Co., 2414 N. Charles
St. (Elliott C. Winner)
- WOODEN, BENSON & WALTON, Munsey Bldg.
(2) (James L. Benson, William R. Walton,
Ernest E. Wooden)
- ZELLER, FRED W., JR., 225 N. Franklinton Rd.
(23) (Fred W. Zeller, Jr.)
- Bethesda**
- MOYER, EUGENE C., 7649 Old Georgetown Rd.
(Eugene C. Moyer)
- Cambridge**
- SLACUM, ALBERT BIRTCELL, 120 High St. (Al-
bert Birtcell Slacum)
- Cumberland**
- MORGAN, J. KENNETH, 59 Pershing St. (J. Ken-
neth Morgan)
- ROLLINS, JOHN W., JR., 72 Pershing St. (John
W. Rollins, Jr.)
- Easton**
- GAREY, L. ELBERT, 522 Goldsborough St. (L.
Elbert Garey)
- Hagerstown**
- BAKER, JOHN K., III, 49 Summit Ave. (John K.
Baker, III)
- CARTER, CHARLES B., 606 Earle Bldg. (Charles
B. Carter)
- KIDWELL, GUY S., 16 E. Antietam St. (Guy S.
Kidwell)
- MOATS, ARTHUR M., 24 S. Locust St. (Arthur
M. Moats)
- UNGER, J. ELVIN, 74 W. Washington St. (John
Elvin Unger)
- Salisbury**
- BALL AND GRANGER, Wesley Bldg. (H. Harrell
Granger)
- Silver Spring**
- BOLLT, THEODORE & Co., 9706 Georgia Ave.
(Theodore Bolt, Bernard L. Shapiro)
- FREDERICKS, CARL, 1005 Bonifant St. (Carl
Fredericks)
- HOFFMEISTER, T. M., 8504 Georgia Ave.
(Thomas M. Hoffmeister)
- KATZ, MAX, 8237 Georgia Ave., N. W. (Max
Katz)
- WILLIS AND O'CONNELL, 8701 Georgia Ave.
(Joseph D. O'Connell, T. Leland Willis)

Massachusetts

- Andover**
- TAYLOR, ARTHUR ORRIN, 95 Central St. (Arthur
Orrin Taylor)
- Attleboro**
- HOLDEN, EARL R., 21 Park St. (Earl R. Holden)
- JIGARJIAN, S. GEORGE, 8 N. Main St. (S. George
Jigarjian)
- Belmont**
- MORGAN, WILLIAM C., 27 Whitcomb St. (Wil-
liam C. Morgan)
- Boston**
- ALBEE, AMOS D. SON & COMPANY, 629 Ex-
change Bldg. (Herbert H. Albee)
- ALLEN, CHARLES B., 541, 53 State St. (9)
(Charles B. Allen)
- ANDERSEN, ARTHUR & Co., 30 Federal St. (10)
(George W. Pierce)
- ANGELL, CYRIL N. & COMPANY, 79 Milk St.
(Cyril N. Angell)
- ANTHONY, WARREN S., 161 Devonshire St.
(Warren S. Anthony)
- ARNOLD, ROBERT E., 10 High St. (Robert E.
Arnold)
- BELSON, KAUFFMAN & KAITZ, 1 State St. (9)
(Samuel L. Belson, Haskell A. Kaitz)
- BLONDER-FREEDMAN, 159 Devonshire St. (10)
(Samuel Blonder, Max Freedman)
- BOYDEN, YARDLEY & GUAY, 27 State St. (Wil-
liam C. Guay, Arthur W. Yardley)
- BOYNTON, FREDERICK H. & COMPANY, 38 New-
bury St. (Frederick H. Boynton)
- BROWN, ALBERT, 75 Federal St. (10) (Albert
Brown)
- BROWN, HOLDRIDGE & COMPANY, 82 Devonshire
St. (Thomas J. Brown, Albert E. Holdridge)
- BYXBEE, T. M. COMPANY, 201 Devonshire St.
(Duncan Edmands)
- CAMOSCIO, Cosmo, 25 Tremont St. (Cosmo
Camoscio)
- CARRUTHERS, JOHN & Co., 909 Little Bldg. (T.
Rutherford Edwards)
- CHADIS, MAURICE, 6 Beacon St. (Maurice
Chadis)
- CHERNOFF AND SKLAR, 16 Court St. (8) (Irving
Chernoff, Maurice Sklar)
- COHEN, HERMAN B. & Co., 84 State St. (Her-
man B. Cohen)
- COHEN, SIDNEY L., 11 Beacon St. (Sidney L.
Cohen)
- COMINS, EDWARD P., 80 Federal St. (Edward P.
Comins)
- CONANT, IRA M., 110 State St. (Ira M. Conant)
- COOLEY & MARVIN, 140 Federal St. (Clinton W.
Bennett, Gardner W. Chase)
- CORNELL, CHARLES H., 211 Congress St. (10)
(Charles H. Cornell)
- CORRIGAN, JAMES W., 80 Federal St. (James W.
Corrigan)
- DARMODY, TODD & Co., 82 Devonshire St. (John
P. Darmody)

MASSACHUSETTS (Continued)

- DELOITTE, PLENDER, GRIFFITHS & Co., 53 State St. (9) (Ferdinand M. Pitner, Manager)
- DENSMORE, LOUIS E., 44 Bromfield St. (Louis Densmore)
- DESCOTEAUX, GEORGE N., 10 High St. (George N. Descoteaux)
- DI PESA, 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)
- DYSART, HUGH & COMPANY, 89 State St. (Hugh Dysart, Hugh Dysart, Jr.)
- 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. (9) (W. 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, 90 Berkeley St. (16) (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 Sq. (Edward Gibbs, Jr.)
- GILBERT, FRANK J., 41 Tremont St. (Frank J. Gilbert)
- GLUNTS, JAMES D. & COMPANY, 31 Milk St. (Gerald I. Glunts, James D. Glunts)
- GLYNN & GLYNN, 89 State St. (Arthur L. Glynn)
- 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. Moshcovitz)
- GORDON, DAVID, 159 Devonshire St. (David Gordon)
- GOVE, JAMES STOTT, 89 Broad St. (James Stott Gove)
- GREENE, HOWARD F., 44 School St. (Howard F. Greene)
- GREENSPAN AND GREENSPAN, 56 Suffolk St. (Abraham Greenspan, Samuel Greenspan)
- GRISWOLD, E. H. & Co., 50 Congress St. (9) (Walter E. Brown, Henry J. Griswold, II, Ralph G. Steele, Harold L. Whitcomb)
- GUTTENTAG, SIDNEY & COMPANY, 53 State St. (9) (Sidney Guttentag)
- HAMBURGER & WEINREBE, 260 Tremont St. (Samuel S. Weinrebe)
- HANLON, T. J. & Co., 80 Boylston St. (Timothy James Hanlon)
- 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. (10) (Thomas V. Barb, Andrew B. Fielding, Arthur W. Koelbel)
- 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)
- HERSH AND DIAMOND, 10 State St. (Howard Hersh)
- 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)
- 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)
- LAFRENTZ, F. W. & Co., 80 Federal St. (10) (Robert E. Ellis, James W. Hall, Arthur E. Johnson)
- 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, BENJAMIN, 27 State St. (Benjamin Loeb)
- LOVE, SIMON, 6 Beacon St. (Simon Love)
- 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. (10) (Joel D. Harvey, Albert E. Hunter, Donald P. Perry, Mark C. Walker)
- MACLEOD & McMANUS, 10 High St. (Albert H. Eastman, Frank J. McManus)
- MACPHERSON, DONALD S., 10 Post Office Sq. (Donald S. MacPherson)
- MANNIS, RALPH, 120 Boylston St. (Ralph Mannis)
- MAX STARR-FINER & COMPANY, 161 Devonshire St. (Joseph Finer, Max Starr)
- MCCANN, WEBSTER & Co., 89 Broad St. (W. Webster McCann, Kendall B. Murry)
- MILGROOM, NATHAN & Co., 294 Washington St. (Nathan Milgroom)
- MILK, HERBERT A., 442, 18 Tremont St. (Herbert A. Milk)
- 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, 209 Washington St. (8) (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)
- O'BRIEN, FITZGERALD & Co., 10 Post Office Sq. (John J. Fitzgerald)
- O'CONNELL, ROBERT C., 131 State St. (Robert C. O'Connell)

MASSACHUSETTS (Continued)

- PACKER, WILLIAM, 92 State St. (William Packer)
- PATTERSON, TEELE AND DENNIS, 201 Devonshire St. (Arthur C. Chubbuck, John F. Clarke, Stanley G. H. Fitch, James H. Jenkins, Peter J. Maggioni, Douglas I. Mann, Edward J. McDevitt, Francis R. Carnegie Steele, Keith C. Steele, James B. Willing, George A. Wilson)
- PEAT, MARWICK, MITCHELL & Co., 200 Berkeley St. (16) (Irving J. Angell, James H. Cave, David B. Galloway, Robert A. Shilladay, Jr.)
- 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. (10) (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)
- ROBERT, FINNEGAN & LYNNAH, 24 Federal St. (Thomas G. Lynnah, Urbain Robert)
- ROSS AND OWEN, 73 Tremont St. (Raymond H. Owen)
- ROTFORT, NATHAN & COMPANY, 89 State St. (Nathan Rotfort)
- RUSSELL & POWDERLY, 50 Congress St. (Demetrius C. Pilalas)
- SAMICK, ALBERT, 717 Statler Office Bldg. (Albert Samick)
- SAWYER, HOLLIS H. & COMPANY, 79 Milk St. (Chester T. Cook)
- 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)
- SELSBERG, BAYARD AND COMPANY, 10 High St. (Julius E. Fleishman)
- SELSBERG, BENJAMIN, 80 Federal St. (Benjamin Selsberg)
- SHAPS, THEODORE, 10 Tremont St. (Theodore Shaps)
- SHERMAN, M. G., 20 Pemberton Sq. (Morris G. Sherman)
- SIEGEL, HARRY, 18 Tremont St. (8) (Harry Siegel)
- SIEVE, LEO J. & Co., 68 Devonshire St. (Julius Aisner, Jack Rosenfield, Leo J. Sieve)
- SILBERT, HAROLD P., 19 Milk St. (Harold P. Silbert)
- SOLOMON, FRANK & COMPANY, 177 Milk St. (Frank Solomon)
- SPARK, MANN & COMPANY, 60 State St. (9) (Lewis M. Foster, Harvard L. Mann, John J. McIsaac, Dale M. Spark)
- STEBBINS, R. ROWLAND, 30 Federal St. (R. Rowland Stebbins)
- STEBBINS & STEBBINS, 11 Pemberton Sq. (8) (Herbert A. Stebbins, Warren A. Stebbins)
- STEPHENSON, GEORGE E., JR., 82 Devonshire St. (George E. Stephenson, Jr.)
- STEWART, FREDERIC, 31 State St. (Frederic Stewart)
- STEWART, WATTS & BOLLONG, 50 State St. (Elbridge A. Bollong, Harold A. Mock, J. Harold Stewart)
- STONE, PAUL M., 80 Federal St. (Paul M. Stone)
- TONNESON & LARSON, 80 Federal St. (H. William Larson, Elmer E. Tonneson)
- TOUCHE, NIVEN, BAILEY & SMART, 80 Federal St. (10) (Frank W. Hawley)
- WALD & DANA, 45 Milk St. (Robert D. Dana, Harold Wald)
- WALDSTEIN, EDWARD, 18 Tremont St. (Edward Waldstein)
- WALSH, GERALD L., 700, 10 Post Office Sq. (9) (Gerald L. Walsh)
- WASSERMAN, LEO & COMPANY, 80 Federal St. (Leo Wasserman)
- WEISBERG, EDELSTONE & Co., 11 Beacon St. (Arnold M. Edelstone, William Weisberg)
- WHITE, WARREN H., 89 Broad St. (Warren H. White)
- WINNICK, DAVID H., 113 State St. (David H. Winnick)
- WITTY, CARL, 85 Devonshire St. (Carl Witty)
- YOUNG, ARTHUR & COMPANY, 80 Federal St. (10) (Frank T. Weston)
- 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)

GRISSY, WILLIAM A., 41 Linnæan St. (William A. Grissy)

Chelsea

SILVERMAN, MILTON, 92 Clark Ave. (Milton Silverman)

Everett

PEHRSON, WARREN E., 42 Walnut St. (49) (Warren E. Pehrson)

Fall River

DONOVAN, LEO J. F., 19 Purchase St. (Leo J. F. Donovan)

HATHAWAY, WALLACE C., 21 Bedford St. (Wallace C. Hathaway)

KANE, JAMES, 60 Rock St. (James Kane)

MEYER & REGAN, 38 3rd St. (Michael J. Regan)

MONGEAU & MOBOUCK, 7 N. Main St. (Albert E. Mobouck)

SHABSHLOWITZ, HAROLD, 226 S. Main St. (Harold Shabshelowitz)

Fitchburg

REAGAN, WILLIAM S., 470 Main St. (William S. Reagan)

Gardner

SEIDMAN & SEIDMAN, Gardner Trust Bldg. (William A. McKnight, Manager)

Haverhill

KREMER, LOUIS, 191 Merrimack St. (Louis Kremer)

Holyoke

DOHERTY, M. T., JR., 225 High St. (Matthew T. Doherty, Jr.)

Lawrence

DOUGLAS, ROBERT & COMPANY, 203 Bay State Bldg. (Harold G. Bowen)

MASSACHUSETTS (Continued)

- 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**
CARY, RUSSELL S., 109 Country Club Rd. (76) (Russell S. Cary)
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, 5 S. 6th St. (Harold B. Dutton, Jr., Manager)
- Pittsfield**
SYKES, GIDDINGS & JOHNSON, P. O. Box 442 (Henry R. Sykes)
- Reading**
DAGGETT, EARLE W., 10 Willard Rd. (Earle W. Daggett)
- Revere**
GROSS, CALVIN E., 240 Campbell Ave. (Calvin E. Gross)
- Salem**
ELDRIDGE, FINNISS AND GUEST, 125 Washington St. (Stanley F. Guest)
WINTERS, HENRY, 173 Washington St. (Henry Winters)
- Shelburne Falls**
HEFNER, WILLIAM K., Peckville Rd. (William K. Hefner)
- Southbridge**
STEG, ALBERT, 41 Orchard St. (Albert Steg)
- South Hamilton**
SMITH, EDMUND ROSS, 34 Main St. (Edmund Ross Smith)
- Springfield**
AARON, A. ALLEN, 1694 Main St. (A. Allen Aaron)
ABAGNALE, ROY M., 1387 Main St. (Roy M. Abagnale)
- ANAS, THEODORE**, 1162 Main St. (Theodore Anas)
CUSHING AND TOTH, 95 State St. (Joseph Cushing)
DONOVAN, EUNICE G., 306 Tremont St. (4) (Eunice G. Donovan)
DONOVAN, W. LEONARD, 1537 Main St. (W. Leonard Donovan)
DOUBLEDAY, BURNETT, SNOW & SARGENT, 1421 Main St. (Edwin C. Doubleday, Arthur M. Sargent)
DOYLE AND DOWNEY, 31 Elm St. (2) (Henry T. Downey)
HITCHCOCK & COMPANY, 31 Elm St. (Ernest A. Berg, George K. Hitchcock)
JUDSON, PHILLIP W., 1490 Main St. (Phillip W. Judson)
MENZEL, RICHARD E., JR., 182 State St. (Richard E. Menzel, Jr.)
MINER, MORTON B., 1490 Main St. (Morton B. Miner)
OBREY, HAROLD A., 1323 Main St. (Harold A. Obrey)
SCOVELL, WELLINGTON & COMPANY, 293 Bridge St. (William W. Johnston, Harold S. Trewooty, Theodore F. Woodward)
WILSON, SAUL, 31 Elm St. (Saul Wilson)
- Taunton**
WILLIAMS, J. S. & SON, Crocker Bldg. (Addison L. Jennings)
- Waltham**
HARRINGTON, JOHN J. & Co., 675 Main St. (John J. Harrington)
STRAW, IRVING H., 71 Brightwood Rd. (54) (Irving H. Straw)
- West Roxbury**
TRAINELLO, ANGELO, 80 Stratford St. (Angelo Trainello)
- Winthrop**
FURLONG, THOMAS J., 102 Bay View Ave. (52) (Thomas J. Furlong)
- Worcester**
BAKER & BAKER, 332 Main St. (Solomon R. Baker)
CAGAN, GEORGE, 390 Main St. (George Cagan)
CROSBY AND MURPHY, 507 Main St. (Bartholomew J. Murphy)
FRIEDMAN & SHULINSKI, 339 Main St. (Louis I. Shulinski)
GALLAGHER, MARTIN J., 390 Main St. (Martin J. Gallagher)
LANE, WARREN C., 44 Elm St. (Warren C. Lane)
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)
THE JAMES E. GRIFFIN STAFF, 390 Main St. (James E. Griffin)
TUPPER, MOORE & Co., 390 Main St. (George R. Eastman, William J. McKeon, George F. Shannon)
WALLIS, HARRY W. & Co., 340 Main St. (Dorothy B. Henckel, Harry W. Wallis)

Michigan

- Adrian**
LOCKWOOD, EMIL, 138 E. Maumee St. (Emil Lockwood)
- Albion**
ZIMMERMAN, GEORGE F., Hawes Bldg. (George F. Zimmerman)

MICHIGAN (Continued)

Allen Park
HORVATH, ERNEST L., 6586 Allen Rd. (Ernest L. Horvath)

Alpena
ROSENTHALER, M. P. & COMPANY, 120 Park Pl. (Jack W. Nakell)

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)
WAXMAN, ALBERT, 709 Dewey Ave. (Albert Waxman)

Battle Creek
NIELSON, LUDVIG CORFITZ, 502 Michigan National Bank Bldg. (Ludvig Corfitz Nielson)
PRICE WATERHOUSE & Co., 815 Michigan National Bank Bldg. (Louis W. Edwards, Manager)

Bay City
SCHILLING, LOHRKE AND STOKES, 306 Phoenix Bldg. (Gustave Ernest Lohrke, Carl F. Schilling)
TRIPP, WILLARD ARNOLD, 201 Sams Bldg. (Willard Arnold Tripp)

Benton Harbor
HERKNER, ROBERT THOMAS, 202 Michigan Bldg. (Robert Thomas Herkner)
SHARPE, GEORGE M., 191 Michigan Ave. (George M. Sharpe)

Birmingham
MOORE, EUGENE A., 1490 Stanley Blvd. (Eugene A. Moore)
MOORE, JAMES F., 139 W. Maple Ave. (James F. Moore)

Brighton
ZULAUF, RAYMOND H., 9420 Van Antwerp Dr. (Raymond H. Zulauf)

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

Center Line
STEINHAUSER, CLARENCE J., 7512 Coolidge Ave. (Clarence J. Steinhauser)

Dearborn
MORRISON, WILLIAM J., JR., 21925 Michigan Ave. (William J. Morrison, Jr.)
NICKLES, ANGUS R., 2040 N. Rosevere (Angus R. Nickles)

Detroit
ADELSON, MURRAY J., 19460 James Couzens Highway (Murray J. Adelson)
ALGAZE, STAUB & COMPANY, 718 Buhl Bldg. (Louis Koretz)
ANDERSEN, ARTHUR & Co., 2646 Penobscot Bldg. (26) (Byron B. Phillips)
ARONOFF, HENRY, 1179 National Bank Bldg. (Henry Aronoff)
ASHER, HENRY, 5050 Joy Rd. (4) (Henry Asher)
AUSTIN, RICHARD H., 301 E. Warren (Richard H. Austin)
BALL, WILLIAM H., 513 Dime Bldg. (William H. Ball)
BEERBOHM, SYDNEY D., 652 Book Bldg. (Sydney D. Beerbohm)

BENTON, NAT W., 2350 National Bank Bldg. (Nat W. Benton)
BERNSTEIN AND BERNSTEIN, 211 W. Congress (Gerson B. Bernstein)
BINDER, HERMAN, 20435 Warrington Dr. (21) (Herman Binder)
BLOOMBERG, L. M. & COMPANY, 809 Park Ave. (Louis M. Bloomberg, Morris E. Bloomberg)
BODZIN, DAVID S., 3315 Cadillac Tower (David S. Bodzin)
BOECKLE, O. I., 3426 Barlum Tower (Otto I. Boeckle)
BOOTHE, J. LEE, 1147 Book Bldg. (J. Lee Boothe)
BORNSTEIN, PHILIP H., 2008 Penobscot Bldg. (Philip H. Bornstein)
BRENNER, DAVID D. AND COMPANY, 1163 National Bank Bldg. (David D. Brenner, Henry Fechheimer)
BROENE, RICHARD G. 684 Penobscot Bldg. (Richard G. Broene)
BUSHAW, B. DAVE, 2010 Guardian Bldg. (B. Dave Bushaw)
CAMPBELL, J. LOUIS, 5441 Second Ave. (J. Louis Campbell)
CARLEBACH, HENRY N., 1227 National Bank Bldg. (Henry N. Carlebach)
CLOYD, CHESTER L., 957 Book Bldg. (26), (Chester L. Cloyd)
COLE, ALBERT E., 9840 Dexter Blvd. (Albert E. Cole)
COLLINS & BURI, 3106 Guardian Bldg. (Russell A. Buri, Kins Collins)
COLTEN, JOSEPH B. & COMPANY, 1030 Lafayette Bldg. (26) (Joseph B. Colten)
DESOW, DAVID, 1429 Cadillac Tower (David Desow)
DISE, J. HARVEY, 712 Stephenson Bldg. (J. Harvey Dise)
DIMMER, ROSE & COMPANY, 1202 Michigan Bldg. (26) (Grace A. Dimmer)
DOEREN, MAYHEW & COMPANY, 16865 Livernois Ave. (21) (Bruce R. Mayhew)
DOYLE, JOHN H. & COMPANY, 501 Hofmann Bldg. (William Litt)
DUNNETT, GILBERT & REINHARDT, 416 Dime Bldg. (26) (Alfred S. Dunnett, Deloss E. Gilbert)
ENGSTROM, PAUL V. & COMPANY, 1820 Kales Bldg. (Paul V. Engstrom, Norman E. Nobes)
ERNST & ERNST, 535 Griswold St. (26) (Arnold L. Barrett, Lester V. Griem, Newman T. Halvorson, Firman H. Hass, Clarence H. Koebbe, Taylor H. Seeber, Willard E. Slater, H. W. Wilder)
EVANS, THOMAS H., 1599 Bewick Ave. (14) (Thomas H. Evans)
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)
FRANK, HARVEY, 1056 Penobscot Bldg. (Harvey Frank)
FRANKEL, LOUIS M., 1761 Seward Ave. (Louis M. Frankel)
GILBERT, HAROLD H. & COMPANY, 909 David Stott Bldg. (Ben Atlas, Harold H. Gilbert)
GENTER, RALPH R., 2279 National Bank Bldg. (Ralph R. Genter)
GILBERT, D. E. & COMPANY, 417 Dime Bldg. (Deloss E. Gilbert)
GOLDMAN AND GOLMAN, 19250 James Couzens Highway (19) (LeRoy H. Golman)
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)

MICHIGAN (Continued)

- HAGGERTY, FRANK J., 430 Lafayette Bldg. (Frank J. Haggerty)
- HARRINGTON, JOHN E., 3576 Penobscot Bldg. (John E. Harrington)
- HARRIS, CHARLES K. & COMPANY, 2021 Penobscot Bldg. (Charles K. Harris)
- HASKINS & SELLS, 1601 National Bank Bldg. (26) (William F. Royer, Harold W. Scott)
- HEALY, JACK D., 5239 Maryland (15) (Jack D. Healy)
- HEWITT, JOHN J., 917 Fisher Bldg. (John J. Hewitt)
- HOGAN, JUENGL & HARDING, 3363 Penobscot Bldg. (John J. Harding, J. J. Hogan, Lloyd G. Juengel)
- HORWATH & HORWATH, 1938 Book Bldg. (Cyril A. Ward)
- ISENBERG, FENSTON & NEWMAN, 3200 Cadillac Tower (William B. Isenberg)
- JENNINGS & ROWE, 409 Griswold St. (Joseph N. Jennings, Harlon D. Rowe)
- JOHNSON, C. S., 12489 Mendota Ave. (Charles S. Johnson)
- JOHNSON, CLARENCE H., 7 E. Grand Ave. (Clarence H. Johnson)
- KARPUS, EUGENE S., 417 Penobscot Bldg. (Eugene S. Karpus)
- KEYS, ROLAND B., 2038 Dime Bldg. (Roland B. Keys)
- KREEKUN, ALBERT, 1016 Maccabees Bldg. (Albert Kreekun)
- LATTIN, JOSEPH, 1124 National Bank Bldg. (Joseph Lattin)
- LAU, RALPH M., 1005 Fisher Bldg. (2) (Ralph M. Lau)
- LEVINE, SIDNEY M., 1530 Guardian Bldg. (26) (Sidney M. Levine)
- LINDEN, J. STEWART & Co., 1101 National Bank Bldg. (James J. Klain, J. Stewart Linden)
- LUBIN, ALBERT K., 1536 Guardian Bldg. (Albert K. Lubin)
- LUDACK, JOSEPH F., 1401 Majestic Bldg. (Joseph F. Ludack)
- LYBRAND, ROSS BROS. & MONTGOMERY, Book Bldg. (26) (Linn W. Hobbs, John McCullough, Price G. Righter, Donald M. Russell)
- LYONS & TEETZEL, 2712 Book Tower (Frank L. Gofrank, Coleburke Lyons, Edward J. Premo, Albert P. Teetzel)
- MILLER, BAILEY & COMPANY, 932 Buhl Bldg. (James I. Bailey, John L. Busch, Ralph C. Miller)
- MILLER & JACOBSON, 2280 National Bank Bldg. (Oscar R. Jacobson, Louis P. Miller)
- MILLS, H. A., 1195 Philip Ave. (Harold A. Mills)
- MINER, CECIL M., 2250 Penobscot Bldg. (Cecil M. Miner)
- MONJOY, MILTON S., 139 Cadillac Sq. (Milton S. Monjoy)
- MOORE, RAYMOND C., 1016 Lafayette Bldg. (26) (Raymond C. Moore)
- MORTON, FRED W., 1401 Majestic Bldg. (Fred W. Morton)
- MOSS, S. L., 19310 James Couzens Highway (S. L. Moss)
- MOUNTEER, ELWOOD S., 540 Buhl Bldg. (Elwood S. Munteer)
- MOUNTEER, HAROLD G., 1608 Book Tower (26) (Harold G. Munteer)
- NIDA, RUSSELL S., 1761 Guardian Bldg. (Russell S. Nida)
- O'HERON, R. C., 19036 Van Dyke Ave. (Russell C. O'Heron)
- PARKER & ELSHOLZ, 3214 Book Tower (William J. Elsholz)
- PARKER, SAUL, 1704 United Artists Bldg. (Saul Parker)
- PATENT, JOSEPH L., 1428 National Bank Bldg. (Joseph L. Patent)
- PETERS, JAMES F., 14047 Greenview (23) (James F. Peters)
- PHENEY, E. T., 1839 National Bank Bldg. (E. T. Pheny)
- PEAT, MARWICK, MITCHELL & Co., 1700 Dime Bldg. (James W. Bartrop, Clarence B. Cox, William N. Hinds, Donald M. Kimball, Robert W. Redlin)
- PIKE, M. FRED, 420 Hammond Bldg. (M. Fred Pike)
- PLANTE & MORAN, 2538 Book Tower (Frank S. Moran, Elorion Plante)
- PORTNOY, LOUIS J., 1516 Guardian Bldg. (Louis J. Portnoy)
- PREDHOMME, WILLIAM J., 708 Hammond Bldg. (William J. Predhomme)
- PRICE WATERHOUSE & Co., 1946 Penobscot Bldg. (26) (Andrew W. Barr, A. John Bloodsworth)
- PUFFORD & STACKS, 1118 Book Bldg (26) (Arthur E. Pufford)
- PURDY, DONOVAN & BEAL, 3400 Cadillac Tower (Arthur S. Purdy)
- REED, H. DONALD, 8037 Harper Ave. (H. Donald Reed)
- REYNOLDS, PERRY J., 1314 Penobscot Bldg. (Perry J. Reynolds)
- ROSENBLOOM & ROSENBLOOM, 1966 National Bank Bldg. (Gerald Rosenbloom, Jack Rosenbloom)
- ROSENTHALER, M. P. & COMPANY, 1131 National Bank Bldg. (26) (Marx P. Rosenthaler)
- ROWLAND, MORRIS, BUSSE, CAIN, NEFF AND SIMON, 2250 Penobscot Bldg. (Carey E. Neff, William C. Rowland, Cedric G. Simon)
- RUTTEN, WELLING & COMPANY, 1033 Dime Bldg. (26) (Ralph J. Kliber, Earl George Rutten, Alphonse T. Staeger, Cletus J. Welling)
- SCHETTENHELM, KARL W., 7160 W. Outer Dr. (19) (Karl W. Schettenhelm)
- SCHMELZ AND RIECK, 8100 E. Jefferson (Arthur W. Rieck, Jack E. Schmelz)
- SCHNEIDER, LAWTON AND BERKEY, 2004 Penobscot Bldg. (William J. Lawton, Jeremiah Dickey Berkey)
- SCHROEDER, GERALD C. & COMPANY, 1106 Penobscot Bldg. (26) (Richard F. Oppat, Gerald C. Schroeder)
- SCHWARTZ, LOUIS R., 906 Donovan Bldg. (Louis R. Schwartz)
- SCOVELL, WELLINGTON & COMPANY, Guardian Bldg. (Edward J. Barr, Lawrence V. Hobart, Managers)
- SCUDDER, LAWRENCE & Co., 1607 David Stott Bldg. (Edward G. Bernacki, Cletus M. Laux)
- SEIDMAN & SEIDMAN, 1066 Penobscot Bldg. (D. M. Johnson, Manager)
- SHAER, GULLICK & KELMAN, 600 Woodward Ave. (26) (Ruth Gullick)
- SHAPIRO AND SHAPIRO, 3000 Cadillac Tower (26) (H. Alvin Shapiro)
- SHAW & OLSEN, 1580 Penobscot Bldg. (Edwin George Olsen, William R. Shaw)
- SHIRILLA, MICHAEL J., 3600 Beaconsfield (24) (Michael J. Shirilla)
- SIEGEL, CARL M., 930 Maccabees Bldg. (Carl M. Siegel)
- SILVER, LEO, 977 Penobscot Bldg. (Leo Silver)
- SILVERFARB, LOUIS L., 2141 National Bank Bldg. (26) (Louis L. Silverfarb)
- SIMON, STANLEY A., 19962 Ardmore (35) (Stanley A. Simon)
- SMITH & DEGUERRE, 1610 Book Tower (W. Ross DeGuerre)
- SMITH, GEO. W., 16877 Lauder Ave. (Geo. W. Smith)
- SMITH, HARRY A., 1126 Dime Bldg. (Harry A. Smith)

MICHIGAN (Continued)

- SODERMAN & BRENNAN, 543 Book Bldg. (Axel S. Soderman)
 STEIN, SOL I., 13534 Woodward Ave. (3) (Sol I. Stein)
 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. (26) (George D. Bailey, Donald J. Bevis, Paul E. Hamman, Wallace M. Jensen, John W. McEachren, Kenneth S. Reames, Robert S. Waugh)
 TREPANIER, JOE C., 934 Lafayette Bldg. (26) (Joe C. Trepanier)
 WALSH & COMPANY, 120 Madison Ave. (Mervyn B. Walsh)
 WELCH AND WEBER, 2046 Penobscot Bldg. (Dwight E. Weber)
 WEREMECK, FREDERICK A., 1661 National Bank Bldg. (Frederick A. Weremeck)
 WHITE, BOWER & PREVO, National Bank Bldg. (Harry M. Prevo)
 WHITLOCK, C. C., 2072 Penobscot Bldg. (Christopher C. Whitlock)
 WILMOT, CARL H., 1401 Majestic Bldg. (26) (Carl H. Wilmot)
 WIVO, JOHN F., 18683 Littlefield Ave. (John F. Wivo)
 WOLFE, WEEKS & DENHARDT, 1819 Dime Bldg. (David L. Denhardt, Richard H. Wolfe)
 WRUBEL, NATHAN J., 2212 Dime Bldg. (Nathan J. Wrubel)
 WYLLIE & BORLAND, 1808 Kales Bldg. (L. Earl Borland)
 WYMAN, MILES L., 1472 National Bank Bldg. (Miles L. Wyman)
 YOUNG, ARTHUR & COMPANY, 1217 National Bank Bldg. (26) (Simeon Janes, Howard M. Stiller)
 ZACK, FIELDS & COMPANY, 1761 National Bank Bldg. (Sidney Fields, Edward Pollack, David P. Zack, William Zack)
- East Lansing**
 GREGG, FRANKLIN, JR., 119 E. Grand River (Franklin Gregg, Jr.)
- 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, 124 E. 4th St. (J. Alfred Herrick, Victor E. Ryden)
 LAFEVER, LOUIS E., 914 Citizens Bank Bldg. (Louis E. LaFever)
 SWEET, W. SCOTT, 1106 Mott Foundation Bldg. (W. Scott Sweet)
 TAYLOR & SWEET, 1406 Mott Foundation Bldg. (Donald H. Taylor)
 WAGAR, LUNT & OEHRING, 1126 Mott Foundation Bldg. (Howard S. Teitelbaum)
- Grand Haven**
 WILSON, RALPH G., Sheldon Terrace (Ralph G. Wilson)
- Grand Rapids**
 BAKER, CHARLES H., 3335 Taft Ave., S. W. (9) (Charles H. Baker)
 BERMAN, WEISBARD & HIRSCH, 1208 Grand Rapids National Bank Bldg. (Morris M. Berman)
- BLANCHARD, GLYNN F., 615 Murray Bldg. (Glynn F. Blanchard)
 EDKINS, STOLTENBERG, NELSON & KUYPER, 421 Houseman Bldg. (2) (Adrian P. Kuyper, Hugo A. Stoltenberg)
 ERNST & ERNST, 77 Monroe Ave., N. W. (2) (R. S. Davis)
 MCBAIN, ROBERT J., 502 Michigan Trust Bldg. (Robert J. McBain)
 MCEWAN & KAUFFMAN, 450 Michigan Trust Bldg. (2) (Robert N. Den Braber, Gordon L. Kauffman, C. Samuel McEwan)
 MILLER & WEAVER, 701 Association of Commerce Bldg. (J. Preston Miller, Roy E. Weaver)
 NANZ, THEODORE P., 657 Deming St., S. E. (Theodore P. Nanz)
 NORMAN & SHERK, 1029 Grand Rapids National Bank Bldg. (Fred K. Sherk)
 PAYNE, GEORGE A. & COMPANY, Peoples National Bank Bldg. (Eugene C. Beene, George A. Payne)
 SCOVELL, WELLINGTON & COMPANY, Grand Rapids National Bank Bldg. (Albert C. Dykema, Manager)
 SCUDDER, LAWRENCE & Co., 1326 Grand Rapids National Bank Bldg. (Harold Tamblin)
 SEIDMAN & SEIDMAN, Peoples National Bank Bldg. (2) (John G. Cotton, Raymond F. Knappe, 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 Kappel)
 WAGONER, MARTIN B., 1341 McReynolds Ave., N. W. (Martin B. Wagoner)
- 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 A. McDonald)
- Iron Mountain**
 FLEURY, CLEMENT F., 9 Khoury Bldg. (Clement F. Fleury)
- Ironwood**
 MORRISON, JOHN D. & COMPANY, 101 Brogan Bldg. (George M. Kahara, Raymond J. Lutwitz)
- Jackson**
 BARNETT, RAY H. AND COMPANY, 506 First National Bank Bldg. (Ray H. Barnett)
 BENNETT, F. DOUGLASS, 309 S. Bowen St. (F. Douglass Bennett)
 BOND & COMPANY, 1407 Jackson City Bank Bldg. (C. R. Bond, Harry R. Bond)
 CAMPBELL, A. J. & COMPANY, 1101 Reynolds Bldg. (Alpha J. Campbell)
 SMITH & SKUTT, 1111 W. Washington (John J. Smith)
- Kalamazoo**
 ERNST & ERNST, 136 E. Michigan Ave. (4) (F. J. Nelson, Manager)
 SCUDDER, LAWRENCE & Co., 1207 American National Bank Bldg. (Clarence B. Allgor, John B. Engelbreit, Duncan Rice)

MICHIGAN (Continued)

- Lansing**
 ERNST & ERNST, 401 Bank of Lansing Bldg. (16) (E. O. Reynolds, Manager)
 GARLOCK AND HOWLAND, 409 Busch Bldg. (68) (R. Wayne Garlock, Harold J. Howland)
 HARRIS, REAMES & AMBROSE, 1102 Olds Tower Bldg. (2) (Alton D. Ambrose, Max D. Harris, Robert M. Reames)
 HEFFER, LYLE D., 602 N. Washington Ave. (Lyle D. Heffer)
 LYNN, RAY C., 132 W. Ionia St. (Ray Clark Lynn)
 MADAN AND BAILEY, 307 Mutual Bldg. (Thomas J. Bailey)
 MILLER, BAILEY & COMPANY, 1708 Olds Tower Bldg. (E. Todd Stringer, John T. Stringer)
 SMITH, LEO E., 338 E. St. Joseph St. (15) (Leo E. Smith)
 ZIMMERMAN, R. W., 1022 E. Michigan Ave. (R. W. Zimmerman)
- Marquette**
 HIGGINS, H. A. (Harry Allen Higgins)
 MORRISON, JOHN D. & COMPANY, 211 N. Front St. (Eldore J. LaFreniere, Robert J. Michaels, John D. Morrison)
 SCUDDER, LAWRENCE & Co., 136 W. Washington St. (Lee McGinley, R. J. McGinley)
- Monroe**
 BANKS, W. H., Woolworth Bldg. (W. H. Banks)
 RICHWINE, NEWTON & CARLTON, 9 S. Monroe St. (Samuel G. Carlton, Stanley J. Newton, Alton J. Richwine)
- Mt. Pleasant**
 SKEATS, ARTHUR E., 215 E. Wisconsin St. (Arthur E. Skeats)
- Muskegon**
 GOETTSCHKE, H. C. & Co., 601 Hackley Bank Bldg. (Neil H. Tuori)
 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)
- Pleasant Ridge**
 BERGER & WILD, 23810 Woodward Ave. (Michael M. Wild)
- Plymouth**
 SUTHERLAND, DONALD H., 211 Penniman Bldg. (Donald H. Sutherland)
- Albert Lea**
 COOPER, BERTRAM, Hyde Bldg. (Bertram Cooper)
- 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. (L. R. Graving, Karl F. Honigman)
 HANSON, JARL W., 509 Lonsdale Bldg. (Jarl W. Hanson)
 MATTESON, JAMES S. & Co., 902 Fidelity Bldg. (William D. Avery, Harold James Matteson, James S. Matteson)
- 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)
 OAKES, NEIL W., Bearinger Bldg. (Neil Watters Oakes)
 ROBINS & CREED, 606 Bearinger Bldg. (John W. Creed, William F. Robins)
 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)
- St. Joseph**
 KOVTAN, JOHN M., 301 State St. (John M. Kovtan)
- Sturgis**
 BAIRD, JOSEF A., 100 W. Chicago Rd. (Josef A. Baird)
- Traverse City**
 WALKER AND RUSSELL, 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)

Minnesota

- Albert Lea**
 COOPER, BERTRAM, Hyde Bldg. (Bertram Cooper)
- 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. (L. R. Graving, Karl F. Honigman)
 HANSON, JARL W., 509 Lonsdale Bldg. (Jarl W. Hanson)
 MATTESON, JAMES S. & Co., 902 Fidelity Bldg. (William D. Avery, Harold James Matteson, James S. Matteson)
- Mankato**
 PETERSON, RUSSELL T., First National Bank Bldg. (Russell T. Peterson)
- Marshall**
 GOLD AND CARLSON, Box 618 (Stanley Carlson)
- Minneapolis**
 ALTMAN, HARRY L. & Co., 812 Builders Exchange (Harry L. Altman)

MINNESOTA (Continued)

- ANDERSON, KROEGER & Co., 801 Pillsbury Bldg. (Emil Kroeger)
- ANDERSEN, ARTHUR & Co., 1445 Northwestern Bank Bldg. (2) (Alfred R. Nelson)
- APPLE, IRVING, 434 Andrus Bldg. (Irving Apple)
- 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. Helegson, Leonard H. Lieser, Sidney T. Sand, Herbert T. Thorsen)
- BROCKWAY, PARKER W., 610 Plymouth Bldg. (Parker W. Brockway)
- CARR & TWITE, 1141 N. W. National Bank (Ralph E. Twite)
- CHRISTENSEN AND BEDFORD, 930 Baker Bldg. (H. Paul Bedford, Albert C. Christensen)
- DIRACLES, JOHN M., 738 Midland Bank Bldg. (John M. Diracles)
- DOKKEN, S. W., 1110 Baker Bldg. (2) (S. W. Dokken)
- DOLAN, WILLIAM M., JR. 619 McKnight Bldg. (William M. Dolan, Jr.)
- ERNST & ERNST, 1204 First National-Soo Line Bldg. (2) (James W. Strudwick, Harold C. Utley)
- ESSENE, JOHN, 874 Midland Bank Bldg. (John Essene)
- FIELD, KUUSISTO AND FROEHLICH, 506 Syndicate Bldg. (2) (Ray V. Kuusisto)
- 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, 2315 Foshay Tower (2) (Leonard J. Flesher)
- GOLDBERG, PASCHA M., 700 Builders Exchange Bldg. (Pascha M. Goldberg)
- GREGUSON, ALFRED, 815 Pillsbury Bldg. (Alfred Greguson)
- HALLIN & REVORD, 822 First National-Soo Line Bldg. (Carl E. Hallin)
- HALLOWAY-KNUTSON & BOWERS, 306 Foshay Tower (Andrew J. Knutson)
- HASKINS & SELLS, 831 Northwestern Bank Bldg. (2) (Jerome A. Benning, Emil F. Bohne, B. F. Geib)
- HOWARD, BENJAMIN T., 811 National Bldg. (Benjamin T. Howard)
- HUGHES, HERBERT L., 613 First Ave., N. W. (Herbert L. Hughes)
- HYRE, FLESHER AND ADAMS, 815 Pillsbury Bldg. (Stanley L. Flesher)
- KLEINBAUM, LEO, 901 Plymouth Bldg. (2) (Leo Kleinbaum)
- 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)
- LEE, J. C., 400 W. 66th St. (J. C. Lee)
- LONEGREN, BRACKETT & FREEMAN, 415 Phoenix Bldg. (Joe L. Longren)
- LUBOV, JOSEPH, 425 Plymouth Bldg. (Joseph Lubov)
- MASSIE AND FUEMBERG, 915 Olive St. (1) (Paul W. Fudemberg, Joel Massie)
- McKENNAN, RIDDIFORD & SEVENICH, 2515 Foshay Tower (2) (Ray G. McKennan, T. K. Riddiford, Roman R. Sevenich)
- 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, ROGER L., 712 Builders Exchange (Roger L. Olson)
- OLSON & NELSON, 2431 Hennepin Ave. (5) (Alfred O. Olson)
- OLSON, VEROL H., 1508 Foshay Tower (2) (Verol H. Olson)
- PATRICK, R. C., 401 Thorpe Bldg. (Roderick C. Patrick)
- PEARSON, EDWIN L., 510 Essex Bldg. (Edwin L. Pearson)
- PEAT, MARWICK, MITCHELL & Co., 1120 Northwestern Bank Bldg. (Harold M. Solstad, Robert B. Voglewede)
- PEISCH, HERMAN C. J., 550 Baker Bldg. (Herman C. J. Peisch)
- RITZEN, DAVID H., 407 Loeb Arcade (David H. Ritzen)
- ROTZEL, C. L., 451 McKnight Bldg. (2) (C. L. Rotzel)
- SANDAHL, HAROLD E., Northwestern Bank Bldg. (2) (Harold E. Sandahl)
- SCHNEIDER, RAYMOND T., 430 Baker Bldg. (Raymond T. Schneider)
- SCHULMAN, WALTER R., 901 Plymouth Bldg. (Walter R. Schulman)
- 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. (1) (George C. Ludolph)
- WESTLING, A. EDWARD, 1182 Northwestern Bank Bldg. (A. Edward Westling)
- WOOD, JAMES T., 9 W. 26th St. (James T. Wood)

Rochester

- BYERS, WOBSCHELL & MILLER, 100 First Avenue Bldg. (Leonard J. Byers, Lawrence C. Miller, Edward A. Wobshell)

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

- BELSHEIM, PHILIP R., 1569 University Ave. (Philip R. Belsheim)
- BROEKER & HENDRICKSON, 2395 University Ave. (Milton M. Broeker)
- CALMENSON, ABRAMSON & Co., 450 Endicott-on-Fourth (Ted Abramson, A. M. Calmenson, Leon M. Goldfarb)
- ERNST & ERNST, E-1106 First National Bank Bldg. (1) (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, 1951 University Ave. (Edmund R. Bezdek)
- LARSON, RAPHAEL E., 812 Pioneer Bldg. (1) (Raphael E. Larson)
- LEE, EARLE GOODRICH, 1787 Dayton Ave. (Earle Goodrich Lee)
- LETHERT, HENRY M., 1570 Edmund Ave. (Henry M. Lethert)
- MUNSON, CLIFFORD R., 1100 Pioneer Bldg. (Clifford R. Munson)

MINNESOTA (Continued)

STOFFER, MAURICE W., 483 Endicott Bldg.
(Maurice W. Stoffer)
TAYLOR, MCCASKILL & Co., 1212 Pioneer Bldg.
(M. D. McCaskill, Orley R. Taylor)
WOLKOFF, EFFRESS & COMPANY, 428 Minne-
sota Bldg. (M. Rooney Effress, Sheldon L.
Pinck, William W. Wolkoff)

Tracy
WINDSCHILL, ERMIN JEROME, Farmers & Mer-
chants State Bank Bldg. (Ermin Jerome
Windschill)
Willmar
LATHAM, E. P., Box 188 (E. P. Latham)

Mississippi

Belzoni
BRIDGES, JAMES T., Box 322 (James T.
Bridges)

Biloxi
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.
Boswell)

Columbus
LOTT, T. E. & COMPANY, First Columbus Na-
tional Bank Bldg. (Eugene T. Beard, Jr.,
Charles Edward Lehmberg, Jr., Thomas E.
Lott)

Greenville
GILL, ROBERTSON & TARVER, Rode Bldg. (John
W. Tarver)
HAXTON AND EDWARDS, Box 216 (R. K. Hax-
ton)

Greenwood
NEELY, FRED T., 207 Bank of Commerce Bldg.
(Fred T. Neely)
ORSBORN, WALKER & MIDDLETON, P. O. Box
515 (R. Hugh Middleton, Henry G. Orsborn,
William Brewer Tucker, Clinton W. Walker,
R. C. Wingate)
TAYLOR, POWELL, WILSON & HARTFORD, Ray
Bldg. (C. E. Powell, Ermis C. Wilson)

Grenada
NAIL AND MCKINNEY, (William Nicholas Mc-
Kinney, Norman K. Nail)

Gulfport
EVANS, ROBERTS & McDONALD, 310 Gulfport
Bldg. (A. L. Evans, C. A. McDonald)

Hattiesburg
EMERSON, O. D., JR., P. O. Box 228 (O. D.
Emerson, Jr.)
SMITH, BURKE & SUMNER, Magnolia State
Bldg. (Jack F. Burke, Prentiss E. Sumner)
YELVERTON, DARRELL, 214 Geiger Bldg. (Dar-
rell Yelverton)

Jackson
BUCHMANN, J., JR., 402 Century Bldg. (J.
Buchmann, Jr.)
CARTER, M. O. COMPANY, Box 1775 (5) (A. N.
Morgan)
COLLINS, ROY P., 1202 Deposit Guaranty Bank
Bldg. (Roy P. Collins)
GONZALES, JOE, JR., 305 Millsaps Bldg. (Joe
Gonzales, Jr.)
JORGENSEN AND STEPHENS, P. O. Box 2111
(R. K. Stephens)
MIAZZA, LOUIS A. & ASSOCIATES, 612 Standard
Bldg. (Edward A. DeMiller, Jr., Louis A.
Miazza)
MILLER, ROBT. S. & COMPANY, 613 Standard
Life Bldg. (Jesse P. Matthews, Jr.)

MORGAN & SPARROW, 1601 Tower Bldg. (John
W. Morgan, Milton F. Sparrow)
PARKER, ROBERT R., 1201 Deposit Guaranty
Bank Bldg. (Robert R. Parker)
PITTS, DOUG & COMPANY, First National Bank
Bldg. (Douglas Richard Pitts)
QUIN, DICK D. & Co., P. O. Box 163 (L. C.
Gooch, Jr., William L. Norton, Dick D. Quin)
ROGER, JOEL ACKER, 1103 Tower Bldg. (Joel
Acker Rogers)
SANFORD, WATKINS AND MIZE, 505 Medical
Bldg. (A. E. Sanford, A. C. Watkins)
SCUTT, GEORGE C., 421 N. Main St. (George
C. Scutt)
SHANKS, WILLIAM E., Box 2111 (William E.
Shanks)
STAINTON, R. L., 1103 Deposit Guaranty Bank
Bldg. (R. L. Stainton)

Laurel
BLOCK, F. J., 201 First National Bank Bldg.
(Francis J. Block)
HOLT & O'NEIL, Professional Bldg. (Herbert
I. Holt, Jimmie Marshall O'Neil)

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

CROOK, KAHLMUS & EMERSON, Box 289
(Robert H. Crook, Maurice F. Kahlmus)
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)
READY, GARRETT AND COMPANY, P. O. Box 1550
(Robert L. Garrett, J. Donovan Ready)
WARD, REA & SHAW, Rosenbaum Bldg. (George
R. Rea, Geo. W. Shaw, John H. Stuart,
Thomas R. Ward)

Natchez
SIMMONS, SILAS M. & COMPANY, 316½ Main
St. (Silas M. Simmons)

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

Philadelphia
SLOAN, TROY G., (Troy G. Sloan)

Starkville
SPRUILL, SIMMONS & COMPANY, 4 Barr Bldg.
(W. W. Littlejohn, William A. Simmons,
L. E. Spruill)

Tupelo
LILLY, C. E., JR., Box 13 (C. E. Lilly, Jr.)
WINKLER, M. M., Box 655 (M. M. Winkler)

Vicksburg
BOOLOS, LEO, JR., 211 First National Bank
Bldg. (Leo Boolos, Jr.)
BUCKNER, E. A., JR., 1205 Monroe (E. A.
Buckner, Jr.)

Yazoo City
CRANE, E. M. AND COMPANY, 107 E. Jefferson
St. (Edward Martin Crane, Robert Chapman
Williamson, Jr.)

Missouri

- Cape Girardeau
HOCHE, DAVID E., 113 N. Fountain St. (David E. Hoche)
- Carthage
CUSACK AND CUSACK, Bank of Carthage Bldg. (James F. Bryan)
- Caruthersville
BRACEY, I. D. (I. D. Bracey)
- Chillicothe
HERMANSON, AMOS A., JR., 514½ Washington St. (Amos A. Hermanson, Jr.)
- Clayton
FRICK, TED J., 207 Citizens National Bank Bldg. (Ted J. Frick)
CEKOVSKY, A. B., 34 N. Brentwood Blvd. (A. B. Cekovsky)
DEE, CHARLES T., 216, 8003 Forsyth (Charles T. Dee)
LARSON, ALFON W., JR., 7807 Carondelet Ave. (Alfon W. Larson, Jr.)
PARADOSKI, EDWIN ANDREW, 7 N. Brentwood Blvd. (Edwin Andrew Paradoski)
- Columbia
ELLIS, CLAUDE C., 13 S. 8th St. (Claude C. Ellis)
WILLIAMS-ROMACK COMPANY, 14A N. 9th St. (R. W. Romack, Jay A. Williams, Paul A. Williams)
- Hannibal
HICKMAN, HOLME, B. & L. Bldg. (Holme Hickman)
WADE-STABLES CO., 216a Broadway (James G. Stables, Arthur R. Wade)
- Higginsville
OLVIS AND STOSBERG, 2112 Main St. (Haddon C. Stosberg)
- Independence
ALLEN, AMOS E., 1223 S. Osage St. (Amos E. Allen)
BLAND, LLOYD L., 229 W. Lexington (Lloyd L. Bland)
- Joplin
BAIRD, KURTZ & DOBSON, 212 Joplin National Bank Bldg. (Claire S. Dobson)
CUSACK AND CUSACK, 220 W. 3rd (Thos. J. Cusack)
FARRAR, JAMES T., 315 Joplin National Bank Bldg. (James T. Farrar)
SINDERSON, LITTLE & LASHELL, Joplin National Bank Bldg. (George Little)
- 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. (6) (Harry L. Stover)
ARMSTRONG, WILSON & COMPANY, 1125 Broad of Trade 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., 419 Reliance Bldg. (6) (Tilford M. Bredine)
BRENNER, HARRY, 704 Commerce Bldg. (Harry Brenner)
- BRITTEN, E. J.**, 521 Ridge Bldg. (E. J. Britten)
BROOKMEYER, E. E., 916 Walnut St. (E. E. Brookmeyer)
BURNEY, CHARLES J., 401 Finance Bldg. (Charles J. Burney)
CARPENTER, C. E., 1009 Baltimore (C. E. Carpenter)
CHRISTIE, LLOYD T., 1002 Walnut St. (6) (Lloyd T. Christie)
CONWAY, WM. H. & COMPANY, 924 Rialto Bldg. (William H. Conway, Willard J. Gabriel, John Hugh Moriarty)
COOPER, LEE J., 421 Commerce Trust Bldg. (Lee J. Cooper)
CORNELL & COMPANY, 1220 Commerce Bldg. (T. J. Smith, Manager)
CRAIG, FREDERICK S., 817 Commerce Trust Bldg. (Frederick S. Craig)
CROCKETT, J. D. M. & Co., 903 Grand Ave. (J. D. M. Crockett, Arch G. Todd)
CUNEO AND COMPANY, 700 National Fidelity Life Bldg. (A. Henry Cuneo, Charles Pichetti)
CUSACK AND CUSACK, 514 Finance Bldg. (Paul P. Cusack)
DAVEY & RADER, 1419 Commerce Bldg. (John W. Rader)
ERNST & ERNST, 900 Walnut St. (6) (F. G. Buenger)
FAIRHURST AND FAIRHURST, 406 W. 34th St. (James B. Fairhurst)
FLORA, I. B., 950 Dierks Bldg. (I. B. Flora)
FRASER, EDWARD, 1028 Scarritt Bldg. (Edward Fraser)
GIBSON, WILLIAM GRIFFITH, 916 Land Bank Bldg. (William Griffith Gibson)
GRIFFIN, M. L., 403 Midland Bldg. (M. L. Griffin)
HAITH, JOSEPH J., 210 W. 8th (Joseph J. Haith)
HALL, E. EUGENE, 1009 Baltimore Ave. (Edwin Eugene Hall)
HARTLEY, HUGH P., 440 Board of Trade Bldg. (Hugh P. Hartley)
HASKINS & SELLS, 614 Temple Bldg. (6) (J. M. Neumayer)
HODSON, RAYMER D., 1001 Commerce Trust Bldg. (6E) (Raymer D. Hodson)
HORWATH & HORWATH, 910 Central St. (Edgar Fjelde, Manager)
JACKSON, GEORGE P., 804 Commerce Bldg. (6) (George P. Jackson)
JOHNSON, DAVID L., 950 Dierks Bldg. (David L. Johnson)
JOHNSON AND FLEET, 338 Board of Trade Bldg. (6) (J. Ryland Fleet, G. Harold Johnson)
JONES, DALE W., 600 New York Life Bldg. (Dale W. Jones)
KUEHN, HARRY J., 425 Railway Exchange Bldg. (Harry J. Kuehn)
KURTZ, JOHN L., 800 Law Bldg. (John L. Kurtz)
LEVY, BENNETT D., 342 Lathrop Bldg. (Bennett D. Levy)
LIPOFF, CARL & COMPANY, 1418 Commerce Trust Bldg. (Carl Lipoff, Darwin H. Wolkow)
MAGAZINE, SIDNEY, 916 Walnut St. (Sidney Magazine)
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)
MCDIVITT, LEONARD V., 822 Lathrop Bldg. (Leonard V. McDivitt)
MCMANUS, J. Y. & COMPANY, 1338 Dierks Bldg. (J. Y. McManus)

MISSOURI (Continued)

- MILLER, WILLIAM H., 216 E. 10th St. (William H. Miller)
- MINTEER, ROBERT P., 1608 Baltimore Ave. (Robert P. Minteer)
- MORRIS & SWAIN, 23 Brookside Bldg. (T. LaRue Morris)
- NELSON, FRED B., 437 Law Bldg. (Fred B. Nelson)
- NOLL, Wm. A., 607, 20 W. 9th St. (William A. Noll)
- NUSSBAUM, LOUIS, 1009 Baltimore Ave. (Louis Nussbaum)
- OLVIS AND STOSBERG, 2201 Grand (William L. Olvis)
- PEAT, MARWICK, MITCHELL & Co., 1325 Commerce Bldg. (Miller Bailey, Ralph W. Crouch, Harold J. Miller, Jr., Walter S. Sutton, H. Elmer Worcester)
- PESMEN, WILLIAM, 1112 Commerce Bldg. (William Pesmen)
- POWELL, EDWARD J., 1311 Valentine Rd. (Edward John Powell)
- PRAETZ, JOSEPH H., JR., 704 Land Bank Bldg. (Joseph H. Praetz, Jr.)
- ROSS, ARTHUR L. AND ROSS, JOHN A., 711 Temple Bldg. (Arthur L. Ross)
- ROVEN & BOLD, 3236 Gillham Plaza (3) (Joseph Bold)
- SERNES AND CHANDLER, 1407 Commerce Bldg. (Virgil S. Chandler)
- SHEFFIELD, VIRGIL R., 916 Walnut Street Bldg. (E-6) (Virgil R. Sheffield)
- STAUFFER, JOHN G., 3527 Broadway (John G. Stauffer)
- SWEENEY, IVAN FRANCIS, 3401 Coleman Rd. (Ivan Francis Sweeney)
- TEEL, FRANCIS E., 705 Finance Bldg. (Francis E. Teel)
- TENNY, THEODORE, 1220 Commerce Bldg. (6) (Theodore Tenny)
- THIRY, L. RAY, 1508 Holmes (L. Ray Thiry)
- TOUCHE, NIVEN, BAILEY & SMART, 6 E. 11th St. (6) (John D. Crouch, Howard D. Hull)
- TROCK, GEORGE H., 7431 Broadway (George H. Trock)
- VAN NOTE, EARLE L., 801 Graphic Arts Bldg. (Earle L. Van Note)
- WARRINGTON, HARRY A., 406 W. 34th St. (Harry A. Warrington)
- WASSON, SHARLIP & COMPANY, 916 Walnut Street Bldg. (Nathaniel J. Sharlip)
- WELTER, E. H., 1207 Grand Ave. (E. H. Welter)
- WHITE, MARTIN M., 419 Manufacturers Exchange Bldg. (Martin M. White)
- WILSON, DONALD E., 4638 Mill Creek Blvd. (Donald E. Wilson)
- YOUNG, ARTHUR & COMPANY, 21 W. 10th St. (6) (Paul J. Adam, Arthur H. Bowen, Jr., John J. Dobson, Jr., Harry E. Lunsford)
- Kennett
- KRAFT & MILES, Box 25 (Thomas E. Miles)
- SMITH, JOSEPH LYNN, 108 Shelton Bldg. (Joseph Lynn Smith)
- Kirkwood
- CURRY, RALPH F., 1334 W. Big Bend Rd. (Ralph F. Curry)
- Lebanon
- MINKLER AND MUMFORD, 110 W. Commercial St. (J. A. Mumford)
- Mexico
- WILLIAMS-ROMACK Co., 118 A. W. Jackson (Jay A. Williams)
- Neosho
- FILLINGHAM, IRA W., 106 E. Hickory (Ira W. Fillingham)
- Poplar Bluff
- HINCHEY, JACK E., 220 N. Broadway (Jack E. Hinchey)
- Richmond Heights
- STORY, LEONARD K., 8801 Eager Rd. (Leonard K. Story)
- St. Joseph
- SCHWARTZ, FRANK P. & Co., 412 Tootle Bldg. (Frank P. Schwartz, Milton W. Taylor)
- SPEER, CLARENCE A., 311 Corby Bldg. (Clarence A. Speer)
- St. Louis
- ADAMS, C. B. & Co., 411 N. 7th St. (Arnold J. Hoffmann)
- ANDERSEN, ARTHUR & Co., 506 Olive St. (1) (L. Wayne Lutyens)
- AVELLONE, S. C., 812 Olive St. (1) (Salvatore C. Avellone)
- BANSLEY, KIENER & KERNAGHAN, 506 Olive St. (D. H. Kernaghan)
- BARKEN, MICHAEL B., 707 Ambassador Bldg. (Michael B. Barken)
- 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, William Judge Rothweiler)
- BENSON, C. K. & Co., 711 St. Charles St. (1) (C. Kenneth Benson)
- BOHL & DEEKEN, 915 Olive St. (George E. Bohl, Joseph H. Deeken)
- BOHLMANN, HAROLD C. W., Suite C, 5625A Hampton Ave. (9) (Harold C. W. Bohlmann)
- BOKA AND EISWIRTH, 801 Cotton Belt Bldg. (George P. Eiswirth)
- BOKA AND LORDAN, 706 Chestnut St. (J. Harry Boka)
- BOYD, FRANZ & NOONEY, 1221 Locust St. (Ernest Boyd, Henry R. Franz, John A. Nooney)
- BOYLE, J. W., 4 N. 8th St. (Joseph W. Boyle)
- BRINING & Co., 915 Olive St. (1) (Richard L. Brining, Robert W. Finkeneller, Joseph H. Fischer, LeRoy R. McDowell)
- BRINKMANN, ROY A., 3529 Grace Ave. (16) (Roy A. Brinkmann)
- BROWN AND STONE, 634 N. Grand (3) (David E. Brown)
- BRUSSELBACK, HARRY J. & Co., 818 Olive St. (H. J. Brusselback, Jr.)
- BURLINGAME & COMPANY, 411 N. 7th St. (Hugh L. Meinhardt, Manager)
- COHEN, KAMIL AND KLIBANSKY, 812 Olive St. (Max Cohen, Gustav Kamil, Morris Klibansky)
- COHEN, SIDNEY S. & COMPANY, 911 Locust St. (1) (Sidney S. Cohen, Arthur Lieber, Jr.)
- CONNER, ASH & COMPANY, 119 N. 7th St. (E. F. Conner, Forrest P. Kleberger)
- COOK, A. DONALD, 2061, 1047 Big Bend Blvd. (A. Donald Cook)
- COOK, EUGENE E., 1825 Cora Ave. (Eugene E. Cook)
- CORNELL & COMPANY, 318 N. 8th St. (Henry V. Boehl, Walter F. Scott, John W. Snider)
- CRUME, WM. A. & COMPANY, 416 State National Life Bldg. (Wm. A. Crume, Wm. J. Looney)
- DIGGS, ANDERS & PLUNKERT, 1314 Ambassador Bldg. (James J. Anders, John T. Plunkert)
- EDER, HARVEY & COMPANY, 818 Olive St. (1) (Bernard E. Eder, Harvey Eder, Louis M. Weltman)

MISSOURI (Continued)

- EPSTEIN, AFTERGUT AND COMPANY, Paul Brown Bldg. (Samuel Aftergut, Harry Epstein)
- ERNST & ERNST, 314 N. Broadway (2) (Robert A. Hueltsick)
- FOX & PLACHT, 611 Olive St. (James Lloyd Fox, Walter Raymond Placht)
- GASAWAY, GORDON, 314 N. Broadway (Gordon Gasaway)
- GEIGER, ROLAND, 818 Olive St. (Roland Geiger)
- GOOD, A. E. & Co., 1016, 705 Olive St. (A. E. Good)
- HALBE, HARRISON H., 313 N. 9th St. (Harrison H. Halbe)
- HALLEY, JOSEPH J., 403, 705 Olive St. (Joseph J. Halley)
- HANEY, VIOLA, 801 Title Guaranty Bldg. (Viola Haney)
- HARDIN, M. GUY & Co., 840 Paul Brown Bldg. (M. Guy Hardin)
- HASKINS & SELLS, 805 Boatmen's Bank Bldg. (2) (J. H. O'Connell, J. Harry Williams, Paul L. Wilton)
- HEAD, JOHN A., 4227 Lindell Blvd. (John A. Head)
- HECKMANN, WALTER O., 1502 Continental Bldg. (Walter O. Heckmann)
- HELM, W. A. & Co., 318 N. 8th St. (1) (William Arthur Helm, William F. Windhorst)
- HOCHSCHILD, PETER, 520 N. Grand Blvd. (3) (Peter Hochschild)
- HOLLAND, JOSEPH J., 722 Chestnut St. (Joseph J. Holland)
- HOUSE, HARRY M., 314 N. Broadway (2) (Harry M. House)
- IFLAND, CHARLES L., 105 N. 7th St. (Charles L. Ifland)
- 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., 3601 Brown Rd. (C. H. Ledgerwood)
- LEIDESDORF, S. D. & Co., 1100 Continental Bldg. (8) (Albert W. Lange)
- LENNERTSON & COMPANY, 813 Chestnut St. (1) (Robert A. Lennertson)
- LEVY, HENRY S., 722 Chestnut St. (Henry S. Levy)
- LEVY & ROODMAN, 722 Chestnut St. (Louis R. Levy, 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. (Edward J. Brass, Robert C. Mare, W. Harry Mare)
- MEADER, HERBERT H., 610 Columbia Bldg. (Herbert H. Meader)
- MILLER, GEORGE E., 4646 Carrie (George E. Miller)
- MOSS, EUGENE J., 705 Chestnut St. (Eugene J. Moss)
- MUELLER, CATHERINE H., 122 N. 7th St. (Catherine H. Mueller)
- MUREN & COMPANY, 1018 Arcade Bldg. (John F. Bruen, Jr., Russell W. Coleman, Edward J. Muren, Lee J. Muren)
- MURPHY, JAMES G., 6208 Easton Ave. (14) (James G. Murphy)
- NAPIER, MILTON F., 808, 408 Olive St. (Milton F. Napier)
- 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. (3) (B. F. Jackson, Weston Rankin, Hubert A. Stanley)
- PRIEBAT, LUDWIG M., 451 Paul Brown Bldg. (Ludwig M. Priebat)
- PUSTER, ALVIN A., 1006 Chestnut St. (Alvin A. Puster)
- 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)
- SCHNEINER, IRWIN M., 7510 Delmar Blvd. (5) (Irwin M. Scheiner)
- SCHNURE, H. LEE, JR., 7 N. Brentwood Blvd. (5) (H. Lee Schnure)
- 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)
- SHANNAHAN, T., 220 N. 4th St. (2) (Thomas Joseph Shannahan)
- SHELTON, MEMHARDT & COMPANY, 418 Olive St. (2) (Paul F. Memhardt, Carroll C. Shelton, Joseph S. Von Cloedt)
- SMITH, ARTHUR C. AND COMPANY, 1237 Boatmen's Bank Bldg. (Arthur C. Smith)
- SMYTHE, JOHN JAMES, 818 Olive St. (1) (John James Smythe)
- SOULE, HILDA, 720 Washington Ave. (Hilda Buxbaum Soule)
- STANZE, M. MCK., 1066 Paul Brown Bldg. (1) (Milton McK. Stanze)
- STEIN AND HURD, 721 Olive St. (Lester J. Hurd, A. Ernest Stein)
- STONE, JEFF K. & COMPANY, 721 Olive St. (Jeff K. Stone)
- 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. (1) (Henry C. Stephens, Edwin H. Wagner, Edwin H. Wagner, Jr.)
- TRAUTMAN, FRED K., 418 Olive St. (Fred K. Trautman)
- WEDLER, ARTHUR G., 5442 Claxton Ave. (20) (Arthur G. Wedler)
- WEINDEL, J. W., 4225 Hampton Ave. (J. W. Windel)
- WEINDEL AND LORDAN, 902 Title Guaranty Bldg. (Eugene P. Lordan)
- WHITTON, TRACY & Co., 915 Olive St. (James W. Checksfield, Tracy B. Whitton)
- 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)

MISSOURI (Continued)

WOOD, KENT H., 595 Arcade Bldg. (Kent H. Wood)

Sedalia

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

MORGAN, ARTHUR J., 145 S. Lamine St. (Arthur J. Morgan)

Sikeston

BERRY, PATMOR & DAY, 318 S. Kingshighway (Edward Y. Berry, Albert J. Day, James T. Patmor)

Springfield

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

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)

Trenton

PYATT, JULIAN D., 914 Main St. (Julian D. Pyatt)

University City

KOSLOW, DAN B., 6635 Delmar Blvd. (5) (Dan B. Koslow)

McMORRIS, B. F., 7944 Gannon Ave. (B. F. McMorris)

MERCURIO, J. K. L., 7208 Dorset (5) (J. K. L. Mercurio)

ROTHMAN, CHARLES, 6625 Delmar (Charles Rothman)

Webster Groves

FITZGERALD, JOHN F., 500 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., 2912 Seventh Ave., N. (Ernest E. Murray)

ROWLAND, THOMAS & COMPANY, 226 Fratt Bldg. (William Kenneth Good)

STRAYER, IVAN JOHN, 308 Treasure State Bldg. (Ivan John Strayer)

WILLIAMS, GILBERT M., Grand Hotel Bldg. (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)

Ennis

BOWEN, H. V., Box 271 (Harold V. Bowen)

Great Falls

DOUGLAS WILSON, FERRIS & Co., 419 Strain Bldg. (Thomas Cortelyou Ferris, Howard A. Gaare, Douglas N. Wilson)

FINLAY, RENMAN & MISFELDT, 705 First National Bank Bldg. (Wm. B. Finlay, Wm. B. Finlay, Jr., Clarence D. Misfeldt, J. Rodney Renman)

JUNKERMIER & JACOBSON, 221 Ford Bldg. (Charles Arthur Jacobson, Ward F. Junkermier)

LANOUELETTE & HAMILTON, 533 Ford Bldg. (Mack J. Hamilton, Louis A. Lanouette)

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., S. Clark Pyfer)

MEAD, ANDERSON AND Co., Lalonde Bldg. (George D. Anderson, Harold O. Mead)

WALDEN, C. HOWARD, 419 First National Bank Bldg. (C. Howard Walden)

WATKINS, R. LOWELL, 917 Ninth Ave. (R. Lowell Watkins)

Kalispell

DOUGLAS WILSON, FERRIS & Co., Box 174 (J. Austin Miller)

Miles City

ROWLAND, THOMAS & COMPANY, Box 927 (R. R. Mountain, Alfred J. Rowland)

Missoula

AKIN, REEVES EDWARD, 209 Montana Bldg. (Reeves Edward Akin)

DEGUIRE ACCOUNTING SERVICE, First National Bank Bldg. (Austin J. DeGuire)

DUVALL, GEO. F., 501 Montana Bldg. (Geo. F. DuVall)

HENRY, W. M., 306 Wilma Bldg. (W. M. Henry)

Sidney

WILLIAMSON, HU N., 212 S. Central Ave. (Hu N. Williamson)

Nebraska

Falls City

GLENN, ROBERTS, PHILPOT & PROSSER, First National Bank (Myron D. Glenn)

Fremont

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

Grand Island

CONTRYMAN, ORIN, 210 Barlenfoch (Orin Contryman)

Hastings

RULLMAN, GEORGE & Co., 122 N. Hastings Ave. (George B. Rullman)

NEBRASKA (Continued)

Lincoln
 COLE, DANA F. AND COMPANY, 426 Stuart Bldg.
 (K. C. Genuchi, Chester H. Ruwe)
 JEFFREY, ROBERT LLOYD, 4800 A St. (Robert
 Lloyd Jeffrey)
 JOHNSON, PHILIP G., Sharp Bldg. (Philip G.
 Johnson)
 LIENEMANN, DELMAR A., 436 Stuart Bldg.
 (Delmar A. Lienemann)
 MARTIN & MARTIN, 508 First National Bank
 Bldg. (E. 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 AND ASSOCIATES,
 216 N. 11th St. (Calvin B. Remington,
 Robert H. Van Boskirk)
 WALKER, RAYMOND H., 812 Federal Security
 Bldg. (Raymond Hobson Walker)

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

ANDERSEN, ARTHUR & Co., Aquila Court (2)
 (John M. Waters)

BOYLE AND HESS, 613 Farnam Bldg. (William
 Francis Boyle)
 CAMPBELL, H. DAN, 4916 Underwood Ave.
 (H. Dan Campbell)
 CAMPBELL, VIRGIL M., 534 Keeline Bldg. (Virgil
 Merle Campbell)
 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. (2) (Elton C. Loucks, John G.
 Loucks, Joseph R. Shrader)
 GREENFIELD, GEORGE L., 511 Barker Bldg.
 (George L. Greenfield)
 HERBERT, JAMES A., 2406 N. 48th St. (James
 A. Herbert)
 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, 912 First National Bank
 Bldg. (J. H. Imig, Wilbur R. Irwin, Robert
 W. Johnson)
 MCGLADREY, HANSON, DUNN AND COMPANY,
 511 Barker Bldg. (2) (James E. Hollander)
 MOELLER, MCPHERREN & JUDD, 452 Omaha
 National Bank Bldg. (Donald S. Erion,
 Harry E. Judd, Albert J. Keiser)
 PEAT, MARWICK, MITCHELL & Co., 620 W.O.W.
 Bldg. (2) (John H. Becker, Raymond H.
 Ziesemann)
 RILEY & SUTIN, 856 Insurance Bldg. (Oscar
 Sutin)
 SHAPIRO, M. M. Co., 326 Baker Bldg. (M. M.
 Shapiro)

Nevada

Henderson

MALCOLM, DAVID G., Box 703 (David G. Mal-
 colm)

Las Vegas

BLACKMAN, A. W., 210 N. Third St. (A. W.
 Blackman)
 CONWAY, MOE & Co., 130 S. 4th St. (Nelson
 H. Conway, Kermit Moe)
 HIBBS, CLARENCE T., 130 S. 4th St. (Clarence
 T. Hibbs)
 PERROTTI, P. LEO, Thunderbird Hotel (P. Leo
 Perrotti)

Reno

CHANSLOR & FOLSOM, Professional Bldg.
 (Leroy H. Chanslor, George K. Folsom)
 JOHNSON, MILLER & MACNEILL, 209 Profes-
 sional Bldg. (John Howard MacNeill, Jr.)
 PAULUS, JOHN E., 111 N. Virginia St. (John E.
 Paulus)
 SEMENZA & KOTTINGER, 29 E. 1st St. (William
 B. Kottinger, Jr., L. J. Semenza)
 TERRELL, NORMAN H., 150 N. Virginia St.
 (Norman Hayes Terrell)

New Hampshire

Chester

NUTTING, PAUL S., 922 Elm St. (Paul S.
 Nutting)

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. (Arthur W. Johnson)

Littleton

JOHNSON, ERNEST F., 32 Main St. (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)
 HOWE, JAMES F., 875 Elm St. (James F.
 Howe)
 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)
DORFMAN, NORMAN, 715 Mattison Ave. (Nor-
man Dorfman)
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)
LISSAK, JOSEPH M., 315 Schwehm Bldg. (Joseph
M. Lissak)
REID & LICHTENBERGER, 1421 Atlantic Ave.
(William J. Lichtenberger)
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)
CANTER, MAURICE, 7 Pamrapo Court (Maurice
Canter)
MILLER, BERNARD, 22 W. 38th St. (Bernard
Miller)

Bergenfield

HOLTER AND WOODS, 112 S. Washington Ave.
(Jerome F. Woods)

Bogota

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

Bridgeton

SHIELDS, LEONARD J., 64 S. Laurel St. (Leonard
J. Shields)

Burlington

HULSE, E. J., 11 W. Broad St. (E. J. Hulse)
LYNNE, W. SAREL, P. O. Box 131 (W. Sarel
Lynne)

Camden

ALBERT, MORRIS E. & Co., 12 Haddon Ave.
(Morris E. Albert, Irvin R. Goldstein)
BERGER, SAMUEL D., 22 Haddon Ave. (Samuel
D. Berger)
BLOCK, JACK S., 22 Haddon Ave. (Jack S.
Block)
BOWMAN, EDMUND D. & Co., 312 Cooper St.
(Edmund D. Bowman, Edwin B. Lickfield)
CUMMINGS, GERALD J., 640 Federal St. (Gerald
J. Cummings)
KAHLOWSKY, I., 312 Cooper St. (I. Kahlow-
sky)
LIEBMAN, MORRIS, 774 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 C., 312 Market St. (Robert C.
Perina)
REBER, MARTIN I., 710 Market St. (2) (Martin
Irving Reber)

Cliffside Park

HAINASH, WILLIAM, 265 Greenmount Ave.
(William Hoinash)

Clifton

FELTMAN, PHILIP & Co., 17 Grant Ave. (Philip
Feltman)
MIKULIK, JOHN, 802 Main Ave. (John Mikulik)
SONNABEND AND JULIAN, 60 Central Ave.
(Bernard Fink)

Dover

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

East Orange

KOLLER, ARNOLD J., 380 Main St. (Arnold J.
Koller)
SEIFER, MORRIS, 95 Washington St. (Morris
Seifer)

Elberon

FAUSAK, WILLIAM O., 247 Norgrove Ave.
(William O. Fausak)

Elizabeth

ALLEN, ROBERT T., 146 Lincoln Ave. (Robert
T. Allen)
BALTER, SAMUEL, 1139 E. Jersey St. (Samuel
Balter)
BIDDELMAN AND SUSSMAN, 1210 E. Grand St.
(J. Benjamin Sussman)
BUSSEL & NAGEN, 15 Prince St. (Samuel
Nagen)
FREEDMAN, LAX & COMPANY, 18 W. Jersey St.
(William Lax, Samuel Freedman)
GLUCK, KENNETH, 251 N. Broad St. (Kenneth
Gluck)
KRAVITZ, SIDD, 652 Salem Ave. (Sidd Kravitz)
LEVINE, ALVIN, 1139 E. Jersey St. (Alvin
Levine)
MILLER, JOHN, 125 Broad St. (John Miller)
THOMPSON, WILLIAM H., 1152 E. Jersey St.
(William H. Thompson)
TODT, CARL W., 125 Broad St. (Carl W. Todt)
YEOMANS, CLYDE D., 57 Broad St. (Clyde D.
Yeomans)
YESELSON & BLONSKY, 101 Broad St. (Mil-
ford Blonsky)

Flemington

ZUEGNER, LOUIS L., 110 Main St. (Louis L.
Zuegner)

Fort Lee

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

Freehold

MOREY, W. DUNHAM, 49 E. Main St. (W.
Dunham Morey)

Hackensack

BOYLE, EDWIN T., 113 Johnson Ave. (Edwin T.
Boyle)
KORB, LOUIS S., 210 Main St. (Louis S.
Korb)
LEVEEN, A. ALAN, 241 Main St. (A. Alan
Leveen)
PETTI, CLARE R., 210 Main St. (Clare R. Petti)
SCHIERLOH, J. EDWARD, 210 Main St. (J.
Edward Schierloh)
SILBER AND SILBER, 238 Main St. (Gene R.
Silber)
WRIGHT, CARL W. & COMPANY, 210 Main St.
(Carl W. Wright)

NEW JERSEY (Continued)

- Hightstown
HOWELL, DOROTHY E., 315 Second Ave. (Dorothy E. Howell)
- Hillside
TORINE, HARRY L., 274 Williamson Ave. (5) (Harry L. Torine)
- Hoboken
GROSS & GROSS, 68 Hudson St. (Joseph Gross)
ORANGE, EDWARD & Co., Hudson Trust Bldg. (George J. Gould, Edward Orange)
WEINBERG, JOSEPHSON & GER, Seaboard Bldg. (Harry Weinberg)
- Irvington
STEFANY, F. J. & COMPANY, 1007 Springfield Ave. (Frederick J. Stefany)
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)
RUSSONIELLO, THOMAS G., 921 Bergen Ave. (Thomas G. Russoniello)
SEGEN, HARRY, 333 Fairmont Ave. (6) (Harry Segen)
SHENTON, WILLIAM A., 15 Exchange Pl. (William A. Shenton)
STERNKOPF, WILLIAM A., JR., 921 Bergen Ave. (William A. Sternkopf, Jr.)
SUNSHINE, GILBERT, 366 Central Ave. (Gilbert Sunshine)
TOTTEN, ALFRED G., JR., 174 Jewett Ave. (Alfred G. Totten, Jr.)
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)
- Livingston
KEVITZ, S. I. & Co., 278 Hillside Ave. (Sol I. Kevitz)
- Long Branch
BINDER, SIDNEY W., 8 Memorial Parkway (Sidney W. Binder)
- Lindhurst
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)
ARESON, LAPORTE & COMPANY, 16 Clinton St. (2) (William H. Areson, John H. Laporte)
BATEMAN, BENJAMIN, 60 Park Pl. (Benjamin Bateman, Charles R. Lowenstein)
BECKRECK, VICTOR & Co., 17 Academy St. (Victor Beckreck)
BEDERSON, ROSENBERG & Co., 744 Broad St. (Sidney Bederson, Samuel Rosenberg, Harold Siegel)
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)
BRESSLER, ISADOR, 45 Branford Pl. (Isador Bressler)
BRONSON, M. M. & Co., 1060 Broad St. (Milton M. Bronson)
BUREN & KURTZ, 71 Lincoln Parkway (George J. Buren, Benjamin Coleman, Abraham A. Kurtz)
COGLIATI, NORMAN & COMPANY, 20 Fulton St. (2) (Norman Cogliati, Charles Perna, Jr.)
COHEN, BENJAMIN, 1060 Broad St. (Benjamin Cohen)
COHN, J. H. & COMPANY, 810 Broad St. (Sidney E. Harris, Louis Rones)
CONLIN, JOHN A., Federal Trust Bldg. (John A. Conlin)
COREY, THEODORE, 786 Broad St. (2) (Theodore Corey)
DRAGONETTE, DANIEL N., 671 Broad St. (2) (Daniel N. Dragonette)
DROSSMAN & ALBERT, 965 Broad St. (Milton H. Albert, David M. Drossman)
EHRENKRANTZ, EDWARD, 1060 Broad St. (2) (Edward Ehrenkrantz)
EPSTON, HAROLD A., 972 Broad St. (Harold Arthur Eppston)
FERSKO, ALFRED B., 1060 Broad St. (Alfred B. Fersko)
FLEISCHMAN, MARTIN L., 24 Branford Pl. (Martin L. Fleischman)
FLINK, CEZER AND COMPANY, Raymond Commerce Bldg. (Frederick Cezer, Julius E. Flink)
FOX AND COMPANY, 17 Academy St. (Harry Fox)
GELTZELER, EDWIN L., 11 Commerce St. (Edwin L. Geltzeler)
GLICKMAN & ALBRIGHT, 790 Broad St. (William J. Albright, Jr.)
GOLDBLAT, VICTOR W., 1060 Broad St. (Victor W. Goldblat)
GOLDSTEIN, LOUIS A., 24 Commerce St. (Louis A. Goldstein)
GOMINGER & SUPLEE, 1060 Broad St. (B. Frank Gominger, Frank E. Suplee)
GRANET AND GRANET, 196 Clinton Ave. (8) (Murray A. Granet)
HANLEY, JOSEPH, 24 Commerce St. (Joseph Hanley)
HART, A. M. & COMPANY, 24 Commerce St. (Alphonse M. Hart)

NEW JERSEY (Continued)

- HASKINS & SELLS, National Newark Bldg. (2)
(Casper B. Apple, Robert H. Willson)
- HASTINGS, JAMES J. & Co., 605 Broad St.
(James J. Hastings)
- HERZBERG, ARNO, 1060 Broad St. (Arno Herzberg)
- HIRSCHMAN, IRVING A., 843 Broad St. (Irving A. Hirschman)
- HOENIG & HOENIG, 31 Clinton St. (Morris J. Hoenig)
- HOLZER, SMOLIN & Co., 24 Commerce St.
(Aaron Smolin)
- HOROWITZ, LEON, 850 Broad St. (Leon Horowitz)
- HOWARD, LEON, 11 Commerce St. (Leon Howard)
- ISRAELOW & LIPTON, 31 Clinton St. (Paul Israelow, Solomon Robert Lipton)
- ISSERMAN, LEOPOLD, 24 Branford Pl. (Leopold Isserman)
- JACOBS, HAROLD H., 1060 Broad St. (Harold H. Jacobs)
- KALB, HARRY & COMPANY, 24 Branford Pl.
(Harry Kalb)
- KALISH, RUBINROIT & Co., 24 Commerce St.
(Samuel Fleder)
- KATZ, CHARLES M. AND Co., 901 Broad St.
(2) (Charles M. Katz)
- KEELER, HENRY E. & Co., 671 Broad St. (Loren R. Gardner)
- KLAUSER, RUDOLPH, 744 Broad St. (Rudolph Klausner)
- KLEIN, SAMUEL & COMPANY, 60 Park Pl. (2)
(Jerome M. Fien, Samuel Klein)
- KOHL, MAIHACK AND COMPANY, 744 Broad St.
(Austin A. Kohl, Ernest G. Maihack)
- KRAUS, GEORGE & COMPANY, 744 Broad St.
(George Kraus)
- KROHN & KROHN, 9 Clinton St. (Theodore Krohn)
- KUPERMAN, GLASS & COMPANY, 60 Park Pl.
(2) (William B. Glass, Samuel Kuperman)
- KURTZ, JEROME J. AND COMPANY, 11 Commerce St. (Jerome J. Kurtz)
- LEWIS, CYRUS, 1180 Raymond Blvd. (Cyrus Lewis)
- LIEBERMAN AND LIEBERMAN, 60 Park Pl. (2)
(Milton M. Lieberman)
- LIPTON, SAMUEL, 292 Pomona Ave. (Samuel Lipton)
- LUMLEY, GEORGE H., 60 Park Pl. (George H. Lumley)
- MAND, HARVEY M., 1212 Raymond Blvd. (2)
(Harvey M. Mand)
- MARGULIES, WILLIAM & Co., 1060 Broad St.
(Alan S. Block, William Margulies)
- 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., 744 Broad St. (2) (John A. Kerr, James E. Mitchell, Jay M. Squire, Marshall Thomas)
- PUDER & PUDER, 60 Park Pl. (2) (George Baker, Charles Burkhart, Leon Kranztohr, Abraham H. Puder, Richard K. 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)
- RICHNER, G. R., 744 Broad St. (George R. Richner)
- RYAN & HARRINGTON, 744 Broad St. (Raymond G. Harrington, Joseph H. Ryan)
- SCHEKMAN, EMANUEL, 60 Park Pl. (Emanuel Schekman)
- SCHLESINGER, NORMAN E., 60 Park Pl. (Norman E. Schlesinger)
- SCHLOSSER, PHILLIP, 70 Mapes Ave. (Phillip Schlosser)
- SCULLY, EDWARD, 1060 Broad St. (Edward Scully)
- SILBERMAN & DODIS, 60 Park Pl. (Sidney N. Dodis, Jules Silberman)
- SILVERMAN, H. BURT, 726, 24 Commerce St.
(Hyman Burt Silverman)
- SINNER & Co., 12 Beaver St. (Kurt M. Sinner)
- SLAVITT, PERRY, 605 Broad St. (Perry Slavitt)
- STARR, ALEXANDER S., 24 Commerce St. (Alexander S. Starr)
- STIFELMAN, JACK H., 60 Park Pl. (Jack H. Stifelman)
- STERNRICH & SIEGEL, 24 Commerce St. (Benjamin Rosenberg, 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., 744 Broad St. (2)
(Raymond G. Wolcott)
- WOLKSTEIN, HARRY W., 11 Commerce St.
(Harry W. Wolkstein)
- WORTZEL, SAMUEL J. & Co., 9 Clinton St.
(Samuel J. Wortzel)
- ZEITLIN, ZIMMERMAN AND BLUM, 786 Broad St. (Max L. Blum, 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. (2)
(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., 1003 Asbury Ave. (Harvey W. Adams)
- ROESER, HENRY, JR., 801 Asbury Ave. (Henry Roeser, Jr.)

Oradell

- HAFEMANN, CHARLES H., 859 Bellis Parkway,
(Charles H. Hafemann)

Orange

- D'AMATO, SAMUEL M., 319 Main St. (Samuel M. D'Amato)
- LANG, HENRY C., 449 Mountainview Ave.
(Henry C. Lang)

Passaic

- BARNETT, JACOB, 585 Main St. (Jacob Barnett)
- BERR, SAUL, 643 Main Ave. (Saul Berr)
- BURCHILL, IRVING & Co., 169 Prospect St.
(Robert C. Irving)
- GOTTLIEB & BECKER, 663 Main Ave. (Max Gottlieb)
- NEWELL, SAUL J., 663 Main Ave. (Saul J. Newell)
- RICHARDSON, HENRY B. & Co., 657 Main Ave.
(Henry B. Richardson, Robert G. Post)
- RICHMOND & LIPSHEY, 625 Main Ave. (Samuel Richmond)
- ROBINSON, J. A. & Co., 668 Main Ave. (Jacob A. Robinson)

NEW JERSEY (Continued)

SATTER, HERBERT A., 625 Main Ave. (Herbert A. Satter)
 WALL, RICHARD J., 657 Main Ave. (Richard J. Wall)
 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, Andrew E. R. Frommelt, Jack Goodman)
 ISAACS, GEORGE J., 5 Colt St. (George J. Isaacs)
 KRASNER, GERALD S., 80 Ward St. (Gerald S. Krasner)
 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. Synder)
 STRICKLER, SIMON H., 45 Church St. (Simon H. Strickler)
 SUROSKY, WM. & Co., 126 Market St. (William Surosky, Elmo G. Valle)
 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)
 KIRSHNER, BENJAMIN, 280 Hobart St. (Benjamin Kirshner)
 LIPMAN, NATHAN, 280 Hobart St. (Nathan Lipman)
 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 & NAGEN, 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. (Herman L. Shrager)
 SQUIRES, LEWIS JARDINE, 200 W. 7th St. (Lewis Jardine Squires)

Point Pleasant

MACDONALD, EDMUND J., 705 Arnold Ave. (Edmund J. MacDonald)

Rahway

GURKIN, JACOB S., 1494 Irving St. (Jacob S. Gurkin)
 KENNA & MCCORMACK, 45 E. Milton Ave. (Eugene F. Kenna, John W. McCormack)

Red Bank

FOWLER, JACK D., 12 Broad St. (Jack D. Fowler)
 PORTNER, MORRIS, 16 Monmouth St. (Morris Portner)

Ridgefield

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

Ridgewood

LUST, ALFRED M. & COMPANY, 31 E. Ridgewood Ave. (Charles W. Allen)

River Edge

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

Rumson

BEARD & ABNEY, 100 Navesink Ave. (Alexander H. Beard)

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)

Short Hills

LETZERICH, JOHN J., 98 Hobart Ave. (John J. Letzerich)
 MCCLUSKEY, WILLIAM J., 105 Fairfield Dr. (William J. McCluskey)

Sommerville

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

Springfield

FOCHT, JOSEPH L., 332 Morris Ave. (Joseph L. Focht)

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)

Sussex

DILLMAN, A. F., 62 Newton Ave. (A. F. Dillman)

Teaneck

TESTA, SAMUEL J. M., 412 Cedar Lane (Samuel J. M. Testa)

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, 162 W. 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)

NEW JERSEY (Continued)

- KLATZKIN, JOSEPH P. AND COMPANY, 626 Broad Street Bldg. (Joseph P. Klatzkin)
 KOLMAN, LESTER, 304 E. State St. (Lester Kolman)
 LEOPOLD, SAMUEL & Co., 338 Broad Street Bank Bldg. (Samuel Leopold)
 LEPP, NICHOLAS J., 443 E. State St. (9) (Nicholas J. Lepf)
 LEVY, JEROME L., 737 Broad Street Bank Bldg. (Jerome L. Levy)
 LINOWITZ, LOUIS H., 321 Broad Street Bank Bldg. (Louis H. Linowitz)
 MILLER, AND NEWMAN, Broad Street Bank Bldg. (Isadore Miller, Manuel S. Newman)
 PISAURO, GIRARD A., Broad Street Bank Bldg. (Girard A. Pisauro)
 SATTEE, CLAYTON & Co., 1202 Trenton Trust Bldg. (Joseph P. Clayton)
 SEALE, LOUIS J., 5 Abernethy Dr. (Louis J. Seale)
 STEPHENS, ALLEN M. K. & Co. Trenton Trust Bldg. (Allen M. K. Stephens)
 TEITZ, MILDRED, 624 Broad Street Bank Bldg. (Mildred Teitz)
 TEUNON, J. S. & Co., 823 Broad Street Bank Bldg. (J. Stanley Teunon, Russell C. Teunon)
 ZIEGLER, WALTER C., 247 E. Front St. (Walter C. Ziegler)
- Union
- BASS, HAROLD, 375 Crawford Terrace (Harold Bass)
 CONKLIN, FLOYD W., 954 Stuyvesant Ave. (Floyd W. Conklin)
- Union City
- FRIEDBERG, LEONARD L., 415 39th St. (Leonard L. Friedberg)
 KRAMER & AUERBACH, 4715 Bergenline Ave. (Charles Kramer)
 LINN, JACOB D., 3510 Bergenline Ave. (Jacob D. Linn)
 THOMPSON, OWEN STANLEY, 1722 Hudson Blvd. (Owen Stanley Thompson)
- Washington
- STEINHARDT, HENRY, 25 W. Johnston St. (Henry Steinhardt)
- Weehawken
- JULIAND, FRED & Co., 2306 Palisade Ave. (Leon Konsevick)
- West Englewood
- GORDON, BERNARD M., 1474 W. Terrace Circle (Bernard M. Gordon)
- Westfield
- ANDREWS, BYRON F., 218 Edgewood Ave. (Byron F. Andrews)
 KETCHAM, FRANK A., 66 Elm St. (Frank A. Ketcham)
- West New York
- SKLAREW, GEORGE R., 7-64th St. (George R. Sklarew)
- West Orange
- ANFINDSEN, EDWARD I., 45 Cobane Terrace (Edward I. Anfinsen)
- Westwood
- SIMIONESCU, MAX ALFRED, 381 Broadway (Max Alfred Simionescu)
 SOLBERG, WALTER, Peoples Trust Bldg. (Walter Solberg)
- Wildwood
- WOGAN, BERNARD, 103 E. Baker Ave. (Bernard Wogan)
- Woodbridge
- GOTTDENKER, JACK, 590 Ridgedale Ave. (Jack Gottdenker)
- Woodbury
- DAMASK & BALL, 6 N. Broad St. (Daniel J. Ball, Jr., Nicholas A. Damask)

New Mexico

- Albuquerque
- CASSEL, J. E., 214 W. Grand Ave. (J. E. Cassel)
 FLETCHER & FLETCHER, 1000 Park Ave. (Lion Patrick Fletcher)
 GLASSMAN, NATHAN W., 113 W. Central Ave. (Nathan W. Glassman)
 GLAVEY, THOMAS F., 2008 Arenal Rd. (Thomas F. Glavey)
 HOGAN, SHELBY C., P. O. Box 903 (Shelby C. Hogan)
 LINDER, BURK AND STEPHENSON, 817 First National Bank Bldg. (W. E. Hammond, Charles Lester Linder, J. Bryan Stephenson, Clifton E. Woodcock)
 MURDOCK, PAUL W., 214 N. 13th St. (Paul W. Murdock)
 PATTERSON, R. A., 4524 N. 4th St. (R. A. Patterson)
 REINDORP, JOHN K. 601 Sunshine Bldg. (John K. Reindorp)
 ROBERTSON, BROWN AND DRUMMOND, 217 S. 3rd St. (L. Leonard Drummond)
 STURGES, DEE, 317½ W. Gold Ave. (Dee Sturges)
- Artisia
- SHUGART, RALPH A., Box 426 (Ralph A. Shugart)
- Booker Bldg. (F. E. Waltrip)
- Carlsbad
- MURRAY, JESSE B., 204 Short Bldg. (Jesse B. Murtagh)
- Clovis
- HARTMAN, EDWARD M., Citizens Bank Bldg. (Edward M. Hartman)
 SPROULS, DARWIN M., 117 W. 4th St. (Darwin M. Sprouls)
- Gallup
- ARNOLD, SAMUEL J., El Morro Bldg. (Samuel J. Arnold)
- Raton
- AZAR, RICHARD, Raton Realty Bldg. (Richard Azar)
 GASPARICH, STEPHEN J., P. O. Box 187 (Stephen J. Gasparich)
- Santa Fe
- BRUMFIELD, STANTON C., P. O. Box 691 (Stanton C. Brumfield)

New York

Albany

BALL, GEORGE & Co., 90 State St. (Stanley A. Frederick, Arthur F. Freelove)
 CANTWELL, JOHN B., 100 State St. (John B. Cantwell)
 KESSLER, DAVID L., 75 State St. (David L. Kessler)
 KINTISCH, MORTON D., 556 1st St. (Morton D. Kintisch)
 KOROTKIN & SCHEER, 82 State St. (Arthur Korotkin, Jerome H. Scheer)
 KRUSE, JOSEPH, 1015, 100 State St. (7) (Joseph Kruse)
 McWHINNIE, THURLOW WEED, 407, 75 State St. (ThurLOW Weed McWhinnie)
 NEW YORK STATE AUDIT COMPANY, 11 N. Pearl St. (John Hastings)
 SIMON, IRVING L. & Co., 75 State St. (Sol Shay, Irving L. Simon)
 STEINER, EUGENE J., 90 State St. (Eugene J. Steiner)
 URBACH, SIDNEY, 100 State St. (Sidney Urbach)

Bath

CONLEY AND DONLEY, 35 Liberty St. (William G. Conley)

Babylon

CUNNEEN, W. F., JR., 260 Little East Neck Rd. (W. F. Cunneen, Jr.)

Binghamton

BOUTON, SHIRLAND H., 511 Press Bldg. (Shirland H. Bouton)
 BUSH, WILLIAM HAROLD, 296 Main St. (William Harold Bush)
 GREENE, U. S., 304 Marine Midland Bldg. (U. S. Greene)
 KALMBACHER, J. H., 26 Ogden St. (Joseph Henry Kalmbacher)
 KNOX AND IVES, 316 Security Mutual Bldg. (George R. Ives)
 LAUDER & LAUDER, 328 Press Bldg. (Robert B. Lauder)

Bronx

CHIARELLI & Co., 567 E. 184th St. (Salvator Chiarelli)
 KERN, JOSEPH J., 3900 Greystone Ave. (Joseph J. Kern)
 LONGARZO, ANTHONY A., 2488 Grand Concourse (Anthony A. Longarzo)
 MANOFF, MORRIS, 332 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 Bayron)
 DUBLIN & SCHWARTZ, 16 Court St. (Edward L. Dublin)
 FREY, BERNARD, 188 Montague St. (Bernard Frey)
 FRIEDMAN, MICHAEL, 16 Court St. (Michael Friedman)
 GARSON, IRVING A., 26 Court St. (Irving A. Garson)
 GNAZZO, FRANK C. & COMPANY, 66 Court St. (Frank C. Gnazzo)
 GOLDBERG, ISIDORE GEORGE, 1590 W. 8th St. (Isidore George Goldberg)
 HALPERN, HENRY AND COMPANY, 26 Court St. (Henry Halpern)

KARPEN, BENJAMIN, 834 46th St. (20) (Benjamin Karpen)
 LESCH, BERNARD, 1797 Pitkin Ave. (Bernard Lesch)
 LIEBERMAN, HENRY, 1592 W. 7th St. (Henry Lieberman)
 LOPINTO, JOSEPH J., 215 Montague St. (Joseph J. Lopinto)
 MCBANE, JAMES N., 215 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)
 PFEFFER & SQUITIERI, 42 Hanson Pl. (Louis Squitieri)
 PITTLUCK, CHARLES H., 2008 Avenue T (Charles H. Pittluck)
 REICHER & HALPERN, 16 Court St. (Morris J. Reicher)
 ROBIN, ISIDOR, 50 Court St. (Isidor Robin)
 RONIS AND LIEBOWITZ, 26 Court St. (William Liebowitz, Edward Ronis)
 RUGGIERO, MARGARET R., 215 Montague St. (2) (Margaret R. Ruggiero)
 SACHS, LOUIS A., 2019 E. 12th St. (Louis A. Sachs)
 SHAPIRO, RUTH REBECCA, 10 St. Charles Pl. (Ruth Rebecca Shapiro)
 WILLIS, WILLIAM H., 3202 Avenue K (William H. Willis)
 WOLF, JOSEPH B., 1097 E. 42nd St. (Joseph B. Wolf)

Buffalo

ALLEN, APT AND COMPANY, 1420 Genesee Bldg. (Lewis H. Allen)
 AMEN, SURDAM & COMPANY, 1635 Marine Trust Bldg. (3) (T. Donald Cockburn, Ralph H. Franclemont, H. Frank Hicks, 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., 540 Ellicott Sq. (Joseph L. Brock)
 BUCKLEY, RICHARD EDWARD, 681 Ellicott Sq. (Richard E. Buckley)
 CONTANT, GEORGE W., 812 Marine Trust Bldg. (George W. Contant)
 DELYDEN, ALBERT P. COMPANY, 617 Main St. (3) (Albert P. DeLyden)
 ELLIOTT, J. D. & Co., 707 Lafayette Bldg. (Edward C. Gruen)
 ERNST & ERNST, 14 Lafayette Sq. (3) (Horace F. Jones, C. B. Weber, Charles D. Wright)
 GELSER, EDWARD, 220 Delaware Ave. (Edward Gelsler)
 GRAEF, CUTTING & COIT, 900 Lafayette Bldg. (Warren B. Cutting, Carl E. Doriot)
 HOCH, EDWARD H., 742 Marine Trust Bldg. (Edward H. Hoch)
 HOLLOWAY & COMPANY, 1215 Liberty Bank Bldg. (2) (George C. Garner)
 LUCKER, KENNEDY & FELMEDEN, 1013 Liberty Bank Bldg. (Karl E. Felmeden, John T. Kennedy, Edgar G. Lucker)
 MEECH, HARMON, LYTLE & BLACKMORE, 410 M. & T. Bldg. (Maynard William Lockwood)
 PFLEEGER & HUBBELL, 1806 Liberty Bank Bldg. (2) (Floyd J. Pflieger)
 PRICE WATERHOUSE & Co., 14 Lafayette Sq. (3) (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)

NEW YORK (Continued)

- SCOVELL, WELLINGTON & COMPANY, Liberty Bank Bldg. (Edgar G. Lucker, Manager)
- STONE, HARRY LEWIS & Co., 1115 Liberty Bank Bldg. (Lester E. Stone)
- TOEFFER, 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. (2) (Albert A. Kreher, James L. Strong)
- Cortland**
- STEVVALIA & DIPPOLD, 312 Savings Bank Bldg. (Lawrence Joseph Dippold)
- Ellenville**
- REGENBOGEN AND BRATERMAN, 1 Market St. (Meyer Regenbogen)
- Elmhurst**
- DREWES, CHARLES H., 91-14 Corona Ave. (Charles H. Drewes)
- EDELSTEIN, RUBIN, 56-09 94th St. (Rubin Edelstein)
- 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)
- Farmingdale**
- ALBRECHT, S. A., 206 Main St. (Sebastian A. Albrecht)
- Floral Park**
- GOMBAR, ALBERT A., 36 Willow St. (Albert A. Gombar)
- Flushing**
- PETERS, JOSEPH, 69-52 218th St. (Joseph Peters)
- RUDDEN, PETER T., 77-42 Main St. (Peter T. Rudden)
- STASHIN, EDWARD E., 69-54 197th St. (Edward E. Stashin)
- Forest Hills**
- D'AGOSTINO, CAMILLO, 108-25 72nd Ave. (Camillo D'Agostino)
- FREEDMAN, ROBERT E., 102-18 64th Ave. (Robert E. Freedman)
- FUSCO, VINCENT L., 108-03 Queens Blvd. (Vincent L. Fusco)
- KRAVITZ, PHILIP B. COMPANY, 99-30 64th Ave. (Philip B. Kravitz)
- Fresh Meadows**
- ROBBINS, HERBERT S. & Co., 188-02 64th Ave. (Herbert S. Robbins)
- Gainesville**
- WEYER, WILLIAM P., Main St. (William P. Weyer)
- Garden City**
- LINGLEY, A. G., 71 Magnolia Ave. (Albert G. Lingley)
- Geneva**
- MALEY, ROBERT A., 390 Hamilton St. (Robert A. Maley)
- ROSENBLOOM, LOUIS, 5 Seneca St. (Louis Rosenbloom)
- Glens Falls**
- HERLIHY, EDWARD J., 206 Glen St. (Edward J. Herlihy)
- SILVERSTEIN, SAUL, 45 Ridge St. (Saul Silverstein)
- Gloversville**
- DORFMAN, GEORGE J. & Co., 38 N. Main St. (George J. Dorfman, Jacob Schulman)
- LUFF, ERNEST L. & Co. (Jesse A. Cash)
- Harrison**
- STARR, LAWRENCE B., 227½ Harrison Ave. (Lawrence B. Starr)
- Hempstead**
- BEJSOVEC, EMIL J., 250 Fulton Ave. (Emil J. Bejsovec)
- Hicksville**
- BYRNES & BAKER, 39 W. John St. (Keith L. Baker, Jr.)
- FLESCH AND GEORGE, 90 Broadway (Ralph F. George)
- Hollis**
- NADEL, ALFRED, 204-06 Jamaica Ave. (Alfred Nadel)
- TOMASIK, ANTHONY S., 89-05 Hollis Court Blvd. (8) (Anthony S. Tomasik)
- Hudson**
- SIEGEL, KROTKI & GLICKMAN, 431 Warren St. (Morton J. Glickman)
- Ithaca**
- MAXFIELD, T. B., 512 First National Bank Bldg. (Terrell B. Maxfield)
- Jackson Heights**
- BERNER, ROBERT A., 76-10 34th Ave. (Robert A. Berner)
- CLAGHORN, GEORGE C., 35-13 76th St. (George Culton Claghorn)
- Jamaica**
- BAUM, MORRIS, 147-09 Eighty-eighth Ave. (Morris Baum)
- LEVY, HARRY, 160-16 Jamaica Ave. (Harold Perlman)
- SCHWARTZ, SOL, 160-16 Jamaica Ave. (Sol Schwartz)
- SIMON, MORRIS, 155-31 Jamaica Ave. (Morris Simon)
- UNTHANK, H. AND COMPANY, 110-26 Merrick Blvd. (George L. Unthank)
- 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)

NEW YORK (Continued)

- Kingston
SNYDER, J. I., 67 Maiden Lane (J. I. Snyder)
- Larchmont
VAN SCIVER, KENNETH G., 15 Vanderburgh Ave. (Kenneth G. Van Sciver)
- Lockport
KNOPF, EARLE W., 567 Walnut St. (Earle W. Knopf)
- O'CONNOR, HOLMAN G., 24 F. & M. Bank Bldg. (Holman G. O'Connor)
- Long Island City
FIELMAN, ALCOTT & SEIDMAN, 37-04 30th Ave. (3) (Harold W. Seidman)
- HEWS, WARREN B., 28-04 Forty-first Ave. (Warren B. Hews)
- Lynbrook
DUPLESSIS, EDWARD K., 4 Atlantic Ave. (Edward K. Duplessis)
- Mahopac
GOLDMAN, DAVID, (David Goldman)
- Mamaroneck
GOLDMAN, MELVIN, 336 Mamaroneck Ave. (Melvin Goldman)
- Manhasset
HORN & BOOS, 200 Plandome Rd. (Robert Henry Horn)
- REEVE, ARCHIE F. & COMPANY, 3 Gaynor Ave. (John T. Reeve)
- Marcellus
KRAUS, HERBERT J., P. O. Box 517 (Herbert J. Kraus)
- Massena
GUILMETTE, THEODORE A., 5 Central Bldg. (Theodore A. Guilmette)
- LEARY, J. WILLIAM, Central Bldg. (J. William Leary)
- Middletown
ELLERIN & KIMMEL, 2 E. Main St. (Murray M. Kimmel)
- 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)
- 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 Rochelle
GLICK-FREEDMAN, 271 North Avenue (Barney Meckler)
- GOODWIN, J. PRYSE, 3 Acacia Terrace (J. Pryse Goodwin)
- LIEBEN, J. BERNHARD, 28 Howard Parkway (J. Bernhard Lieben)
- MONTGOMERY, ROBERT F., 86 Neptune Ave. (Robert F. Montgomery)
- WILKINSON, ROBERT O., 106 Robbins Rd. (Robert O. Wilkinson)
- 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 & SIVEK, 1775 Broadway (Milton M. Sivek)
- ABRAMSON, BERNARD, 51 Chambers St. (7) (Bernard Abramson)
- 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. (17) (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, S. H., 33 W. 42nd St. (S. H. Adler)
- AGREN, LEHMANN & Co., 220 W. 42nd St. (Irwin Lehmann)
- AITKIN, HENRY, JR., 90 Church St. (Henry Aitkin, Jr.)
- ALBERTS & KAHN, 295 Madison Ave. (Irwin B. Alberts, Sidney B. Kahn)
- ALEXANDER, EDWIN, 450 Seventh Ave. (Edwin Alexander)
- ALLEN, JACOB A., 119 E. 34th St. (Jacob 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 J. Anchin, Max Block, Julius J. Epstein)
- ANDERSEN, ARTHUR & Co., 67 Broad St. (4) (F. Merrill Beatty, George J. Brady, William H. Brakman, Garrett T. Burns, William R. Campbell, Francis V. Collinge, Frank X. Denier, Harold U. Johnson, Paul K. Knight, Mark D. Littler, William Douglas Sprague, George Wagner)
- APFEL, S. HOWARD & Co., 511 Fifth Ave. (S. Howard Apfel)
- APFEL & ENGLANDER, 347 Madison Ave. (17) (Bernard Barnett, Abraham J. Briloff, David M. Edelman, Jules Englander, Ralph Englander, Edward Whinston)
- ARCULEO, BENJAMIN J., 515 Madison Ave. (Benjamin J. Arculeo)
- 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)

NEW YORK (Continued)

- ATZ, L. A. COMPANY, 2 W. 45th St. (Louis A. Atz)
- AUSLANDER, JULIUS S., 1186 Broadway (Julius S. Auslander)
- AUSLANDER, MARTIN, 1 Park Pl. (7) (Martin Auslander)
- AYRONS AND HIRSCHFELD, 1440 Broadway (Julius Hirschfeld)
- BACAS, GATES & POTTER, 110 E. 42nd St. (17) (P. E. Bacas, Harold Taylor Gates, George K. Keane)
- BACHRACH, ALFRED R. & Co., 60 E. 42nd St. (17) (Alfred R. Bachrach)
- BACK & GOULD, 51 Chambers St. (Morris Back)
- BACON, H. E. & COMPANY, 55 Liberty St. (Harold E. Bacon, Thomas C. Breen)
- BACON, ROSS A., 19 W. 44th St. (Milton A. Bacon)
- BAKER, FEDER COMPANY, 29 Broadway (Samuel Baker)
- BALL, WILLIAM & Co., 11 W. 42nd St. (18) (William Ball)
- BANK, MAC ALBERT & Co., 424 Madison Ave. (Mac Albert Bank, Moses A. Mach)
- BARNETT, BOULOGNE & BELANGER, 60 Wall St. (Harold B. Barnett, Homer J. Belanger, Roger Boulogne)
- BARON, BERNARD E., 384 E. 149th St. (Bernard E. Baron)
- 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)
- BARRIOS, HILLIARD, SAIN & Co., 1123 Broadway (10) (Samuel N. Rubin)
- 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)
- BASS, STANLEY, 122 Fifth Ave. (Stanley Bass)
- BASTABLE, CORNELIUS F., 149 Broadway (6) (Cornelius F. Bastable)
- BAUM, A. HENRY & Co., 1 E. 43rd St. (A. Henry Baum)
- BAUM, STEINBACH & Co., 11 W. 42nd St. (18) (Herbert Baum, Howard S. Bedney)
- BAUMGARTNER, ARTHUR C., 1328 Broadway (Arthur C. Baumgartner)
- BAYAR, 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)
- BEARSTO & Co., 50 E. 42nd St. (Harold J. Bearsto, R. B. Donaldson, Jr.)
- BEAUJON, AUSTIN L., 150 Nassau St. (Austin L. Beaujon)
- BEAVER, ANSON, Grand Central Terminal Bldg. (Anson Beaver)
- BECKER, ROSENBERG AND ROEMER, 475 Fifth Ave. (Jacob L. Becker, Max Roemer)
- BECKER, SANFORD, 11 W. 42nd St. (Sanford Becker)
- BEGELMAN, IRVING, 152 W. 42nd St. (Irving Begelman)
- BEHREN AND MAST, 450 Seventh Ave. (Louis L. Mast)
- BELL, ERNEST W. AND COMPANY, 25 Beaver St. (Richard M. Moroney)
- BENDER & RYNKAR, 70 E. 45th St. (Daniel G. Rynkar)
- BENNETT, CHIRLIAN & Co., 25 W. 43rd St. (Martin L. Bennett, Herman Chirlian)
- BENWITT, ISAAC, 21 E. 40th St. (Isaac Benwitt)
- BERDON, DAVID & Co., 511 Fifth Ave. (David Berdon, Sol Federgreen, Saul S. Freeman, Irving Kuller, Maurice S. Preville, Joseph Sandler, Norman S. Siegel)
- BERENSON & BERENSON, 9 E. 40th St. (Moses A. Berenson)
- BERGEN & WILLVONSEDER, 70 Pine St. (George L. Bergen, Ernest Willvonseder)
- BERGER, M. A. & COMPANY, 41 E. 42nd St. (17) (Morris A. Berger)
- BERGER, VICTOR M., 535 Fifth Ave. (Victor M. Berger)
- BERGMAN, RUDOLPH AND SON, 812, 82 Beaver St. (Daniel L. Bergman, Rudolph Bergman)
- BERGMAN, SAUL & COMPANY, 60 E. 42nd St. (17) (Saul Bergman)
- BERLER, MAX, 11 W. 42nd St. (Max Berler)
- BERLIN & KOLIN, 1775 Broadway (Samuel Kolin)
- BERMAN, HARRY AND COMPANY, 1501 Broadway (Milton B. Berman)
- BERMAN & BERMAN, 230 W. 41st St. (Isadore Berman)
- BERNSTEIN, DAVID & Co., 551 Fifth Ave. (17) (David Bernstein, Norman B. Yarmis)
- BERNSTEIN, MILTON A., 1440 Broadway (Milton A. Bernstein)
- BERNSTEIN & MILCHMAN, 475 Fifth Ave. (A. David Bernstein, Emanuel Sternbach)
- BERSOHN, ABRAHAM P., 551 Fifth Ave. (Abraham P. Bersohn)
- BERSON, SAMUEL & Co., 1450 Broadway (Jacob N. Berson)
- BETZ, WILLIAM L., 25 Broad St. (William L. Betz)
- BEUCLER, DOUGLAS R., 40 Wall St. (Douglas R. Beucler)
- BICKERMAN, BENJAMIN, 19 W. 44th St. (Benjamin Bickerman)
- BIEDERMAN & GREENWALD, 1450 Broadway (Morris E. Biederman, Herbert Greenwald)
- BIERMANN, D. P., 154 Nassau St. (38) (D. P. Biermann)
- BIETH & MACNAUGHTON, 154 Nassau St. (Raymond W. MacNaughton)
- BILCHICK, A. L. & COMPANY, 565 Fifth Ave. (Abraham L. Bilchick)
- BILLMAN & GAINES, 501 Madison Ave. (Herman Frank Billman)
- 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)
- BLAU, JOSEPH D. & Co., 475 Fifth Ave. (Joseph D. Blau)
- BLECHER, BENNETT & WEBER, 1775 Broadway (19) (Saul Blecher)
- BLISS, MAX L., 32 Broadway (Max L. Bliss)
- BLOOM, DANIEL, 150 Broadway (Daniel Bloom)
- BLUM, LOUIS D. & Co., 110 E. 42nd St. (17) (Louis D. Blum, Samuel Smyle)
- BLUMBERG, BLOCK & CARTER, 1407 Broadway (Leonard H. Carter)
- BLUMENREICH & CHARLES, 15 E. 26th St. (10) (Milton C. Charles)
- BLUMENTHAL AND FLIEGELMAN, 70 E. 45th St. (Bernard Fliegelman)
- BLY, SAUL S., 61 Broadway (Saul S. Bly)
- BONAGURA, ROBERT F., 15 William St. (5) (Robert F. Bonagura)
- BONDEROW, JACK C., 14 W. 55th St. (Jack C. Bonderow)
- 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)

NEW YORK (Continued)

- BOYCE, HUGHES & FARRELL, 70 Pine St. (5)
(George W. O'Neil, William H. Winters)
- BRACH, GOSSWEIN & LANE, 1328 Broadway
(Herry Brach, Leo Gamow)
- BRADY, JOHN F., 500 Fifth Ave. (John F. Brady)
- BRAUDY, LEON J., 70 W. 40th St. (Leon J. Braudy)
- BRAUER, A. M. & Co., 1407 Broadway (18)
(Augustus M. Brauer)
- BRAUNFELD, ARCHIBALD U., 270 Madison Ave.
(Archibald U. Braunfeld)
- BRAUNSTEIN & CHERNIN, 270 Madison Ave.
(16) (Philip A. Braunstein, Herbert Cherin)
- BRECKER, WILLIAM S. & Co., 11 W. 42nd St.
(William S. Brecker, Reuben M. Zucker)
- BREINER, EDMUND E., 507 Fifth Ave. (Edmund E. Breiner)
- BRENDER, EDWARD, 108 E. 17th St. (3) (Edward Brender)
- BRODSKY, IRVING, 205 W. 34th St. (Irving Brodsky)
- BRONNER, FRANK J., 154 Nassau St. (Frank J. Bronner)
- BROUT, HENRY & COMPANY, 295 Madison Ave.
(Henry Brout, Michael N. Stoler)
- BROWN & ATKINS, 71 Broadway (William C. Atkins)
- BROWN, HABER, GELLER & Co., 1441 Broadway
(Herbert Haber, Max Lichtendorf)
- BROWN, BENJAMIN, 19 W. 44th St. (18) (Benjamin Brown)
- BRUNEAU, ARMAND L. & Co., 74 Trinity Pl.
(Mary Louise Bruneau)
- BRUNEAU & VON MINDEN, 150 Broadway (Armand L. Bruneau, William J. Von Minden)
- BRUNT & Co., 40 Wall St. (Walter E. Collins)
- BRYAN, CHARLES T. & COMPANY, 220 Broadway
(38) (Emil R. Burhenne, Charles T. Bryan, Ernest R. Wildbrett)
- BUCKNER & MANDEL, 551 Fifth Ave. (Charles Buckner)
- BURKE, THOMAS G. & COMPANY, 3851, 70 E. 45th St. (Thomas G. Burke)
- BURRIS, S. GEORGE & Co., 19 W. 44th St.
(Samuel George Burris, Emanuel M. Hellman, Hyman J. Schatzberg)
- BUSCH, HERBERT A., 1270 Broadway (Herbert A. Busch)
- BUTWIN, CHARLES, 110 Fulton St. (Charles Butwin)
- BYRNES & BAKER, 19 Rector St. (Keith Lanneau Baker)
- BYXBEE, T. M. COMPANY, 79 Wall St. (Russell W. Kaltenbach)
- CAHEN, MORRIS M., 18 E. 41st St. (Morris M. Cahen)
- CAINE, N. R. & Co., 40 Exchange Pl. (Nathan R. Caine)
- CALLAHAN & FRIES, 79 Wall St. (Eugene J. Callahan, Jr., 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)
- CARR AND COMPANY, 39 Broadway (Meyer Bernstein, Joseph Carr)
- CARUSO, DAVID A., 62 William St. (David A. Caruso)
- CASCIONE, JOHN COMPANY, 123 William St.
(Mario Accardi)
- CHAMBELLAN, BERGER & WELTI, 92 Liberty St.
(Rudolph J. Welti)
- CHARNAK, JEROME J., 444 E. 20th St. (Jerome J. Charnak)
- CHILL & WEINER, 51 Chambers St. (Abraham Weiner)
- CHIRNSIDE, ROBERTS AND LANSTON, 41 E. 42nd St. (17) (Arthur E. Roberts)
- CIERI, JOSEPH N., 395 Broadway (Joseph N. Cieri)
- CLARKE, OAKES AND GREENWOOD, 80 Broad St.
(Herbert P. Greenwood)
- CLOTT, WILLIAM B., 505 Fifth Ave. (William B. Clott)
- CLYDE & SHULMAN, 505 Fifth Ave. (Armand A. Shulman)
- COE, ALBERT I., 50 Broad St., (4) (Albert I. Coe)
- COHN, J. H. & COMPANY, 30 Broad St. (Julius H. Cohn)
- COHN, LOUIS J. & Co., 489 Fifth Ave. (Herbert J. Cohn)
- COLBY, DAVID, 1506 Empire State Bldg. (1)
(David Colby)
- 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)
- CONNALLY, M. G. & COMPANY, 590 Madison Ave. (George H. Ryniker)
- CONNAUGHTON, HOWARD W., 1475 Broadway
(Howard W. Connaughton)
- COOPER & MCCAFFREY, 21 West St. (William R. McCaffrey)
- CRAFTS, CARR & DONALDSON, 424 Madison Ave.
(Ernest W. Carr, J. Andrew Crafts, William R. Donaldson)
- 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. (17) (Harry A. Cummings)
- CUNNINGHAM, J. M. COMPANY, 804, 111 Broadway (Joseph M. Cunningham)
- CURRAN & COMPANY, 420 Lexington Ave. (17)
(James A. Curran, W. Louis Volckhausen)
- DANIELS, ISIDOR, 535 Fifth Ave. (Isidor Daniels)
- DANIS, SYDNEY H. & COMPANY, 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 Dedy, Jr.)
- DAVIDOFF & BECK, 225 Broadway (Harry Beck)
- DAVID, FIELDS & Co., 10 E. 40th 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, Morton F. Locke, Herbert Vasoll)
- DECKER, HIRAM E. Co., 75 West St. (M. Tyn-dall Hiatt)
- DELIN, ROBERT O., 123 William St. (Robert O. Delin)
- DELOITTE, PLENDER, GRIFFITHS & Co., 111 Broadway (6) (James Anderson, George Cochrane, Kenneth Ernest, William Eyre, William R. McNamara, John F. Parnaby)
- DEMSEY & ZABELL, 37 W. 43rd St. (Bernard Demsey)
- DENBY AND KRAESE, 141 E. 44th St. (16)
(Preston H. Denby, Hugo Kraese)
- DOBKIN, HERMAN J. & Co., 23 W. 43rd St. (Herman Joseph Dobkin, Reuben D. Gruber)
- DOYLE, WALTER J., 149 Broadway (Walter J. Doyle)
- DRAKE, GREGORY, 11 W. 42nd St. (Gregory Drake)
- DRONSICK, MICHAEL, 1475 Broadway (Michael Dronsick)

NEW YORK (Continued)

- DROOKS, HAROLD, 1451 Broadway (Harold Drooks)
- DRUCKER, I. J. & COMPANY, 350 Fifth Ave. (Isadore J. Drucker)
- DUNN & ROLLINS, 40 Exchange Pl. (Charles Rollins)
- EARGER, GEORGE D., 220 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., 50 Broad St. (4) (Robert I. Edelson)
- EDWARDS, ALLAN A., 92 Liberty St. (6) (Allan A. Edwards)
- EDWARDS, CHARLES F., 473 Fourth Ave. (16) (Charles F. Edwards)
- EISENBERG, JOSEPH, & Co., 261 Broadway (Joseph Eisenberg)
- EISNER & LUBIN, 521 Fifth Ave. (Stephen Chan, Joseph Eisner, Harry Janin, Joseph I. Lubin)
- ELDER, DAVID & Co., 76 Beaver St. (5) (David Elder)
- ELKINS, JACOB B., 141 Broadway (Jacob B. Elkins)
- ELLISON AND SCHINDEL, 217 Broadway (Joseph D. Ellison)
- EOLIS, A. L. & ASSOCIATES, 450 Seventh Ave. (Miriam I. R. Eolis)
- EPLER, PLANER & Co., 9 E. 40th St. (16) (Curtis D. Epler)
- ERNST & ERNST, 120 Broadway (5) (Albert D. Berning, Emil J. Biza, James N. Brown, Albert J. Eckhardt, Fenton L. Gilbert, Robert L. Lutz, J. K. Miller, William P. Stowe)
- ESCOETT AND COMPANY, 74 Trinity Pl. (Jay Escott)
- FALB, IRVING, 250 W. 57th St. (19) (Irving Falb)
- FALCONE, RALPH A., 130 W. 56th St. (Ralph A. Falcone)
- FASS, EMANUEL, 140 Nassau St. (Emanuel Fass)
- FASS, JACOB J., 170 Broadway (Jacob J. Fass)
- FAVA, DANTE, 114 Liberty St. (Dante Fava)
- FEDDE & COMPANY, 107 William St. (A. S. Fedde, Helmut Otto Werner, J. B. Collings Woods)
- FEDER, HARRY, 29 Broadway (6) (Harry Feder)
- 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)
- FEITELL, BERNARD B., 230 Fifth Ave. (1) (Bernard B. Feitell)
- FELDMAN, FARMER & MAIMONE, 350 Fifth Ave. (1) (Isidore Feldman, Dominick Maimone)
- FERBER, STANLEY, 511 Fifth Ave. (Stanley Ferber)
- FERGER & DINCE, 320 Broadway (Louis Dince, Oscar Ferger)
- FERMAN AND GREEN, 1775 Broadway (Abraham Ferman, Abraham Green)
- FERRO, BERDON & COMPANY, 39 Broadway (Seymour S. Berdon, Alfred R. Marks)
- FIELD, ERNEST R., 41 Union Sq. (Ernest R. Field)
- FINK, MAX, 47 W. 43rd St. (Max Fink)
- FINK, NATHANIEL & Co., 545 Fifth Ave. (17) (Nathaniel Fink)
- FINKELSTEIN AND GOLDSTEIN, 18 E. 41st St. (Morris Finkelstein, Emanuel Goldstein)
- FISCHER, FREDERICK, JR., 522 Fifth Ave. (Fredrick Fischer, Jr.)
- FISH, N. L. & COMPANY, 205 W. 34th St. (Andrew Berne, Nathaniel L. Fish, Bernard J. Gordon)
- FISHBACH, OSCAR S., 271 Madison Ave. (16) (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, NORTH, HANNON & WITHEY, 444 Madison Ave. (William B. Franke, Raymond Edward North, Howard A. Withey)
- FRANKEL, EISEN & COMPANY, 70 Pine St. (Charles J. Eisen)
- FRANKLIN & COMPANY, 511 Fifth Ave. (17) (Ernest A. Franklin)
- FRAZER AND TORBET, 230 Park Ave. (Barent T. Harder, James H. Richardson, 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, JOHN J. & Co., 276 Fifth Ave. (John J. Fried)
- FRIED, MAURICE, 11 Park Pl. (Maurice Fried)
- FRIED, MORTIMER M., 1441 Broadway (18) (Mortimer M. Fried)
- FRIEDMAN, CHARLES, 271 Madison Ave. (Charles Friedman)
- FRIEDMAN, D. & Co., 551 Fifth Ave. (David Friedman)
- FRIEDMAN, HOWARD W., 150 Nassau St. (38) (Howard W. Friedman)
- FRIEDMAN, NATHAN A., 347 Fifth Ave. (16), (Nathan A. Friedman)
- FRISHKOFF, LOUIS H. AND COMPANY, 170 Broadway (18) (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)
- FUNARO & OSDIN, 521 Fifth Ave. (George Funaro)
- FUTERMAN, JEROME G. & Co., 61 Broadway (George V. Delson, Jerome G. Futerman, Harold M. Kaufman)
- GALENSON, LIPSON & COMPANY, 11 Park Pl. (Louis P. Galenson)
- GANELES, SIEGEL & Co., 122 E. 42nd St. (17) (Benjamin M. Ganeles)
- GARBARINI, ANDREW, 217 Broadway (Andrew Garbarini)
- GARBER, EDWARD J., 580 Fifth Ave. (19) (Edward J. Garber)
- GELBER, MELVIN N., 150 Broadway (Melvin N. Gelber)
- GELLER, AND GELLER, 347 Madison Ave. (Morton Geller)
- GELLIN, SAMUEL COMPANY, 11 W. 42nd St. (Samuel Gellin)
- GENEZ, MAURICE V., 114 Liberty St. (Maurice V. Genez)
- GETZ, JOSEPH & COMPANY, 475 Fifth Ave. (Joseph Getz)
- GEWITZ, EDWARD, 350 Fifth Ave. (Edward Gewitz)

NEW YORK (Continued)

- GEZELTER, ABRAHAM, 1133 Broadway (Abraham Gezelter)
- GILES, C. D. & Co., 67 Wall St. (Daniel D. Brockman)
- GILMAN, W. C. & COMPANY, 55 Liberty St. (Godfrey L. Augustus)
- GLASER, BENJAMIN, 11 W. 42nd St. (Benjamin Glaser)
- GLICKMAN & GLICKMAN, 5 E. 57th St. (Louis Glickman)
- GLIDDEN & McCORMICK, 33 W. 42nd St. (Eleanor McCormick)
- GOETTING, LOUIS C., JR., 50 Union Sq. (Louis C. Goetting, Jr.)
- GOLBIN, PHILIP, 505 Fifth Ave. (17), (Philip Golbin)
- GOLD, ARCHIBALD, 1407, 342 Madison Ave. (Archibald Gold)
- GOLDBERG ALEXANDER, 123 William St. (Alexander Goldberg)
- GOLDBERG, SAUL, 22 W. 38th St. (Saul Goldberg)
- GOLDBERG & FREEDMAN, 855 Sixth Ave. (1) (Morris M. Goldberg)
- GOLDBLATT, BROWN & Co., 30 Rockefeller Plaza (Oscar Brown, Harry M. Goldblatt)
- GOLDENBERG AND GOLDENBERG 23 E. 64th St. (Louis Goldenberg)
- GOLDING, MAX, 51 Chambers St. (Max Golding)
- 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)
- GOMPERS AND BLAU, 123 William St. (38) (Maurice Blau, Lewis Gompers)
- GOODKIN, HARRY, 120 Broadway (Harry Goodkin)
- GOODKIND, DAVID A. & COMPANY 1 Madison Ave. (10) (David A. Goodkind)
- GOODMAN, HERBERT S., 363 Seventh Ave. (Herbert S. Goodman)
- GORDON, ALEXANDER E., 927, 17 E. 42nd St. (Alexander E. Gordon)
- GORDON & EISEN, 701 Seventh Ave. (Isidore H. Eisen)
- GORDON, JOHN & Co., 271 Madison Ave. (John Gordon)
- GORSEY, SANDS & Co., 565 Fifth Ave. (17) (Daniel Gorsey, Philip S. Sands)
- GOTTLIEB, MORRIS, 225 Broadway (Morris Gottlieb)
- GOTTLIEB AND BECKER, 545 Fifth Ave. (Philip Becker)
- GOTTLIEB & MOSTEL, 341 Madison Ave. (Vitaly M. Gottlieb, Milton I. Mostel)
- GRAHAM, ARNOLD H., 111 Broadway (Arnold H. Graham)
- GRANGER, MARSHALL & COMPANY, 60 E. 42nd St. (Marshall Granger, Herbert A. Hall)
- GRANLUND, O. A., 370 Seventh Ave. (Oscar A. Granlund)
- GRANT, ALEXANDER & COMPANY, 6 E. 45th St. (17) (H. J. Harder, Kenneth B. Wackman)
- GREENBERG, BENJAMIN, 61 Broadway (Benjamin Greenberg)
- GREENBERG, JACK, Empire State Bldg. (Jack Greenberg)
- GREENBERG, JOSEPH S., 350 Broadway (Joseph S. Greenberg)
- GREENBERG & GLUCKMAN, 115 Broadway (6) (Joseph J. Gluckman)
- GREENBERG, & TUCKER, 15 E. 26th St. (18) (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., 50 Church St. (7) (Alexander MacLean MacNicol)
- GREENSPAN, AARON, 60 E. 42nd St. (Aaron Greenspan)
- GREIDINGER, B. BERNARD & Co., 1441 Broadway (B. Bernard Greidinger)
- GREMME & WUERFEL, 50 Church St. (Gustave A. Wuerfel)
- GRIFFITH AND COMPANY, 630 Fifth Ave. (20) (R. Gerard Palmer, Robert H. Rissinger)
- GRILL & TURER, 1 Madison Ave. (Max Grill, Herman D. Turer)
- GRISS, WILLIAM, 205 W. 34th St. (William Griss)
- GROSSMAN, MAX, 217 Broadway (Max Grossman)
- GROSSMAN & GITTER, 47 W. 34th St. (Bernard M. Grossman)
- GRUBER, LEON E. & COMPANY, 565 Fifth Ave. (Leon E. Gruber, Stanford Gruber)
- GRUENFELD, OSCAR, 1841 Broadway (Oscar Gruenfeld)
- GRUN, ALFRED E., 1440 Broadway (Alfred E. Grun)
- GRUNDMAN, IRWIN, 450 Seventh Ave. (Irwin Grundman)
- GUNNER, MORRIS, 101 Fifth Ave. (Morris Gunner)
- GUSTIN, JACOBS AND COMPANY, 11 W. 42nd St. (Philip Gustin)
- GUTTELMAN & GERTZ, 11 W. 42nd St. (Irwin Gertz)
- GWIRTZMAN, SIDNEY, 160 Broadway (Sidney Gwirtzman)
- HAAS & HAAS, 225 W. 34th St. (Sol Haas)
- HAAS, SCHLESINGER & MAYERS, 122 E. 42nd St. (Samuel Architect, Sidney H. Brown, Maurice A. Haas, Samuel Mayers, Julius Schlesinger)
- HACKELING, OBERKIRCH, CORBIN & Co., 608 Fifth Ave. (Charles A. Corbin, John C. Hackeling, M. J. Marchione, Fred W. Oberkirch)
- HACKER, SAMUEL & COMPANY, 1270 Avenue of the Americas (Samuel Hacker, Herman A. Norman)
- HAFER, BARAN & GOLUB, 521 Fifth Ave. (Leo Baran, Irving Golub)
- 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, 320 Broadway (7) (Seymour N. Handelman)
- HANLEY, THOMAS F. & Co., 57 William St. (Thomas F. Hanley, Russell E. Stevens)
- 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, Gustav A. Killenberg, Sanford E. Maus)
- HARROW, BENJAMIN & COMPANY, 19 Rector St. (Benjamin Harrow)
- HARRY, SIDNEY E., 347 Madison Ave. (Sidney E. Harry)
- HARTMEYER AND DUNCAN, 30 Vesey St. (Walter A. Hartmeyer)
- HARTZ, WILLIAM, 516 Fifth Ave. (William Hartz)

NEW YORK (Continued)

- HARVEY, FULLER & Co., 70 Pine St. (Lewis C. Fuller, Donald G. Grant)
- HASKINS & SELLS, 67 Broad St. (4) (George P. Auld, John H. Baum, William H. Bell, Franklin Bowman, Lindsay R. Boyle, Arthur H. Carter, James M. Cashin, H. S. Chapin, W. M. Coursen, H. Brooks Davies, Frank J. Donohue, Percy R. Everett, Arthur B. Foye, Edmond C. Gause, Bertram E. Gill, J. Wilbur Haines, Karl A. Herrhammer, Thomas B. Hogan, Edward A. Kracke, Arthur M. Lovibond, L. J. Lucia, Fitzroy D. Maclean, Murdock Norman MacRae, Leslie E. Palmer, H. V. Petrillo, Austin R. Porterfield, Weldon Powell, John W. Queenan, Raymond C. Reik, J. E. Robertson, P. P. Rossman, William D. Shay, Andrew Stewart, Milton M. Stone, C. E. Youngdahl)
- HASKINS & SELLS, 250 Park Ave. (17) (L. Joseph Case, Francis G. Connelly, Samuel E. Ellis, Walter James Harrison, Gordon M. Hill, Joel Hunter, Jr., Everett J. Shifflett, H. R. Weyrich)
- HASSON, ALBERT J. & Co., 1776 Broadway (Daniel I. Cohen)
- HEATON, W. C. AND COMPANY, 25 W. 45th St. (19) (Howard E. Jackson, James J. O'Donnell, Christopher L. Roscher)
- HECHT, CHARLES & COMPANY, 20 Exchange Pl. (Charles Hecht, Allen H. Toby)
- HELD, MORTON & Co., 401 Broadway (13) (Herbert Backman)
- HELD & ROSS, 305 Broadway (7) (Milton Held)
- HENCKE & FAHRENHOLZ, 220 Broadway (George F. Fahrenholz)
- HENSLEY AND KIRKMAN, 30 Church St. (John D. Hensley, Alexander S. Kirkman)
- HERBERT, JOSEPH S. & COMPANY, 350 Fifth Ave. (Kermit J. Berylson, Joseph S. Herbert)
- HERMELE, CYRIL H., 225 Broadway (Cyril H. Hermele)
- HERTZ & HERSON, 33 W. 42nd St. (Saul C. Hertz)
- HERWOOD & HERWOOD, 521 Fifth Ave. (William P. Herwood)
- HERZ & SILVERMAN, 250 W. 57th St. (Saul S. Silverman)
- HERZER & SILVER, 110 E. 42nd St. (Milton Herzer, Meyer Silver)
- HILL, NORMAN & COMPANY, 1710, 20 Broad St. (Norman Hill)
- HINDEN, H. NORMAN, 1 E. 44th St. (H. Norman Hinden)
- HIRSCH, SOL & Co., 12 E. 41st St. (17) (Lester Hermele, Sol Hirsch)
- HOFFMAN, JOSEPH, 152 W. 42nd St. (Joseph Hoffman)
- HOFFMAN, MILTON N., 36 W. 44th St. (Milton N. Hoffman)
- HOLLANDER, LOUIS J. & Co., 175 Fifth Ave. (Louis J. Hollander)
- HOLTZMAN, JACOB M., 489 Fifth Ave. (Jacob M. Holtzman)
- HOMES & DAVIS, 521 Fifth Ave. (Morton I. Davis, Henry Homes, Emil H. Lippper, Theodore Phillips, Irving Weinstein, Louis Winsten)
- HONIG, VICTOR, 1841 Broadway (Victor Honig)
- HORN, ROBINSON AND Co., 285 Madison Ave. (Julius Nathan, Reuben R. Robinson)
- HORNE, MILTON M., 1440 Broadway (Milton M. Horne)
- HOROWITZ, WILLIAM S., 261 Broadway (William S. Horowitz)
- 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)
- HULL, WILLIAM, 5 Beekman St. (38) (William Hull)
- HUMPHRIES, DAVID, 280 Broadway (David Humphries)
- HUNTER & WELDON, 165 Broadway (Oscar J. Weldon)
- HURDMAN AND CRANSTOUN, 43 Broad St. (4) (Matthew F. Blake, Harold R. Caffyn, William D. Cranstoun, Carl H. Fosberg, George Geisel, Charles A. Hoyley, John C. Hurdman, Frederick H. Kelley, Jr., Edward F. McCormack, Leopold Roeder, John F. Schmonsees)
- HYANS, STERN & COMPANY, 1441 Broadway (Edward M. Hyans)
- HYLAND & GREGORY, 76 Beaver St. (John E. Gregory, Robert J. Hyland, Oscar J. Youngberg)
- 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)
- ISRAELITE, ABRAHAM, 9 E. 40th St. (Abraham Israelite)
- JACOBS, DAVID B. & COMPANY, 19 Rector St. (Edwin M. Appel, David B. Jacobs)
- JACOBSON, A. S. & COMPANY, 152 W. 42nd St. (Abraham S. Jacobson)
- 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)
- JANCOURTZ, R. AUDIT Co., 276 Fifth Ave. (Rueben Jancourtz)
- JANIS AND BRUELL, 11 Park Pl. (Frederick M. Bruell, Ralph R. Janis)
- JANIS & JANIS, 285 Madison Ave. (George N. Janis)
- JOFFE, BERNHARD M. & Co., 475 Fifth Ave. (Sidney Sanford Smiley)
- JOHNSON, WOOD & Co., 19 Rector St. (6) (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, PHILIP, 505 Fifth Ave. (Philip Kalish)
- KALISH, RUBINROIT & Co., 280 Broadway (Israel Kalish, Hyman M. Rubinroit)
- KANARVOGEL, SAMUEL, 17 E. 42nd St. (Samuel Kanarvogel)
- KANTOR, JOSEPH & Co., 261 Fifth Ave. (Martin M. Darrow, Herman Yucht)
- KARMEL, ABRAHAM & Co., 521 Fifth Ave. (17) (Abraham Karmel)
- KAPLAN, HENRY J., 570 Seventh Ave. (Henry J. Kaplan)
- KAPLAN, SAMUEL AND COMPANY, 551 Fifth Ave. (Samuel Kaplan)
- KARASICK, A. S. & Co., 341 Madison Ave. (Abraham S. Karasick)
- KASS, J. B. AND Co., 1 Madison Ave. (Daniel H. Kass)
- KASS, MITCHEL & Co., 366 Madison Ave. (Mitchel Kass)

NEW YORK (Continued)

- KAST, DANIEL K., 132 Nassau St. (Daniel K. Kast)
- KATZ, ZUCKERMAN & COMPANY, 50 Broad St. (Samuel B. Eigen, Irving Katz, Benjamin Zuckerman)
- KATZENELSON, DAVID I., 812, 225 W. 34th St. (18) (David I. Katzenelson)
- KAUFMAN, IRVING & Co., 1440 Broadway (Barnet Kanter, Irving Kaufman)
- KAUFMANN, J. F. & Co., 37 Wall St. (Jesse F. Kaufmann)
- KAY, JACK W., 280 Broadway (Jack W. Kay)
- KAY & YACKER, 217 Broadway (Max B. Yacker)
- 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)
- 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)
- KLARMANN, MARCEL, 19 Rector St. (Marcel Klarmann)
- KLAUSNER & SCHNEIDER, 1457 Broadway (Walter J. Schneider)
- 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, KATCHER & Co., 50 E. 42nd St. (Abraham J. Katcher, Jacob Klein)
- KLONSKY & ZINN, 1440 Broadway (Louis H. Klonsky, David M. Zinn)
- KNOPF, RAEMAN & TEPPER, 350 Fifth Ave. (Frank E. Knopf, Maurice Raeman, Leigh M. Tepper)
- KOCH, JOHN H. & Co., 70 Pine St. (John H. Koch, Norris R. Lasher)
- KOCH & PUTTERMAN, 152 W. 42nd St. (Barnet M. Putterman)
- KOENING AND GROSS, 270 Broadway (Alfred Gross)
- KOHLERITER, S. & Co., 113 W. 42nd St. (Sidney Kohleriter)
- KOPELAN & GOLD, 1400, 52 Wall St. (5) (Alfred Gold)
- KORNBERG, PHILIP R., 205 E. 42nd St. (Philip R. Kornberg)
- KORNBLUH, LOUIS, 521 Fifth Ave. (Louis Kornbluh)
- 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 (Nathaniel Kramer)
- KRASNOW, NATHAN A., 59 Park Ave. (16) (Nathan A. Krasnow)
- KRAUS, OSTREICHER & Co., 274 Madison Ave. (J. P. Ostreicher)
- KREPSKI, ADAM, 89 Broad St. (Adam Krepski)
- KRITZ, MORRIS, 11 W. 42nd St. (18) (Morris Kritz)
- KRONISH, BEN & COMPANY, 511 Fifth Ave. (Ben Kronish)
- KRONTHAL, WILLIAM L., 116 John St. (William L. Kronthal)
- KUHNS, YEWDELL & LAYMAN, 154 W. 14th St. (Clifford Yewdall)
- KURMAN, MURRAY, 1440 Broadway (18) (Murray Kurman)
- KURTZ, HOWARD, 576 Fifth Ave. (Howard Kurtz)
- KURZER, HARRY, 408 W. 14th St. (Harry Kurzer)
- KURZMAN, LOUIS, 11 Park Pl. (Louis Kurzman)
- LAERRENTZ, 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)
- LANDE, ROBERT M., 300 W. 43rd St. (18) (Robert M. Lande)
- LANDWEHR, HARRY C., 75 Maiden Lane (Harry C. Landwehr)
- LANG BROS. COMPANY, 1133 Broadway (Jacob Lang)
- LANGER, FELIX G., 1 Wall St. (Felix G. Langer)
- LASHINS, I. R. & COMPANY, 19 Rector St. (Ivan R. Lashins, Samuel Speller)
- LASSEN, ROWLAND & COMPANY, 52 Wall St. (5) (Lewis A. Helphand, 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)
- LEDLEY, RALPH G., 175 Fifth Ave. (10) (Ralph G. Ledley)
- LEFKER, HARRY & Co., 165 Broadway (Harry Lefker)
- LEFKOWITZ, JULIUS AND COMPANY, 1740 Broadway (Nathaniel J. Factor, Ira Furst, Allen A. Kaufman, Julius Lefkowitz)
- LEIBNER & CHAIKIN, 701 Seventh Ave. (Leon M. Chaikin)
- LEICHENGER, BENNETT & ROOTBERG, 1775 Broadway (Jacob Bennett)
- LEIDESDORF, S. D. & Co., 125 Park Ave. (17) (Harry Barnett, Seymour Berger, Edward A. Deutschmann, John Fraser, Jacob Goodstein, Henry I. Hamm, Arthur D. Leidesdorf, Samuel D. Leidesdorf, John Luyster, Nicholas J. Mertens, John K. McClare, Andrew G. Scarborough, Ira A. Schur, Murray G. Sherman, Joseph Sirinek, Carl Utan)
- LEITNER, ADOLPH F., 233 Broadway (Adolph F. Leitner)
- LENNARD, MILTON S., 18 E. 41st St. (Milton S. Lennard)
- LERER, SAMUEL W. & Co., 420 Madison Ave. (Samuel W. Lerer, Harold B. Westheimer)
- LESLIE, BANKS & COMPANY, 21 West St. (Willard A. Herrick, Max Rolnik)
- LEVESS & ELLIOTT, 20 W. 43rd St. (Norman J. Elliott, Herbert H. Levess)
- LEVIN, HERMAN, 401 Broadway (Herman Levin)
- LEVIN, IRVING, 485 Madison Ave. (Irving Levin)
- LEVIN, NATHAN W., 100 Park Ave. (Nathan W. Levin)

NEW YORK (Continued)

- LEVINE & GOLDMAN, 18 E. 41st St. (Wm. P. Goldman, Aaron Levine)
 LEVINE, HARRY, 11 W. 42nd St. (Harry Levine)
 LEVY, PAUL & SCHWARTZMAN, 175 Fifth Ave. (Joseph A. Levy, Julius Paul)
 LEVY, SAUL, 1 Wall St. (Saul Levy)
 LEWSON, ADOLPH B., 565, 55 W. 42nd St. (Adolph B. Lewson)
 LICHTENBERG, ALVIN J., 570 Seventh Ave. (Alvin J. Lichtenberg)
 LILLARD, JOSEPH A., 150 Broadway (Joseph A. Lillard)
 LINDSTROM AND RANKIN, 70 E. 45th St. (Rudolph G. Lindstrom, John G. Rankin)
 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)
 LIPKIN & LIPKIN, 249 W. 34th St. (Charles Lipkin)
 LIPPMAN, IRVING C., 19 Rector St. (Irving C. Lippman)
 LIPSHIE, JOSEPH ASSOCIATES, 330 W. 42nd St. (18) (Joseph Lipschie)
 LIPSKY, DANIEL, 160 Broadway (Daniel Lipsky)
 LITWIN, JULES I., 550 Fifth Ave. (Jules I. Litwin)
 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. (Simon Loeb, Joseph A. Loewenstein, Morris C. Troper)
 LOEWENWARTER, ERNEST D. & Co., 39 Broadway (Ernest D. Loewenwarter)
 LONG, JOHN M., 170 Broadway (John M. Long)
 LOOMIS, SUFFERN & FERNALD, 80 Broad St. (Walter Burrage, 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, HELEN, 342 Madison Ave. (17) (Helen Lord)
 LORE, MARTIN M., 107 William St. (Martin M. Lore)
 LUBIN, GEORGE M., 205 W. 19th St. (George M. Lubin)
 LUBIN, HERMAN, 60 Beaver St. (Herman Lubin)
 LUBIT, SINGERMAN & CAPUSTIN, 545 Fifth Ave. (Louis K. Lubit)
 LUCAS AND TUCKER, 209 W. 125th St. (Wilmer F. Lucas, Alfred W. Tucker)
 LUST, ALFRED M. & COMPANY, 350 Fifth Ave. (Alfred M. Lust)
 LUTZ AND CARR, 12 E. 41st St. (17) (Robert M. Carr, Edward O. Lutz)
 LUZ, GEORGE, 72 Fifth Ave. (George Luz)
 LYBRAND, ROSS BROS. & MONTGOMERY, 90 Broad St. (4) (Philip Bardes, Hermon F. Bell, Hilton R. Campbell, Edward G. Carson, Harry N. Case, Alvin R. Jennings, Christopher H. Knoll, Norman J. Lenhart, William M. Lybrand, Robert H. Montgomery, John C. Potter, Louis H. Rappaport, Walter L. Schaffer, Prior Sinclair, Walter R. Staub, Conrad B. Taylor)
 MAAS & GINSBERG, 11 W. 42nd St. (Alfred N. Maas)
 MABEL, EDWARD R. & Co., 67 W. 44th St. (Edward R. Mabel)
 MACDERMOTT, J. EDWARD & Co., 347 Madison Ave. (Harold Benjamin, Joseph S. Haas, Alvah W. Haff, Frederick W. Kelly)
 MACHTIGAR, MORRIS L., 535 Fifth Ave. (17) (Morris L. Machtigar)
 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. Kearney, Oscar L. Miller, Eugene Wells)
 MALARKEY, HENRY F., 20 Broad St. (5) (Henry F. Malarkey)
 MALLON, JOHN J. & Co., 50 Broad St. (John J. Mallon)
 MALONE, JANELLI & SANK, 225 W. 34th St. (Roger A. Janelli)
 MALTZ, MILTON H., 565 Fifth Ave. (Milton H. Maltz)
 MANDEL, GEORGE & COMPANY, 424 Madison Ave. (17) (George Mandel)
 MARCOSSON, MARK, 24 W. 40th St. (18) (Mark Marcossion)
 MARDER, LOUIS, 39 Broadway. (Louis Marder)
 MARGOLIS, HARRY, 316 Fifth Ave. (Harry Margolis)
 MARKEI, SCHNEE & COMPANY, 29 Broadway (Arnold Markei, Abraham A. Schnee)
 MARKS, ADAMS & COMPANY, 444 Madison Ave. (22) (Harold Kenneth Marks)
 MARKS, I. M. & Co., 1 E. 43rd St. (Irving M. Marks)
 MARKS AND KRAUSS, 1270 Avenue of the Americas (20) (Richard Austin, Bernard Krauss)
 MARSHALL, FRANK G., 825 W. 187th St. (Frank G. Marshall)
 MARSHALL, SAUL, 1780 Broadway (Saul Marshall)
 MASCH, SOL 551 Fifth Ave. (Sol Masch)
 MATTERS DORF & ALLEN, 135 Broadway (Leo Mattersdorf)
 MATTHEWS, PANARIELLO & Co., 20 Broad St. (Richard M. Matthews, Vincent J. Solomita)
 MAYERS, RALPH E., 420 Lexington Ave. (Ralph E. Mayers)
 MCCAW, ALEXANDER G., 41 E. 42nd St. (Alexander George McCaw)
 McFAUL, 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, George W. McGrath, Norman F. Phair)
 McKEON & STRONG, 12 E. 41st St. (Winfield McKeon, George J. Strong)
 McLAREN, GOODE, WEST & Co., 25 Broad St. (John W. Boulter, Frederick W. Lyon, Philip S. Suffern, John F. West)
 MEAD, RICHARD C., 817, 141 Broadway (Richard C. Mead)
 MEINHARDT, HAROLD S., 150 Nassau 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, Monroe Tobias)
 MERESMAN & COMPANY, 270 Broadway (Jacob Meresman, Joseph P. Meyer)
 MESSER, BENEDICT C., 295 Madison Ave. (Benedict C. Messer)
 MEYER & BERMAN, 116 John St. (38) (Mark S. Berman, Ira J. Meyer)
 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)

NEW YORK (Continued)

- MICHAELSON & METZ, 1440 Broadway (Nathan Metz, Henry Michaelson)
- MILLER, DAVID, 1472 Broadway (David Miller)
- MILLER, HERMAN & Co., 1133 Broadway (Jack Greenberg)
- 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. Hubert, John E. Lawlor, James D. Miller, August Seitz)
- MILLER, MILTON, 225 W. 57th St. (Milton Miller)
- MILLIGAN, MULLER & COMPANY, 342 Madison Ave. (Anthony Bennett, Herman E. Muller)
- 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. (Richard M. Moroney)
- MORRIS, MOE & COMPANY, 1270 Avenue of the Americas (Moe Morris)
- MOSES, ISIDORE, 52 Broadway (Isidore Moses)
- MOYER, MELBOURNE, 20 Broad St. (5) (Melbourne Moyer)
- MUHLSTOCK, GEORGE & COMPANY, 21 E. 40th St. (16) (Samuel J. Elowitz, George Muhlstock)
- 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)
- NACHBAR, DANIEL & COMPANY, 18 E. 48th St. (Charles Feingold, Daniel Nachbar)
- NADEL, BENJAMIN & Co., 1407 Broadway (Elihu Zucker)
- NADEL & NADEL, 342 Madison Ave. (James J. Nadel)
- NAGER, PHILIP, 1206, 521 Fifth Ave. (Philip Nager)
- NELSON, ANDREW, 19 Rector St. (Andrew Nelson)
- NELSON, ARTHUR R., 420 Lexington Ave. (Arthur R. Nelson)
- NEUFELD, S. ARTHUR, 60 Broad St. (S. Arthur Neufeld)
- NEWMAN, HAROLD H., 401 Broadway (Harold H. Newman)
- 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)
- NIDEN, ZIVEL B., 11 W. 42nd St. (Zivel B. Niden)
- NIEDERWIESEN, R. E. Co., 111 Broadway (Richard E. Niederwiesen)
- NILES & NILES, 165 Broadway (6) (Harold A. Eastman, William R. Hassard, Richard A. Henry, Robert S. McBride, 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. (18) (Max L. Norchick)
- NUSBAUM, BEN A., 12 E. 41st St. (Ben A. Nusbaum)
- UBERSTEIN AND ROTHSCHILD, 122 E. 42nd St. (Herbert Rothschild)
- O'HARE, HENRY A., Empire State Bldg. (Henry A. O'Hare)
- OKOSHKIN, HAROLD I., 401 Broadway (Harold I. Okoshkin)
- OKUN, ISAAC E., 250 W. 57th St. (Isaac E. Okun)
- OLSON, O. ARNOLD, 30 Vesey St. (7) (O. Arnold Olson)
- ORLIN, LUTNER & REINER, 17 E. 42nd St. (Benjamin Orlin)
- 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)
- OSOFF, M. & COMPANY, 1407 Broadway (Meyer Osoff)
- OSTERWEIL, OSHRIN & GRUHN, 320 Fifth Ave. (Jerome Gruhn)
- PADGUG AND NEWTON, 855 Avenue of the Americas (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 & WARANTZ, 853 Broadway (Allan A. Ash, Sydney J. Greenwald, William Parsont, Alexander Warantz)
- PASLEY & CONROY, 67 Wall St. (John P. Barlow, Thomas F. Conroy, John A. Smith)
- PATTERSON & RIDGWAY, 74 Trinity Pl. (6) (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. Seebe)
- PATTISON & KANE, 509 Madison Ave. (22) (Reginald H. Pattison)
- PEARLBERG, HARRY & Co., 570 Seventh Ave. (Harry Pearlberg)
- PEAT, MARWICK, MITCHELL & Co., 70 Pine St. (5) (William M. Black, Samuel J. Broad, Walter A. Cooper, Thomas B. Crawford, James Wallace Gentles, Andrew B. Gibbon, Thomas J. Green, Henry E. Greene, J. Kenneth Hoffman, Henry T. Kirkebye, Malcolm Lamont, Duncan G. MacKenzie, Harold K. McKay, John Peoples, Arthur Philips, Stanley E. Shirk, Edward Simone, Harold B. Simpson, John G. Watson, Frederick W. Wulfig)
- PELLATON, ROGER A., 149 Broadway (Roger Albert Pellaton)
- PELTZ, JULIUS, 22 E. 40th St. (Julius Peltz)
- PEPPER, DANIEL M., 130 W. 42nd St. (Daniel M. Pepper)
- PERCUS, PHILIP M. & Co., 565 Fifth Ave. (Philip M. Percus)
- PERPER, GEORGE W. & Co., 12 E. 41st St. (George W. Perper)
- PERRIN, MITCHELL, 11 W. 42nd St. (Mitchell Perrin)
- PETERSEN, C. A. & COMPANY, 55 W. 42nd St. (Eric G. Larson, Merwin R. Wood)
- 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)
- PHILIPS & SMALLBERG, 62 William St. (Seymour Smallberg)
- PHINNEY, ROBERT NASH, 50 Church St. (Robert Nash Phinney)
- PILTCH & PILTCH, 38 Park Row (Nathan Piltch)

NEW YORK (Continued)

- PINES, SIGMUND, 475 Fifth Ave. (Sigmund Pines)
- PINTER, ALEXANDER, JR., 505 Fifth Ave. (Alexander Pinter, Jr.)
- PLANCHER & PLANCHER, 170 Broadway (Abraham Plancher, Herman Plancher)
- PLATTO, IRVING, 150 Broadway (Irving Platto)
- PLAVIN AND LIPPEL, 942, 33 W. 42nd St. (Sidney T. LippeL)
- POGSON, PELOUBET & Co., 25 Broadway (4) (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, Alan J. Leinwand, David S. Pollock)
- POMERANCE, NATHANIEL, 320 Broadway (Nathaniel Pomerance)
- POPPER, KATZMAN & SCHECKMAN, 175 Fifth Ave. (Joseph Katzman, Edward B. Popper)
- POSEN, KARNELL & Co., Fisk Bldg. (Meyer Posen)
- POST & OLSEN, 475 Fifth Ave. (Melvin L. Braunstein, Harry M. Olsen, Leonard Post)
- POTASH, MARVIN, 369 Lexington Ave. (17) (Marvin Potash)
- POTTER & GARD, 33 W. 42nd St. (Samuel I. Potter)
- POWELL & GREMMEL, 50 Church St. (George M. Gremmel, Alvin M. Powell)
- PRICE, CHARLES N., 122 E. 42nd St. (Charles N. Price)
- PRICE & MERKUR, 350 Fifth Ave. (1) (Philip Merkur)
- PRICE WATERHOUSE & Co., 56 Pine St. (5) (William L. Ashbaugh, Herman W. Bevis, Percival F. Brundage, Chester W. DeMond, Gordon F. Gardner, Paul Grady, William T. Hazelton, D. F. Houlihan, John B. Inglis, N. A. Leitner, Ernest O. Lothrop, Leslie Mills, J. W. F. Neill, Joseph Pelej, A. P. L. Prest, Percy Rappaport, Alden C. Smith, Leland G. Sutherland)
- PRIMOFF AND COMPANY, 41 E. 42nd St. (Morris W. Primoff)
- PROSNITZ, ANDERSON & Co., 295 Madison Ave. (Ludwig B. Prosnitz)
- PUGH, JOSEPH J., 30 Broad St. (Joseph J. Pugh)
- PULLEN, A. M. & COMPANY, 150 Broadway (Arthur J. Bretnell)
- PUSINELLI, ERIC & Co., 19 W. 44th St. (36) (V. Walter Dydyna, Eric Pusinelli)
- RABIN, HERBERT R., 55 W. 42nd St. (Herbert R. Rabin)
- RACHLIN, MURRAY L., 50 E. 42nd St. (Murray L. Rachlin)
- RADER, MORRIS, 565 Fifth Ave. (Morris Rader)
- RADIN, LEON I. & Co., 101 W. 31st St. (Sidney C. Lauth)
- RAFTER, ADOLPHE, 1 Broadway (Adolphe Rafter)
- RAND, SYDNEY H., 550 Fifth Ave. (19) (Sydney H. Rand)
- RANDALL, EDMUND A., 45 Exchange Pl. (14) (Edmund A. Randall)
- RANKIN, R. G. & Co., 30 Broad St. (Frank J. Linehan, Colin MacLennan, R. G. Rankin)
- RATNER, MORRIS, 295 Madison Ave. (Morris Ratner)
- RAUCH, MORRIS, 855 Avenue of the Americas (Morris Rauch)
- RAWLINS, LOUIS S., 200 W. 135th St. (Louis S. Rawlins)
- RECHT, JOSEPH & COMPANY, 1819 Broadway (Joseph Recht)
- REEVE, ARCHIE F. & COMPANY, 37 Wall St. (5) (Archie F. Reeve, Archie F. Reeve, Jr.)
- REICHER, HARRY J. & COMPANY, 350 Fifth Ave. (Harry J. Reicher)
- REILLY & DEANE, 485 Madison Ave. (John V. Deane)
- REINER & ORENS, 19 Rector St. (6) (Lincoln Orens)
- REISNER, DRUCKMAN & HILL, 70 Pine St. (Maxwell A. Allen)
- RENC, GEORGE W., 305 Broadway (George W. Renc)
- RENDELL, ALBERT, 64 Wall St. (Albert Rendell)
- REPETTI, PETER J. & Co., 149 Broadway (Peter J. Repetti, William H. Sullivan)
- REQUA, S. ERWIN, 489 Fifth Ave. (S. Erwin Requa)
- RESNICK, ABRAHAM, 580 Fifth Ave. (Abraham Resnick)
- REYDEL, CHARLES A., 75 Maiden Lane (Charles A. Reydel)
- RHODES, GREYDON A., 420 Lexington Ave. (17) (Greydon A. Rhodes)
- RHYNE, WILLIAM C., 233 Broadway (William C. Rhyme)
- RICH, MAURICE H., 1775 Broadway (Maurice H. Rich)
- RICHARDS & GANLY, 149 Broadway (Frank G. Brinster, Milton L. Ganly, Paul James Richards)
- RIDDLE, CAMP AND PRYOR, 92 Liberty St. (Francis X. Pryor)
- RIFKIN, LOUIS A. & Co., 25 W. 44th St. (Louis A. Rifkin)
- RIMERMAN, SAMUEL D., 565 Fifth Ave. (Samuel D. Rimerman)
- RITTENHOUSE, CHARLES F. & COMPANY, 130 William St. (Merwin P. Cass)
- RIZZO, MATTEO C., 6 E. 45th St. (Matteo C. Rizzo)
- ROBERTS & LEINWANDER Co., 225 Broadway (Alexander Kaminsky)
- ROEHNER, EDWARD T., 1501 Broadway (Edward T. Roehner)
- RONAYNE, JAMES A., 120 Broadway (James A. Ronayne)
- ROSEN & APFEL, 350 Fifth Ave. (Herbert M. Apfel, Herman H. Rosen)
- ROSEN AND ROSEN, 1440 Broadway (18) (David A. Rosen, Hyman M. Rosen)
- ROSENBERG, LEON, 522 Fifth Ave. (Leon Rosenberg)
- ROSENBLUM, ZWICKER & COMPANY, 135 Broadway (6) (A. Harris Rosenblum, Milton Simon, Charles H. Zwicker)
- ROSENFELD, EUGENE, 244 W. 74th St. (Eugene Rosenfeld)
- ROSENTHAL, JOSEPH, 630 Fifth Ave. (Joseph Rosenthal)
- ROSENSHEIN, MAX J. & Co., 61 Broadway (Max J. Rosenshein)
- ROSOFF, L. H. AND COMPANY, 41 E. 42nd St. (Louis H. Rosoff)
- ROSS, I. ARNOLD, 150 Broadway (I. Arnold Ross)
- ROSSETTER, GEORGE & Co., 61 Broadway (6) (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)
- RUBIN, SIDNEY, 505 Fifth Ave. (17) (Sidney Rubin)
- RUBINOFF & NUSSBAUM, 350 Fifth Ave. (Ira Nussbaum)
- RUZOW, SIWEK & COMPANY, 1780 Broadway (Theodore M. Ruzow, Reuben M. Siwek)
- SACHS, GEORGE M. AND COMPANY, 19 W. 44th St. (Carl Heller, Victor M. Schneider)
- SAFRO, PAUL, 225 Broadway (Paul Safro)
- SAGOR, IRVING, 475 Fifth Ave. (Irving Sagor)

NEW YORK (Continued)

- SAIR, CONRAD M. & COMPANY, 7 E. 42nd St. (Conrad M. Sair)
- SALWAY, WILLIAM S. & Co., 149 Broadway (George L. Knauss)
- SAMMET, JOEL E. & Co., 80 Broad St. (Milton Klein)
- SANDERS, A. H., 11 W. 42nd St. (A. H. Sanders)
- SAPER AND RAPAPORT, 521 Fifth Ave. (17) (Frank H. Rapaport)
- 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)
- SHEEL, JOHN, 489 Fifth Ave. (John Scheel)
- SCHIEBER, M. S. & COMPANY, 1007, 271 Madison Ave. (Max S. Scheiber)
- SCHIEINBLUM, BENJAMIN H. & Co., 276 Fifth Ave. (Benjamin H. Scheinblum)
- SCHILLER, GEORGE, 369 Lexington Ave. (George Schiller)
- SCHILLER, JACOB H., 1440 Broadway (Jacob H. Schiller)
- SCHILLING, ARTHUR J. & Co., 72 Wall St. (5) (Arthur J. Schilling)
- SCHINDALL, HENRY, 6 E. 39th St. (16) (Henry Schindall)
- SCHLESINGER, DANIEL, 122 E. 42nd St. (Daniel Schlesinger)
- SCHLESSINGER & KRAKOW, 565 Fifth Ave. (Samuel R. Krakow, Max Schlessinger)
- SCHLUSSER, SIMON, 11 Park Pl. (Simon Schlusser)
- SCHNEIDER, EMIL L., 50 E. 42nd St. (Emil L. Schneider)
- SCHNEIDER, FRANK H., 60 Broadway (Frank H. Schneider)
- SCHNEIDER, WALTER J., 570 Seventh Ave. (Walter J. Schneider)
- SCHNEIDER & SCHNEIDER, 344 E. 149th St. (51) (Cornelius Schneider)
- SCHNEIDERMAN, LOUIS & Co., 565 Fifth Ave. (Louis Schneiderman)
- SCHNEIDMAN, SEYMOUR & ASSOCIATES, 509 Madison Ave. (Seymour Schneidman)
- SCHOCHET, DAVID, 1225 Broadway (David Schochet)
- SCHOEN, SIMON I., 505 Fifth Ave. (17) (Simon I. Schoen)
- SCHOOLMAN & SCHOOLMAN, 10 E. 40th St. (Irving Schoolman)
- SCHULTZ, LOUIS, Empire State Bldg. (Louis Schultz)
- SCHUTTE & WILLIAMS, 50 Broadway (Frederick A. Schutte, Robert I. Williams)
- SCHWARTZ, DANIEL D. AND SONS, 401 Broadway (Lester P. Schwartz)
- SCHWARTZ, MILTON S., 1280 Lexington Ave. (Milton S. Schwartz)
- SCHWARTZ, SEYMOUR S., 55 W. 42nd St. (Seymour S. Schwartz)
- SCOTT, MICKELSON COMPANY, 39 Broadway (6) (John H. Mickelson, S. Lytton Scott)
- SCOTTO, LOUIS J., 150 Broadway (Louis J. Scotto)
- SCOVELL, WELLINGTON & COMPANY, 111 Broadway (Elmer G. Kumbblad, 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 Trestin)
- SEIDMAN & SEIDMAN, 80 Broad St. (4)' (Benjamin Grund, J. S. Seidman, M. L. Seidman)
- SEIF, WILLIAM J., 509 Fifth Ave. (William J. Seif)
- SEITELMAN, LEO H., 1451 Broadway (Leo H. Seitelman)
- SELDON, SAMUEL, 170 Broadway (Samuel Seidon)
- SELVAGGIO, FRANK, 15 E. 41st St. (Frank Selvaggio)
- SHAPIRO, DAVID, 475 Fifth Ave. (David Shapiro)
- SHAPIRO, HERMAN M., 19 W. 44th St. (Herman M. Shapiro)
- SHARON, GEORGE, 55 Liberty St. (5) (George Sharon)
- SHECHET & SHECHET, 505 Fifth Ave. (David Shechet, Samuel Shechet)
- SHINDLER, MORRIS, 347 Madison Ave. (Morris Shindler)
- SHMERLER, MAXWELL & Co., 551 Fifth Ave. (Maxwell Shmerler)
- SHUMAN, ABRAHAM, 9 Stuyvesant Oval (9) (Abraham Shuman)
- SHUSTER, HARRY C., 51 Chambers St. (Harry C. Shuster)
- SIEGEL, KROTKI & GLICKMAN, 250 W. 57th St. (Carl Krotki, Louis Siegel)
- SIEGEL, ROBERT & Co., 32 Broadway (Theodore Pincus, Charles S. Rosenblum, Robert Siegel)
- SIEGEL, SIDNEY H., 30 Broad St. (Sidney H. Siegel)
- SIEGEL & SPIEGLER, 1501 Broadway (Samuel Speigler)
- SILBERDICK & PERITZ, 286 Fifth Ave. (Norman Silberdick)
- SILVER, SIMON, 1440 Broadway (Simon Silver)
- SILVERMAN, MURRAY H., 170 Broadway (Murray H. Silverman)
- SILVERSHINE, HERBERT A., 270 Madison Ave. (Herbert A. Silvershine)
- SILVERSTEIN, GEORGE, 47 W. 34th St. (George Silverstein)
- SILVEY & LIEBMAN, 140 Cedar St. (Paul Liebman)
- SIMON, J. L. & Co., 80 Broad St. (J. Lewis Simon)
- SIMONOFF, PEYSER & CITRIN, 11 W. 42nd St. (Morris Citrin, Morris Levinson, Maurice Siegel, Louis Simonoff, Maurice Sirota, Bernard Steinberger, Louis C. Weiner)
- SIMONS, ROBERT & Co., 17 E. 45th St. (Jack Schulman, Robert Simons)
- SINGER AND FINKE, 295 Madison Ave. (J. Morton Finke, Murray Singer)
- SINGER, BERNARD E., 50 Broadway (Bernard E. Singer)
- SINCLAIR, TOBIAS & Co., 521 Fifth Ave. (Arthur B. Sinclair, Sidney Tobias)
- SIRKIN, SIDNEY, 475 Fifth Ave. (Sidney Sirkin)
- SIROTA, KRAUS & GLEASON, 175 Fifth Ave. (Mark Donald Gleason, Nathan H. Sirota)
- SMALL, IRWIN, 535 Fifth Ave. (Irwin Small)
- SMITH, DAVID & WILLS, 41 E. 42nd St. (Irving A. Wills)
- SMITH & GORSKY, 135 Broadway (Samuel C. Gorsky)
- SMITH, THOMAS & COMPANY, 60 E. 42nd St. (17) (Thomas H. Smith, Norbert J. Whitaker)
- SMITH, WILBUR A., 270 Park Ave. (Wilbur A. Smith)
- SMOLOWE, MEYER, 320 Fifth Ave. (Meyer Smolowe)

NEW YORK (Continued)

- SOHN, FEIMAN & Co., 295 Madison Ave. (M. Jerry Feiman, Maurice I. Sohn)
- SOLOMON, JOSEPH AND Co., 535 Fifth Ave. (Charles R. Kaplan)
- SOLLENDER, JOEL D., 651 W. 171st St. (Joel D. Sollender)
- SONET, SAMUEL & Co., 342 Madison Ave. (Samuel Sonet)
- SOPHRIN, HARRY LOUIS, 55 W. 42nd St. (Harry Louis Sophrin)
- SPANDORF, LEO, 113 W. 42nd St. (18) (Leo Spandorf)
- SPANGLER, HANNAH, 7 E. 42nd St. (H. Spangler)
- SPAR, MORRIS, 29 Broadway (Morris Spar)
- SPARROW, WAYMOUTH & Co., 141 E. 44th St. (17) (James M. Davis, Manager)
- SPEERBER, BAER & COMPANY, 60 E. 42nd St. (Maurice M. Baer)
- SPIEGEL, LOUIS A., 207 W. 40th St. (Louis A. Spiegel)
- SPILKY, ABRAHAM H., 30 Broad St. (Abraham H. Spilky)
- SPRITZER, PASSETTI, MILLER & Co., 116 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, George B. Sackett)
- 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)
- STEINBORN, PHILIP M., 522 Fifth Ave. (Philip M. Steinborn)
- STERN, ESCOL & STERN, 217 Broadway (Herman L. Stern, Joseph Stern)
- STERN, HARRY A., 130 W. 42nd St. (Harry A. 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)
- STRANDBERG, ALBIN D. & Co., 120 Broadway (Paul W. Huber)
- STRAUSS, HERBERT & Co., 274 Madison Ave. (W. F. Apt, Herbert H. Strauss)
- STURZ, LOUIS & Co., 1501 Broadway (David L. Mark, Irwin Sturz)
- SUFRIN, OSCAR J., 1023, 70 Pine St. (Oscar J. Sufrin)
- SULLIVAN, JAMES J., 230 Park Ave. (James J. Sullivan)
- SURWIT, DAVID, 12 Stuyvesant Oval (David Surwit)
- 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)
- TALLER, LEO A., 401 Broadway (Leo Arthur Tallering)
- TANKLOW, WILLIAM, 225 Broadway (William Tanklow)
- TANNEN, E. RICHARD & COMPANY, 280 Madison Ave. (E. Richard Tannen)
- TARDINO, V. J. 63 Wall St. (V. J. Tardino)
- TARLOW, DAVID & Co., 565 Fifth Ave. (Roy Tarlow)
- TARLOW, DAVID H. & Co., 123 William St. (David H. Tarlow)
- TASCH, ULYSSES S., 1270 Broadway (Ulysses S. Tasch)
- TAURITZ, LEO L., 522 Fifth Ave. (Leo L. Tauritz)
- TAYLOR, CHARLES R., 215, 9 Rockefeller Plaza (Charles R. Taylor)
- TAYLOR, O. F., & Co., 50 Broadway (George L. Nohe, Otto F. Taylor, Herbert G. Whiting)
- TESORIERE, S. A., 150 Broadway (7) (S. A. Tesoriere)
- THAW, MURRAY C., 210 Fifth Ave. (Murray C. Thaw)
- THORN, RALPH E., 70 Pine St. (5) (Ralph E. Thorn)
- TIKTINSKY, ISIDOR, 475 Fifth Ave. (Isidor Tiktinsky)
- TITUS, JOHN L., 233 Broadway (John L. Titus)
- TODMAN, FREDERICK S. & Co., 60 Beaver St. (Leonard Laufer, Frederick S. Todman)
- TOLIN, LEO, 350 Fifth Ave. (Leo Tolin)
- TOMICKI, GOLJAN AND GUNZER, 225 Broadway (7) (C. Richard Gunzer)
- TOUCHE, NIVEN, BAILEY & SMART, 233 Broadway (7) (William C. Bechert, William K. Carson, J. P. Friedman, C. Herbert Gale, Carol F. Hall, John C. Kohlrieser, Henry E. Mendes, John B. Niven, William W. Wertz)
- TOWNSEND & DIX, 280 Broadway (Ferdinand C. Townsend)
- TRAGER, MORRIS, 18 E. 41st St. (Morris Trager)
- TRAGER & CALIMAFDE, 509 Fifth Ave. (Seymour Trager)
- TRAINOR, JAMES A. AND COMPANY, 595 Madison Ave. (James A. Trainor)
- TRIPP, WILBOUR D. & Co., 271 Madison Ave. (16) (Henry F. Matheis, Wilbour D. Tripp)
- TRUEGER, PAUL M., 217 Broadway (Paul M. Trueger)
- TUCK, CLARENCE O., 150 Varick St. (Clarence O. Tuck)
- TUCK, F. LUCIAN, 7614 Empire State Bldg. (1) (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., 55 W. 42nd St. (18) (Alexander E. Usatine)
- VAN BENSCHOTEN, MOLL & FLASKAL, 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, 20 Broad St. (Charles Vonhausen)
- WACHSMAN & WACHSMAN, 570 Seventh Ave. (Herman H. Wachsman)
- WACHTEL, JOSHUA, 130 W. 30th St. (Joshua Wachtel)
- WAGENBACH, ERNEST F. & Co., 37 Wall St. (Ernest F. Wagenbach)
- WAGNER, M. J. & COMPANY, 50 Broad St. (Marvyn J. Wagner)
- WAGNER, P. H. & COMPANY, 1440 Broadway (Erwin Wagner)
- WALKER, LOUIS, 117 W. 197th St. (Louis Walker)

NEW YORK (Continued)

- WALSH, JAMES W. & Co., 150 Broadway (James W. Walsh)
 WALSH, JOSEPH P., 55 Liberty St. (Joseph P. Walsh)
 WARREN, JOSEPH, 1440 Broadway (Joseph Warren)
 WARRINGTON, YALDEN & Co., 117 Liberty St. (C. W. Rolls-Warrington)
 WASSER, DAVID L., 60 E. 42nd St. (David L. Wasser)
 WASSERMAN, ABRAHAM H., 55 W. 42nd St. (Abraham H. Wasserman)
 WASSERMAN AND TATEN, 501 Fifth Ave. (Harry E. Taten)
 WEBSTER, HORNE & ELSDON, 50 Broadway (Paul H. Elsdon, Henry A. Horne, Lester A. Krahe, Peter F. Lynch, Louis Reiss, Norman E. Webster)
 WEBSTER, SAMUEL W. & Co., 136 Liberty St. (Samuel W. Webster)
 WEIN, KEYSERLING Co., 119 W. 57th St. (Charles Wein)
 WEINBERG, DAVID M., 225 W. 34th St. (David M. Weinberg)
 WEINBERGER, DAVID E., 11 W. 42nd St. (David E. Weinberger)
 WEINER AND KREINIK, 3 E. 17th St. (3) (Arthur Kreinik, David D. Weiner)
 WEINPER, PHILBERT, 5 Beekman St. (Philbert Weinper)
 WEINSTEIN, MORRIS J., 250 W. 57th St. (George Weinstein)
 WEISS, CHARLES B., 50 Broad St. (Charles B. Weiss)
 WEISSMAN AND TAYLOR, 545 Fifth Ave. (17) (Jacob Weissman)
 WEITZ & STUCKGOLD, 220 W. 42nd St. (Samuel M. Stuckgold)
 WELLEN, A. L. & Co., 225 Broadway (Abraham L. Wellen)
 WERBER AND WERBER, 32 Broadway (Charles F. Werber)
 WERTHEIM, SEYMOUR, 505 Fifth Ave. (Seymour Wertheim)
 WESTERVELT, BENJAMIN E., 233 Broadway (Benjamin E. Westervelt)
 WIDERKEHR, A. A. & COMPANY, 27 William St. (A. A. Widerkehr)
 WIEN, SAMUEL AND COMPANY, 177 E. 77th St. (21) (Bernard Schwartz, Samuel Wien)
 WIENER, IRVING I., 551 Fifth Ave. (Irving I. Wiener)
 WIENER, ROBERT A., 350 Fifth Ave. (Robert A. Wiener)
 WILKOV, HARRY, 505 Fifth Ave. (Harry Wilkov)
 WILLIAMS, H. D. & COMPANY, 120 Broadway (Herbert D. Williams)
 WILLIAMS, R. BRADFORD, 42 Broadway (R. Bradford Williams)
 WIND AND WIND, 11 E. 44th St. (Bernard L. Wind, Oscar Wind)
 WOLF, MURRAY L., 1800, 580 Fifth Ave. (Murray L. Wolf)
 WOLF AND COMPANY, Graybar Bldg. (Francis William Hopkins)
 WOLMAN, MARTIN, 10 E. 43rd St. (Martin Wolman)
 WOOD, J. FREDERICK E., 110 William St. (J. Frederick E. Wood)
 WRIGHT, LONG & COMPANY, 11 Broadway (Michael Edelstein)
 WYLER, WILFRED & COMPANY, 60 E. 42nd St. (17) (Hugo E. D'Aleo)
 YOHALEM, WALTER & COMPANY, 122 E. 42nd St. (Walter Yohalem)
- YOUNG, ARTHUR & COMPANY, 165 Broadway (6) (Richard F. Barry, Louis C. Bender, Harry Brick, J. Campbell Burton, John J. Deering, Thomas J. Dolan, Thomas D. Flynn, Ralph Harrison Galpin, Harry C. Grumpelt, Thomas G. Higgins, Ralph E. Kent, Hugh Macaulay, Norman G. Maiden, Robert Gray Murdoch, Terence Thomas Shaw)
 ZABELLE & SCHULTZ, 1776 Broadway (Joseph Schultz, Maxwell Zabelle)
 ZIMMERMANN & COMPANY, 55 Liberty St. (Paul Mestern, Karl R. Zimmermann)
 ZIRKLE, BRENDEN & Co., 30 Vesey St. (Frederick O. Brenden, Julius J. Hoff, Wilmer D. Zirkle)
 ZITRIN, JOSEPH K., 305 Broadway (Joseph K. Zitrin)
 ZORN AND LIEBERMAN, 11 E. 44th St. (17) (Leo Lieberman, Edward Zorn)
- Niagara Falls
- CUBELLO, D. F., 1002 United Office Bldg. (Dominic F. Cubello)
 EWART, HUGH JR., 1203 United Office Bldg. (Hugh Ewart, Jr.)
- Olean
- CARLSON, SHEESER & GALLMEIER, 206 Masonic Temple Bldg. (Charles L. Carlson)
- Oneida
- SHAY, CARLTON C., 214 Cedar St. (Carlton C. Shay)
- Oswego
- EISEN, SAMUEL, 31 W. Bridge St. (Samuel Eisen)
- Oyster Bay
- ZIPPER, MILTON, 154 E. Main St. (Milton Zipper)
- Plattsburg
- GILMORE, EDWARDS & WOLFE, 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. (Thomas J. Byrnes, Howard J. Hogenauer, Edward C. Holmes)
 WALLACH, WILLIAM, 116 N. Main St. (William Wallach)
 WUNSCH, HARRY, 125 N. Main St. (Harry Wunsch)
- Port Jefferson
- KROUPA & EVANS, 320 Main St. (John F. Kroupa)
- Port Washington
- HYER, RAYMOND T., Manhasset Bank Bldg. (Raymond T. Hyer)
 KOROBKIN, RAYMOND L., 48 Birch St. (Raymond L. Korobkin)
- Potsdam
- OBERST, GEORGE C. W., 4 Clarkson Ave. (George C. W. Oberst)
- Queens Village
- SPENCER, MARTIN M., 89-39 217th St. (Martin M. Spencer)
- Richmond Hill
- KEENER, FREDERICK J. & Co., 112-14 84th Ave. (Frederick J. Keener)
 SANDLER, FRED, 86-11 117th St. (Fred Sandler)

NEW YORK (Continued)

- Rochester
- BORISOFF, SAMUEL M., 800 Reynolds Arcade (14) (Samuel M. Borisoff)
- CLAPP, CHARLES L. AND COMPANY, 17 Clinton Ave., S. (Charles L. Clapp)
- DORAN, THOMAS A., 8 Exchange St. (Thomas A. Doran)
- ELLIS, RAYMOND V., 110 Bobrich Dr. (Raymond V. Ellis)
- ERNST & ERNST, 183 Main St., E. (4) (C. E. Samuelson, Manager)
- FAIN, RUFERT 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)
- GREENHOUSE, MAX, 6 State St. (Max Greenhouse)
- JACKSON & ZAENGLEIN, 31 Exchange St. (Matthew A. Herron, G. Arthur Jackson, Richard F. Jones, Henry W. Rowley, Paul C. Zaenglein)
- KNAUF AND KNAUF, 506 Granite Bldg. (William C. Knauf)
- 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)
- RICHARDS, ROBERT R., 625 Sibley Tower Bldg. (Robert R. Richards)
- STONE & DICKMAN, 614 Union Trust Bldg. (Kermit S. Dickman, Abraham Stone)
- THOMY, CARL D. AND COMPANY, 1416 Temple Bldg. (Carl D. Thomy)
- WILLIAMS, GLENN O. & Co., 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 Beach
- WASSNER, BENJAMIN, 213 Beach 116th St. (Benjamin Wassner)
- Rome
- DICK, ALEXANDER BLAIKIE, 115 W. Dominick St. (A. Blaikie Dick)
- Roslyn Heights
- SCHIEB, ARTHUR, JR., 32 Highfield Lane (Arthur Scheib, Jr.)
- Rye
- KENNEDY, ALEXANDER W. & COMPANY, 11 3rd St. (James P. Kelly, Alexander W. Kennedy)
- KAVANAGH, THOMAS P., 2 Florence St. (Thomas P. Kavanagh)
- Saint George
- DAVIES, WILLIAM A., Corn Exchange Bank Bldg. (1) (William A. Davies)
- Saranac Lake
- HOUGHTON, LEONARD, 64 Main St. (Leonard Houghton)
- Schenectady
- COHEN, JOSEPH, 226 State St. (Joseph Cohen)
- MARVIN, CHARLES L., 246 State St. (Charles L. Marvin)
- South Fallsburg
- GREENBERG, ELIAS GERALD, (Elias Gerald Greenberg)
- Syracuse
- BARR, JAMES & COMPANY, 1008 Hills Bldg. (Isaiah Wolfson)
- CARRIGAN & BOTTGER, Chamber of Commerce Bldg. (Frederick H. Bottger)
- ENGREN, GEORGE M., 816 Loew Bldg. (George M. Engren)
- EVANS AND BENNETT, Onondaga Hotel (George E. Bennett, Robert G. Evans, Ferrin J. Tupper, Paul A. Winans)
- FOX AND ELY, 2030 Erie Blvd., E. (William M. Ely, Lewis P. Fox)
- GILFOIL, McNEAL & CUMMINGS, 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 C., JR., 401 City Bank Bldg. (William C. Klaila, Jr.)
- LANDRY, HORACE J., 401 City Bank Bldg. (2) (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 AND BIELING, 405 Lincoln Bank Bldg. (2) (Alvin O. Bieling, Maurice W. Powers)
- SCOVELL, WELLINGTON & COMPANY, 224 Harrison St. (Harry D. Anderson, Armand J. Ledoux, Managers)
- 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, NORTH, 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)
- HALL, RAYMOND G., 140 Genesee St. (Raymond G. Hall)
- MOORE, ALFANO & O'REILLY, 110 Genesee St. (2) (John A. Moore)
- Valley Stream
- GOETZE, EDWARD C. & COMPANY, 70 E. Euclid St. (Edward C. Goetze)
- Watertown
- FARRINGTON & ADAMS, Trust Company Bldg. (Edwin H. Adams, Howard F. Farrington)

NEW YORK (Continued)

ROBB, LEON W., 541 Woolworth Bldg. (Leon W. Robb)

SCHLESINGER, HAROLD S., 133 Wayne Ave. (Harold S. Schlesinger)

Wellsville

PICKUP, DANA R., 17 Lunn Court (Dana R. Pickup)

Woodridge
KANTZLER, BENJAMIN (Benjamin Kantzler)

West Brighton

McSHEEHY, EDWARD L., 640 Bement Ave. (Edward L. McSheehy)

Woodside
KADISON, HERBERT Z., 41-49 63rd St. (Herbert Z. Kadison)

White Plains

FITZPATRICK & EGAN, 175 Main St. (Thomas F. Egan)

Yonkers
ANDERSON, JOHN A., 30 S. Broadway (2) (John A. Anderson)

PENNY, EVERETT J. & Co., 31 Mamaroneck Ave. (Everett J. Penny)

CHIPPS AND LAWLESS, 57 Clinton St. (W. Hartford Chipps)

SAUSE, C. A., 31 Mamaroneck Ave. (Clifton A. Sause)

KAUFMAN, WILLIAM S., 30 S. Broadway (William S. Kaufman)

WEISS, HARRY D., 30 S. Broadway (2) (Ernest R. Catenacci)

North Carolina

Asheville

BLAKE, ALBERT H., 200 Castanea Bldg. (Albert H. Blake)

PEAT, MARWICK, MITCHELL & Co., Liberty Life Bldg. (Ira N. Howard, Manager)

FLETCHER, F. O'C., 506, 44 Patton Ave. (F. O'C. Fletcher)

PULLEN, A. M. & COMPANY, 1008 Liberty Life Bldg., (George D. Deen)

FREELAND, ROBERT C., P. O. Box 989 (Robert C. Freeland)

ROUSH, HOYT L., 602 Liberty Life Bldg. (Hoyt L. Roush)

GROSS, MARTIN, 44 Patton Ave. (Martin Gross)

STRAND, SKEES & JONES, 1601 Liberty Life Bldg. (O. J. Jones, Jr.)

JONES, ROWLAND J., 203 Miles Bldg. (Rowland J. Jones)

TAYLOR, ELTON B. & COMPANY, 1028 S. Boulevard (Cleom M. Carter, Elton B. Taylor)

MILLER, THOMAS O., 220 Haywood Bldg. (Thomas Quitman Miller)

TODD-McCOLLOUGH & Co., 204 Piedmont Bldg. (Derrill H. McCollough)

ROBINSON, J. DOUGLASS, 601 New Medical Bldg. (Joseph Douglass Robinson)

VAN HOY, J. M., 1115 Mt. Vernon Ave. (J. M. Van Hoy)

TOLAND, HUGH J., 200 Miles Bldg. (Hugh J. Toland)

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

WEAVER, PERRY M., P. O. Box 866 (Perry M. Weaver)

Burlington

OWEN AND HOGAN, P. O. Box 1117 (James P. Hogan, Walter F. Owen)

Durham

Charlotte

AUSTIN, PARKS N., 124 Builders Bldg. (Parks N. Austin)

ASHLIN, THOMAS & KNIGHT, Depositors National Bank Bldg. (Arthur W. Knight, N. A. Thomas, James W. Trent)

BENNETT, JOHN C., 1812 Tippah Ave. (5) (John C. Bennett)

REDFORD & HARRIS, 210 Trust Bldg., (John Brame Harris, John Beverly Redford)

BEVIS, JAMES E., 910 Commercial Bank Bldg. (James E. Bevis)

WILLIAMS & URQUHART, P. O. Box 242 (Alexander Bruce Umstead)

BROWN, W. LATIMER, 205 S. Church Street Bldg. (W. Latimer Brown)

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

BUCK, FRANK P. COMPANY, P. O. Box 1362 (A. J. Selzer)

Fayetteville

CAMPBELL & FECHHELM, 404 Liberty Life Bldg. (John A. Campbell, Richard E. Fechhelm)

ENNIS, THURMAN C. & Co., Box 232 (Thurman C. Ennis)

CARROLL, WILLIAM W., 121 E. Third St. (2) (William W. Carroll)

HAIGH, PHIL W., JR., Box 923 (Phil W. Haigh, Jr.)

CHARNLEY, WALTER & Co., 221 S. Church St. (Marvin L. Westmoreland)

Forest City

DEBERRY, JIM F., 825½ W. Morehead St. (Jim F. DeBerry)

THORNELOE, FRANK C., P. O. Box 133 (Frank C. Thorneloe)

DOMBHART, GEORGE E., 802 Commercial Bank Bldg., (George E. Dombhart)

Fremont

FLIGEL, S. S., 910 Liberty Life Bldg. (2) (S. S. Fligel)

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

FULLAGAR, C. C., 1834 Mimosa Ave. (C. Chandler Fullagar)

Gastonia

HAIR AND APPLE, Ellington Bldg. (Roy D. Apple, W. Burton Hair)

BROWN, ARTHUR C., P. O. Box 541 (Arthur C. Brown)

HASKINS & SELLS, 501 Johnston Bldg. (2) (Orion Neely Hutchinson, Kay J. Jennell)

BUTLER, HOYT, 504 Commercial Bldg. (Hoyt Butler)

HUNTER, RICHARD M., 1017 Commercial Bank Bldg. (2) (Richard M. Hunter)

ECK, JOHN, Loftin Bldg. (John E. Eck)

MINOR, WILLIAM THOMAS, JR., 1118 Johnston Bldg. (William Thomas Minor, Jr.)

UPCHURCH, FRED E., 508 Commercial Bldg. (Fred E. Upchurch)

NORTH CAROLINA (Continued)

- Goldsboro
- CRONE, JAMES C., 102 W. Walnut St. (James C. Crone)
GREATHOUSE, FRANK L. & COMPANY, Box 656 (Frank L. Greathouse)
- Greensboro
- CUNNINGHAM, ROBERT E., 215 Piedmont Bldg. (Robert E. Cunningham)
DAVENPORT, P. E., 411 Dixie Bldg. (P. E. Davenport)
DODGE, FREDERICK D., 1506 Edgedale Rd. (Frederick D. Dodge)
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)
O'CONNELL, W. F. & Co., 806 Southeastern Bldg. (Walter F. O'Connell)
PEAT, MARWICK, MITCHELL & Co., Piedmont Bldg. (Robert Lloyd, Lester I. Swindell)
PULLEN, A. M. & COMPANY, 203 Southeastern Bldg. (Fred G. Eichhorn, Raymond B. Pearce, George E. Perrin, William H. Westphal)
ROBINSON, BERNARD, P. O. Box 1504 (Bernard Robison)
ROSE, ALBERT, 306 Southeastern Bldg. (Albert Rose)
STRAND, SKEES & JONES, 404 Southeastern Bldg. (Ralph Jarrard, Frank H. Jones, Laurence E. Skees, Allen E. Strand)
- Hickory
- BUMBARGER, THOMAS V., 548 N. Center St. (Thomas V. Bumbarger)
- High Point
- BOWMAN AND BLUE, 213 Professional Bldg. (Daniel Thomas Blue, Jr., Worth B. Bowman)
GAITHER, E. J., 502 Security Bank Bldg. (E. J. Gaither)
SEIDMAN & SEIDMAN, Security National Bank Bldg. (Sidney A. Larter, Manager)
- Kingston
- FRANCK, EDWARD E., P. O. Box 1 (Edward E. Franck)
- Laurinburg
- LIVINGSTON, PAUL H., (Paul H. Livingston)
LUNDIN, GUSTAF C., State Bank Bldg. (Gustaf C. Lundin)
- Lenoir
- BRADLEY, ROBERT L., 201 Fidelity Bldg. (R. L. Bradley)
DODGE, ALFRED W., 201 Fidelity Bldg. (Alfred W. Dodge)
MOORE, MYRON L., JR., P. O. Box 597 (Myron L. Moore, Jr.)
SMITH & GRISSETTE, (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)
SPOUL, FRANK C., Wade Bldg. (Albert C. Gaskill, Manager)
- Morganton
- DEVANE, GRAHAM S., 119½ W. Union St. (Graham S. DeVane)
- New Bern
- SPOUL, FRANK C., Elks Temple Bldg. (Frank C. Sproul)
- 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. (Thomas E. Gatewood, John F. Prescott, Daniel O. Shackelford)
PULLEN, A. M. & COMPANY, 809 Raleigh Bldg. (J. S. Kircheimer, Manager)
RUSS, W. M. AND COMPANY, 302 Security Bank Bldg. (T. N. Grice, William M. Russ)
STEELE, R. L. & Co., 800 Commercial Bldg. (W. H. Lewis)
WATTS AND KOONCE, 606 Lawyers Bldg. (John E. Koonce, Jr., Walter A. Watts)
WILLIAMS & URQUHART, P. O. Box 2657 (Thomas Ficklin, Richard A. Urquhart, 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
- BAKER, BRYDON, RENNOLDS & WHITT, Box 903 (William P. Greathouse, Manager)
BUTLER, FRANK E., P. O. Box 386 (Frank E. Butler)
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, Drawer 1327 (Frank P. Buck, George Curtis Smith)
ZUMBRUNNEN, THOS. P., 118½ N. Main St. (Thos. P. Zumbrunnen)
- Sanford
- MUSE, JOHN C., Box 453 (John C. Muse)
- Scotland Neck
- MADDISON, L. B., Bank of Halifax Bldg. (Laurence B. Maddison)
- Shelby
- BLACKWELL ACCOUNTING SERVICE, Gardner Bldg. (Howard F. Blackwell)
- Southern Pines
- MCPHERSON, GARLAND, Hart Bldg. (Garland McPherson)
- Tabor City
- NORRIS, FRANK C., JR. (Frank, C. Norris, Jr.)
- Wilmington
- BARFIELD, WILLIAM C., Murchison Bldg. (William C. Barfield)
CHERRY, HARRY W., 1008 Murchison Bldg. (Harry W. Cherry)
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.)

NORTH CAROLINA (Continued)

- NICHOLS, W. C., 116 N. 16th St. (W. C. Nichols)
Wilson
HANCHROW, J. H., Box 1181 (J. H. Hanchrow)
Winston-Salem
CANNON, E. H., Nissen Bldg. (Everette Howard Cannon)
ELBERSON, C. E. AND COMPANY, 425 Reynolds Bldg. (3) (Charles E. Elbersson, D. Eugene Gatewood, Jr., Edward C. Hamrick)
ERNST & ERNST, 1101 R. J. Reynolds Bldg. (3) (Harry R. Borthwick)
HENDRIX, MOYER P., 317 Nissen Bldg. (Moyer P. Hendrix)
JUSTICE AND HARRELL, 314 Nissen Bldg. (A. B. Harrell, William C. Justice)
MARTIN, CHESTER, 1405 Reynolds Bldg. (Chester Martin)
PULLEN, A. M. & COMPANY, 1412 Reynolds Bldg. (James E. Gibson)
RUSS, W. M. & COMPANY, 1401 Reynolds Bldg. (J. Herman Ward)
WILSON, HOSICK & Co., Patten Bldg. (Ted R. Hosick, Benjamin A. Wilson)

North Dakota

Bismarck

- BAKKEN, PALMER C., 110 Third St. (Palmer Clarence Bakken)
SCHANTZ & PERSON, 107 S. Fifth St. (Carl A. Person, William M. Schantz)

Fargo

- BLEGEN, ARTHUR, 412 Black Bldg. (Arthur Blegen)
BROEKER & HENDRICKSON, 400 de Lendrecie Bldg. (Charles E. Bailly)
CONOBOY, GERALD R., 312 Black Bldg. (Gerald R. Conoboy)
CULL, EIDE AND COMPANY, Pioneer Mutual Life Bldg. (O. A. Eide)

Grand Fork

- BRADY, EDWARD W. & Co., 304 First National Bank Bldg. (Edward W. Brady)
CASTLE, FLOYD L., 315 First National Bank Bldg. (Floyd L. Castle)
HARVEY, L. A., 307 Security Bldg. (L. A. Harvey)
SMITH, R. R., 108 Reeves Court (Raymond R. Smith)

Minot

- JANZ, IVERSON & MARTZ, 405 First Avenue Bldg. (Baldwin E. Martz, Shirley Hubbard Martz)
WEBER, ERVEN H., 314 First National Bank Bldg. (Erven H. Weber)

Ohio

Akron

- BARUCH, JACOB S., 227 W. Bowery St. (Jacob S. Baruch)
CHILTON, STUMP & DAVERIO, 1814 First National Tower (Floyd Chilton, George W. Daverio, Sidney P. Stump)
ERNST & ERNST, 159 S. Main St. (8) (Jesse L. Swinehart, Manager)
GORDON, DENNIS, 1190 Cadillac Blvd. (20) (Dennis Gordon)
GORDON, JACOB, 837 Second National Bank Bldg. (8) (Jacob Gordon)
RAUSCH, C. G., 509 Metropolitan Bldg. (C. G. Rausch)
REAVEN, ALBERT, 407 Second National Bldg. (Albert Reaven)
SARVER & LOWE, 175 W. Bowery St. (L. Ray Sarver)
SWINEHART & ADAMS, 601 Akron Savings & Loan Bldg. (Arthur W. Adams, Carl L. Swinehart)
THAYER, JAMES E., 1601 First National Tower (8) (James E. Thayer)
VINOPAL, ALVIN C., 1033 Second National Bldg. (Alvin C. Vinopal)

Alliance

- MATHER, R. K., 213 Alliance Bank Bldg. (Robert K. Mather)

Bellefontaine

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

Burton

- ROSE, FOREST A. & Co., 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 & ERNST, 115 Dewalt Ave. N. W. (2) (Wayne D. Frederick)
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 & TUBER, 222 Cleveland Ave., N. W. (2) (Ellsworth P. Scales, Jr., Milton A. Tuber)
WETMORE & NIST, 215 Mellett Bldg. (Robert V. Nist, Calvin B. Wetmore)

Chagrin Falls

- CLARK & SON, P. O. Box 189, (Richmond M. Clark)
COY, WALTER A., 437 North St. (Walter A. Coy)

Cincinnati

- ACH, JACQUES L. AND COMPANY, 123 E. 6th St. (2) (Jacques L. Ach)
ALBRECHT, EDWIN C., 335 Temple Bar Bldg. (2) (Edwin C. Albrecht)
BEAL, L. C., 3609 Carew Tower (Lovell C. Beal)
BERNARD, GEORGE W., Union Central Bldg. (George W. Bernard)
BULLIS, RALPH M., 3460 Craig Ave. (11) (Ralph M. Bullis)
CLOUD, J. D. & Co., 1104 Traction Bldg. (John D. Cloud, Edward Herman Dinkelaker, John L. Fricker, Neal McKeown)
COHEN, RUBEN E., 525 Walnut St. (Ruben E. Cohen)
COLLINS, CLINTON, 609 Transportation Bldg. (2) (Clinton Collins)

OHIO (Continued)

- DELOITTE, PLENDER, GRIFFITHS & Co., Carew Tower (2) (Oliver W. Seifert)
- DEPUE, HERIER & EVERSMAH, 2015 Union Central Bldg. (Earl Frederick Eversman)
- ERNST & ERNST, 3912 Carew Tower (2) (Earl I. McArthur)
- FISCHVOGT, DOYLE J., 3745 Boudinot Ave. (11) (Doyle J. Fischvogt)
- FULLER, FRED W., 2015 Union Central Bldg. (Fred W. Fuller)
- GANO & CHERINGTON, 807 Federal Reserve Bank Bldg. (John L. Brown, John D. Cherrington, Frederick G. Fielman, Berl G. Graham, Albert H. Klehfoth, Edward J. Moringner, W. Nelson Simlick)
- GEHLER, CHARLES, 1801 Carew Tower (Charles Gehler)
- GRANT, ALEXANDER & COMPANY, 2519 Carew Tower (2) (Harry Sonkin)
- HALL, CECIL L., 703 Provident Bank Bldg. (Cecil L. Hall)
- HASKINS & SELLS, 1403 First National Bank Bldg. (2) (Charles R. Bowen, Rudolph J. Englert, Glenn P. Leonard, Charles W. Swomstedt)
- HATHAWAY, C. E., 1007 Ingalls Bldg. (C. E. Hathaway, Donald E. Hathaway)
- HEHEMANN, WM. V., 530 E. 4th St. (2) (Wm. V. Hehemann)
- HEIBERTSHAUSEN, GEORGE, 408 First National Bank Bldg. (2) (George Heibertshausen)
- HITNER, STANLEY & Co., 604 Traction Bldg. (Stanley A. Hittner)
- KELLER, C. J. & COMPANY, 1604 Union Trust Bldg. (Charles J. Keller)
- KENNEDY, RICHARD C., 913 Keith Bldg. (Richard C. Kennedy)
- LOZIER, CHARLES E., 303 Provident Bank Bldg. (Charles E. Lozier)
- LYBRAND, ROSS BROS. & MONTGOMERY, Carew Tower (2) (Fred C. Dennis)
- MERS, WM. H. & Co., 628 Dixie Terminal Bldg. (Clinton Collins, John G. Merkhofner, Wm. H. Mers, Frederic A. Powers)
- MUELLER, IRWIN L., 123 E. Sixth St. (2) (Irwin L. Mueller)
- PAINÉ AND OSBERGER, 926 Enquirer Bldg. (2) (Joseph L. Osberger, Gordon T. Paine)
- PEAT, MARWICK, MITCHELL & Co., 49 E. 4th St. (J. T. Kropp, Manager)
- REINHARDT & ROEBUCK, 2015 Union Central Bldg. (C. E. Reinhardt, Oral Boyd Roebuck)
- RAFALSKE & SCHNEIDER, 626 Broadway (Medard F. Rafalske)
- 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 Favert, 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)
- SOHN, J. ARTHUR, 1648 Vine St. (J. Arthur Sohn)
- STANLEY, W. H., 2404 Union Central Bldg. (W. H. Stanley)
- TEDTMANN, M. EARL, 301 Atlas Bank Bldg. (M. Earl Tedtmann)
- TRAUTH, ALBERT E., 1416 Union Central Bldg. (2) (Albert E. Trauth)
- VOGELÉ, EDWARD A., 1205 First National Bank Bldg. (Edward A. Vogelé)
- WILLIG, L. H. & Co., 1436 Union Trust Bldg. (Harris, H. Hain, Joseph E. Meek, John S. Schott, Louis F. Schott, Daniel J. Willig)
- WRIGHT, CHARLTON C., 2011 Union Central Bldg. (Charlton C. Wright)

Cleveland

- ANDERSEN, ARTHUR & Co., National City Bank Bldg. (14) (Richard J. Boland, Donald J. Erickson)
- BADEN AND LINDEN, 1202 Standard Bldg. (Joseph G. Baden, Harold S. Linden)
- BLACK, DALE W., 1808 Union Commerce Bldg. (Dale W. Black)
- BRUBAKER, HELFRICH AND TAYLOR, 802 Sweetland Bldg. (15) (F. C. Brubaker, Clarence J. Helfrich, Ralph W. Helfrich, William F. Taylor, William J. Taylor)
- BUCHKO, JOHN, 227 Hanna Bldg. (John Buchko)
- CARD, PALMER & SIBBISON, 765 Union Commerce Bldg. (14) (J. H. Sibbison, Wesley E. Watkins)
- CLARK & COLLINS, 808 Union Commerce Bldg. (14) (Robert D. Austin, Manager)
- COCHRAN, HUFFMAN & WEIR, 1128 Citizens Bldg. (William A. Cochran, Louis H. Hoffman)
- COLE, ALLAN R., 506 Carnegie Hall Bldg. (Allan R. Cole)
- COLLIER, RICHARD N. AND ASSOCIATES, 503 N.B.C. Bldg. (14) (Richard N. Collier)
- CONNOR & CLARK, 811 Citizens Bldg. (Paul R. Clark, George H. Conner)
- COOK, T. J., 1840 Standard Bldg. (Thomas J. Cook)
- COX, C. HERBERT, 826 Guardian Bldg. (C. Herbert Cox)
- DAVIDSON, LYMAN A., 335 Bulkley Bldg. (15) (Lyman A. Davidson)
- ERNST & ERNST, 1356 Union Commerce Bldg. (14) (Raymond D. Ashman, Rudolf Bauhof, Robert L. Bender, Paul C. Conger, Albert W. Geater, Wm. S. Gordon, J. A. Lindquist, Herbert T. McAnly, Hassel Tippit, C. J. Voigt, Louis Carl Weiss)
- FALCON, JACK N., 1114 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)
- HANLON, HERBERT J., 1330 Williamson Bldg. (14) (Herbert J. Hanlon)
- HASKINS & SELLS, Williamson Bldg. (14) (Elmer G. Beamer, Edmund A. Clarke)
- HAUSSER & HEINTEL, 1825 Union Commerce Bldg. (Herbert J. Hausser, Carl C. Heintel)
- HECK, GLENN D., 1457 Superior Ave. (14) (Glenn D. Heck)
- HODGDON, FRANK T., JR., 418 Plain Dealer Bldg. (14) (Frank T. Hodgdon, Jr.)
- HORWATH & HORWATH, 1065 Union Commerce Bldg. (Ernest E. Wunderly)
- KNEIP, G. D., 1430 Union Commerce Bldg. (G. D. Kneip)
- KNOCHÉL, W. A., 424 Bulkley Bldg. (W. A. Knochel)
- KOHLER, FRED R., 208 Hanna Bldg. (Fred R. Kohler)
- KOHN, MEYER JACOB, 760 Hippodrome Bldg. (Meyer Jacob Kohn)
- KOVACHY, EDWARD M., 537 Leader Bldg. (Edward M. Kovachy)
- LAFRENTZ, F. W. & Co., 779 The Arcade (William R. Gerlach)
- LAKIN, GEORGE C., 3134 Euclid Ave. (George C. Lakin)
- LENT, E. C., 3223 W. 142nd (E. C. Lent)

OHIO (Continued)

- LESSAM, SAM, 743 Huron Rd. (Sam Lessam)
 LYBRAND, ROSS BROS. & MONTGOMERY, Union
 Commerce Bldg. (14) (Louis D. Kork, Edwin
 P. Noell)
 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)
 MERCER, FINK & KUTINA, United Office Bldg.
 (Carl J. Fink)
 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., 910 Hanna
 Bldg. (Robert F. Gabele, Robert W. Kiersted,
 Leonard Park, George W. Shepherd, Jr.)
 POSNER & KLEIN, 455 Hippodrome Annex Bldg.
 (15) (Harvey L. Klein)
 PRICE, S. W., 735 Leader Bldg. (Simon Wil-
 liam Price)
 PRICE WATERHOUSE & Co., 925 Euclid Ave.
 (14) (William E. Wilkenloh)
 REEVES & LAUBSCHER, 440 Standard Bldg.
 (13) (John L. Reeves)
 ROBERTS & SEARS, National City Bank Bldg.
 (R. M. Roberts)
 RODIER, ALCUIN E., 1330 Williamson Bldg.
 (14) (Alcuin E. Rodier)
 ROSEN, MORRIS & HERLANDS, 436 Bulkley
 Bldg. (Irving Herlands, Jay G. Morris)
 ROSEWATER, HENRY W., 1401 N.B.C. Bldg.
 (Henry W. Rosewater)
 RUSK, JOHN D., 901 Swetland Bldg. (John D.
 Rusk)
 SCHICK, ROLAND, 2000 W. 25th St. (Roland
 Schick)
 SCHNACKEL, CHARLES, 917 Fidelity Bldg.
 (Charles Schnackel)
 SCOVELL, WELLINGTON & COMPANY, Bulkley
 Bldg. (William J. P. Moonan)
 SIEGEL, ERNEST E., 1220 Huron Rd. (Ernest
 E. Siegel)
 SINNOTT, JOHN J., 819 Hanna Bldg. (John J.
 Sinnott)
 SMITH, CLEWELL M. AND Co., 1604 Standard
 Bldg. (Clewell M. Smith)
 SMITH, THOS. J. & Co., 943 Society for Sav-
 ings Bldg. (14) (Thos. J. Smith)
 SLAGLE, HOWARD G., 1139 Terminal Tower
 (Howard G. Slagle)
 SOLOWAY & VON ROSEN, 1509 Williamson Bldg.
 (Wilbur J. Snevel, Eugene S. Soloway,
 Urban F. von Rosen)
 SOSS, MORTON AND ASSOCIATES, 1114 Hippo-
 drome Bldg. (Morton I. Soss)
 SOUTHWICK, EDWARD H., 1178 Union Com-
 merce 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, 1550 Hanna
 Bldg. (15) (Edward L. Pitt)
 UEBEL, MONROE & FABER, 1530 Keith Bldg.
 (15) (William H. Faber, Charles E. Uebel,
 Basil J. Monroe)
 WALTHALL AND DRAKE, 1108 Keith Bldg.
 (John F. Drake, S. Orville Walthall)
 WELSH AND LEFFINGWELL, Union Commerce
 Bldg. (Douglas C. Leffingwell, Arthur E.
 Welsh)
 WHITING, ELMER J., JR., 8514 Cedar Ave.
 (Elmer J. Whiting, Jr.)
- WILSON & WILSON, 907 National City Bank
 Bldg. (Herbert W. Wilson, Ralph V. Wilson)
 WOLL, H. E., 509 Carnegie Hall Bldg. (H. E.
 Woll)
 YARKONY, PHILIP P., 2828 Euclid Ave. (Philip
 P. Yarkony)
 YOUNG, ARTHUR & COMPANY, 1307 Terminal
 Tower (13) (Joseph B. Collinson)
 ZEIGLER, JOSEPH M., JR., 420 Chester-Twelfth
 Bldg. (14) (Joseph M. Zeigler, Jr.)
- Cleveland Heights
- ZWICK & ZWICK, 12434 Cedar Rd. (6) (Irving
 R. Zwick, Philip S. Zwick)
- Columbus
- BALDWIN, JESSE H., 44 W. Gay St. (15) (Jesse
 H. Baldwin)
 CAMPBELL-ROSE & Co., LeVeque-Lincoln Tower
 (Francis B. Ryan)
 ERNST & ERNST, 50 W. Broad St. (15) (D. W.
 Glenn)
 GLAS, MILTON G., 33 N. High St. (Milton G.
 Glas)
 JAHN, ARTHUR C. & Co., 209 S. High St.
 (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. Streng, Wendell
 E. Yaple)
 KENT & RECTOR, Huntington Bank Bldg. (Heber
 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)
 RANKIN & REX, 44 E. Broad St. (U. D.
 Rankin)
 REDMAN, E. C., 150 E. Broad St. (E. C. Red-
 man)
 ROACH, B. M., 1150 Bryden Rd. (B. M.
 Roach)
 ROBERTSON, JOSEPH W., 297 S. High St. (Jo-
 seph W. Robertson)
 SIMSON, THEODORE R., 55 E. State St. (Theo-
 dore R. Simson)
 SNYDER, H. E., 50 E. Broad St. (H. E.
 Snyder)
 SWEDLOW, MORRIS, 216 S. Remington Rd.
 (Morris Swedlow)
 STIRGWOLT, PATTEN & WILSON, 79 E. State
 St. (15) (Thomas L. Patten, Irwin G. Stirg-
 wolt, Wilbur W. Wilson)
 THOMAS, MUHLBACH AND THOMAS, 387 E.
 Broad St. (Charles Cobb Muhlbach)
 VAGNIER, JOHN R., 50 E. Broad St. (John R.
 Vagnier)
 WALL, WALTER D., 2026 Beverly Rd. (Walter
 Dana Wall)
 WEIMER & COMPANY, 1395 Grandview Ave.
 (Earle E. Weimer)
- Coshocton
- KELLER, KIRSCHNER, MARTIN & CLINGER,
 Coshocton National Bank Bldg. (Howard F.
 Robinson, Manager)
- Cuyahoga Falls
- WIELAND, VICTOR F., 2506 Broad Blvd. (Vic-
 tor F. Wieland)

OHIO (Continued)

- Dayton**
- ARNOLD, HAWK & CUTHBERTSON, 1127 Third National Bldg. (Frank L. Arnold, Harry Weldon Cuthbertson, J. A. Hawk, Charles A. Perkins, John E. Shirley)
- BATTELLE & BATTELLE, 403 W. First St. (Don D. Battelle, Gordon S. Battelle, Louis G. Battelle)
- BRUSK, J. N., 525 Third National Bldg. (Jack Nathan Brusk)
- CHRISMAN AND EDWARDS, 814 Callahan Bldg. (G. Burgan Chrisman, Harrison P. Edwards)
- DAWSON, ORA RAY, Cappel Bldg. (Ora Ray Dawson)
- ERNST & ERNST, 32 N. Main St. (2) (G. E. Baker, Manager)
- GANS, WILLIAM L., 410, 11 W. Monument Bldg. (William L. Gans)
- HOLLINGER, WILLIAM P., 1014 Harries Bldg. (William P. Hollinger)
- HUBBARD, CHARLES E. & COMPANY, 402 Harries Bldg. (Orville Nelson Folker, Charles E. Hubbard)
- LLOYD AND HILL, 216 Harries Bldg. (2) (Harold S. Hill, 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. (2) (R. Allan Parker)
- TROUT & BARSTOW, 511 Winters Bank Bldg. (2) (C. Weldon Barstow, Thomas A. Carney, John K. Vlahos)
- WALL, CASSEL & GRONEWEG, 11 W. Monument Bldg. (J. C. Cassel, L. Frederick Clark, C. Fred Groneweg, Paul G. Rohlfing, Hugh E. Wall)
- WEINREICH, ARTHUR L., 1007 U. B. Bldg. (Arthur L. Weinreich)
- 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 Stanford Ave. (Harry J. P. Woltz)
- Findlay**
- MOSS, GEORGE K., 206 W. Hardin St. (George K. Moss)
- Fostoria**
- FEASEL, FRED (Fred Feasel)
- Fremont**
- RINEHART, GRANT H., 410 S. Front St. (Grant H. Rinehart)
- SUHRER, KOCH & COMPANY, 110½ N. Front St. (Norbert U. Koch)
- Geneva**
- DEAL, GEORGE S., 48 N. Broadway (George S. Deal)
- Hamilton**
- JACKSON, ELLIS R., First National Bank Bldg. (Ellis R. Jackson)
- JENNINGS & LINDSEY, Rentschler Bldg. (Walter R. Lindsey)
- Kent**
- MARTIN & MARTIN, 458 W. Main St. (W. Harold Martin)
- Kingsville**
- WOOD, E. W., P. O. Box 233 (Edwin W. Wood)
- Lakewood**
- BROWN, MILTON C., 1220 Marlowe Ave. (Milton Clark Brown)
- Lima**
- BOWSHER, H. F., R. D. 1 (H. F. Bowsher)
- DOTY & JOHN, 210 W. Spring St. (W. Lowell Doty, Frederick L. John)
- EVANS, E. S., 926 National Bank Bldg. (E. S. Evans)
- HANSBARGER AND SAVAGE, 600 Dauch Bldg. (William C. Hansbarger, Harry Savage)
- Lorain**
- FRANK, SERINGER & CHANEY, 306 Broadway (Michael N. Frank, Joseph E. Seringer, Jr.)
- SCHWERING, HENRY L., 610 Oakwood Dr. (Henry L. Schwering)
- Mansfield**
- BAIR, DONALD ROBERT, 496 Lexington Ave. (Donald Robert Bair)
- CAMPBELL-ROSE & COMPANY, 503 Farmers Bank Bldg. (Dale E. Rose)
- FRYE, A. LEROY, 15½ E. 3rd St. (A. Leroy Frye)
- KELLER, KIRSCHNER, MARTIN AND CLINGER, 13 Park Ave., W. (John B. Moore, Manager)
- WILLIS, WILLIS AND OSMOND, 60 Ashland Rd. (H. D. Osmond)
- Marietta**
- SMITH, C. KENNETH, 616 First National Bank Bldg. (C. Kenneth Smith)
- Marion**
- SMOOT AND ROUSH, 419 Uhler-Phillips Bldg. (Kenneth Wayne Roush, Clayborne W. Smoot)
- Medina**
- ZIEGLER, JOHN H., 107 W. Liberty St. (John H. Ziegler)
- Middletown**
- CLARK & HELSEL, Savings and Loan Bldg. (Virgil T. Clark, Harlan D. Helsel)
- GARRISON, DONALD, 309 Castell Bldg. (Donald Garrison)
- Montgomery**
- MACK, RAYMOND P., 9590 Ross Ave. (Raymond P. Mack)
- Newark**
- FRANK, SERINGER & CHANEY, 306 Broadway (Loyal F. Chaney)
- O'BRYAN, W. I., 209 N. 21st St. (W. I. O'Bryan)
- New Philadelphia**
- REA, GEO., 719 Second St., S. E. (Geo. Rea)
- REA, RICHARD C. & ASSOCIATES, 152 N. Broadway (Richard C. Rea)
- Olmsted Falls**
- LUCAS, J. J., Cook Rd. (Julius John Lucas)

OHIO (Continued)

- Piqua
GUNTER, RALPH F., Border City Loan Bldg. (Ralph F. Gunter)
- Port Clinton
MISCH, WILLIAM A., Black Bldg. (William A. Misch)
- Portsmouth
FRYMAN, EUGENE H., 52 National Bank Bldg. (Eugene H. Fryman)
- Shaker Heights
McCONKIE, C. C., 2896 Claremont Rd. (C. C. McConkie)
- South Euclid
WIMMER, GEORGE C., 1392 Belvoir Blvd. (George C. Wimmer)
- Springfield
SHERWOOD, PETER, 202 Woolworth Bldg. (Peter Sherwood)
WOOD, JACK A., 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)
BUCKENMEYER & KING, 901 Spitzer Bldg. (Joseph A. King)
CAMPBELL-ROSE & COMPANY, 964 Spitzer Bldg. (Herman D. Krieger)
ERNST & ERNST, 1908 Toledo Trust Bldg. (4) (Arthur L. Nagel, A. M. Zucker)
HURST, ROBERT A., 802 S. St. Clair St. (Robert A. Hurst)
KLEAR & KOPANKO, 752 Western Ave. (John A. Kopanko)
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. Sweeney)
LAFRANCE, JOHN W., 406 Home Bank Bldg. (John W. LaFrance)
MACDANIELS, W. J., 3437 Goddard Rd. (William J. MacDaniels)
MARTI & MAHEN, 867 Spitzer Bldg. (Royden Mahen)
MILLER, I. R., 1704 Jefferson Ave. (2) (I. R. Miller)
MILLER, S. D., 415 Madison Ave. (S. D. Miller)
SHAWEN, DONALD M., 471 Spitzer Bldg. (Donald M. Shawen)
- Taylor
TAYLOR, EARL H., 652 Spitzer Bldg. Earl H. Taylor)
- Toledo Trust
YOUNG, ARTHUR & COMPANY, 1600 Toledo Trust Bldg. (4) (Robert L. Floyd, Clifford E. Leitner, John E. Madden, Cyril H. Wideman)
- Troy
GADNEY AND EBERLY, 14 S. Plum St. (Dale R. Eberly, Eugene Gadney)
- Warren
BROOKS AND JONES, 402 Union Savings & Trust Bldg. (Miles N. Brooks)
MATEER, RALPH F., 220 S. Park Ave (Ralph F. Mateer)
PACKER, DEISLINGER & JOHNSON, 708 Second National Bldg. (Harry William Deislinger, Harold A. Johnson, William F. Packer)
- Wauseon
PENROD, ROBERT G., 202½ N. Fulton 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 AND THOMAS, 604 Union National Bank Bldg. (3) (Elmer E. Burgeson, Paul J. Thomas)
CLARK AND COLLINS, Mahoning Bank Bldg. (George S. Clark, Sidney J. Collins)
EDIE, ROBERT J., 811 Union Bank Bldg. (Robert J. Edie)
ERNST & ERNST, 16 Central Sq. (1) (W. D. Monroe, Manager)
LERNER, LOUIS, 903 Union National Bank Bldg. (Louis Lerner)
QUINBY, PAUL L., 323 N. Phelps St. (Paul L. Quinby)
SIMONTON, JONES & COMPANY, 1211 Mahoning Bank Bldg. (Arthur L. Jones)
TUTTER, GEORGE HARRY, 614 Mahoning Bank Bldg. (George Harry Tutter)
- Zanesville
LYNCH, HARTLEY AND CO., First National Bank Bldg. (James N. Hartley, Thomas F. Lynch)
WILSON, R. E., 511 First National Bank Bldg. (Roy Edson Wilson)

Oklahoma

- Ada
FENTEM, LEWIS N., Box 825 (Lewis N. Fentem)
KLEIN, JOHN H., 106 American Bldg. (John H. Klein)
- 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, 215, 105 E. Frank Phillips Blvd. (Jack Seidle)
- Blackwell
LARSON, J. B., P. O. Box 192 (J. B. Larson)
- Chickasha
NIKKEL, ERNEST H., 408 Oklahoma National Bank Bldg. (Ernest H. Nikkel)
- Duncan
CONNER, CECIL C., Powers Bldg. (Cecil C. Conner)

OKLAHOMA (Continued)

- El Reno
GARNER, L. A., 203 E. Wade St. (L. A. Garner)
- Enid
HINMAN, LAWRENCE D., Box 106 (Lawrence D. Hinman)
WRIGHT, WILL T., Broadway Tower (Will T. Wright)
- Lawton
BENDURE, LLOYD K., 316 Koehler Bldg. (Lloyd K. Bendure)
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
BEAVERS AND BAKER, 531 Commerce Exchange Bldg. (Lawrence S. Baker, James Glee Beaver)
BEDNAR, MARTIN F., 1412 Apco Tower (Martin F. Bednar)
BENEDICT & MILLER, 530 Hightower Bldg. (Sam J. Hammonds)
BILLUPS, WOOD & CHAMPLIN, 1349 First National Bldg. (2) (Ford L. Billups, A. O. Champlin, Arthur L. Wood)
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)
FELIX, SYLVANUS G. & Co., 617 Apco Tower (Jean C. Butts)
FRANK, SHREFFLER & COMPANY, 508 Cravens Bldg. (S. Gordon Shreffler)
GARNETT, ROBT. & Co., 608 Hales Bldg. (Robert E. Garnett)
HEDRICK, J. MARQUIS, 537 Commerce Exchange Bldg. (J. Marquis Hedrick)
HEUSER, GEO. J., 232 Oklahoma Natural Bldg. (Geo. J. Heuser)
HILL, JOSEPH H., 510 Petroleum Bldg. (Joseph H. Hill)
HOSTETTER, DARWIN A., 1500 S. Indiana Ave. (Darwin A. Hostetter)
HOWELL, A. D. & Co., 1701 Apco Tower (G. Harlan Bumpas, Alfred D. Howell)
KENNEDY, WILLARD C., 504 Commerce Exchange Bldg. (Willard C. Kennedy)
LINNEY, R. RANDALL, 5305 N. Walker (R. Randall Linney)
MURRAY AND LOBAUGH, 2109 Apco Tower (2) (Paul M. Lobough, 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)
PEAT, MAWICK, MITCHELL & Co., 2707 First National Bldg. (G. E. Killian, Manager)
PLATER, D. FRANK, 702 Apco Tower (D. Frank Plater)
ROGERS JOHN M., 1310 Petroleum Bldg. (John M. Rogers)
- SCHIFF, HERBERT F. & Co., 1416 Liberty Bank Bldg. (2) (E. Rea Chamberlain, Jefferson D. Early, J. T. Thomas)
SNELL, WALTER D., 1116 Colcord Bldg. (Walter D. Snell)
SWINGLE, F. J., Midwest Bldg. (Floyd J. Swingle)
WHITMIRE & GREEN, 916 Hales Bldg. (John Arthur Green, Jr.)
WILLIAMS, HURST & GROTH, First National Bank Bldg. (Kenneth Hurst, T. Dwight Williams)
WILSON, C. C., 610 Braniff Bldg. (C. C. Wilson)
WOLF & COMPANY, 815 First National Bldg. (Oscar R. Davis, J. Carlton Updike)
- Okmulgee
JONES, ARTHUR, 219 Graham Bldg. (Arthur Jones)
SMITH, S. GRAHAM, 423 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)
- Ponca City
BELT, 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)
TRAWEEK, T. G., Masonic Bldg. (Toby Glenn Traweck)
WALSH, THOMAS, American National Bank Bldg. (Thomas Walsh)
- Tulsa
BAILEY, J. L., 206 Junior League Bldg. (J. L. Bailey)
BRENEMAN, A. L., 504 Philtower Bldg. (A. L. Breneman)
BROWN & BALA, 1110 Hunt Bldg. (3) (Eugene H. Bala, Oscar W. Brown)
CALDWELL, J. A., 201 Orpheum Bldg. (James Andrew Caldwell)
CHILDS, CORINNE, 432 Kennedy Bldg. (Corinne Childs)
CLACK, BURNEY R., 5528 S. Owasso (Burney R. Clack)
DANIEL, DANIEL AND ENNIS, The Philtower Bldg. (3) (James Littleton Daniel, LeRoy Boyd Daniel, Walter Dryden Ennis, Otis W. Winchester)
ELLIOTT, ROSS W., 614 Oil Capital Bldg. (Ross W. Elliott)
FARRIS, R. J., 4020 E. 13th (R. J. Farris)
FISHER, WILTON M. COMPANY, 216 Citizens Bank Bldg. (Wilton M. Fisher)
FRAZER AND TORBET, 1515 Hunt Bldg. (John F. Y. Stambaugh)
GARNETT, ROBERT E. & Co., 238 Kennedy Bldg. (Earl L. Hogard)
HASKINS & SELLS, 902 Mid Continent Bldg. (1) (P. S. Ford, Jr., Vincent M. Kelly, Porter M. Larson)
HAWKINS, L. CLARK & COMPANY, 1210 Hunt Bldg. (Herbert J. Hauser, L. Clark Hawkins, Quannah W. Sumpter)
HAYS, R. M. AND COMPANY, 610 Ritz Bldg. (Roy Marshall Hays)
HOLMES, J R & COMPANY, 315 McBirney Bldg. (Eschol E. Parsons)

OKLAHOMA (Continued)

- HOPKINS, NELSON O., 231 Mayo Bldg. (Nelson O. Hopkins)
 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)
 MIDDLETON, W. H., 1515 S. Harvard (William Henry Middleton)
 NICHOLSON, REYBURN & COMPANY, 1107 Phil-tower Bldg. (3) (Maynard H. Fellers, W. I. Nicholson, H. O. Reyburn)
 PEAT, MARWICK, MITCHELL & Co., 801 First National Bldg. (Paul W. Fitzkee, C. A. Martin, Charles E. McCune)
 PRICE WATERHOUSE & Co., First National Bldg. (3) (Verden R. Draper, Manager)
 RAYL, LLOYD H., JR., 212 Tri-State Insurance Bldg. (Lloyd H. Rayl, Jr.)
 ROQUEMORE, O. G., 614 World Bldg. (O. G. Roquemore)
 STANFIELD, A. G., 414 Mayo Bldg. (Allison G. Stanfield)
- TOMLINS, E. EARLE & Co., 614 Kennedy Bldg. (3) (Tandy S. Matthews, E. Earle Tom-lins)
 VETTER, B. W. & COMPANY, 522 Thompson Bldg. (Robert Cecil Powers, Bob W. Vetter)
 WARNER AND GODFREY, 1120 First National Bldg. (3) (Donald W. Brown, Roy F. God-frey, Howard B. McAfee, L. Donald Pitking-ton, Jr., Ross T. Warner)
 WILLIAMS, HURST & GROTH, 504 Petroleum Bldg. (Robert E. Groth)
 WINTERS, GEORGE F. & COMPANY, 17th Floor Philtower Bldg. (Charles J. Green, George H. Gustafson, George F. Winters)
 YOUNG, ARTHUR & COMPANY, 1601 National Bank of Tulsa Bldg. (3) (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

Albany

- THOMASON, KARL M., 6 U. S. National Bank Bldg. (Karl M. Thomason)

Baker

- MILES, ROLAND G., Voruz Bldg. (Roland G. Miles)
 MITCHELL'S ACCOUNTING SERVICE, 2019 First St. (Carroll Mitchell)

Beaverton

- MASTERS AND BRIGGS, 311 N. W. Canyon Rd. (Robert Briggs)

Bend

- LAMPERT, PAYNE & Co., U. S. National Bank Bldg. (Richard M. Lampert, Glenn H. Payne)

Coos Bay

- BURT, WRAY & Co. OREG. LTD., 518 Hall Bldg. (C. W. Wray)

Corvallis

- OLSEN, HAROLD C., Hotel Benton (Harold C. Olsen)
 THALER, THORPE, 442 S. 6th (Joseph Thorpe Thaler)

Eugene

- BROWN, PERCY W. & Co., 257 Eugene Medical Center (Percy W. Brown, William A. Steven-son)
 COLLINS, SPENCER R. & Co., 170 Eleventh Ave., E. (Bruce John Herzinger, Leonard L. Ray, Jr.)
 KELLY, KOHNEN & Co., 281 Medical Center Bldg. (C. L. Kelly, Kenneth Holmes Kohnen, Charles F. Larson, Jr.)
 LEMON AND ROWAN, 251 Eugene Medical Center Bldg. (Edward Lyle Rowan)
 PIQUET, LEE & Co., 200 Laraway Bldg. (Nathan W. Coleman, Roger L. Lee, Marvin E. Piquet)
 RUBEY, EDWARD E., JR., 29 W. Eleventh Ave. (Edward E. Rubey, Jr.)
 WINN, SHINN, SNYDER & Co., 72 W. Broadway (Christian W. Brenden, Myron F. Pink-staff, Delos D. Shinn, Thomas Winn)

Grant's Pass

- HERNDON, BYRON K., 112½ S. 6th (Byron K. Herndon)

Hillsboro

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

Hood River

- ARENS, JOHN W., 212 2nd St. (John W. Arens)

Klamath Falls

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

Medford

- KNOX, LELAND J., 200 U. S. National Bank Bldg. (Leland J. Knox)
 STACEY, GEORGE E., 212 Cooley Bldg. (George E. Stacey)
 STRATFORD, VISSÉ & Co., Goldy Bldg. (A. J. Henke)
 TAYLOR, OLIVER P., 3254 Jacksonville Highway (Oliver P. Taylor)

Pendleton

- GREEN, JOSEPH B., 101 S. E. Byers (Joseph B. Green)
 MEHLHORN, CHARLES A., Stangier Bros. Bldg. (Charles A. Mehlhorn)

Portland

- BECKER, HENRY G., 1449 S. E. Gideon St. (Henry G. Becker)
 BECKER, MELVIN P., 611 Times Bldg. (Melvin P. Becker)
 BELFORD, DALE, 1219 American Bank Bldg. (Dale Belford)
 BLACK, GEORGE & Co., 404 Selling Bldg. (George Black, John R. Lee)
 CALHOUN, JOHN C., 1202 Equitable Bldg. (4) (John C. Calhoun)
 CARSTENSEN, FARRA & PIDCOCK, Pittock Block (5) (Thomas H. Carstensen, Richard E. Farra)
 COOPER, SIDNEY M., 433 Pacific Bldg. (Sidney M. Cooper)
 COUCH, LLOYD J., 1309 S. W. 13th Ave. (Lloyd J. Couch)

OREGON (Continued)

- DAVIS, PEARCE C., 2636 N. W. Cornell Rd. (Pearce C. Davis)
- DIETRICH, OSWALD & Co., 824 American Bank Bldg. (Howard N. Dietrich, Jacob Oswald)
- EISEMAN, FRANK H., 902 Equitable Bldg. (Frank H. Eisman)
- ERNST & ERNST, 421 S. W. 6th St. (4) (A. R. Taylor, Manager)
- FAUNT, HAROLD, 418 American Bank Bldg. (Harold Faunt)
- 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)
- HARRIGAN, ELWOOD, Equitable Bldg. (Elwood Harrigan)
- HASKINS & SELLS, 708 Public Service Bldg. (4) (Aubrey C. Fullerton, Vernon Thompson)
- HATCH, ALFRED G., 1227 American Bank Bldg. (Alfred G. Hatch)
- HATFIELD, ROY H., 315 Spaulding Bldg. (Roy H. Hatfield)
- HAVILAND, MCFADDIN & Co., 520 Mead Bldg. (John F. Haviland, Dwight E. McFaddin)
- HUTCHISON, JOLMA & Co., 510/United States National Bank Bldg. (William P. Hutchison, Lawrence N. Jolma)
- JANNEY, HAWKES & Co., 478 Pittcock 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., 1104 Public Service Bldg. (Willard A. Johnson, Richard C. Kneeland, Jack M. Noce)
- LESHER, RAY H. COMPANY, 1206 Equitable Bldg. (Ray H. Leshner, August J. Turchi)
- LOGAN, R. B., 6805 S. E. Milwaukie Ave. (Robert B. Logan)
- MAGINNIS, T. F., 933 Terminal Sales Bldg. (T. F. Maginnis)
- MAYS, WOOD AND ESTERHOLDT, Terminal Sales Bldg. (5) (Donald H. Wood)
- MCFADDIN, SCHMIDT & Co., 416 Mead Bldg. (Lee E. Schmidt)
- MILKES, B. H., 815 S. W. Yamhill St. (Bernerd H. Milkes)
- NIEMI, ALBERT M., 1101 Equitable Bldg. (Albert M. Niemi)
- O'BLSK, MYLES R., 319 Pittcock Block (Myles R. O'Blisk)
- O'CONNOR, PAUL L'ROY, 820 Equitable Bldg. (4) (Paul L'Roy O'Connor)
- OLDS, JACK W., 220 Corbett Bldg. (Jack W. Olds)
- PATTULLO & WILSON, 812 Public Service Bldg. (Paul A. Lewis, David S. Pattullo)
- PEAT, MARWICK, MITCHELL & Co., 509 American Bank Bldg. (Raymond M. Alexander)
- PIEPENBRINK AND KRON, 603 Wilcox Bldg. (Robert L. Kron, William J. Piepenbrink)
- POPE, HEWITT & LOBACK, 603 Weatherly Bldg. (14) (John Loback, McNamara M. Pope)
- PRICE WATERHOUSE & Co., 1410 American Bank Bldg. (5) (H. W. McIntosh, Manager)
- RALSTON, ALTEN & COMPANY, 320 Park Bldg. (5) (Irving Alten)
- 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)
- SHARP & YOUNG, 500 Failing Bldg. (E. E. Sharp, O. A. Young)
- SKELTON, HARRY D., 813 Public Service Bldg. (5) (Harry D. Skelton)
- SMITH, BURTON M. & Co., 1117 Equitable Bldg. (Frank A. McMenemy, Jr., Burton M. Smith)
- STRATFORD, HANSON, RUSH & NEELY, Pacific Bldg. (C. Wade Hanson, Guy R. Neely, Walker K. Rush, Richard C. Stratford)
- STRATFORD, VISSE & Co., Pacific Bldg. (Glen R. McDaniel, Ralph B. Stratford, Harry C. Visse)
- STROWGER, WADE, 1101 Cascade Bldg. (Wade Strowger)
- SUSSMAN & BLAUER, 810 Corbett Bldg. (4) (Henry S. Blauer, Benjamin M. Sussman)
- SWINT, ROY H., 1123 N. W. Glisan St. (Roy H. Swint)
- TODD, KENNETH C., 1227 American Bank Bldg. (Kenneth C. Todd)
- TODD, NORMAN, 1227 American Bank Bldg. (Norman Todd)
- WALD, JOHN & COMPANY, 1208 American Bank Bldg. (5) (Harold E. Jahn)
- WELLS & DELAP, 716 Weatherly Bldg. (Virgil G. DeLap, M. D. Wells)
- WHITFIELD & LEO, Cascade Bldg. (Gene E. Leo, Herbert O. Whitfield)
- WILSON, JAY & Co., 803 Jackson Tower (5) (Jay R. Wilson)
- WOOD, I. D. & Co., Mayer Bldg. (William H. Holm, Arie H. Langton, Robert I. Winslow, Ivan D. Wood)
- WORKMAN, SHEPARD & Co., 925 Cascade Bldg. (Allan L. Shepard, Norman Allan Workman)
- YERGEN AND MEYER, 538 Mead Bldg. (James M. Herndon, Alford L. Lukens, James M. McGee, James E. Selder)

Roseburg

- YOUNG, MONTGOMERY & Co., 304 Pacific Bldg. (Edward K. Montgomery, Leo F. Young)

Salem

- BOWERS, DAVIS AND HOFFMAN, 315 Pioneer Trust Bldg. (Floyd K. Bowers, Ward R. Davis)
- ELLIOTT, JAMES I., 218 N. Liberty St. (James I. Elliott)
- JACOBSON, JENTZSCH, RECTOR & JONES, 444 Marion St. (E. W. Rector)
- MICHAELIS, HARVEY A., 127 Pacific Bldg. (Harvey A. Michaelis)

The Dalles

- NELSON AND ROOPER, 411 Washington St. (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)

PENNSYLVANIA (Continued)

- CAMPBELL AND LEVAN, 902 Linden St. (L. Roy Campbell)
 CARR, ROWLAND, 507 Dime Bldg. (Rowland Carr)
 FAYLOR, HOMER O., 315 Colonial Theatre Bldg. (Homer O. Faylor)
 GORDIN, RISSER AND Co., 607 Commonwealth Bldg. (Earl T. Risser)
- 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)
- Bryn Mawr
- O'NEIL, HUGHES & FISLER, 816 Lancaster Ave. (Albert J. Fislser)
- Carbondale
- ECKERSLEY ACCOUNTING SERVICE, First National Bank Bldg. (Robert N. Eckersley)
- Clearfield
- SCOTT AND RABE, County National Bank Bldg. (David F. Rabe, George Scott)
- Clifton Heights
- MURPHY, JAMES J. (James J. Murphy)
- Drexel Hill
- GUINAN, FRANK R. & Co., 84 Warrior Rd. (Francis R. Guinan)
 HEINTZELMAN, F. WILLARD, 4026 Dayton Rd. (F. Willard Heintzelman)
- Dubois
- PETERSON AND KOPP, 26 W. Long Ave. (La-grant N. Peterson)
- Easton
- DEGEN, MESSER AND COMPANY, 508 Alpha Bldg. (D. 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. (1) (I. S. Babbitt, Manager)
 MONAHAN, THOMAS A., JR., 1418 G. Daniel Baldwin Bldg. Thomas A. Monahan, Jr.)
 ROOT & COMPANY, Marine Bank Bldg. (J. Douglas Smiley)
- Forty Fort
- GLAHN, J. MILLARD, 25 Owen St. (J. Millard Glahn)
- Greensburg
- CONTI, GEORGE A., First National Bank Bldg. (George A. Conti)
- Harrisburg
- BOYER, LEE E. AND COMPANY, 216 Pine St. (Winfield E. Kochler)
 DUNN & KREPS, 229 State St. (Philip M. Dunn)
 FISHEL, PHILIP W., 216 Locust St. (Philip W. Fishel)
 HARKNESS, JOSEPH R., 124 Walnut St. (Joseph R. Harkness)
 KUHN AND COMPANY, 403 Keystone Bldg. (Guy H. Bogar, Joseph A. Coggins, Walter F. Kuhn)
 LAVENTHOL, KREKSTEIN & Co., Blackstone Bldg. (Lawrence N. Desaretz)
 MAIN AND COMPANY, Commerce Bldg. (A. T. Contie, Joseph W. Kettering, Robert R. McCurdy, Jack A. Shindle)
 PROCASCO, CHARLES E., 320 Dauphin Bldg. (Charles E. Procasco)
 SCHULTZ, H. A. AND COMPANY, Commerce Bldg. (Harry A. Schultz, David Sorin)
 RICE AND RICE, 219 Telegraph Bldg. (Martin Murray Baskin)
 SNYDER, FRANK B., Box 881 (Frank B. Synder)
 WAGGONER, DONALD C., State Street Bldg. (Donald C. Waggoner)
 WILDEMAN, JOHN V., 100 Market St. (John V. Wildeman)
 YAVERBAUM AND COMPANY, 405 Dauphin Bldg. (Leonard D. Goldring, Irving Yaverbaum, Samuel L. Yaverbaum)
- Havertown
- RALSTON, FRANK K., 309 Brookline Blvd. (Frank K. Ralston)
- Hazleton
- KLINE, BERNARD H., 502 Hazelton National Bank Bldg. (Bernard H. Kline)
 LEARN, A. STERLING, Hazleton National Bank Bldg. (A. Sterling Learn)
 SCHWARZ, FREDERICK A., 808 Markle Bank Bldg. (Frederick A. Schwarz)
- Hershey
- NARK, LEON EDWARD, 19 Linden Ave. (Leon Edward Nark)
- Johnstown
- BRETT, JOHN J., 1202 First National Bank Bldg. (John J. Brett)
 MCCARTAN, J. R. & Co., First National Bank Bldg. (James W. Miller, Manager)
- Kingston
- MOAT, HARRY E., 564 Gibson Ave. (Harry E. Moat)
- Lancaster
- BERTZ, PAUL S., 537 W. Chestnut St. (Paul S. Bertz)
 DORWART, WILLIAM V., 516 Fulton Bank Bldg. (William V. Dorwart)
 ERNST & ERNST, 707 Griest Bldg., Penn Sq. (R. S. Allebach, Manager)
 HATTER, HARRIS & BEITTEL, 303 Fulton National Bank Bldg. (Austin M. Beittel, Joseph V. Briggs, J. Paul McEllhenney)
 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 Breneman Bldg. (Paul H. Trout)
- Lansdale
- FADELEY, EDWARD HUBBERT, 33 Lincoln Ave. (Edward Hubbert Fadeley)

PENNSYLVANIA (Continued)

- GILBERT, EARLY LYMAN, 300 W. Main St. (Early Lyman Gilbert, Early Lyman Gilbert, Jr.)
POWERS, LORIN C., 533 Columbia Ave. (Lorin C. Powers)
- Lebanon
- MILLER, ROBERT L. & COMPANY, 428 Chestnut St. (Edward A. Folmer, Robert L. Miller)
- McKeesport
- MOELLER, ERIK S., 1400 Fawcett Ave. (Erik S. Moeller)
WINTNER, HAROLD, 145 Fifth Ave. (Harold Wintner)
- Meadville
- BELL AND COMPANY, 403 Trust Company Bldg. (William J. Phelan)
FIRST AND ARMSTRONG, 765 Park Ave. (James Alfred Armstrong, Jr.)
- 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 & ASSOCIATES, 707 Lawrence Savings & Trust Bldg. Thomas J. Donovan, 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)
FOLLET, L. H., 1303 W. Oak St. (L. H. Follet)
FRY, HOCH & MORGAN, Montgomery Trust Arcade (Clyde R. Fry, Vernon W. Morgan)
RICCIO, LEONARD L., 504 Swede St. (Leonard L. Riccio)
RIEGER, STANLEY, 540 Swede St. (Stanley Rieger)
- Oil City
- BREWSTER, MAURICE A., 504 Fair Bldg. (Maurice A. Brewster)
FOX & COMPANY, Oil City National Bank Bldg. (Clarence J. Fox, John S. May)
NERN, HOWARD C., 206 Kresge Bldg. (Howard C. Nern)
- Philadelphia
- ACKER, N. DEL ROY, 1500 Walnut St. (N. Del Roy Acker)
ADLER, FELIX & Co., 1020 Lewis Tower Bldg. (2) (Leonard Berg)
ADLER, IRVING M., 3011 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. (3) (Marion Foy Stone)
AXELROD, MURRAY M., 600 Bankers Securities Bldg. (7) (Murray M. Axelrod)
AUGUST, JOHN J., 1700 Walnut St. (John J. August)
- AUGUST, MAURICE M., 12 S. 12th St. (Maurice M. August)
BALEN, A. WARNER, 2301, 12 S. 12th St. (A. Warner Balen)
BALLINGALL, WILLIAM & Co., 2212 Lincoln-Liberty Bldg. (John B. Ballingall)
BASS, SAMUEL D., 923 Bankers Securities Bldg. (Samuel D. Bass)
BECK, BECK & COMPANY, 1406 Fox Bldg. (Edward H. Beck, Maxwell H. Rasman, Roy B. Rieder, Abraham B. Solow)
BECK, ROSEN & Co., 1307 Bankers Securities Bldg. (Alvin Rosen)
BELL, GEO. D. & Co., 1062 Drexel Bldg. (Geo. B. Bell, Geo. D. Bell)
BERK & BERK, Western Savings Fund Bldg. (Irwin Berk)
BERKOWITZ, HERBERT, 1827 Land Title Bldg. (10) (Herbert Berkowitz)
BERKOWITZ, HYMAN B., 1827 Land Title Bldg. (Hyman B. Berkowitz)
BERNSTEIN AND SALKIND, Broad and Locust Sts. (Stanley J. Bernstein)
BERNSTEIN, MORRIS, 812 Packard Bldg. (2) (Morris Bernstein)
BERSHAD, ALBERT M. & Co., 1420 Walnut St. (Joseph R. Goldfarb, Herbert C. Sarvetnick)
BERSON, HAROLD, 603 Brown Bldg. (Harold Berson)
BLUMBERG, WILLIAM S., 1305 Vine St. (William S. Blumberg)
BLUMENTHAL, HERMAN, 612 Market Street National Bank Bldg. (Herman Blumenthal)
BRAVERMAN, FRANK P., 1401 Western Savings Fund Bldg. (Frank P. Braverman)
BRENER, MAX & COMPANY, 1012 Fox Bldg. (Max Brener)
BROWN, LAWRENCE E. AND Co., 1917 Fidelity—Philadelphia Trust Bldg. (Addison Reid Brown, William Edwin Dill)
CADES, ABRAHAM, 227 Lafayette Bldg. (6) (Abraham Cades)
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 AND BLUMENTHAL, 1411 Walnut St. (Herman B. Blumenthal, Ernest M. Cohen)
COHEN, HARRY K. & COMPANY, 42 S. 15th St. (2) (Harry Cohen)
COHEN, MORRIS J. & Co., 600 Bankers Securities Bldg. (Harry H. Cohen, Morris J. Cohen)
COUGHLIN, EDW. A. & Co., 123 S. Broad St. (Edw. A. Coughlan)
CREAMER, MILTON B., 1616 Western Savings Fund Bldg. (7) (Milton B. Creamer)
DALE, ERNEST H., 1222 Lincoln-Liberty Bldg. (Ernest H. Dale)
DIAMOND, A. L., 919 Bankers Securities Bldg. (7) (A. L. Diamond)
DUBIN, IRWIN, 121 S. Broad St. (7) (Irwin Dubin)
DUKOW, ALBERT N. AND COMPANY, 1411 Walnut St. (2) (Albert N. Dukow, Irvin Rapoport)
DUNN, HOWARD M. & Co., 1238 Lincoln-Liberty Bldg. (Howard M. Dunn, Robert E. Levy)
EDWARDS & EDWARDS, 1202 Lewis Tower (Leroy E. Edwards)
EGAN, DANIEL ALBERT, 4628 Old York Rd. (Daniel Albert Egan)
EISENBERG, KOSTMAN & Co., 201 N. Broad St. (Warren L. Eisenberg)
ELFMAN, I. S., 12 S. 12th St. (I. S. Elfman)
ELIAS, SAMUEL J., 1023 Bankers Securities Bldg. (Samuel J. Elias)
ELKINS, HARRY S., 1326 Fairmount Ave. (Harry S. Elkins)

PENNSYLVANIA (Continued)

- EMERSON, F. B. & COMPANY, 918 Girard Trust Company Bldg. (Frederick Bradford Emerson)
- EPSTEIN, MAX, 1011 Finance Bldg. (Max Epstein)
- ERNST & ERNST, 123 S. Broad St. (9) (J. H. Hecht, C. M. Jones, William W. Jones, Francis Murphey)
- ESTES, ZINK AND TAIT, 1035 Commercial Trust Bldg. (John P. Lally, Jr.)
- FAHRER, SIMON S., 16 S. Broad St. (Simon S. Fahrer)
- FELDMAN & FELDMAN, Market Street National Bank Bldg. (Leonard Feldman)
- 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)
- FISHER, SAMUEL M., 1041 Commercial Trust Bldg. (2) (Samuel M. Fisher)
- FOX, MORRIS, 1411 Walnut St. (Morris Fox)
- FRATKIN, RALPH M. & Co., Market Street National Bank Bldg. (Ralph M. Fratkan)
- GANTMAN, JACK A. & Co., 121 S. Broad St. (7) (Jack A. Gantman, David Wexler)
- GITLER, ISADORE, 1315 North American Bldg. (Isadore Gitler)
- GLASBERG, M. S. & Co., 1714 Bankers Securities Bldg. (7) (Meyer S. Glasberg, William Glasberg)
- GLASS, JAMES E., JR., 1932 Commercial Trust Bldg. (Leonard W. Natthen)
- GLENDENING, FRANK S. & Co., 1816 Lincoln-Liberty Bldg. (Richard J. Gallagher, Frank S. Glendening)
- GLICKMAN, MAX, 426 S. 57th St. (Max Glickman)
- GLICKMAN, SYDNEY, 1211 Chestnut St. (Sydney Glickman)
- GLICKMAN, BERKOVITZ & Co., 1106 Fox Bldg. (3) (Leonard P. Glickman)
- GOLD AND GOLD, 1528 Walnut St. (Sidney J. Gold)
- GOLDBLUM AND WEISS, 629 Chestnut St. (Larry E. Weiss)
- GOLDFARB, HY, Widener Bldg. (Hy Goldfarb)
- 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, Frank B. Johnson)
- GOLDSTEIN & GOLDSTEIN, Lafayette Bldg. (Miriam Gerber Goldstein, Sidney B. Goldstein)
- GRANT, EMANUEL, 6635 McCallum St. (Emanuel Grant)
- GREENSPUN & GOLDBERG, 710 Western Savings Fund Bldg. (Martin L. Goldberg, Norman H. Greenspun)
- GRIFFITH AND COMPANY, 2300 Girard Trust Company Bldg. (2) (Oliver Drummond, 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, BREADY & COMPANY, 1510 Real Estate Trust Bldg. (Frank E. Hare)
- HARRIS, FRANK W., JR., 915 Lewis Tower (Frank W. Harris, Jr.)
- HARRIS, WALTER P., 410 S. 15th St. (Walter P. Harris)
- HASKINS & SELLS, 1638 Land Title Bldg. (10) (Frank E. Gray, A. B. Richardson, 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. (9) (Charles W. Petersen)
- HEINS, JOHN & Co., 1421 Chestnut St. (Alfred C. Brombach, Stephen A. Girard William M. Gwynn, James A. McQuail, Jr., Roger K. Nevius)
- 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)
- HOTCHKIN AND DOHAN, Land Title Bldg. (Paul D. Dohan, Robert F. Hotchkin)
- HOWE, WILLIAM E. & Co., Lincoln-Liberty Bldg. (Geo. W. Campbell)
- HUBERFELD, RALPH, 1234 Devereaux Ave. (11) (Ralph Huberfeld)
- HUNZIKER, CHARLES C., 123 S. Broad St. (Joseph P. Quinlan)
- ISAACMAN, IRVING, 4645 N. Mervine St. Irving Isaacman)
- JACOBS, LEIKEN & Co., 1106 Widener Bldg. (Arnold Jacobs)
- JEMISON, SAMUEL & Co., 2116 Girard Trust Bldg. (2) (Samuel M. Jemison)
- JENNINGS, THOMAS F., 4800 N. Camac St. (41) (Thomas F. Jennings)
- JONES, EMLYN E., 1415 Land Title Bldg. (Emlyn E. Jones)
- JONIK, EDWARD L., 545 N. 23rd St. (30) (Edward L. Jonik)
- KAERCHER, CHARLES W., 1518 Walnut St. (Charles W. Kaercher)
- KAHN, L. A. AND COMPANY, 1223 Bankers Securities Bldg. (Leon A. Kahn, Samuel Resnikoff)
- KATZ, H. LOUIS, 1003 Lafayette Bldg. (6) (H. Louis Katz)
- KEIM, HERVEY C., 1218 Girard Trust Bldg. (Hervey C. Keim)
- KING AND COMPANY, 213 S. Broad St. (Malcolm Marryat)
- KNORR, WILLIAM F., 1900 Chestnut St. (William F. Knorr)
- KOPP, FISHMAN & VOGEL, 829 Lewis Tower Bldg. (Simon S. Vogel)
- 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)
- LASNIK, WILLIAM, 5319 Pentridge St. (William Lasnik)
- LAVENTHOL, KREKSTEIN & Co., 1528 Walnut St. (2) (Leon B. Bernstein, Robert L. Ferst, Stanley D. Ferst, Albert Goldstein, Isadore H. Krekstein, Lewis J. Lavenhol, Isadore W. Newman, Isadore H. Rosenberg, George L. Rosenbloom)
- LEFFERTS, WM. REUBEN & Co., 1222 Lincoln-Liberty Bldg. (G. Henry Derricksen, Wm. Reuben Lefferts)
- LEONARD, A. J. & COMPANY, 1640 Lincoln-Liberty Bldg. (J. H. Daly, Jr., Abraham J. Leonard, Robert L. Leonard)
- LEVICK, AURITT & Co., 1420 Walnut St. (Nathan Auritt, Allan M. Levick)

PENNSYLVANIA (Continued)

- LEVIN, ALBERT J. & COMPANY, 226 S. 15th St. (Albert J. Levin)
- LEVIN, DAVID COMPANY, 1332 Bankers Securities Bldg. (David Levin)
- LEVINE, SIMON H., 508 Market Street National Bank Bldg. (Simon H. Levine)
- LICHTENSTEIN, OSCAR S., 914 Walnut St. (Oscar S. Lichtenstein)
- LICKMAN, B. M. & COMPANY, Lewis Tower Bldg. (Samuel Aronson)
- 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. (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. Peppier)
- LUCAS, EDWARD W. & Co., 1411 Walnut St. (Herman M. Steinberg)
- LUTZ, EDWARD J., 1601 Widener Bldg. (Edward J. Lutz)
- LYBRAND, ROSS BROS. & MONTGOMERY, Packard Bldg. (2) (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)
- LYNCH, J. RAYMOND, 915 Land Title Bldg. (John Raymond Lynch)
- MACALPINE, J. C. & SON, 1411 Walnut St. (John C. MacAlpine, Jr.)
- MACNEAL, KEETZ & ALLEN, 2013 Packard Bldg. (S. Kenneth Allen, John J. Keetz, Kenneth Forsythe MacNeal)
- MAGEN, GEORGE, 511 S. 4th St. (George Magen)
- MAGITSON, SAMUEL W., 824 Commercial Trust Bldg. (Samuel W. Magitson)
- MAIN AND COMPANY, 2222 Packard Bldg. (John Sinclair Cowing, Joseph C. Hudson, Russel S. Hunsberger, LeRoy Layton, Jr., Ross S. Tippin, Charles F. Toew)
- MALASKI, MITCHEL M., 914 Locust St. (Mitchel M. Malaski)
- MARKEL AND RIGBY, 918 Land Title Bldg. (10) (Gideon H. Markel, James Lord Rigby)
- MATHIESON, AITKEN & Co., 112 S. 16th St. (2) (John N. Aitken, Jr., Norris D. Bunn, W. Charles Butscher, J. Cyril McGarrigle, Samuel W. Price, Henry T. Schug, Ralph L. Stauffer)
- MCAHPINE, 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. (William L. Azpell, Jr., Hugh R. Breiden, Howard H. McConnell, Harry C. Messinger, Lawrence J. Scully)
- MCDDEVITT, JOHN F., 123 S. Broad St. (John F. McDevitt)
- MEDOFF & MEDOFF, 910 Fox Bldg. (David M. Medoff)
- MILLER, GEORGE A. & Co., 1520 Girard Trust Company Bldg. (H. Edward Slough)
- MILLER, OSTEROFF & FAIR, 1616 Walnut St. (3) (Manuel E. Miller)
- MITCHELL, A. ROBERT, 215 S. Broad St. (A. Robert Mitchell)
- MOLL, ROBERT F. & Co., 1005 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)
- MYERS, HERBERT, 1020 Bankers Securities Bldg. (Herbert Myers)
- 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. & COMPANY, 1806 Girard Trust Company Bldg. (2) (Frank D. Niden, Melvin W. Niden)
- NOVACK, BERNARD M., 606 Land Title Bldg. (Bernard M. Novack)
- NOVELLO, ALFRED T., Western Savings Fund Bldg. (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., 2222 Lewis Tower (2) (George T. Olsson, Thomas M. O'Neill, John W. Vondercroun, Jr.)
- PEAT, MARWICK, MITCHELL & Co., 1500 Walnut St. (Thomas Carroll, James J. Dougherty, Elmer L. Glover, Samuel H. Lavery, George C. Lieb, Francis Small)
- PERRICK, ISIDORE, 1017 Bankers Securities Bldg. (7) (Isidore Perrick)
- PRESTON & COMPANY, 218 S. 4th St. (Henry J. Preston, Harry K. Young)
- PRICE WATERHOUSE & Co., 123 S. Broad St. (9) (Jonathan O. Dickinson, Robert W. Williams)
- PURE AND WALZER, Bankers Securities Bldg. (7) (Herman M. Walzer)
- QUIGLEY, WILLIAM J., JR., 6647 N. 20th St. (William J. Quigley, Jr.)
- RAPOPORT, SEGAL AND LEPOFF, 501 Liberty Trust Bldg. (Nathan S. Lepoff)
- REESE, A. H. & COMPANY, 1334 Widener Bldg. (Arthur H. Reese)
- RENNICK, LAVIN, DICKERMAN & BROWN, 1400 S. Penn Sq. (Louis J. Braitman, William Brown, Julius G. Rennick, J. Irving Weinberg)
- 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., 5515 Wissahickson Ave. (David H. Rishel)
- ROCKEY, CHARLES S. & Co., 1200 Bankers Securities Bldg. (7) (Robert Caldwell, Jr., William Craemer, Jr., David M. Fillman, Willard R. Ginder, Lawrence J. Klauder, Charles S. Rockey, John H. Schenck, Clarence Q. West, Lester Wichterman, Sydney V. Young)
- ROOT, MORRIS J., 610 Lafayette Bldg. (Morris J. Root)
- ROSE, A. M. & COMPANY, 1027 Bankers Securities Bldg. (Arthur H. Abramson, Aaron M. Rose)
- ROSS, LEONARD H., 1414 S. Penn Sq. (Leonard H. Ross)
- ROSS, M. H. & Co., 1411 Walnut St. (Morris H. Ross)
- RUDNEY & RUDNEY, 910, 1422 Chestnut St. (Allen E. Rudney, Frank M. Rudney)
- RUDOLPH, PALITZ & Co., 732 Land Title Bldg. (Louis R. Palitz, Louis Rudolph)
- RUSSMAN, MAX, 1232 Bankers Securities Bldg. (Max Russman)
- SAVAR, MILTON J., 629 Commercial Trust Bldg. (Milton J. Savar)
- SCHAFFER, ESLER D., 1509 Land Title Bldg. (Esler D. Schaffer)
- SCHINDLER, SOL D. & Co., 1105 Widener Bldg. (Henry B. Rosenfeld, Sol D. Schindler)

PENNSYLVANIA (Continued)

- SCHMIDT, WALKER & STOTT, 1416 Chestnut St. (Joseph S. Schmidt, Robert J. Walker)
 SCHWARTZ & MAYER, 1218 Chestnut St. (Max S. Mayer, Irving H. Schwartz)
 SCHWARTZ, RALPH, 1204 Land Title Bldg. (Ralph Schwartz)
 SCHWARTZ, SYLVAN & Co., 1416 Market Street National Bank Bldg. (Sylvan Schwartz)
 SCHWERIN, E. M. AND COMPANY, Packard Bldg. (2) (Joseph Piasecki, E. M. Schwerin)
 SCOVELL, WELLINGTON & COMPANY, Liberty Trust Bldg. (Eugene H. Ogdin, Manager)
 SHANHOLTZ, DAVID, 1505 Race St. (David Shanholtz)
 SHAPEY, RALPH, 6337 Oakland St. (Ralph Shapey)
 SHAPIRO, D. H. COMPANY, 1616 Walnut St. (Charles Fisher, David R. Gettlin, Elmer I. Rosen, Davis H. Shapiro)
 SHERRATT, WILLIAM, 1415 Land Title Bldg. (William Sherratt)
 SHREIBMAN, OSCAR, 1015 Chestnut St. (Oscar Shreibman)
 SIMONS, WACHS & COMPANY, 2140 Land Title Bldg. (David Victor Wachs)
 SINGER, VICTOR L., 603 Lewis Tower Bldg. (Victor L. Singer)
 SKLAR, WILLIAM E., 1518 Walnut St. (William E. Sklar)
 SKLAR, CARMOSIN & COMPANY, 910 Bankers Securities Bldg. (7) (Milton Carmosin, Clement Perlman, Irvin Sklar)
 SLADEK, JOSEPH F., 401 N. Broad St. (Joseph F. Sladek)
 SMITH, DANIEL G. & Co., 1403 Bankers Securities Bldg. (David D. Fishman, Daniel G. Smith)
 SPEAKMAN, FRANK M., 456 Bourse Bldg. (Frank M. Speakman)
 STEIN, LOUIS, 1520 Lewis Tower Bldg. (Louis Stein)
 STEINBERG, I. K. AND SON, 1505 Race St. (Sidney Steinberg)
 STEINBERG, SPIEGEL AND FELDMAN, 309 Walnut St. (Leonard J. Feldman, Murray Spiegel, Benjamin Steinberg)
 STREDLER AND STREDLER, 909 Market Street National Bank Bldg. (Nathan H. Stredler)
 TAIT, WELLER & BAKER, 225 S. 15th St. (2) (Arnold N. Parris, Frank M. Tait, Robert L. Weller)
 TALUS, MELVIN, Lewis Tower Bldg. (Melvin Talus)
 TOLAN, JOSEPH F., 3234 Lewis Tower (Joseph F. Tolan)
 TONKINSON, J. F., JR., 2204 St. James St. (J. F. Tonkinson, Jr.)
 TRIMBLE & NIESSEN, 1008 Western Savings Fund Bldg. (Charles E. Niessen)
 TURNER, CROOK AND ZEBLEY, 1530 Chestnut St. (Richard H. Crook, Robert D. Seagraves, Clarence L. Turner, John H. Zebley, Jr.)
 VALLEI, FRANK, 1126 Widener Bldg. (Frank Vallei)
 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, 1346 Chestnut St. (Alexander Henry Watt)
 WEBB, ERMA P., 1700 Walnut St. (Erma P. Webb)
 WEINROTT, EDGAR R., 1420 Walnut St. (Edgar R. Weinrott)
 WEISSINGER, CHARLES & Co., 138 N. 17th St. (Charles Weissinger, Charles Weissinger, Jr.)
 WHEELER, CROSBIE AND COMPANY, 121 S. Broad St. (7) (Dean B. Seiler)
 WILLIAMS, ROY E. & Co., 1201 Chestnut St. (Sidney S. Shulman)
 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. (9) (William D. Conklin)
 ZAMRIN, SIDNEY K., 1537 Chestnut St. (Sidney K. Zamrin)
- 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, 1707 Clark Bldg. (E. A. Ford Barnes)
 BIELAU, O. T. & COMPANY, 437 Grant St. (Otto T. Bielau, Harry Coon, Walter J. Tierney)
 CHIURAZZI & GEORGE, 506 Standard Life Bldg. (Thomas L. George)
 COHEN, JOSEPH B., 610 Berger Bldg. (Joseph B. Cohen)
 COLLEDGE, WILLIAM W., 1200 Jones Law Bldg. (William W. Colledge)
 COLLINS & COMPANY, 2043 Oliver Bldg. (Gerald I. Collins)
 CONNIFF, EUGENE A. COMPANY, 717 Park Bldg. (Eugene A. Conniff)
 CONRAD, R. K., 1917 Henry W. Oliver Bldg. (R. K. Conrad)
 CRAWFORD AND ELLENBOGEN, 1412 Berger Bldg. (Joseph Ellenbogen)
 CULLEY, HARRY B. AND COMPANY, 905 Clark Bldg. (22) (George W. Long, Manager)
 CUSTER, GUY F., 407 Biddle Ave. (21) (Guy F. Custer)
 DIAMONDSTONE, JULIUS, Clark Bldg. (Julius Diamondstone)
 EPSTEIN & TABOR, 913 Plaza Bldg. (19) (A. J. Epstein, Harry P. Tabor)
 ERNST & ERNST, 2912 Grant Bldg. (19) (Ross K. Conaway, Thomas N. Herreid, John R. Ranson)
 FREY, LEE, 3201 W. Liberty Ave. (Lee Frey)
 GABELL, KESSLER Co., 321 Boulevard of the Allies (22) (Frank C. Gabell)
 GOULD, W. H. A., Empire Bldg. (W. H. A. Gould)
 HASKINS & SELLS, 2103 Farmers Bank Bldg. (22) (A. Chester Livengood, A. F. Wagner)
 HAUSMAN & KETTERING, 303 Plaza Bldg. (Kenneth C. Kettering)
 HEMPHILL, ADLEY W., 1544 Shady Ave. (Adley W. Hemphill)
 HERSPERGER & Co., 830 Grant Bldg. (H. R. Hersperger, John F. Love)
 HOROVITZ, SAMUEL, 1505 First National Bank Bldg. (Samuel Horovitz)
 HORWATH & HORWATH, Oliver Bldg. (Herbert M. Howson)

PENNSYLVANIA (Continued)

- KELLY AND WILLISON, 807 Benedum-Trees Bldg. (Lewis A. Cima, Paul J. Kelly)
- KOMLYN & COMPANY, 1505 Law and Finance Bldg. (Nicholas Komlyn)
- KOOS, THEODORE L., 211 Elm St. (Theodore L. Koos)
- 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, Oliver Bldg. (22) (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, Howard W. Maloy, Gwilyn G. Thomas, Howard G. Womsley, Robert G. Yinger, James Henry Young, Jr.)
- MARTUCCI, PETER J., 201 Manufacturers Bldg. (Peter J. Martucci)
- MCCARTAN, J. R. & Co., 1208 Commonwealth Bldg. (J. R. McCartan)
- MILLER-MORGAN COMPANY, 2401 Grant Bldg. (Joseph H. MacNaughton, Edward O. Miller)
- MOSES, ERIC, 803 Clark Bldg. (Eric Moses)
- MUCHOW AND COMPANY, Park Bldg. (Robert Logie, William G. Muchow)
- FEAT, MARWICK, MITCHELL & Co., 1044 Henry W. Oliver Bldg. (John F. Moeller)
- PRICE WATERHOUSE & Co., 439 Seventh Ave. (19) (Edwin C. Chinlund, Robert M. Griffiths, J. Woodrow Mathews)
- 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. (Lorenzo Lee Driggs, Charles C. Sheppard, John D. Sheppard, Henry Walter Uffelman, Clifton L. Young)
- SISTERSON, D. G. & COMPANY, 1804 Grant Bldg. (J. R. Miller, M. S. Sieger, Douglas G. Sister-son)
- SNODGRASS & COMPANY, 1102 Park Bldg. (B. D. Snodgrass)
- SNYDER, ELLINGER & DAVIES, 1308 Farmers Bank Bldg. (Walter J. Bright, Leo C. Mulvihill, Irwin C. Snyder)
- SPOUL, 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)
- SPERLING, MAX R., 608 Berger Bldg. (Max R. Sperling)
- SUTO & CENGA, 1023 Grant Bldg. (19) (Bruno A. Cengia, Alexander L. Suto)
- SUTTON & COMPANY, Fifth & Wilkins Ave. (William Stanborough Sutton)
- TISHMAN, STANLEY, 202 Fifth-Grant Bldg. (Stanley Tishman)
- TORRENCE AND GLAUSSER, 502 Renshaw Bldg. (Grant Harold Glausser, Robert W. Torrence)
- TOUCHE, NIVEN, BAILEY & SMART, 504 Grant Bldg. (19) (Robert M. Trueblood)
- VOLLBRECHT, CHARLES M. ASSOCIATES, 1208 Law & Finance Bldg. (Charles M. Vollbrecht)
- VOLOVIC, ANDREW, 1907 Clark Bldg. (Andrew Volovic)
- WECHSLER AND LEVINE, 206 Law & Finance Bldg. (Jesse Casselhoff, Irving A. Wechsler)
- WEHRHEIM, R. E. & COMPANY, Investment Bldg. (Regis E. Wehrheim)
- WRIGHT, CLARENCE L., 4010 Shoreham St. (Clarence L. Wright)
- YOUNG, ARTHUR & COMPANY, 430 Seventh Ave. (19) (John P. Brown, John L. Harvey, Jr.)
- YOUNG, RALPH W., 1433 Oliver Bldg., (Ralph W. Young)

Punxsutawney

SPRINGER, CLARENCE S., 404 N. Findley St. (Clarence S. Springer)

Quakertown

SULLIVAN, TIMOTHY F. X., P. O. Box 35 (Timothy F. X. Sullivan)

Reading

- BAKER, ERNEST C., 230 N. 5th St. (Ernest C. Baker)
- BEARD, JOHN A. & COMPANY, 632 Washington St. (John A. Beard)
- ERNST & ERNST, 604 Colonial Trust Bldg. (Frank B. Carll)
- HERR, ROBERT R., 24 N. 6th St. (Robert R. Herr)
- JOHNS, PAUL A., 632 Washington St. (Paul A. Johns)
- JUNG, F. W., 315 Berks County Trust Bldg. (F. W. Jung)
- KANE, JAMES R., 24 N. 11th St. (James R. Kane)
- LAMANNA, JEROME A., 632 Washington St. (Jerome A. LaManna)
- SCHLIPPERT, FIELD & COMPANY, 526 Court St. (R. F. Schlippert)
- SPONAGLE, ALVIN W. & COMPANY, 100 Baer Bldg. (Harry F. Haag, Mark Reber)
- TURNER, CROOK & ZEBLEY, 35 N. 6th St. (J. Craig Aikins)
- WENGER, RAYMOND J., 207 Baer Bldg. (Raymond J. Wenger)
- WILSON, F. FERRER, 225 N. 5th St. (F. Ferrer Wilson)

Sayre

VAN LEWEN, L., 135 W. Lockhart St. (L. Van Lewen)

Schuylkill Haven

BOTZ, JAMES H., 10 Avenue D (James H. Botz)

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-Lackawana Trust Bldg. (Vance L. Eckersley)
- MULHERIN, FRANCIS X., 312 Rehrig Bldg. (Francis X. Mulherin)
- NASSER, WILLIAM R., 706 Connell Bldg. (William R. Nasser)
- RENARD, R. G., Chamber of Commerce Bldg., (R. G. Renard)
- SICHERMAN, IRVING, 307 Miller Bldg. (Irving Sicherman)
- STOWE, WILLIAM D., 812 Sunset St. (William D. Stowe)
- WILENSKY, ALVIN, 611 Connell Bldg. (Alvin Wilensky)

Sharon

BELL AND COMPANY, First National Bank Bldg. (William P. Goodrick)

PENNSYLVANIA (Continued)

ELLIOTT-FINUCANE & Co., 15 Vine Ave. (James A. Elliott)

Shenandoah

WEST, DENNIS, 619½ W. Sheridan Rd. (Dennis West)

Smethport

SWANSON, CURTIS & COMPANY, Gallup Bldg. (Kelison R. Helms)

State College

DILL AND ROWLAND, 12 Glennland Bldg. (E. G. Dill, Charles J. Rowland)

Stroudsburg

CRANE, HERBERT B., 18 S. 7th St. (Herbert B. Crane)

Titusville

PRICE, JACK, 202 Second National Bank Bldg. (Jack Price)

Tyrone

SCHELL, OLIVER F., 1100 Logan Ave., (Oliver F. Schell)

Uniontown

HARPER, ROBERT M., 7 Beeson Blvd. (Robert M. Harper)

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

Warren

SWANSON, CLARENCE O., 304 Fourth Ave. (Clarence O. Swanson)

Washington

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

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

Wayne

HUGHES, T. MORGAN, JR., 106 N. Aberdeen Ave. (T. Morgan Hughes, Jr.)

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., 410 Brooks Bldg. (George A. Johnston)

LAVENTHOL, KREKSTEIN & Co., 642 Miners National Bank Bldg. (Alexander E. Loeb)

MARCUS, ABRAHAM, 317 Brooks Bldg. (Abraham Marcus)

SHAFFER AND MURZIN, 415 Miners National Bank Bldg. (David L. Murzin, Joseph Shaffer)

STAPLETON, JOHN T., Deposit & Savings Bank Bldg. (John T. Stapleton)

WILLIAMS, JOSEPH H., 200 Brooks Bldg. (Joseph H. Williams)

Williamsport

MYERS, L. CLIFFORD, 9 W. 3rd St. (L. Clifford Myers)

WHITING, JOHN W., JR., 216 First National Bank Bldg. (John W. Whiting, Jr.)

WINN, WILLIAM R., 306 Williamsport National Bank Bldg. (William R. Winn)

York

MILLER AND MILLER, 127 E. Market St. (William H. Miller, Jr.)

NESS, HARRY & COMPANY, 123 E. Market St. (Wilbert J. Nace, Harry Ness)

SELIGMAN & NATHANSON, 110 S. Beaver St. (Aaron Nathanson)

Rhode Island

Newport

HOFF, DONALD V., 26 Washington Sq. (Donald V. Hoff)

Pawtucket

HEALD, JOHN E., 279 Broadway (John E. Heald)

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)

BROWN, HARRY C., 611 Industrial Trust Bldg. (Harry C. Brown)

BURKE, FRANKLIN A., 49 Westminster St. (Franklin Averil Burke)

CLEGG, GEORGE B. & COMPANY, 49 Westminster St. (George B. Clegg, Jr.)

COHN, NEWTON B., 87 Weybosset St. (Newton B. Cohn)

COMERY, DAVISON & JACOBSON, 1022 Industrial Trust Bldg. (Richard T. Comery, Ernest H. Davison, John H. Drury, James V. Hoye, Paul A. Jacobson)

CONNOR, PAUL J. & Co., 17 Exchange St. (3) (Paul J. Connor)

COWAN AND ELWELL, 111 Westminster St. (Ronald W. Lawton)

DRUMMOND, RUSSELL E., 610 Industrial Trust Bldg. (Russell E. Drummond)

ERNST & ERNST, 111 Westminster St. (3) (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)

KUPERMAN, GLASS & COMPANY, 936A Industrial Trust Bldg. (3) (Elliott E. Dittleman)

LEE, ERIC A., 1709 Industrial Trust Bldg. (Eric A. Lee)

LEE, HENRY J., 200, 144 Westminster St. (Henry J. Lee)

LEES, BAER & HANOVER, 533 Industrial Trust Bldg. (Albert H. Baer, Henri L. Brindamour, John H. Hanover, William T. Lees)

O'BRIEN, E. L. & COMPANY, 2504 New Industrial Bldg. (Andrew J. McMahon, 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. (3) (C. R. Union, Manager)

REX AND FIELDING, 604 Hospital Trust Bldg. (Ralph R. Fielding)

RHODE ISLAND (Continued)

- SHEA, QUINLAN J., 15 Westminster St. (Quinlan J. Shea) Woonsocket
 SPARROW & JOHNSON, 171 Westminster St. (Robert E. Sparrow) CHRISTIANSEN AND COMPANY, 409 Hospital Trust Bldg. (Carl W. Christiansen, George T. Helm, John J. Hourigan, Howard Webster Jones)
 TAYLOR, RICHARD W. A., 146 Westminster St. (Richard W. A. Taylor) DUROCHER, ARMAND D., 99 Main St. (Armand D. DuRocher)
 WARD, FISHER & COMPANY, 2400 Industrial Trust Bldg. (Edward C. Daley, Ernest L. Goodman, C. Watson Scott) MCMURTRIE, ARTHUR, 38 Barton St. (Arthur McMurtrie)
 WELCH, F. E. & COMPANY, 2008 Industrial Trust Bldg. (Francis E. Welch)

South Carolina

- Anderson**
 COPPAGE, CARLOS F., SR., 109½ W. Benson St. (Carlos F. Coppage, Sr.)
Andrews
 BELL AND BELL, P. O. Box 386 (Clifford T. Bell, Sr.)
Camden
 BRUCE, ROBERT A. & Co., 200 Professional 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)
 MUCKENFUSS, WILLIAM F. AND ASSOCIATES, P. O. Box 815, (William F. Muckenfuss)
 SCHLEETER AND MONSEN, 39 Broad St. (Magnus A. Monsen, Oscar William Schleeter)
 TANENBAUM, MAX M., 507 Peoples Bldg. (Max M. Tanenbaum)
Clover
 JACKSON, JOE L., (Joe L. Jackson)
Columbia
 BOYLE, PRINGLE, 813 Harden (Pringle Boyle)
 CANNON, F. E. AND COMPANY, P. O. Box 5153 (F. E. Cannon)
 CLARKSON, A. C. & COMPANY, 1101 Liberty Life Bldg. (1) (A. C. Clarkson, Jr.)
 COMMERCIAL AUDIT COMPANY, 1316 Washington St. (C. C. McGregor)
 DERRICK, STUBBS & STITH, 1226 Sumter St. (N. E. Derricks, H. Talcott Stith, Jr., W. J. Stubbs, Jr.)
 EDGAR, WESLEY B., 1310 Lady St. (1) (Wesley B. Edgar)
 FINCH, RAYMON R. & Co., 1226 Sumter St. (Raymon R. Finch)
 FITZGERALD, MARION G., 1006 Marion St. (Marion G. Fitzgerald)
 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)
Greenville
 BURGESS, JAMES F., 222 Lawyers Bldg. (James F. Burgess)
 ELLIOTT, DAVIS & COMPANY, 7 Pendelton St. (Merrill C. Patten)
 LEACH, J. C., 104 Lawyers Bldg. (J. C. Leach)
 PALM & HARRIS, 315 South Carolina Bank Bldg. (John M. Palm, Wm. P. Harris)
 PROCTOR, JOHN C., 105 W. 4th St. (John C. Proctor)
 RIGGINS, J. HARLON & COMPANY, Box 2363 (J. Harlon Riggins)
 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., 1002 Montgomery Bldg. (Allen M. McRae)
 SEARSON, W. ARNOLD, 710 Andrews Bldg. (W. Arnold Searson)
Summerville
 ANDERSON, BRADFORD E., P. O. Box 1002 (Bradford E. Anderson)
Sumter
 STOUDEMIRE, SIGMUND WELCH, Shelor Bldg. (Sigmund Welch Stoudenmire)
Walterboro
 MOYSEY, EDWARD D., (Edward D. Moysey)

South Dakota

- Aberdeen**
 HAGENSON, S. N., 601 N. Main (Sylvan Hagen-son)
Rapid City
 ANDERSON, M. F., 2 Elks Bldg. (M. F. Ander-son)
HEIMS, HAROLD S., Box 1162 (Harold S. Heims)
RAYMOND, ROBERT H., 615½ Main St. (Robert H. Raymond)
SCHOUWEILER, S. S., 607½ St. Joe (S. S. Schouweiler)

SOUTH DAKOTA (Continued)

Sioux Falls

MORGANS, THOMAS J., JR., 901 National Bank of South Dakota Bldg. (Thomas J. Morgans, Jr.)
SCHOLTEN, HENRY A., National Bank of South Dakota Bldg. (Henry A. Scholten)

SORENSEN, JOHN W., 107 E. 11th St. (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

Bristol

GOOD, ALTON L., 29 6th St. (Alton L. Good)
RICHARDS & RICHARDS, Light & Power Bldg. (Mark D. Richards)

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. AND COMPANY, 1016 Chattanooga Bank Bldg. (John I. Foster, Nathan E. Underwood)
HARDY, J. H., 1029 Chattanooga Bank Bldg. (J. H. Hardy)
HAZLETT, ROY D. AND ASSOCIATES, 715 Hamilton Bank Bldg. (Roy D. Hazlett, Thomas S. Lewis, Jr.)
HIXSON AND SCRUDDER, 1014 Chattanooga Bank Bldg. (2) (Dewey G. Hixson)
JOHNSON, ORVILLE E. AND ASSOCIATES, 1219 Hamilton National Bank Bldg. (2) (Orville E. Johnson, Robert 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., 703 James Bldg. (2) (Charles Herbert Lockerby)
MCKENZIE & MCKENZIE, 401 Oak St. (James E. McKenzie, William C. McKenzie)
MENEFE, 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. (Frederick Syme Turnbull)
WINER, MEYER AND ASSOCIATES, 934 Volunteer Bldg. (Louis E. Ogle, Meyer Winer)

Dyersburg

ALEXANDER, W. P., JR., 205 First Citizens National Bank Bldg. (William P. Alexander, Jr.)

Jackson

BRANHAM AND ARNOLD, First National Bank Bldg. (Henry Grady Arnold, R. E. Branham)

Johnson City

ATKINS, TALMADGE W., 708 W. Maple St. (Talmadge 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)
HINDERER-BAYLOR ASSOCIATES, P. O. Box 42 (Richard F. Bailey, John St. C. Werth)

Knoxville

ADAMS, ELLIOTT D., 301 Commercial Bank Bldg. (Elliott D. Adams)
CARPENTER, R. A., 409 Park National Bank Bldg. (R. A. Carpenter)
DAVIS & PLUMMER, 412 Empire Bldg. (W. Ben Davis)
GILLESPIE & SHERROD, 210 Commercial Bank Bldg. (Keith G. Sherrod)
HENRY, JOE E., 713 Empire Bldg. (Joe E. Henry)
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, 204 Vester Bldg. (Miles Siegel)
TIMMONS AUDIT COMPANY, Burwell Bldg. (Burford A. Timmons)

Maryville

GILLESPIE AND SHERROD, Box 328 (A. C. Gillespie)

Memphis

AHLBERG & LAIRD, 210 Madison Ave. (Charles R. Ahlberg, James K. Laird)
ANDERSON, KEITH B., 608 Commerce Title Bldg. (Keith B. Anderson)
BARNARD AND OWENS, 779 Shrine Bldg. (3) (Ray E. Barnard, Albert Theodore Owens, Sr.)
CARTER, M. O. COMPANY, P. O. Box 163 (1) (M. O. Carter, R. M. Hasselle, W. R. Junkin, Clinton R. Pearson, P. F. Ridgway, J. C. Sims)
COBB, OLIVER P. & COMPANY, 205 Hotel Peabody (Robert S. Carney, Oliver P. Cobb, Oliver P. Cobb, Jr., Benjamin F. Sullivan, Jr., H. Landrith Thomas)
COPELAND, GEORGE P., 215 Madison Ave. (George P. Copeland)
COX, RONALD C., 604 Sterick Bldg., (Ronald C. Cox)
DALLAS, JAMES L., 205 Towers Bldg. (James L. Dallas)
ERNST & ERNST, 67 Madison Ave. (3) (Russell E. Latshaw, Manager)
GARFINKEL, BERNARD J., 81 Madison Bldg. (Bernard J. Garfinkel)
HUDSON, CLYDE C., 1238 Commerce Title Bldg. (Clyde C. Hudson)
HULL, DONALD T., 618 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)
JONES, WM. HUNTER, 926 Exchange Bldg. (Wm. Hunter Jones)
MALONEY, ROBNETT AND BARCLAY, 414 Falls Bldg. (William A. Barclay, Alfred E. Robnett)

TENNESSEE (Continued)

- MARSHALL & BEATLEY, 733 Exchange Bldg. (J. Jay Beatley)
- 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)
- MINOR & MOORE, 2907 Sterick Bldg. (L. S. Minor)
- PEAT, MARWICK, MITCHELL & Co., 1208 Union Planters National Bank Bldg. (3) (F. Clyde Lambert)
- PRINCE, PHILIP R., 1446 Snowden Ave. (7) (Philip R. Prince)
- QUINN, JOHN HARVEY, 825 Commerce Title Bldg. (John Harvey Quinn)
- RAWLINGS & DRAPER, 877 Shrine Bldg. (Jack S. Draper, John Hutchings Rawlings)
- REYNOLDS, BONE & GRIESBECK, 607 Union Planters Bank Bldg. (Joseph George Griesbeck, Glenn A. Reed)
- SEIDMAN & SEIDMAN, Farnsworth Bldg. (Phillip K. Seidman)
- SNODGRASS, WALKER E., 3391 Northwood Dr. (Walker Earl Snodgrass)
- TURNER, CHARLES H., 423 N. Dickinson (Charles H. Turner)
- WATSON AND RAGSDALE, 825 Commerce Title Bldg. (J. Leon Forester, Russell G. Ragsdale, G. A. Watson)
- WELLBORN, CARL B., 1219 Cotton Exchange Bldg. (Carl B. Wellborn)
- WIROTZIOUS, EDWARD C., 5 N. 3rd St. (Edward C. Wirotzious)

Morristown

- TAYLOR FRANKLIN W., Bank of Commerce Bldg., (Franklin W. Taylor)

Nashville

- ALLEN, MARTIN & Co., 1018 Third National Bank Bldg. (James W. Allen, Herman D. Bradley, James Carmon Davis, William L. Martin)
- ANDERSON, R. D. & ASSOCIATES, 707 Third National Bank Bldg. (R. D. Anderson)
- COMPTON, HOLT & COMPANY, 1125 Church St. (3) (Willard W. Holt)
- EWING AND TALBOT, 601 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.)
- HOFFMAN, IRVING, 605 Stahlman Bldg. (3) (Irving Hoffman)
- KEATON, EMERSON T., 503 Third National Bank Bldg. (Emerson T. Keaton)
- LAWS & TUNE, 600 Chamber of Commerce Bldg. (George W. Laws)
- MALONEY, ALBERT B. & COMPANY, 410 Sudekum Bldg. (3) (Owen F. Campion, David Harold Hirsberg, B. Allen McSwiney)
- MCINTYRE AND ASSOCIATES, 921 Third National Bank Bldg. (Lester H. Bone, Fred Marlin Connelly, Thos. M. McIntyre)
- OSBORN AND PAGE, 407 American Trust Bldg. (Robert Adair, Eugene R. Mullins, Hilary H. Osborn, Fred G. Page, Ben H. Paty)

Shelbyville

- MALONEY, ALBERT B. & Co., P. O. Box 112 (Charles G. Bostick)

Springfield

- KNIGHT, KENNETH C., 204 Bell Bldg. (Kenneth C. Knight)

Texas

Abilene

- BARRY, LESTER L., 56 Bacon Bldg. (Lester L. Barry)
- CONDLEY & KINARD, 303 F & M Bank Bldg. (Horace M. Condley, Cearley R. Kinard)
- DAVIS, BEN M. & COMPANY, 823 Mims Bldg. (Ben M. Davis, Edgar J. Helton)
- MILLER, L. T., JR., 518 F. & N. National Bank Bldg. (L. T. Miller, Jr.)
- SHOWALTER, M. VADEN, JR., 612 Mims Bldg. (M. Vaden Showalter, Jr.)

Alice

- SPARKS, SIDNEY A., Box 211 (Sidney A. Sparks)

Amarillo

- BURKE, JOHN P., JR., 1003 Polk St. (John P. Burke, Jr.)
- DOSHIER, ZED, JR., 228 Amarillo Bldg. (Zed Doshier, Jr.)
- FARR, M. H., P. O. Box 1697 (M. H. Farr)
- GROGAN, SHILE AND HAYS, 822 W. 8th Ave. (Jack Hays, Harold B. Shile)
- HOLLAND, MANNING, 313 W. 15th (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)
- PAXTON, WM. A., 542 Amarillo Bldg. (William Allen Paxton)
- ROBERTSON, H. V. & COMPANY, 914 Barfield Bldg. (Robert J. Hibbetts)

- RUSSELL, CURTIS & GRAHAM, 310 Amarillo Bldg. (William R. Curtis, Wilmer A. Graham, 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.)
- AUSTIN, V. LEON, 317 W. 6th (V. Leon Austin)
- BOHLS, EVERETT D., Austin Savings and Loan Bldg. (Everett D. Bohls)
- CHITWOOD, WINFRED N., 409 Nalle Bldg. (Winfred N. Chitwood)
- COX, HOWARD T. & Co., 801 Scarbrough Bldg. (Howard T. Cox)
- HOENH AND MULHOLLAN, 1306 Capital National Bank Bldg. (Wesley J. Mulhollan)
- HOLCK, MANFRED, 821 Brown Bldg. (Manfred Holck)
- JORDAN, B. R. A., 523 Capital National Bank Bldg. (B. R. A. Jordan)
- KLAEVEMAN, LESTER H., 1403 W. 29th (Lester H. Klaveman)
- McKELLAR, EDWIN IRWIN, JR., 2308 Lake Austin (Edwin Irwin McKellar, Jr.)
- RIGBY, G. E., Box JJ, Capitol Station (Gholson E. Rigby)
- SCHIEFFER, HUNTER, 504 Capital National Bank Bldg. (Hunter Schieffer)
- WADE, BARTON & MARSH, 823 Littlefield Bldg. (Jim Tom Barton, Albert L. Wade)

TEXAS (Continued)

Ballinger

TRAVIS, REASON, D., JR., P. O. Box 190 (Reason D. Travis, Jr.)

Bay City

CARSON, J. R., 1633 6th St. (J. R. Carson)

Beaumont

GREENSPAN, ARTHUR, Bowie Bldg. (Arthur Greenspan)

HUGHES, B. H. & COMPANY, 510 San Jacinto Bldg. (Benny H. Hughes, Walter K. Juncker)

KOSHKIN & LEVINGSTON, 710 American National Bank Bldg. (Frederick H. Koshkin, Robert F. Levingston)

MASCHEK, HAMBY & MILLER, Goodhue Bldg. (Woodie J. Hamby, Oswald H. Maschek, Herman William Miller, Sr.)

MCCLENDON, M. W., P. O. Box 1928 (M. W. McClendon)

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, FRANK C., P. O. Box 3044 (Frank C. Taylor)

WOODHEAD, JOHN T., 554 First Federal Savings Bldg. (John T. Woodhead)

Big Spring

STEWART, MERLE J., 508 Petroleum Bldg. (Merle J. Stewart)

Boerne

DIETERT, CLARENCE E., (Clarence E. Dietert)

Brady

BRYANT, FRED A., 213 S. Blackburn St. (Fred A. Bryant)

Brownfield

MERRIMAN & THOMAS, Brownfield State Bldg. (Hugh Spencer Thomas)

Brownsville

LONG & CHILTON, 115 Majestic Bldg. (L. William Long)

Carthage

FRASIER, CHAS. P., P. O. Box 622 (Chas. P. Frasier)

Corpus Christi

BEAMAN & ADAMS, Hackley Bldg. (A. Kemp Adams)

COLLIER, JOHNSON & WOODS, 206 Kaffie Bldg. (Jack E. Collier, Ernest L. Johnson, Velda V. Woods)

FRAZER AND TORBET, Jones Bldg. (James F. Nigh)

GOWLAND, M. D., 336 Kaffie Bldg. (M. Dudley Gowland)

LEWIS, ALLEN S., 207 Gulf Security Bldg. (Allen S. Lewis)

MORGAN & COX, 809 Driscoll Bldg. (Wm. B. Cox, Jr., Fred F. Morgan)

MOTE, ALLAN, 508 Medical-Professional Bldg. (Allan Mote)

PONDER, WILLIAM E., 401 Shoreline Blvd. (William E. Ponder)

PRESTON DOUGHTY & COMPANY, 104 Cowling Bldg. (Glenn Roy Doughty, Samuel Preston Doughty)

RAMFIELD, CALVIN, P. O. Box 323 (Calvin Ramfield)

SLAVIK & SLAVIK, 1108 Wilson Bldg. (George A. Hamilton, 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., 1123 National City Bldg. (Milton S. Abramson)

ALFORD, FRED F. & COMPANY, P. O. Box 5088 (Fred F. Alford, Charles A. Meroney, Albert O. Schnabel, Stanley J. Scott)

ANDERSEN, ARTHUR & Co., 209 Browder St. (1) (Robert F. Zech)

ALLEN, R. M., Guardian Life Bldg. (Robert Moody Allen)

BARR, PAUL L., 1106 Kirby Bldg. (Paul L. Barr)

BILLUPS, WOOD & CHAMPLIN, Reserve Loan Life Bldg. (1) (W. Bryan Arnn, Manager)

BLAND & DUMAS, 216 Empire Bank Bldg. (1) (Collins G. Bland, Jack M. Dumas)

BLOCH AND LIVINGSTON, 318 Fidelity Bldg. (Irving H. Bloch, Richard R. Livingston)

BOCK, JOE, P. O. Box 9097 (Joe Bock)

BONNER, DARCY R., 1009 Praetorian Bldg. (Darcy R. Bonner)

BOYD, E. R. & Co., 752 Rio Grande National Bldg. (E. R. Boyd, Allen Gano)

BRANCH, LEE W., 704 Great National Bank Bldg. (Lee W. Branch)

BRIGHT, GILBERT L., 2103 Mercantile Bank Bldg. (Gilbert L. Bright)

BRUCK, MELVIN A., 4327 Beverly Dr. (Melvin A. Bruck)

BURLESON, JAMES B. & Co., 902 Praetorian Bldg. (James B. Burleson)

BURNETT, E. R. & COMPANY, 1328 National City Bldg. (E. R. Burnett)

CAMPBELL AND WHITE, Gulf States Bldg. (J. W. Campbell, Jr., Arthur C. White)

COLE, WILL I., 4032 Windsor Ave. (5) (Will I. Cole)

CONNELL, C. LEE, 1114 National City Bldg. (C. Lee Connell)

COUCH, EDWARD E., 3207 Welborn St. (Edward E. Couch)

CRUMLEY, ROTEN & LOVINGGOOD, 2133 McKinney Ave. (Edward W. Crumley, Jr., Lavon E. Lovinggood, Walter D. Roten)

CULLER, AND SMITH, 911 National City Bldg. (George W. Culler, R. B. Smith)

DOHM, JOE H., 4215 Live Oak St. (Joe H. Dohm)

DOOLEY, BERT V., 2023 Republic Bank Bldg. (Bert V. Dooley)

DRANGUET, FOOTE & COMPANY, 606 Mercantile Securities Bldg. (Joseph Dranguet, Guy M. Foote)

EINSOHN, FELIX, 307 Rio Grande Bldg. (Felix Einsohn)

ERNST & ERNST, 1407 Main St. (1) (Ben F. Irby)

FERGUSON, TIM K., 704 Great National Life Bldg. (Tim K. Ferguson)

FORREST, WILLIAM B., JR., 2011 Cedar Springs (W. B. Forrest, Jr.)

FRYAR, W. B., 1413 Renner Dr. (W. B. Fryar)

FRYE, GREGORY & LINSTEADER, 1203 Dallas National Bank Bldg. (Clarence Barbari, Hugh M. Frye, Robert M. Skinner)

GARVIN, WELBORN, THOMAS & MCCULLOCH, 928 Irwin-Keasler Bldg. (Luke B. Garvin, W. G. McCulloch, Charles E. Thomas, Mary Ethel Welborn)

GREER, ALBERT L., 1410 Mercantile Bank Bldg. (1) (Albert L. Greer)

GRIFFIN, JACK F., 1115 Praetorian Bldg. (Jack F. Griffin)

TEXAS (Continued)

- HARRISON, PAYNE, Mercantile Bank Bldg. (Payne Harrison)
- HASKINS & SELLS, 1114 Magnolia Bldg. (Curtis H. Cadenhead, H. W. Goodson, M. H. Grant)
- HELFAND, ALBERT A., 810 Mercantile Securities Bldg. (Albert A. Helfand)
- HODGES, JAMES E., 1306 Dallas National Bank Bldg. (James E. Hodges)
- HORWATH & HORWATH, 311 Akard St. (Andrew Charles King, Manager)
- IRION, EVERETT, 823 Mercantile Bank Bldg. (Everett Irion)
- KERR, WARREN R., 810 Mercantile Securities Bldg. (Warren R. Kerr)
- KEYS, R. DRUMWRIGHT, 2707 W. Mockingbird Lane (R. Drumwright Keys)
- LARUE, LAWRENCE, WOOD & KELLEY, 305 Reserve Loan Life Bldg. (Lod C. Allison, Manager)
- LEININGER, C. W., 534 Parkhurst (C. W. Leininger)
- LEWIS, JACK, 308 Dallas National Bank Bldg. (1) (Jack Lewis)
- LIGON, W. O. & COMPANY, 420 Mercantile Bank Bldg. (W. B. Goode, Ford R. Hale, Jr., J. W. Watkins, Lawrence M. Wesson)
- LUMBARD, RICHARD F., 4701 Reiger Ave. (Richard F. Lumbard)
- LYBRAND, ROSS BROS. & MONTGOMERY, First National Bank Bldg. (1) (J. F. Stuart Arthur, Albert G. Moss)
- MATTISON, THOMAS & McALPINE, 1104 Praetorian Bldg. (D. P. McAlpine)
- McELROY, JOSEPH, 5505 Gaston Ave. (Joseph McElroy)
- McFARLAND, JAMIE F., 809 Jefferson Tower Bldg. (Jamie F. McFarland)
- MEHRTEN, SMYER & KERNAGHAN, 505 N. Ervay St. (W. A. Kernaghan, Frank W. Mehrten, Richard A. Smyer)
- MIDDLETON, J. FRANCIS, 1410 Mercantile Bank Bldg. (J. Francis Middleton)
- MIMIER, JOHN J., 5217 Ross Ave. (John J. Mimier)
- MOOBERRY, S. L. Co., 3127 Norwalk St. (S. L. Mooberry)
- MORRIS & KAISER, 941 National City Bldg. (1) (Paul A. Kaiser, Paul V. Morris)
- NABHOLTZ, JOHN L., Mercantile Securities Bldg. (John L. Nabholtz)
- NELSON & NELSON, 1318 First National Bank Bldg. (H. T. Nelson, J. R. Nelson)
- OVIATT, PHILIP M., 2102 Bryan (Philip M. Oviatt)
- PEAT, MARWICK, MITCHELL & Co., 920 Mercantile Securities Bldg. (George H. Abbott, George D. Boone, Clark W. Breeding, Waymon G. Peavy, Frank C. Taylor)
- PETERS, H. J., 1613 Kirby Bldg. (H. J. Peters)
- PETERSON, E. W., 4716 Coles Manor Pl. (E. W. Peterson)
- PHILLIPS, DOROTHY G., 623 South Barnett (Dorothy G. Phillips)
- PORTH, ROLAND W., 1103 First National Bank Bldg. (Roland W. Porth)
- PRICE WATERHOUSE & Co., 1124 Kirby Bldg. (Adolph G. Schlossstein, Jr., Manager)
- PRINCE, HARRIS, KING & COMPANY, 1713 Republic Bank Bldg. (Joe C. Harris, C. A. King, W. D. Prince, Alex C. Schumacher, Irby N. Taylor)
- RAMSEY, KREATSCHMAN AND BASHFORD, 305 Rio Grande National Bldg. (Theodore J. Kreatschman, Fred M. Ramsey)
- RATNER, JOE, 1017 Fidelity Bldg. (Joe Ratner)
- REEVES & NELSON, 207 Empire State Bank Bldg. (Isham P. Nelson, Jr., James H. Reeves)
- SALOIS & MORRISON, 1201 Praetorian Bldg. (John R. Salois)
- SAVAGE, CARL H., 1311 Praetorian Bldg. (Carl H. Savage)
- SMITH, WALTER D., 3211 Main St. (Walter D. Smith)
- SOUTHWORTH, FRANCIS G., 221 Fidelity Bldg. (Francis G. Southworth)
- STARKE, LON R., 808 Mercantile Securities Bldg. (Lon R. Starke)
- STOLLER & LACHMAN, 323 Fidelity Bldg. (Gerson H. Lachman, Hy Stoller)
- TAYLOR, C. L. & Co., 2332 N. Henderson (C. L. Taylor)
- THOMPSON, EDWARD P., 720 Reserve Loan Life Bldg. (Edward P. Thompson)
- THORNTON, O. K., 925 National City Bank Bldg. (Oscar Kemp Thornton)
- TRAVIS & BRYAN, 709 Southwestern Life Bldg. (Wilfred A. Bryan)
- VISER, DICKSON & VISER, Box 2262 (Harry L. Viser)
- WALLER, JOHN B., 920 National City Bldg. (John B. Waller)
- WHITE, KENNETH B. & COMPANY, 704 Great National Life Bldg. (Kenneth B. White)
- WILLIAMS, JAMES P., JR., 918 National City Bldg. (James P. Williams, Jr.)
- YOUNG, ARTHUR & COMPANY, 1113 Magnolia Bldg. (1) (Bert H. Rush, Manager)
- ZIEGLER AND WEINER, 610 Tower Petroleum Bldg. (Samuel E. Ziegler)

Del Rio

- HORTON, RODNEY B. AND COMPANY, P. O. Box 158 (Willie E. Cook)
- MACKEEN, WILLIAM D., 314 Del Rio National Bank Bldg. (William D. MacKeen)

Denison

- DEARMOND, GEORGE L., Box 497 (George L. DeArmond)

Eastland

- JOHNSTON, E. C., 107 W. Main (E. C. Johnston)

Edinburg

- SMITH, OTIS & Co., 412 S. 12th St. (Paul A. Frankhauser)

El Campo

- HAYNES, COLLIS P., JR., 316 E. Jackson St. (Collis P. Haynes, Jr.)

El Paso

- BIXLER AND ROBINSON, 1006 Mills Bldg. (J. Glenn Bixler)
- BUCKNER AND BYMARK, 515 Montana St. (Donald P. Bandy, Florence B. Buckner, Eric J. Bymark, Ponton L. Duncan, O. C. Moore, Myron S. Prager)
- DOUGLASS, DOUGLAS, OLIVER & HUGHES, 513 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)
- HOLLADAY, BENJAMIN H., 1006 Mills Bldg. (Benjamin H. Hilladay)
- KAHN, JOSHUA N., 615 E. College Ave. (Joshua N. Kahn)
- MAIN AND COMPANY, 341, 1881 Bldg. (Jordan B. Wolf)
- MAYHALL, WILLIAM F., 820 Mills Bldg. (William Franklin Mayhall)
- 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)

TEXAS (Continued)

Falfurrias

ROBERT, CURTIS D. & COMPANY, 112 E. Rice
(Curtis D. Robert)

Fort Worth

BASSINGER & PICKARD, 623 S. Henderson St.
(Lee Bassinger)
CLARK, O. T., JR., 112, 1201 Jones St. (O. T.
Clark, Jr.)
DAY, BENTON & COVEY, 813 Lamar (2) (Frank
M. Benton, William Roscoe Covey, Jr., J.
Warren Day)
ERNST & ERNST, 809 Continental Life Bldg.
(2) (G. N. Kerby, Manager)
FREDERICK & REEDER, 1312 Sinclair Bldg. (2)
(Edwin Frederick, Oscar E. Reeder)
HARWELL AND RODDY, 513½ Main St. (George
Henry Harwell, Tommie E. Roddy)
HORTON, RODNEY B. AND COMPANY, 410 Ma-
jestic Bldg. (Guy E. Dance, Rodney B. Hor-
ton)
LARUE, LAWRENCE, WOOD & KELLEY, 614 W.
T. Waggoner Bldg. (Guy M. Kelley, Jr., Dan
B. LaRue, Sr., E. M. Lawrence, Emil G.
Wood)
LIGON, W. O. & COMPANY, 716 W. T. Wag-
goner Bldg. (Sidney O. Dye)
McCAMMON, MORRIS, PICKENS & MAYHEW,
1205 Fair Bldg., (Ned James, Thomas N.
Jenness, Jr., H. Grady Mayhew, Clifton H.
Morris, Ben T. Neilson, Hatcher A. Pickens,
W. J. Wagner, Jr.)
MCKINNEY, WM. H., 1000 First National Bank
Bldg. (Wm. H. McKinney)
MOORE, R. A. AND COMPANY, 1109 Commercial
Standard Bldg. (Clarence A. White)
NEWKIRK & MOOR, 708 Neil P. Anderson Bldg.
(Fran A. Moor, Richard Carroll Newkirk)
NORRIS, JERRY AND COMPANY, 308 Sinclair
Bldg. (Jerry Norris)
PARKER, JEROME H., 303 Danciger Bldg.
(Jerome H. Parker)
PATTERSON, LEATHERWOOD AND WARD, 706 Dan
Waggoner Bldg. (Walter Z. Leatherwood,
Howard G. Patterson, Harry E. Ward)
SPROLES & WOODARD, 305 Life of America Bldg.
(Ben L. McGee, Lyle R. Sproles, William C.
Woodard)
TROTTI, WILLIAM A., 408 Sinclair Bldg., (Wil-
liam A. Trotti)
TROTTI AND JAY, 408 Sinclair Bldg. (Wallace
C. Jay, Jr.)
TYLER & MCKINNEY, 916 First National Bank
Bldg. (Thomas R. Tyler)
WEAVER AND TIDWELL, 1105 W. T. Waggoner
Bldg. (D. Wayne Tidwell, Lloyd J. Weaver)

Fredericksburg

BALSER & DAVIDSON, P. O. Box 847 (C. O.
Balsler)

Freeport

WALSTON, J. E., P. O. Drawer V (J. E. Wals-
ton)

Galveston

HALLAUER, HERMAN D., Cotton Exchange Bldg.
(Herman D. Hallauer)
MEHAN, R. I., United States National Bank
Bldg. (R. I. Mehan)

Garland

NICHOLSON, L. B., Box 297 (L. B. Nicholson)

Grand Prairie

LEE, ERNEST F., 410 E. Main St. (Ernest F.
Lee)
STRUWE, ROBERT M., 111 E. Main (Robert M.
Struwe)

Greenville

BURLESON & ALEXANDER, 510 Greenville Bank
Bldg. (Osa F. Alexander)

Harlingen

HUMPHREY, FRED., 103 N. 3rd (Frederick Lee
Humphrey)
MOTHERSHEAD, SIMPSON, HAMILTON & TUM-
LINSON, 113 E. Harrison St. (C. H. Hamil-
ton, Jr., B. S. Mothershead, W. M. Simpson,
Samuel H. Tumlinson)
SMITH, SEWARD G., 310 E. Van Buren St.
(Seward G. Smith)
WATSON, W. W., 114 Carter Bldg. (W. W.
Watson)

Houston

ALLEN, FRED W., JR., 902 M. & M. Bldg. (Fred
W. Allen, Jr.)
ANDERSEN, ARTHUR & Co., 652 Esperson Bldg.
(2) (Joseph D. Beasley, Grant E. Judge,
Earl W. Pierson)
ADAM, ALWIN & Co., 941 M. & M. Bldg. (2)
(Alwin Adam, Calder Street)
BARNES, DAVID H., 1024 Electric Bldg. (David
H. Barnes)
BEEM, W. C., 412 West Bldg. (2) (W. C. Beem)
BICKLEY, JOHN H., 708 Main St. (John H.
Bickley)
BLAIR, LESLIE H., 618 W. 19th (8) (Leslie H.
Blair)
BLAIR, THOMAS L., 5009 Fannin St. (Thomas L.
Blair)
BLOCK, J. L. & COMPANY, 1301 City National
Bank Bldg. (Charles M. Block, Charles W.
Johnson, J. S. Raspberry)
BRISCOE, W. M., 612 City National Bank Bldg.
(2) (W. M. Briscoe)
BROWN, HELOISE, 514 City National Bank Bldg.
(Heloise Elizabeth Brown)
BRUHL, EDWIN L. & COMPANY, Milan Bldg.
(2) (W. Vernon Bain, Edwin L. Bruhl, Joe
Russell Hobbs, Jr.)
BRUNER, GLENN W., 2302 Esperson Bldg. (2)
(Glenn W. Bruner)
BURKE, MARTIN L., 609 Scanlan Bldg. (2)
(Martin L. Burke)
BUSBY, HOWARD J., 3615 Overbrook Lane
(Howard J. Busby)
BYESS, GEORGE W., 1421 City National Bank
Bldg. (George William Byess)
CARTER, L. D., 7136 Goforth St. (21) (L. D.
Carter)
CARTER, W. DAWSON, 2261 W. Holcombe Blvd.
(W. Dawson Carter)
CHEATHAM, BRADY & Co., 414 Southern Stand-
ard Bldg. (2) (Albert J. Brady, Paul N.
Cheatham)
COOKE, MARIAN A., 2004 Woodhead (Marian A.
Cooke)
CROUT, FRANK H., 4003 Westheimer (Frank H.
Crout)
DANIELS, HOWARD M., 2042 W. Main (Howard
M. Daniels)
DAVIDSON, ROSS & Co., 2503 Gulf Bldg. (Glenn
Y. Davidson, Theodore Weller Hammond)
DAVIS, EDWIN I., 912 Southern Standard Bldg.
(Edwin I. Davis)
DOSSEY, T. E. JR., 4101 San Jacinto (4)
(Theron E. Dossey, Jr.)
EMIG, G. HARRIS, 3821 Fannin St. (4) (G.
Harris Emig)
ERNST & ERNST, 712 Main St. (2) (Lee V. Brin-
ton, Erwin Heinen)
FARB, BROCHSTEIN & COMPANY, 3803 Main St.
(2) (Aubrey M. Farb, Paul Z. Brochstein)
FARFEL, A. J. & Co., 1621 Commerce Bldg.
(F. W. Conrad, A. J. Farfel, L. L. Jones, Jr.)

TEXAS (Continued)

- FRAZER AND TORBET, 1228 Commerce Bldg. (Felix T. Terry, Walter E. Vater, Kurt A. Welgehausen)
 FRIEDMAN, J. B., 1025 Electric Bldg. (J. B. Friedman)
 GARDINER, WILLIAM H., 622 West Bldg. (William H. Gardiner)
 GARRETT, WILLIAM BYRON, 305 Southern Standard Bldg. (William Byron Garrett)
 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., 4362 Blodgett (R. M. Grover)
 HALL, G. I., Niels Esperson Bldg. (G. I. Hall)
 HANER, THOMAS E., 2405 San Jacinto St. (Thomas E. Haner)
 HARRIS, KERR, FORSTER & COMPANY, 708 Main St. (George L. Macha)
 HASKINS & SELLS, 508 Sterling Bldg. (2) (George W. Graham, Ralph W. Peters)
 HEIDBREDER, LAWRENCE U., 2815 Caroline (4) (Lawrence U. Heidbreder)
 HENSLEE & HOPSON, 801 Union National Bank Bldg. (J. G. Henslee, Harry D. Hopson)
 HOLBROOK, JOHN R., 339 West Bldg. (John R. Holbrook)
 HOUSE & STOVALL, 1117 Bell Ave. (John M. Stovall)
 HULL, JAMES F. & COMPANY, 1903 Polk Ave. (James F. Hull)
 IRVIN, FRED N., 2508 Wentworth St. (Fred N. Irvin)
 JAY, HARRY M. ASSOCIATES, 510 Scanlan Bldg. (Hugh Banister Edens, Jr., William H. Everett)
 KAIM, DANIEL, 2701 Main St. (2) (Daniel Kaim)
 KEATING, RAYMOND B., 1438 Commerce Bldg. (Raymond B. Keating)
 KENDALL, BEN G., P. O. Box 2275 (Ben Gray Kendall)
 KILLINGSWORTH, I. D., 3805 Blodgett (4) (I. D. Killingsworth)
 KING, JOE W., 942 Highland (9) (Joe W. King)
 KOB, MARKS & COMPANY, 724 Southern Standard Bldg. (2) (Sol R. Kobb, Myron B. Marks)
 LIGHTER, MARSHAL T., 320 S. 66th St. (Marshal T. Lighter)
 LOWTHER, SETH A., 1831 Commerce Bldg. (2) (Seth A. Lowther)
 LUTHER, HOMER L., 1446 Mellie Esperson Bldg. (Homer L. Luther)
 LYBRAND, ROSS BROS. & MONTGOMERY, 1114 Texas Ave. (2) (William P. Crouch)
 MANDELL & COMPANY, 813 Union National Bank Bldg. (Kenneth Stuart Mandell, Jr.)
 MARKHAM, T. M., 8124 Lenore Dr. (T. M. Markham)
 MARRIN, NEAL R., 1113 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)
 MCGEE, MILTON W., 1910 Esperson Bldg. (Milton W. McGee)
 MCGUIRE, HAYNES, & Co., 2204 Fannin St. (Hinton W. Haynes, Z. Turner McGuire)
 McLAUGHLIN, JOHN P., 525 Chronicle Bldg. (John P. McLaughlin)
 McNUTT, F. LEE, 4101 San Jacinto (F. Lee McNutt)
 MERRILL, SAM A., 922 Southern Standard 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, 2208 Niels Esperson Bldg. (Don Montagne)
 NORSWORTHY, GEORGE WILLIS, P. O. Box 514 (George Willis Norsworthy)
 OAKS, MARGARET, 1440 Lawson (Margaret Oaks)
 O'CONNOR & LAWSON, Citizens State Bank Bldg. (James L. Lawson, Francis G. O'Connor)
 PEAT, MARWICK, MITCHELL & Co., 2038 Commerce Bldg. (2) (Aubrey Fariss, Albert W. Tolman, Jr., William B. Wood)
 PHILLIPS, J. A., SHEFFIELD AND Co., 2002 Second National Bank Bldg. (Sidney M. Lewis, Jay A. Phillips, Carneal B. Sheffield)
 PITCOCK, DENNIS E., 2401 San Jacinto St. (Dennis E. Pitcock)
 PLEDGER, JOHN E., 547 Kress Bldg. (2) (John E. Pledger)
 PORTER, A. LYNN, 1516 Mesquite Rd. (A. Lynn Porter)
 PORTER, U. D., Southern Standard Bldg. (2) (U. D. Porter)
 POST, REX V., 819 M. & M. Bldg. (Rex V. Post)
 PRICE WATERHOUSE & Co., 711 Niels Esperson Bldg. (2) (Louis Arie Wynhoff)
 RAAZ, O. F., 824 First National Bank Bldg. (O. F. Raaz)
 RACK & MATTHEWS, 522 First National Bank Bldg. (Berry Matthews, J. Melvin Rack)
 RANKIN, W. H., 1016 Electric Bldg. (William H. Rankin)
 READER & CARTER, 4101 San Jacinto (W. Winthrop Carter, III, Wm. Whitney Reader)
 REEVES, WILLIAM L., 1709 Niels Esperson Bldg. (William L. Reeves)
 REYNOLDS, H. D., 603 Rusk Bldg. (Henry D. Reynolds)
 ROBBERSON, HURLEY C., Mellie Esperson Bldg. (2) (Hurley C. Roberson)
 ROSMARIN, BERNARD & COMPANY, 2204 Fannin St. (2) (Lee Ella Costello)
 ROYSTON, W. D., 541 First National Bank Bldg. (2) (W. D. Royston)
 RUDNICK, BOSSIN AND RUMSEY, 733 First National Bank Bldg. (A. H. Rumsey)
 SAX, HILARY H. AND COMPANY, 817½ Main St. (Hilary H. Sax)
 SCUTT, GEORGE C., 421 N. Main St. (George C. Scutt)
 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, T. J., 601 Sterling Bldg. (Thomas J. Tapp)
 TAYLOR, R. H., 2209 Second National Bank Bldg. (R. H. Taylor)
 TOUCHE, NIVEN, BAILEY & SMART, 410 First National Bank Bldg. (2) (Charles A. Blankenburg)
 TROTTER, J. C., 106 Clifton St. (J. C. Trotter)
 TROTTER, T. B., 712 Citizens State Bank Bldg. (T. B. Trotter)
 VOGAN, HERBERT W., 927 Chronicle Bldg. (Herbert W. Vogan)

TEXAS (Continued)

- WALBORG, EARL F. & Co.,** 826 Esperson Bldg.
 (James G. Jones, L. Cleveland Lockett, Earl
 F. Walborg)
WHITE, HOLLIS & PEDERSON, 1307 Sterling
 Bldg. (Robert A. White)
WINKELMAN, DAVIES & BAKKE, 1827 Commerce
 Bldg. (2) (R. Glenn Davies)
WOODHOUSE, EDGAR R., 1003 S. Shepherd (19)
 (Edgar R. Woodhouse)
WOODROFF, W. D., JR., 922 Southern Standard
 Bldg. (2) (W. D. Woodroff, Jr.)
YOUNG, ARTHUR & COMPANY, Oil and Gas
 Bldg. (2) (William S. Swayze)
- Irving
- FULLER, KENNETH W.,** P. O. Box 985 (Ken-
 neth W. Fuller)
- Kerrville
- MEREDITH, WM. R.,** P. O. Box 607 (William
 R. Meredith)
- Kermit
- ROBERSON AND FINLEY,** 208 S. Poplar (George
 Finley)
- Kingsville
- BENSON, POWELL & MORRISON,** P. O. Box 1147
 (T. C. Morrison)
- Lamesa
- WEBB AND WILTON,** 604 N. First St. (Robert
 S. Wilton)
- Laredo
- SEEMAN, NORMAN & COMPANY,** The Laredo
 National Bank Bldg. (Samuel Kowalsky)
- Longview
- BATTLE, BUFORD D.,** Box 1311 (Buford D.
 Battle)
GREEN, LOUIE B., 306 Bramlette Bldg. (Louie
 B. Green)
MURPHY, QUINCY C., Box 2402 (Quincy C.
 Murphy)
MYATT, A. B. & Co., 606 Glover Crim Bldg.
 (Henry E. Nettles)
- Lubbock
- BOLINGER, H. A.,** 206 M & M Bldg. (Harold
 A. Bolinger)
BRASHER & BOLINGER, Myrick Bldg. (C. J.
 Brasher)
CASSEL, J. B., Lubbock National Bank Bldg.
 (J. B. Cassel)
CONDRAY, PRATAS AND SMITH, 517 Lubbock
 National Bldg. (William W. Condray, George
 A. Pratas, L. Edwin Smith)
HAGELSTEIN, MARY BOYD, 3008-A 35th (Mary
 Boyd Hagelstein)
HALLMARK AND ARMSTRONG, Citizens National
 Bank Bldg. (J. Clifton Armstrong, C. N.
 Hallmark)
KELLY, WAYNE L., 210 Tripp Bldg. (Wayne L.
 Kelly)
MERRIMAN, EDWIN E., 206 Ferguson Bldg.
 (Edwin E. Merriman)
PRYOR, CURTIS E., 1011½ Main (Curtis E.
 Pryor)
- Lufkin
- AXLEY & RODE,** 408 Perry Bldg. (Branch L.
 Axley)
SPOTTEN, JOE LOUIS, P. O. Box 215 (Joe Louis
 Spotten)
- McAllen
- BARNES, SAM L.,** 1301½ Beaumont (Sam L.
 Barnes)
- DEAN, FRANK G.,** Frontier Drug Bldg. (Frank
 G. Dean)
EUBANKS & REICHERT, Box 449 (Ernest E.
 Eubanks, Elmer E. Reichert)
PAYTE, PETER G., Commercial Bldg. (Peter G.
 Payte)
- Midland
- BALDWIN, D. C.,** P. O. Box 1506 (D. C. Bald-
 win)
DODSON, ERNEST K., 1703 Harvard St. (Ernest
 K. Dodson)
FRANKLIN & CONLY, Box 534 (William E.
 Conly, Jr.)
HENDRICK, NEWKIRK & WHITLEY, 308 Leggett
 Bldg. (Max Hendrick, Jr., William B. New-
 kirk, Jr., Loyd George Whitley)
HOWELL, BENTON, 111 N. Pecos (Benton
 Howell)
MURPHREE, MAYNOS A., 106 Wilkinson-Foster
 Bldg. (Maynos A. Murphree)
SPROLES & WOODARD, 408 First National Bank
 Bldg. (Paul H. Laverty)
THOMPSON, MYREL, 101 Midland Tower (Myrl
 Thompson)
WILKINSON, J. HENRY, JR., 415 W. Texas (J.
 Henry Wilkinson, Jr.)
- Mineral Wells
- TAYLOR, PHILIP A.,** 202 The State National
 Bank Bldg. (P. A. Taylor)
- Mission
- SMITH, OTIS & Co.,** First State Bank Bldg.
 (Otis K. Smith)
- Monahans
- JENKINS, J. R.,** P. O. Box 272 (James Rue
 Jenkins)
- Nacogdoches
- REDFIELD AND ARMSTRONG,** (S. D. Redfield)
- Navasota
- PATOUT, R. A., JR.** (R. A. Patout, Jr.)
- Odessa
- CRISWELL AND MUNS,** 104 O'Michael Bldg.
 (Lee A. Criswell, Ralph E. Muns)
EVANS, J. ERNEST, 118 E. 6th St. (J. Ernest
 Evans)
MARSH & FARIS, 201• Burks Bldg. (William H.
 Faris, Gus Newton Reeves)
- Pampa
- DOSIER, H. PRICE,** 208 Hughes Bldg. (H. Price
 Dosier)
NENSTIEL & DOGGETT, 412 Combs-Worley Bldg.
 (R. H. Nensiel)
SIMMONS, EDWIN E., 200 Hughes Bldg. (Edwin
 E. Simmons)
- Pecos
- TRAVIS & BRYAN,** P. O. Box 838 (Chas. M.
 Travis)
- Perryton
- DEPEW, THOMAS S.,** Box 817 (Thomas S.
 Depew)
- Port Arthur
- BERNHARDT, CARL H.,** 303 Adams Bldg. (Carl
 H. Bernhardt)
COULBOURN, DIXON L., 212 Adams Bldg.
 (Dixon L. Coulbourn)
KOSHKIN & LEVINGSTON, 411 5th St. (J. Mar-
 vin Campbell, Jr., Clyde Levingston)
MAZUR AND STAGGS, P. O. Box 112 (Herman F.
 Mazur, Joe I. Staggs)

TEXAS (Continued)

- NEUMANN, CHARLES E., 319 Bluestein Bldg. (Charles E. Neumann)
Raymondville
- MORGAN, JOHN A., Box 721 (John A. Morgan)
San Angelo
- CHERRY, HUNTER, 1004 McBurnett Bldg. (Thomas Hunter Cherry)
HARLOW, L. C. & SON, 201 McBurnett Bldg. (L. C. Harlow, Jr.)
JONES, FREEZE & HAY, 407 Central National Bank Bldg. (C. A. Freeze, John Alvin Hay, Marshall W. Jones)
MOORE, CHARLES K., 19½ E. Harris St. (Charles K. Moore)
WHITSITT & HALL, 601 San Angelo National Bank Bldg. (E. Marvin Hall)
- San Antonio
- AIKMAN & AIKMAN, 818 Marverick Bldg. (W. M. Aikman)
ALLEN & PETERSEN, 319 Bedell Bldg. (Vernon H. Petersen)
ANDREWS, J. B., 203 W. Courtland Pl. (1) (J. B. Andrews)
BEYNON, A. B., 619 Milam Bldg. (A. B. Beynon)
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., 603 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. (Donald R. Eaton, Marquis G. Eaton, Thornton C. Huddle, Henry J. Sebastian)
ERNST & ERNST, 105 S. St. Mary's St. (5) (C. A. Barlow, Manager)
FLACK, WALTER R. AND COMPANY, 210 Alamo Title Bldg. (5) (Louis C. Doehne, Walter R. Flack)
GEORGE, THRIFT & COCKRELL, 1105 Alamo National Bldg. (Robert B. Thrift)
HANKE, WM. F., 207 Aztec Bldg. (Wm. F. Hanke)
HOLMES, J. R. & COMPANY, 4900 Broadway (J. R. Holmes)
LEE, THOMAS B., 510 South Texas Bldg. (Thomas B. Lee)
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., 602 N. St. Marys (Robert H. McAtee)
MCATEE & BURROWS, 209 Insurance Bldg. (Eugene D. Burrows)
PADGETT, SIDNEY A., 901 Alamo National Bldg. (Sidney A. Padgett)
PFLUGHAUPT, FRED E. & COMPANY, 1615 Alamo National Bldg. (Fred E. Pflughaupt)
POPE, ROY L. & Co., 1035 Majestic Bldg. (5) (Joseph L. Gulley, Roy L. Pope)
RODGERS, F. G. & COMPANY, 703 Alamo National Bldg. (D. C. Chorpeneing, Frank G. Rodgers)
SEEMAN, NORMAN AND Co., Moore Bldg. (Norman Seeman)
SLAVIK, HENRY C., 1504 Milam Bldg. (Henry C. Slavik)
SPEAR, O. F., JR., 344 New Moore Bldg. (O. F. Spear, Jr.)
- SPILLERS, L. E., Frost National Bank Bldg. (Leslie E. Spillers)
SURBER, JOHN L. & COMPANY, 917 Frost National Bank Bldg. (John L. Surber)
TUCKER, T. N., 514 National Bank of Commerce Bldg. (T. N. Tucker)
WALKER, LAWRENCE R., P. O. Box 897 (6) (Lawrence R. Walker)
WOOD AND TUTTLE, 415 Frost National Bank Bldg. (5) (William E. Tuttle, Wilbur A. Wood)
- Snyder
- DEFFEBACH & YORGESEN, P. O. Box 925 (Russell S. Yorgesen)
ELLIS, WILBUR L., 1824 26th St. (Wilbur L. Ellis)
- Sweetwater
- MARSH & FARIS, 202 Doscher Bldg. (Jack W. Harris, George H. Marsh)
- Texarkana
- JAY, HARRY M. AND ASSOCIATES, 513 Texarkana National Bank Bldg. (J. Marshall Grier)
- Texas City
- CASEY, ROBERT A., 812 6th St., N. (Robert A. Casey)
- Tulia
- SEDGWICK, EUGENE RUSH, Box 847 (Eugene Rush Sedgwick)
- Tyler
- COWAN, R. DON, 714 Citizens National Bank Bldg. (R. Don Cowan)
FRENKEL, I. K., 910 Peoples Bank Bldg. (I. K. Frenkel)
HENRY AUDIT Co., 806 Citizens National Bank Bldg. (Robert Kingsley Peters, Jr.)
MATTISON & GASTON, Tyler State Bank Bldg. (Robert W. Webster, Manager)
SQUYRES, ARTHUR & Co., Fair Foundation Bldg. (Worth F. Johnson, Arthur Squyres)
TEDDER, E. F., 1300 Peoples Bank Bldg. (E. F. Tedder)
- Vernon
- MOORE, WEBB & JOHNSTON, 306 Herring National Bldg. (Garland F. Johnston, Killen M. Moore)
- Victoria
- SLAVIK & SLAVIK, Victoria National Bank Bldg. (P. G. Williams, Jr.)
- Waco
- CHEANEY, STOCKTON & SCOTT, 603 Service Mutual Bldg. (Price Cheaney, Jr., John Shelby Scott)
GOODMAN, JAMES F., 803 Liberty Bldg. (James F. Goodman)
MCKINNEY, DOUGLAS, 2509 Washington Ave. (Douglas McKinney)
UPLieger, A. C. & Co., 219 N. 8th St. (Harroll H. Adams, Chas. E. Miller, John T. Peterson, Harry H. Roberts, William F. Smith, Cameron M. Talbert, Jr., Arthur C. Uplieger)
WEBB & HENJES, 803 Medical Arts Bldg. (Thomas C. Webb)
WILCOX, PATILLO AND COMPANY, 815 Liberty Bldg. (R. D. Pattillo, Fred J. Pearson, Frank L. Wilcox)
- Weslaco
- WELCH, R. J., 115 Henson Bldg. (R. J. Welch)

TEXAS (Continued)

Wichita Falls

- ALLRED, IVAN D., 612 City National Bank Bldg. (Ivan D. Allred)
 ALLRED, J. B. & Co., 612 City National Bldg. (John B. Allred)
 ANTHONY, T. C., 525 Wichita National Bank Bldg. (T. C. Anthony)
 COLLIER, H. G., 345 Nacol Bldg. (Henry G. Collier)
 FREEMON, SHAPARD & STORY, 918 City National Bldg. (A. H. Freemon, Herbert B. Story)
 HOUSER, HOMER, 322 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)
 TOOMBS, ALTON M., 916 Staley Bldg. (Alton M. Toombs)
 TREVATHAN, STANLEY M., 218 First National Bank Bldg. (Stanley M. Trevathan)
 WALLACE, M. E., 821 Staley Bldg. (Milan E. Wallace)

Utah

Brigham City

- LEE ACCOUNTING SERVICE, P. O. Box 691 (Theron B. Lee)

Logan

- CLAY, JOHN E., 208 Cache Valley Bank Bldg. (John E. Clay)

Ogden

- BUNKER, TANNER AND GARRETT, 712 First Security Bank Bldg. (S. Bertell Bunker)
 JONES AND ATWOOD, 464 24th St. (Millen D. Atwood, G. Miles Jones)
 MANNING, LEON M., 2331 Kiesel Ave. (Leon M. Manning)
 STOREY, KARL S., 1014 First Security Bldg. (Karl S. Storey)

Price

- REVES, W. FONTAINE, 12 First National Bank Bldg. (W. Fontaine Reves)

Provo

- GARDNER, GLEN A., P. O. Box 385 (Glen A. Gardner)
 OLSEN, RALPH REED, P. O. Box 445 (Ralph Reed Olsen)
 SQUIRE & DODGE, 232 West Center St. (S. Arvid Dodge, De Lance W. Squire)
 WOOD, CHILD, MANN & SMITH, 309 First Security Bank Bldg. (Willard G. Smith)
 ZABRISKIE, ARTHUR I., 426 S. 3rd E. (Arthur I. Zabriske)

Salt Lake City

- BIRRELL, LAWRENCE H. Co., 10 Exchange Pl. (Lawrence H. Birrell)
 BOYER, GLEN S., 919 Continental Bank Bldg. (Glen S. Boyer)
 BUNKER, TANNER AND GARRETT, 504 Zion's Savings (William L. Robison, Paul B. Tanner)
 CASELLA, J. N., 502 Walker Bank Bldg. (J. N. Casella)
 CHIPMAN, DEAN W., 402 Utah Savings & Trust Bldg. (Dean W. Chipman)
 DECKER, ALTON B., 202 Smoot Bldg. (5) (Alton B. Decker)
 ERNST & ERNST, 47 W. South Temple St. (1) (C. W. Reed, Manager)
 HAINES, H. CLAIRE, P. O. Box 1768 (H. Claire Haines)
 KELLY, LINCOLN G. AND COMPANY, 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., 68 S. Main St. (1) (Evert D. Lybbert)
 MESSINA, JACKSON & ULMER, 425 Newhouse Bldg. (Harry R. Ulmer, Jr.)
 MULLINER, DONALD W., 516 Continental Bank Bldg. (Donald W. Mulliner)
 NEWMAN, STEPHEN EDMOND, 519 Continental Bank Bldg. (Stephen Edmond Newman)
 PEAT, MARWICK, MITCHELL & Co., 605 Continental Bank Bldg. (Robert L. McGee)
 PETRIE, MALCOLM M. C., 302 Newhouse Bldg. (Malcolm M. C. Petrie)
 PINNOCK, LAWRENCE S., 502 Newhouse Bldg. (Lawrence S. Pinnock)
 RICHMOND & JONES, 1186 S. Main St. (Mervin W. Jones)
 SOLOMON, RAYMOND C., 907 Continental Bank Bldg. (Raymond C. Solomon)
 SOLTIS, VICKERS & Co., 260 E. 1st South (John P. Soltis, Vallon S. Vickers)
 SUMMERHAYS, LORENZO B., 19 W. South Temple St. (Lorenzo B. Summerhays)
 THE GODDARD-ABBEY COMPANY, 527 Wasatch Oil Bldg. (J. P. Goddard, Harry F. Suni-ville)
 WEIGHT, WILFORD A., 1919 Redondo Ave. (Wilford A. Weight)
 WELLS, BAXTER & MILLER, 407 Kearns Bldg. (Lynn E. Baxter, Z. Vernon Derrick, H. Smith Evingson, Donald A. Miller, Henry R. Nelson, Fred M. Oliver, Seymour Wells)
 WOOD, CHILD, MANN AND SMITH, First Security Bank Bldg. (Harold L. Child, Alan Grant Mann, Joseph Woodruff McEwan, Herman L. Wood, Ray G. Wood)

Vermont

Brattleboro

- SALVESEN, EDGAR C., 2 County Hill (Edgar C. Salvesen)
 SHIELD AND HOPKINS, 10 Allerton Ave. (William John Shield)

Burlington

- DENSMORE, SETH A., 118-A College St. (Seth A. Densmore)
 GOLDBERG, BARNEY Z., 125 Church St. (Barney Z. Goldberg)

- JURGS, P. F. & COMPANY, 150 Cherry St. (Ralph C. Kendrick)
 WILLIS, MOODY & COMPANY, 203 College St. (John G. Moody, Frank L. Willis)

Londonderry

- HUTCHINSON, H. G., (Harold Gibbs Hutchinson)

Montpelier

- BERTRAND, MAURICE J., 27 School St. (Maurice J. Bertrand)

VERMONT (Continued)

- Norwich
PEISCH, ARCHIBALD M. & COMPANY, 1 Main St. (Archibald M. Peisch, Geo. W. Smith)
- Rutland
COVALT, GEORGE J., Box 568 (George J. Covalt)
- St. Albans
GRASSETT, KIMBALL AND COMPANY, 42 N. Main St. (Richard A. Kimball)
- St. Johnsbury
BROOKS, HUBERT STANWOOD, Municipal Bldg. (Hubert Stanwood Brooks)

Virginia

- Alexandria
HOLMES, BOWDEN A., 101 N. Columbus St. (Bowden A. Holmes)
LAPSLEY, CHANDLER H., 3516 Martha Custis Dr. (Chandler H. Lapsley)
- Arlington
EVANS, HAROLD R., 2030 16th St., N. (1) (Harold R. Evans)
HALQUIST, ROY H., Investment Bldg. (Roy H. Halquist)
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)
MURRAY, RODERICK L., 1101 Wilson Blvd. (Roderick L. Murray)
SIMMONDS, A. G., 5050 Columbia Pike (A. G. Simmonds)
SPRIGG, ROGER B., 3108 Tenth Rd., N. (1) (Roger B. Sprigg)
- Bristol
BURT, DENT K. ASSOCIATES, Dominion National Bank Bldg. (Dent K. Burk, Jerry B. Cunningham, Carlton B. Lowder, James M. Tayloe)
JONES AND DRIVER, P. O. Box 62 (Homer A. Jones, Jr.)
- Charlottesville
HANTZMON, R. G., 206 Valley View Bldg. (Clifford L. Beakes, Richard G. Hantzmon, Reuel A. Wiebel, Jr.)
MUSSELMAN, ROBERT M., Box 1211, University Station (Robert M. Musselman)
- Covington
PERSINGER, R. L. & COMPANY, 127 Maple Ave. (Thomas J. Blair, Charles R. Dale, Jack Persinger, Robert L. Persinger, Chester J. Stull)
- Danville
DUNN, ROBERT H., 717 Masonic Temple (Robert H. Dunn)
PULLEN, A. M. & COMPANY, Masonic Temple (Emmett G. Frizzell)
- Hampton
SCOLLIN, JOHN W., 21 S. King St. (John W. Scollin)
- Harrisonburg
CLARKE, JOHN W., 122 S. Main St. (John W. Clarke)
HOOVER, S. B. AND COMPANY, 402 National Bank Bldg. (S. Berry Hoover)
WILLETT, J. A., III, 606 First National Bank Bldg. (J. A. Willett, III)
- Lynchburg
ABRAHAMS, ST. GEORGE T. & COMPANY, 211 Lynch Bldg. (St. George T. Abrahams)
BURNHAM AND OULD, Lynch Bldg. (Walker E. Burnham, James Palmer Ould, Jr.)
- 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
AARON, LEONARD B., 311 Melson Bldg. (Leonard B. Aaron)
DANIELS, J. A., 306 Melson Bldg. (J. A. Daniels)
- Norfolk
ALTSCHUL, L., 237 Wainwright Bldg. (L. Altschul)
CANGLES, LEROY T., 200 W. 21st St. (Leroy T. Canoles)
CHAMBERLAYNE, ALVA B., 148 Granby St. (10) (Alva B. Chamberlayne)
COFER, PAUL D., 206 Dickson Bldg. (Paul D. Cofer)
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, 620 Flat Iron Bldg. (Frederick B. Hill)
HILTON, SHEFFIELD & HILTON, 119 W. Tazewell St. (10) (Herbert E. Gouldman, Alfred N. Hilton, W. P. Hilton, A. Vernon Sheffield)
LASKY, MORTIMER, 120-A Cromwell Parkway (Mortimer Lasky)
MATTHEWS, Z. E., 708 Bankers Trust Bldg. (Zalma E. Matthews)
MCCOY, CHARLES H., 426 Royster Bldg. (Charles H. McCoy)
RAWLINGS, A. LEE & COMPANY, 238 Wainwright Bldg. (A. Joel Jackson, Elmer F. Johnson)
SHEPARD, ELIHU M., 200 Bankers Trust Bldg. (Elihu M. Shepard)
SWARTZ, H. B., 206 Western Union Bldg. (Hyman B. Swartz)
SWARTZ & LAIBSTAIN, Western Union Bldg. (Samuel Laibstain)
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. (R. Braxton Hill, Jr., Jesse William Massey, Jr., William N. Waller, Jr., H. W. Woodhouse)

VIRGINIA (Continued)

- WASSERMAN, LOUIS L., 216-B Midtown 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. (6) (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, Law Bldg. (L. Guy Bennett)
- ELKINS, DURHAM AND KEMP, 901 State-Planters Bank Bldg. (W. L. Elkins, Arthur N. Kemp)
- ERNST & ERNST, 219 E. Broad St. (19) (T. L. Thrasher)
- FAIRBANK, KNAPP & Co., 412 Mutual Bldg. (J. J. Fairbank, Jr.)
- FINNEY, G. G., 301 Sauer Bldg. (20) (G. G. Finney)
- LAFFRENTZ, F. W. & Co., 608 American Bldg. (Stuart D. Walden)
- LEACH, CALKINS & SCOTT, 311 Mutual Bldg. (Hugh H. Baird, Jr., Frank S. Calkins, Lawrence H. Camp, Charles B. Flow, James Archibald Leach, Jr.)
- MADDREA & FERGUSON, WRNL Radio Center (Henry L. Fergusson, Thomas Grayson Maddrea)
- MITCHELL, WIGGINS & SMITH, 512 Southern States Bldg. (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)
- ROCK, WALTER H., 111 N. 4th St. (Walter H. Rock)
- SHANDS, CARTER, HUGHES & PARKER, 509 Southern States Bldg. (7) (William C. Carter, William J. Hughes, V. Lee Parker, Arthur D. Shands)
- 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, 211 Mutual Bldg. (Drexel D. Wells)
- WOODY, RAYMOND A., 111 N. 4th St. (R. A. Woody)
- WORCESTER, F. L. & COMPANY, 1111 Mutual Bldg. (T. Berkeley Wells, Francis L. Worcester)
- Roanoke
- ANDREWS, T. COLEMAN & Co., Shenandoah Bldg. (K. Clement Quinn)
- BROWN, C. A. AND COMPANY, 706 Boxley Bldg. (11) (Clyde A. Brown, Leo F. Waterman)
- HAMILL, W. WEBB, P. O. Box 324 (W. Webb Hamill)
- KENNETT & KENNETT, 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, James L. Stennett)
- POWELL, ANDERSON & REED, Shenandoah Bldg. (Hayden Q. Anderson, Emmett H. Powell, C. Douglas Reed)
- SHELTON, J. R. COMPANY, 707 State & City Bldg. (John R. Shelton)
- Staunton
- YANCEY, LAYTON W., 17 Court Pl. (Layton W. Yancey)
- Suffolk
- SHEFFER, FRANK EDWARD, National Bank of Suffolk Bldg. (Frank Edward Sheffer)
- THEDIECK, CHARLES G., P. O. Box 394 (Charles G. Thedieck)
- Williamsburg
- EASLEY, H. T. & Co., Box 576 (H. T. Easley)
- Winchester
- LEACH, CALKINS & SCOTT (Wendell R. Barney)
- YOUNT, HYDE & COMPANY, 33 E. Boscawen St. (Lewis H. Hyde, Ralph P. Yount)
- Woodstock
- HISEY, CARROLL G., (Carroll G. Hisey)
- Wytheville
- COLE, GARNETT K., 204 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
- ADAMSON, LEE J., 210 Luther Bldg. (Lee J. Adamson)
- HULL, STANLEY F., 1193 Locust Rd. (Stanley F. Hull)
- KELLY, JOHN R., P. O. Box 986 (John Robert Kelly)
- LARSON, THEODORE E., M-8 Clover Bldg. (Theodore E. Larson)
- LEHN R. A., 305 Medical Bldg. (R. A. Lehn)
- YOUNG & BUSSANICH, 419 Bellingham National Bank Bldg. (Ralph W. Young)
- Centralia
- STEINMETZ, RUDOLPH F., P. O. Box 297 (Rudolph F. Steinmetz)

WASHINGTON (Continued)

- Colfax
BOLDT & KIRKPATRICK, 210½ N. Main St. (Harold D. Kirkpatrick)
- Ephrata
MORRIS & JONES, Box 1006 (John A. Morris)
- Everett
EGAN, MAURICE F. & COMPANY, Monte Cristo Hotel Bldg. (Maurice F. Egan)
SPURRELL & HASCAL, 3019 Colby Ave. (Albert L. Hascal, Fred William Spurrell)
- Kennewick
NIEMI, HOLLAND & SCOTT, 21 Bateman Bldg. (Ralph K. Scott)
- Longview
DEVILLE, JOHN N., 202 Robval Bldg. (John N. DeVille)
KNUDTZON, HALVOR, 1327 Broadway (Halvor Knudtson)
LINHOFF, WILLIAM H., 1329 Broadway (William H. Linhoff)
- Moses Lake
WATTS & LONG, P. O. Box 994 (Richard O. Long)
- Mt. Vernon
WILLIAMS, W. ERNEST, Sinnett Bldg. (W. Ernest Williams)
- Olympia
PACHOT, JOSEPH J., 307 Security Bldg. (Joseph J. Pachot)
STICKNEY & PRESZLER, 521 Security Bldg. (C. L. Stickney)
- Opportunity
HAYDEN, L. C. (Lester C. Hayden)
- Port Angeles
ROBINSON, VERNON J., 112½ E. First St. (Vernon J. Robinson)
- Pullman
LEMASTER & DANIELS, First National Bank Bldg. (Raymon T. Smeltz)
- Renton
PALMER, JAMES W., 9 Wood Bldg. (James W. Palmer)
- Seattle
ALLMAN, NEIL V., 4544 University Way (Neil V. Allman)
ANDERSEN, ARTHUR & Co., 1410 Dexter Horton Bldg. (4) (Robert M. Simpson)
ANDREWS, C. A., 1430 Joseph Vance Bldg. (C. A. Andrews)
BARRIOS, HILLIARD, SAIN & Co., 220 2nd & Cherry Bldg. (Donald E. Hilliard)
BENSON, JOHN H., 6548 24th Ave., N. W. (John H. Benson)
BENSON & McLAUGHLIN, 1020 Summit Ave. (Henry V. Benson, Jr., C. Edgar McLaughlin)
BRANDT, ELLERY I., 802 Dearborn St. (4) (Ellery I. Brandt)
CHAMBERS, JOHN E., 709 Joseph Vance Bldg. (John E. Chambers)
CHURCHILL, NORMAN E., 1430 J. Vance Bldg. (Norman E. Churchill)
CLAUSON, CLARENCE AND ASSOCIATES, 712 Vance Bldg. (1) (Clarence Clauson)
COSTELLO, MARSHBANK & RAINES, 317 Lloyd Bldg. (1) (Earl W. Costello, John M. Marshbank)
- CRAIG, C. EARLE**, 416 Virginia St. (C. Earle Craig)
CULP, CHAS. M., 213, 605 First Ave. (4) (Charles Miller Culp)
DERRIG, J. F., Horton Bldg. (J. F. Derrig)
DOSTERT, CLARENCE J., 714 W. Second Ave. (4) (Clarence J. Dostert)
EISEMAN, CARL W., 520 Colman Bldg. (Carl W. Eiseman)
ERNST & ERNST, 1218 Third Ave. (1) (Edgar B. Arnett)
ESTER, EDWARD R., 19 W. Thomas St. (Edward R. Ester)
FISHER, E. MILLS, 3135 Western Ave. (1) (Vernon Otis Wagner)
FORBES, JOHN F. & COMPANY, Dexter Horton Bldg. (Roy C. Comer)
FRIEDMAN, LOBE & BLOCK, 613 Jones Bldg. (1) (Robert L. Block, Samuel E. Friedman, Ludwig Lobe)
FROL AND PEASLEY, 1103 White Bldg. (Cyril M. Frol, Elbert D. Peasley)
GALLEY, NEWTON W., 712 Securities Bldg. (Newton W. Galley)
GIBB, MARGUERITE, 306 Securities Bldg. (Marguerite Gibb)
GRIFFITH, WILES & Co., 510 Skinner Bldg. (1) (R. Orval Dreisbach, Don S. Griffith, Eric H. Wiles)
HANSEN, ARNE S. & COMPANY, 800 Insurance Bldg. (Arne S. Hansen, Howard B. Hornaday, Albert V. Nelson)
HARPER, RICHARD E., 420 Joshua Green Bldg. (Richard E. Harper)
HASKINS & SELLS, 590 Dexter Horton Bldg. (4) (W. J. Fronk)
HAYS, JAMES P., 418 Lloyd Bldg. (James P. Hays)
HESSE AND PAGE, 1326 Vance Bldg. (1) (K. F. Hesse)
HILL, DAVID, 234 White Bldg. (David Hill)
HOLSINGER, GLENN HAROLD, 603 Lloyd Bldg. (Glenn Harold Holsinger)
HOUSTON, CARL E., 613 Jones Bldg. (Carl E. Houston)
HULL, GEORGE L., 2206 Exchange Bldg. (George L. Hull)
HUTCHINSON & CAIRNS, 7750 15th Ave., N. E. (Douglas H. Cairns, L. C. Hutchinson)
JACOBSON, JENTZSCH, RECTOR & JONES, 602 Lloyd Bldg. (1) (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)
JENSEN, ROBERT E., 507 Lloyd Bldg. (Robert E. Jensen)
JOHNSON, ANSELL G., 352 Stuart Bldg. (Ansell G. Johnson)
JOHNSON, ERNEST A., 1383 Dexter Horton Bldg. (3) (Ernest A. Johnson)
KERZIE & PURVIS, 823 Securities Bldg. (R. S. Purvis)
LOCKHART & CARLIN, 1610 Tower Bldg. (1) (Fred E. Carlin, Bert Lockhart)
LOCKITCH, PERCY A., 1024 Joshua Green Bldg. (Percy A. Lockitch)
LYBRAND, ROSS BROS. & MONTGOMERY, Skinner Bldg. (1) (Robert L. Aiken, Manager)
MAIER, LOTHAR, 4829 California Ave., (Lothar Maier)
MAXFIELD, VERNON L. & Co., 804 White Bldg. (Vernon L. Maxfield)
MCGIRR, H. D., 115 Florentia St. (H. D. McGirr)
McLAREN, GOODE, WEST & Co., 1120 White Bldg. (Emmett S. Harrington, R. D. White, Lorin H. Wilson)
MEALS AND COMPANY, 1411 Fourth Avenue Bldg. (W. Bruce Jones, John E. Meals)

WASHINGTON (Continued)

- MENDENHALL, W. HOWARD, 2206 Exchange Bldg. (W. Howard Mendenhall)
 MINER, E. J. & Co., 637 Central Bldg. (E. J. Miner)
 MOLITOR, F. H. & Co., American Bldg. (Francis H. Molitor)
 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, J. R., 2462-33rd Ave., W. (J. R. Nelson)
 NELSON, LLOYD V., 8335 20th N. W. (Lloyd V. Nelson)
 NEWTON, J. A., 412 Seaboard Bldg. (J. A. Newton)
 NOBLE, THERON A., 1376 Dexter Horton Bldg. (Theron A. Noble)
 O'BRIEN, JOHN L., 803 Joseph Vance Bldg. (1) (John L. O'Brien)
 OWEN, KENNETH C., 220-16th Ave., N. (2) (Kenneth Owen)
 PEARSON AND VERHOEF, 711 Hoge Bldg. (Russell A. Pearson, Harry W. Verhoef)
 PEAT, MARWICK, MITCHELL & Co., 956 Stuart Bldg. (Leslie H. Taylor, Philo R. Zimmerman)
 PORTER, BARTON F., 1522 Northern Life Tower (Barton F. Porter)
 PRICE WATERHOUSE & Co., 1304 Fourth Ave. (1) (Paul A. Kelson, Manager)
 PTACEK, ROY H., 9632 16th S. W. (Roy H. Ptacek)
 PURVIS, R. SPENCER, 730 Securities Bldg. (R. Spencer Purvis)
 RACINE, SAMUEL F., 416 Virginia St. (1) (Samuel F. Racine)
 RAMSEY, ROBERT L., 3913 Ashworth Ave. (3) (Robert L. Ramsey)
 RANKIN & STOKES, 712 Joseph Vance Bldg. (R. B. Rankin, H. S. Stokes)
 REIMERS, MARGUERITE, 418 Loretta Pl. (2) (Marguerite Reimers)
 RISK, CLYDE, 2104 Northern Life Tower (Clyde Risk)
 RYAN, MATT, 1101 American Bldg. (Matt Ryan)
 SCHREIBER, ERWIN G., 803 Joseph Vance Bldg. (1) (Erwin G. Schreiber)
 SCOTT, HAROLD L. & Co., 633 Dexter Horton Bldg. (Carl A. Peterson, Harold L. Scott)
 SCOTT, JAMES D., 317 Lloyd Bldg. (1) (James D. Scott)
 SEXTON & CHABOT, 1411 Fourth Avenue Bldg. (Edward F. Chabot, Neil Sexton)
 SHEPHERD, RAYMOND C., 1068 Dexter Horton Bldg. (4) (Raymond C. Shepherd)
 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)
 TALBOTT, A. F., 312, 814 Second Avenue Bldg. (4) (A. F. Talbott)
 THOMAIER, BOYD S., 3211 Thirty-first Ave., W. (Boyd S. Thomaier)
 TUOHY, JOHN F., 4709 19th N. E. (John F. Tuohy)
 TOUCHE, NIVEN, BAILEY & SMART, 1411 Fourth Ave. (1) (Edward R. Tremper)
 TWERSKY, MEYER, 3217 E. Spring St. (22) (Meyer Twersky)
- VON HARTEN, JOHN H., 1411 Fourth Avenue Bldg. (John H. Von Harten)
 WEINSTEIN, JEROME, 1020 Joseph Vance Bldg. (Jerome Weinstein)
 WHITTLE & WHITTLE, 1823 Smith Tower (George Clifford Whittle, George V. Whittle)
 ZENER, CARLOS R., 507 Lloyd Bldg. (Carlos R. Zener)

Spokane

- ARICK, ROBERT N., 400 Title Bldg. (Robert Arick)
 BELL, HOWARD S. AND SON, 201 Empire State Bldg. (Howard S. Bell, John H. Bell)
 COOPER, R. MAURICE, 408 Hutton Bldg. (R. Maurice Cooper)
 ELDER, TRACY K., 600 Washington Trust Bldg. (Tracy K. Elder)
 IRELAND, RICHARD M., 412 Symons Block (Richard M. Ireland)
 KUHN, ERNEST N., 108 Medical Center Bldg. (Ernest N. Kuhn)
 LEMASTER & DANIELS, 212 Symons Bldg. (4) (Firth J. Chew, E. C. Daniels, Eustace Lemaster, T. R. Sampson, Floyd N. Smith)
 MCADAM, JAMES F., 412 Symons Block (4) (James F. McAdam)
 MCINTOSH & JOHNSON, 417 Symons Bldg. (Roy P. Johnson, George P. McIntosh)
 MORRIS, LEE & Co., 1429 Old National Bank Bldg. (1) (G. David Jones, L. Gordon Lee, A. William Morris)
 NICHOLSON, CARL L., 412 Symons Bldg. (4) (Carl L. Nicholson)
 ONSTINE, M. WARNER, 514 Ziegler Bldg. (M. Warner Onstine)
 PHELPS, FREDERICK M., 406 Hyde Bldg. (Frederick M. Phelps)
 RANDALL & EMERY, Peyton Bldg. (Elmer H. Emery, J. R. Randall)
 SCHOEDEL, DONALD L., 400 Title Bldg. (Donald L. Schoedel)
 SIEGEL & MCFARLAND, Old National Bank Bldg. (Joseph P. McFarland)
 SKOG, HAZEL JOHNSON, 3118 E. Fifteenth Ave. (Hazel J. Skog)
 VANDER WAL, WILLIAM, 400 Title Bldg. (William Vander Wal)
 WATTERS, DUANE H., 712 Hutton Bldg. (Duane H. Watters)
 WHITE, LLOYD A., Peyton Bldg. (Lloyd A. White)
 WORTMAN AND MORSE, 1001 Old National Bank Bldg. (Laurence D. Morse, Relief Jackson Wortman)

Sunnyside

- BOYD, OLOFSON & COMPANY, P. O. Box 262 (Ed Galey, Manager)

Tacoma

- BENNETT & DWYER, 1507 Puget Sound Bank Bldg. (J. L. Bennett, Joseph T. Dwyer)
 BENTON, LEE A., 1510 Puget Sound Bank Bldg. (Lee A. Benton)
 BERGLUND & COMPANY, 1019 Washington Bldg. (2) (Carl H. Berglund)
 BROTTEN, JOHN L., JR., P. O. Box 954 (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)
 HUNTSMAN, WM. F., 909 Washington Bldg. (2) (William F. Huntsman)
 JOHNSON AND PAULSON, 1521 Puget Sound Bank Bldg. (Franklin E. Johnson)
 KNIGHT, ROBERT T., 1206 Washington Bldg. (Robert T. Knight)

WASHINGTON (Continued)

OLSON, DAVID F., 1113 Center St. (David F. Olson)
 TAYLOR, WILLIAM W., 114 S. Tenth (William Walter Taylor)
 THOMAS, CHARLES L., 326 Perkins Bldg. (Charles L. Thomas)
 THORSTENSON, JOHN G., 710 W. R. Rust Bldg. (John G. Thorstenson)

Vancouver

MICKELWAIT & BROWN, 915 W. 11th St. (I. Allen Brown)
 ZOLLER, R. W., 20 Schofield Bldg. (R. W. Zoller)

Walla Walla

JACOBSON, JENTZSCH, RECTOR & JONES, 502 Baker Bldg. (Walter E. Jacobson, Albert Jentsch)

Wenatchee

FRANKLIN, C. W., 307 Doneen Bldg. (C. W. Franklin)
 NIEMI, HOLLAND & SCOTT, 701 Baker Bldg. (William H. Holland, Fred G. Niemi)
 NIEMELA, L. W., Doneen Bldg. (L. W. Niemela)

Yakima

BOYD, OLOFSON & COMPANY, Miller Bldg. (John F. Cadigan, Paul Fountain, C. Walter Olofson, Delmar L. Pearson)
 FRAME, D. W. & Co., 223 Miller Bldg. (D. W. Frame, Richard B. Whiting)
 SHRADER, JAMES B., 212 Masonic Temple (James B. Shrader)

West Virginia

Bluefield

HEINS, JOHN & Co., 407 Perry Bldg. (B. Franklin Jones, William E. Reddicks, Jr.)
 JENNINGS, J. L., 503 Peery Bldg. (James L. Jennings)

Charleston

BEATTY, J. EARL, Peoples Bank Bldg. (J. Earl Beatty)
 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. (Norman A. Clarke, Harry R. Howell, Michael C. Paterno)
 KRISHER, DONALD P., Peoples Bldg. (1) (Donald P. Krisher)
 OSBORNE, ELLIS & COMPANY, Charleston National Bank Bldg. (William M. Ellis, Thomas J. Osborne)
 ROSENTHAL, JOSEPH C., 310 Union Bldg. (Joseph C. Rosenthal)
 SCHWARTZ, MENDEL, 612 Charleston National Bank Bldg. (Mendel Schwartz)
 TUCKWILLER AND ERVIN, 713 Atlas Bldg. (J. R. Tuckwiller, Jr.)
 WILLIAMS & STOUT, 708 Peoples Bldg. (Chester O. Williams)
 WITSCHHEY, ROBERT E., 312 Knight Bldg. (Robert E. Witschhey)

Clarksburg

COTTRILL, JAMES C., Box 1328 (James C. Cottrill)
 GRIFFIN, R. H., 303 Greaney Bldg. (Ray H. Griffin)

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)

SOMERVILLE & COMPANY, 1214 West Virginia Bldg. (A. Baumgarner, Harold E. Getrost, William H. Richardson, Jr., N. G. Somerville)
 VILLARS AND VILLARS, 206 Guaranty Bank Bldg. (C. G. Villars, Jr.)

Morgantown

KIRSCH & PAPPAS, 176 Fayette St. (M. F. Kirsch, Jordan C. Pappas)
 STEELE, S. CHAS., P. O. Box 865 (S. Charles Steele)
 TANNER AND TANNER, 515 Monongahela Bldg. (Louis Francis Tanner, Stephen D. Tanner)
 WILLIAMS, EDGAR, P. O. Box 848 (Edgar Williams)

Parkersburg

CRAMER AND CRAMER (Jesse L. Cramer)
 JACKSON, WILLIAM W., 918 Ann St. (William W. Jackson)
 NICHOLSON, GEO. M., 504 Union Trust Bldg. (George M. Nicholson, George R. Powell)
 STARLING & GRAMLICH, 1127 Market St. (Carl Dean Gramlich)
 TAVENNER, GEORGE W., 404 Juliana St. (George W. Tavenner)

Welch

JENNINGS, IVAN F., 203 First National Bank Bldg. (Ivan F. Jennings)

Wheeling

COMMITTE, T. & Co., Ogden Bldg. (Thos. C. Committe)
 DREYFUSS, JOSEPH M., 509 Riley Law Bldg. (Joseph M. Dreyfuss)
 GESSNER, MILTON, 408 Laconia Bldg. (Milton Gessner)
 GOLDBERG, DAVID S., 304 Wheeling Bank & Trust Bldg. (David S. Goldberg)
 HUTZELL, H. S., 512 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)

Williamson

ALEXANDER AND HAYNES, P. O. Box 1601 (Guy S. Alexander)

Wisconsin

Antigo

BRAUN, FREDERIC W., Fidelity Bank Bldg.
(Frederic W. Braun)

Appleton

BECHER, CARL J., 303 W. College Ave. (Carl J. Becher)
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)
SCHUMAKER, WINTON A., 116 S. Appleton St. (Winton A. Schumaker)

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 St. (Henry M. Eberhardt)

Eau Claire

BERTELSON, C. A., 509 S. Barstow St. (C. A. Bertelson)
IRWIN, C. A., 119 S. Dewey St. (C. A. Irwin)

Fond du Lac

BOSTWICK, CORLISS E., 726 National Exchange Bank Bldg. (Corliss E. Bostwick)

Green Bay

CAMPBELL, WILLIAM E., 204 Columbus Bldg. (William E. Campbell)
CANNING & MALLON, 106 Columbus Bldg. (John J. Canning)
CULLIGAN, JOHN D., 226 N. Washington St. (John D. Culligan)
EVANS AND RACE, 609 Northern Bldg. (John H. Evans, Lincoln F. Race)
KALCIK, GEORGE J., P. O. Box 589 (George J. Kalcik)
NELSON, ROBERT E., Columbus Bldg. (Robert E. Nelson)
SMITH-ELLINGSON-SCHULDES COMPANY, 209 Northern Bldg. (Abraham Arthur Alk, James P. Burns, Gerhart M. Ellingson, Malcolm H. Schuides, Henry M. Winkel)

Greendale

SORENSEN & WENZLAFF, 5619 Badger Court (T. L. Sorensen, Russell S. Wenzlaff)

Janesville

MCGLADREY, HANSEN, DUNN AND COMPANY, Building and Loan Association Bldg. (Orvin H. Anderson)
MCNALLY & HALLISEY, 405 Jackman Bldg. (J. J. Hallisey, James E. McNally)

La Crosse

ASH & BAPTIE, 301 Linker Bldg. (James O. Ash)
BUCHANAN & GIBSON, 324 Exchange Bldg. (Rollin E. Buchanan, Wilson A. Gibson)
HAWKINS, RICHARD G., 407 Hoeschler Bldg. (Richard G. Hawkins)

Ladysmith

OTTO, ALBERT L., 101½ Miner Ave., W. (Albert L. Otto)

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. & Co., 148 E. Johnson St. (Wilbur S. Grant, Russell W. Sackett, E. A. Schoeneberg)
HOLLOWAY, CLAUDE S., 4254 Manitou Way (5) (Claude S. Holloway)
HOOD, GEORGE K., 1020 Tenney Bldg. (George K. Hood)
KELLOGG, HOUGHTON & TAPLICK, 707 Insurance Bldg. (Vernon F. Houghton, Fred C. Kellogg, R. W. Taplick)
KIMBALL, ROTHMAN & Co., 616 Insurance Bldg. (3) (Archie W. Kimball, Edward F. Rothman)
MATTOX, RONALD AND ASSOCIATES, 800 Gay Bldg. (George T. Burrill, Ronald Mattox, Edward J. Thornton, Gordon G. Volz)
SARRISON, ROCKEY, STORTROEN & REUSCHLEIN, 111 S. Hamilton St. (Earl V. Reuschlein, Anders Stortroen)
SMITH & GESTELAND, 1 S. Pinckney St. (Elmer R. Gesteland, Howard L. Smith)
WEGNER, ROBERT E., 110 N. Fairchild St. (Robert E. Wegner)

Manitowoc

KUGLER, HAROLD A. & Co., 817 Chicago St. (Harold A. Kugler)
WORTHINGTON, T. C., Capitol Theatre Bldg. (T. C. Worthington)

Marinette

RETTKE, ARTHUR R., 106, 1904½ Hall Ave. (Arthur R. Rettke)

Marshfield

HILL, ALFRED V. & COMPANY, 349 S. Central Ave. (Alfred V. Hill)

Menomonee Falls

RUBY, GARWIN A., 116 W. Main St. (Garwin A. Ruby)

Milwaukee

ANDERSEN, ARTHUR & Co., 231 W. Wisconsin Ave. (3) (E. Woody Kuhlman, Andrew Peterson, Herbert D. Soper)
CHEERY, GLADSTONE & Co., 161 W. Wisconsin Ave. (Gladstone Cherry)
CHORTEK, SAMUEL K., 161 W. Wisconsin Ave. (Samuel K. Chortek)
CONLEY, JOHN G. & Co., 735 N. Water St. (James E. Burgess, John G. Conley)
CONNOLLY, BERNARD I., 740 N. Plankinton Ave. (Bernard I. Connolly)
DIETZE, CARL E., 213 W. Wisconsin Ave. (Carl E. Dietze)
ERNST & ERNST, 735 N. Water St. (2) (V. William Wallin)
FONTEINE, MCCURDY & COMPANY, 225 E. Michigan St. (2) (T. A. Bruett, Lamont E. Fontaine, Lewis J. Knudsen, Arthur M. Kurzawa, Philip W. McCurdy, E. I. Stillman)
FORMAN, ABRAHAM W., 3231 W. National Ave. (Abraham W. Forman)

WISCONSIN (Continued)

- FRAZER AND TORBET, 735 N. Water St. (John P. Chole)
 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, ADOLF & Co., 1012 N. 3rd St. (Adolf Hafner)
 HASKINS & SELLS, 633 N. Water St. (2) (O. W. Christopherson, Harry L. Erb)
 HELLER, LOUIS V., 152 W. Wisconsin Ave. (Louis V. Heller)
 HOYE, LAWRENCE G., 740 N. Plankinton Ave. (Lawrence G. Hoye)
 JENNIK, EDWARD F. & Co., 108 W. Wells St. (Edward F. Jennik)
 KIRCHHOFF, FREDERICK, 1227 First Wisconsin National Bank Bldg. (Frederick Kirchhoff)
 KNOUSE, J. W. & COMPANY, 740 N. Plankinton Ave. (3) (J. W. Knouse)
 KOCH, RICHARD A. & Co., 740 N. Plankinton Ave. (Richard A. Koch)
 KRUSH, PAUL H., 276½ W. 56th St. (Paul H. Krush)
 LEEKLEY & WILLIAMS, 757 North Broadway (2) (John Leekley)
 MADNEK, HYMAN W., 508 Railway Exchange Bldg. (Hyman W. Madnek)
 McDONALD, SPRAGUE AND COMPANY, 740 N. Plankinton Ave. (George A. Bark, William Berne Zellmer)
 MAYER, WEINER, LEWIS & Co., 633 Empire Bldg. (Merton H. Lewis)
 MELNIK & KARAN, 229 E. Wisconsin Ave. (Max B. Karan, Leo Melnik)
 MULLIGAN, GEORGE E., 4477 N. Oakland Ave. (1) (George E. Mulligan)
 PATTISON, CHARLES F. AND COMPANY, 324 E. Wisconsin Ave. (Thomas F. Carroll, Charles F. Pattison)
 PEAT, MARWICK, MITCHELL & Co., 110 E. Wisconsin Ave. (Hugh A. Sinclair)
 PRICE WATERHOUSE & Co., 735 N. Water St. (2) (Horace 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, Lloyde W. Birkett, Harry L. Kunze, Carl Penner, Erwin C. Ritzler)
 ROBLEE, JOSEPH M. & Co., 710 N. Plankinton Ave. (Joseph M. Roblee)
 RUDOLPH ZEDLER SYSTEM, 223 N. Water St. (Leonard William Zedler)
 SAPIRO, HOWARD B., 845 N. 11th St. (Howard B. Sapiro)
 SCHLESINGER, WILLIAM, 924 E. Juneau Ave. (William Schlesinger)
 SIEVERS, ALBERT J. & COMPANY, 176 W. Wisconsin Ave. (Albert J. Sievers)
 SOMMERFIELD, EUGENE D., 5058 N. 67th St. (16) (Eugene D. Sommerfield)
 STAPLES, FREDERICK & Co., First Wisconsin National Bank (Virgil C. Murphy, Frederick S. Staples)
 STARK, HENRY & Co., 229 E. Wisconsin Ave. (Henry Stark)
 TABBERT, FREDERICK C., 229 E. Wisconsin Ave. (Frederick C. Tabbert)
 TARNOW, MEYER L., 435 N. 2nd St. (Meyer L. Tarnow)
 TOUCHE, NIVEN, BAILEY & SMART, 231 W. Wisconsin Ave. (3) (Robert Beyer)
 TRYTTEN, GILBERT NORMAN, 1925 W. Wisconsin Ave. (3) (Gilbert Norman Trytten)
- VANDERJAGT, E. L. & COMPANY, 952 N. 12th St. (E. L. Vanderjagt)
 WEBER, RAYMOND A., 1324 W. Wisconsin Ave. (Raymond A. Weber)
 YOUNG, ARTHUR & COMPANY, 735 N. Water St. (2) (J. Francis Gerdis)
- Minocqua**
 JACOBI, ERWIN W. (Erwin W. Jacobi)
- Neenah**
 HAVEN & GARLOCK, 112½ E. Wisconsin Ave. (Donald Haven)
- New Richmond**
 DOYLE, BERNARD F., Haasch Bldg. (Bernard F. Doyle)
- Oshkosh**
 STAUFFER, ROBERT E., 930 Oregon St. (Robert E. Stauffer)
- Racine**
 BUROW, W. E., 1418 Carlisle Ave. (Wilmer E. Burow)
 MAIER, GORDON J., 610 Main St. (Gordon J. Maier)
 MASTOUS, GUST S., 507 6th St. (Gust S. Mastous)
 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**
 HENKEL, RALPH W., 607 N. 8th St. (Ralph W. Henkel)
 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)
- Tomah**
 CHRISTENSEN, W. R. & Co., 902½ Superior Ave. (W. R. Christensen)
- 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. (Norman E. Schley)
- Wausau**
 KRAUSE, WILLIAM F., First American State Bank Bldg. (William F. Krause)
 WIPFLL, ULLRICH & Co., First American State Bank Bldg., (John W. Ullrich, Clarence J. Wipfli)
- Weyauwega**
 STROSCHEIN, A. A., P. O. Box 163 (A. A. Stroschein)

Wyoming

Casper

CHAFIN & McNAMARA, 6 Townsend Bldg.
(Charles S. Chapin)
CLARE, H. J., JR., 162 S. Center St. (H. J.
Clare, Jr.)
JOHNSON, EARL R., Wyoming National Bank
Bldg. (Earl R. Johnson)
RAAB, ROUSH & WRIGHT, 211 Consolidated
Royalty Bldg. (Gordon J. Raab, Manis G.
Roush)
SMITH, JAMES H., 902 N. Park (James H.
Smith)
TANGNEY, C. L., 205 Continental Royalty Oil
Bldg. (Charles L. Tangney)

Cheyenne

COOLIDGE, C. B., 1902 Thonies Ave. (C. B.
Coolidge)
CORDLE AND ASSOCIATES, 205 Hynds Bldg.
(Clyde W. Gaymon)

Jackson

TOPPAN, CLARA R., (Clara Raab Toppan)

Laramie

COLE, W. A., 222 Ivinson Ave. (W. A. Cole)
JEFFRYES, E. R., 221 S. 2nd St. (E. R. Jeffryes)

Newcastle

MEYER AND RAYMOND, Fendrick Bldg. (Robert
L. Meyer)

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 AND VAN SEVENTER, P. O. Box 859
(A. van Seventer)

Fairbanks

HAGELBARGER, PAUL R., P. O. Box 1127 (Paul
R. Hagelbarger)

Ketchikan

JOHNSON, ELMER G., P. O. Box 1969 (Elmer
Godfrey Johnson)

Hawaii

Honolulu

BAKER & GILLETTE, Hawaiian Trust Bldg. (13)
(John A. Baker, Jr., David O. Gillette)
CAMERON, TENNENT AND GREANEY, P. O. Box
3556 (Doris E. Bennett, Ernest Roy Came-
ron, Herbert C. Dunn, Charles J. Moses,
Douglas P. Norton, Robert L. Raudabaugh,
Hugh C. Tennent, Richard Wurdeman)
CHAR, THEODORE C. H. & Co., 2B James
Campbell Bldg. (Theodore C. H. Char, Dick
Yin Wong)
DEAN & PARIS, 1160 Bishop St. (Pierson G.
Dean, Robert H. Paris)
FORBES & PRESCOTT, 80 Alexander Young Bldg.
(Stanley L. Prescott)
FROMM, C. A., 38 Alexander Young Bldg.
(Carl A. Fromm)
GRAHAM, MATT. M., 306 Inter-Island Bldg.
(Matthew M. Graham)
HANSON, RAUN & HANSON, Dillingham Bldg.
(Harry A. Hanson, John L. Hanson, Theo-
dore A. Raun)

HIU & LOUI, 1150 Union St. (13) (Owen Loui)
KAJIKAWA, H., 657 Kapiolani Blvd. (H.
Kajikawa)
LEMAN, FRANK H., P. O. Box 3853 (Frank H.
Leman)
MATAYOSHI, STANLEY R., P. O. Box 3383
(Stanley R. Matayoshi)
NELSON, JOHN L., 502 Stagenwald Bldg. (John
L. Nelson)
SMELKER, ROBERT T., 420 Damon Bldg. (Robert
T. Smelker)
TANABE, GEORGE K., 631 Hausten St. (George
K. Tanabe)
YOUNG, LAMBERTON & PEARSON, 1154 Bishop
St. (Edwin England Hunter, J. K. Lamber-
ton)

Panama Canal Zone

Ancon

PRICE WATERHOUSE & Co., Box 2034 (Carden
S. Shekell, Manager)

ISLAND POSSESSIONS

Puerto Rico

Caguas

PACHECO & ALVARADO, 55 Jimenex Sicardo St.
(Manuel Alvarado, Rafael Pacheco)

Ria Piedras

PIRAZZI, RAFAEL, 1055 Manila St., Urbanizacion
Santa Rita (Rafael Pirazzi)

San Juan

APONTE, GONZALO, 70 Padin Bldg. (Gonzalo
Aponte, P. E. Purcell)

ARROYO, VICTOR RODRIGUEZ, P. O. Box 2645
(Victor Rodriguez Arroyo)

DE ANGEL, ANGEL, JR., P. O. Box 3249 (Angel
de Angel, Jr.)
BETANCOURT & RAYMOND, 261 Tetuan St.
(Ramon Betancourt del Valle)
FARIA, JUAN A., Box 3423 (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 Mar-
tin)
NIEVES-HIDALGO, M., P. O. Box 1607 (Mariano
Nieves-Hidalgo)

POL, TORO, GIL & Co., P. O. Box 3227 (Manuel Toro Aquiles, Juan A. Gil, Emiliano Pol, Jr., Acisclo Vallecillo)
 ROSAS HERNANDEZ, B., Palace Hotel Bldg. (Buenaventura Rosas Hernandez)
 SPARROW, WAYMOUTH & Co., P. O. Box 3683 (Fernando J. Domenech)
 STAGG, MATHER & HOUGH, Bank of Nova Scotia Bldg. (Morris B. Manwaring, Weldon B. Manwaring)

SUMERSILLE, A. ERLE, P. O. Box 1346 (A. Erle Sumersille)
 TURNER, BRYAN, P. O. Box 2213 (A. O. Bryan Turner)
 VAN DERDYS, S. E., 150 Allen St. (S. E. Van Deryds)

Santurce

VAZQUEZ, LUIS VAZQUEZ, Box 8367, Fernandez Juncos Station (Luis Vazquez Vazquez)

FOREIGN

Canada

Montreal
 MULLIGAN, E. G. M. & Co., 276 St. James St. (Edward Gilbert Mulligan)

Toronto

CAMPBELL, LAWLESS, PARKER & BLACK, 6 Adelaide St., E. (Gordon D. Campbell)

HIGGINS, FRED PAGE & Co., 36 Toronto St. (Fred Page Higgins)
 THORNE, MULHOLLAND, HOWSON & McPHERSON, 1018 Federal Bldg. (Frank L. Kerr)

Vancouver

OSWALD, JOHN C. & Co., 504 Dominion Bank Bldg. (John Christian Oswald)

South America

Argentina

Buenos Aires
 PRICE WATERHOUSE, PEAT & Co., Bartolome Mitre 559 (Guillermo Juan Hardman)

Colombia

Bogota

PRICE WATERHOUSE & Co., Apartado Aereo 4331 (John S. C. Goold)

Cuba

Havana
 DELOITTE, PLENDER, HASKINS & SELLS, Edificio de la Jonja 511, Apartado 2438 (George Green)
 INSUA & MENENDEZ, 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. (E. C. 2) (Kenneth M. Montgomery)
 CHALK, A. L. CRAMPTON, 34 Queens Gate (A. L. Crampton Chalk)

Manchester

WRIGLEY, J. B. BOYD & Co., 55 Brown St. (Richard Henry Lord)

Mexico, D. F.

Mexico City

ANDERSEN, ARTHUR & Co., Avenida Hidalgo 5 (John H. Lumpkin)
 DELOITTE, PLENDER, GRIFFITHS & Co., Edificio "El Roble", Paseo de le Reform 133 (4) (A. J. H. Thistlethwaite)

LYNDE-LOCKWOOD, J., Apartado Postal No. 2395 (J. Lynde-Lockwood)
 PRICE WATERHOUSE & Co., Apartado 1403 (Alphonsus T. Cummins)

Philippines

Manila

ABASTILLAS, P. U. & Co., 401 Chaco Bldg. (Pedro U. Abastillas)
 CAGUIAT, ENRIQUE & Co., 513 Trade & Commerce Bldg. (Enrique Caguiat)
 DEL ROSARIO, MABANTA & Co., Filipinas Bldg. (Anselmo T. del Rosario)

FLEMING & WILLIAMSON, Soriano Bldg. (Hans Hausaman)
 OLLADA, DACANAY & ASSOCIATES, 501 China Bank Bldg. (Felipe B. Ollada)
 QUIRINO GREGORIO & ASSOCIATES, State Bldg. (Alberto P. Reyes)
 WHITE, PAGE & Co., Moserco Bldg., 111 13th St., Port Area (Joaquin Cunanan)

Venezuela

Caracas

PRICE WATERHOUSE & Co., Apartado 1789 (Royal C. Thurston, Jr.)
 SPARROW, WAYMOUTH & Co., Apartado 2371 (William A. Waymouth)

YOUNG, ARTHUR & COMPANY, Apartado 3004 (William C. Ings)

Maracaibo

PRICE WATERHOUSE & Co., Apartado 490 (C. K. Miller, Manager)