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ACCOUNTING
FIRMS AND
PRACTITIONERS
1953



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

ACCOUNTING
FIRMS AND
PRACTITIONERS
1953



AMERICAN INSTITUTE OF ACCOUNTANTS
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FOREWORD

For convenience of preparation, the *directory of members* in alphabetical sequence and the *directory of firms and individual practitioners* by geographical location are being published separately. In this directory of firms and practitioners only those members have been listed who are partners of accounting firms or who are practicing accounting as individual practitioners, except that in branch offices where there is no partner the manager, if a member of the Institute, has been listed. It is understood that a partner or individual practitioner is resident in the location where he is listed. Partners are listed in order of seniority where this has been requested—otherwise alphabetically. The number shown in parenthesis is the postal zone number. An alphabetical directory of all members will be published in the Spring of 1954.

GEOGRAPHICAL LIST OF FIRMS AND INDIVIDUAL PRACTITIONERS

ALABAMA

Athens

BELL, SMITHER & MARTIN, P. O. Box 267
(W. K. Martin)

Anniston

BROOKE, WINSTON, 118 E. 13 St., (Winston Brooke)
WOOSTER AND ANDREWS, Radio Bldg. (William F. Andrews, Jr., John J. Wooster)

Birmingham

ARNOLD, KELLER & SMITH, 1015 First National Bldg. (J. Dozier P. Arnold, William M. Keller, Lindsay C. Smith)
BLANKENSHIP, J. RUSH, 1335 Brown-Marx Bldg. (J. Rush Blankenship)
BORLAND, WILLIAM HOWARD AND SON, 1617 Comer Bldg. (William Howard Borland, William Howard Borland, Jr.)
CHRISTIAN, WILLIAM J. 2212 Comer Bldg. (William J. Christian)
DENT, JAMES L., JR., 826 Comer Bldg. (James L. Dent, Jr.)
DOWNS, J. R., 1435 Brown-Marx Bldg. (J. R. Downs)
ERNST & ERNST, 17 N. 20th St. (3) (H. J. Pratt)
EVANS, JOHN E., 707 Farley Bldg. (3) (John E. Evans)
FRANKLIN, W. M., 1227 Comer Bldg. (W. M. Franklin)
HERZBERG, H., JR., 1510 First National Bldg. (3) (Heyman Herzberg, Jr.)
KIRKLAND AND GODBOLD, 500 Farley Bldg. (Robert H. Kirkland)
LEHMANN, ULLMAN AND BARCLAY, 23rd Floor, Comer Bldg. (Henry I. Barclay, Jr., Joseph L. Ullman)
LELIEVRE & LELIEVRE, 1217 Empire Bldg. (Clara C. Lelievre, Thomas William Lelievre)
LYBRAND, ROSS BROS. & MONTGOMERY, 1717 First National Bldg. (2) (Paul F. Haloran)
MACKLE & ELDREDGE, 1522 Brown-Marx Bldg. (David Edward Mackle)
MURPHY, JAMES C., JR., 929 American Life Bldg. (James C. Murphy, Jr.)
NEVILLE, BROWN & REGAN, 1304 Empire Bldg. (3) (Lefay Frank Brown, Chris H. King, James Regan, Jr., Edwin R. Ridley)
NICHOLS, F. W. & COMPANY, 1214 Brown-Marx Bldg. (F. W. Nichols, James T. McCarty, Jr., Clarence R. Dudley, Jr.)
PLOTKA, J. E., 447 Brown-Marx Bldg. (J. Eugene Plotka)
POTTER AND WHITE, 448 Brown-Marx Bldg. (Raymond E. Potter, S. Harold White)
SANDERSON, RALPH D., 421 Empire Bldg. (3) (Ralph DeWitt Sanderson)
SCARBOROUGH & POWERS, 501 Jackson Bldg. (3) (Edward L. Powers, James Jackson Scarborough)
SCREVEN, TURNER & COMPANY, 310 Massey Bldg. (James Patsie Turner)
SOLOMON, J. M., 850 Brown-Marx Bldg. (Jacob M. Solomon)
THOMAS, JOHN R., 929 American Life Bldg. (John R. Thomas)
WARD & SCHREIBMAN, 310-11 Frank Nelson Bldg. (3) (W. M. Ward)
WHITESIDE, W. M., JR., 220-21 Comer Bldg. (3) (William M. Whiteside, Jr.)

Brewton

COX & McDOWELL, Kelly Center (James E. McDowell)

Decatur

BELL, SMITHER & MARTIN, P. O. Box 1575 (John F. Smither, Jr.)
ERNST & ERNST, 18 State National Bank Bldg. (William T. Mars, Manager)
HOLLE, FRANK C., 711½ Bank St. (Frank C. Holle)

Dothan

MCDANIEL & COMPANY, P. O. Box 981 (Paul F. Carr, E. B. McDaniel, Jr., James Andrew Ward)

Florence

JONES, HENRY J., State National Bank Bldg. (Henry J. Jones)
WHITMON AND COX, 203 First Federal Bldg. (Othniel C. Whitmon, Maurice F. Cox)

Gadsden

BURNETT, JOHN W., 628 Broad St. (John W. Burnett)
HARWOOD, FERD C., Philipson Bldg. (Ferd C. Harwood)
KING, GEORGE D. & CO., P. O. Drawer 759 (George Dodgen King)

Geneva

STRICKLAND, M. L., Thompson Bldg. (M. L. Strickland)

Huntsville

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

Jasper

BROTHERTON, FRANK A., Box 347 (Frank A. Brotherton)

Mobile

COOPER, EDWARD J., 812 First National Bank Bldg. (Edward J. Cooper)
COX & McDOWELL, 830 First National Bank Bldg. (Robert A. Cox)
DILL, NORMAN T. & CO., First National Bank Annex (Norman T. Dill, M. R. Bond, Jr.)
DUFFEE & DUFFEE, 801 Merchants National Bank Bldg. (Julian Duffee, Julian Duffee, Jr.)
GAY, JOHN COLEMAN, P. O. Box 679 (John Coleman Gay)
GODWIN, GODWIN AND MCKENZIE, P. O. Box 1196 (Robert L. Godwin, Jr., Robert L. Godwin, Sr.)
HART, KERMIT T., 602 First National Bank Bldg. (13) (Kermit T. Hart)
HOLLIMAN, CHILDREE, RAMSEY AND HOFHEINS, 504 First National Bank Annex (Lewie F. Childree, Kathleen C. Hofheins)
MAYTON, JAMES, 811 First National Annex (James Mayton)
MONTIEL, G. F., 308 First Federal Savings Bldg. (G. F. Montiel)
PARTIDGE, THAD, P. O. Box 781 (Thad Partidge)

ALABAMA (Continued)

PRITCHARD, V. R. & Co., 1504 Merchants National Bank Bldg. (V. R. Pritchard, Shelby C. Trice)
 RICHARD, L. J. & Co., 75 St. Michael St. (Ralph A. Harold, Leslie J. Richard)
 SCHUTTE & WILLIAMS, P. O. Box 1397 (George W. Randall, Manager)
 SMITH, DUKES & BUCKALEW, 311-19 First National Bank Bldg. (Sylvester W. Brock, Vardaman M. Buckalew, Gilbert F. Dukes, Vernon M. Dukes)
 WILSON, S. L., 356 Cohron Ave. (S. L. Wilson)

Montgomery

ALDRIDGE, BORDEN AND JONES, P. O. Box 33 (1) (Mayer Westbrook Aldridge, John R. Borden, Charles W. Jones)
 CRANE, JACKSON AND WILSON, 4th Fl. Shepherd Bldg. (4) (H. C. Crane, Douglass G. Jackson, James W. Thornton, James Winfrey Wilson)
 DENIO AND HILL, Hill Bldg. (Frank B. Hill, Jr.)
 FLOYD, ALPHA CARLIE, 204 Bell Bldg. (Alpha Carlie Floyd)
 JOHNSON & SUYDAM, 413 Hill Bldg. (J. R. Johnson, Jr., Glen L. Suydam)
 RICHARD, FRED A., JR., 1116 Bell Bldg. (Fred A. Richard, Jr.)
 ROBINETT & MORRISON, 722 Bell Bldg. (Carl C. Robinett, Jr.)
 TROY AND TROY, 709 Bell Bldg. (Robert E. Troy, Robert E. Troy, Jr.)
 WILLIAMSON, CHARLES G., 424 First National Bank Bldg. (Charles G. Williamson)

Opelika

WHATLEY AND CAULEY, Davis Bldg. (Woodham Wendell Cauley)

Phenix City

GRESHAM, J. W., Phenix-Girard Bank Bldg. (J. W. Gresham)

Prichard

WOOD, MORRIS BOYKIN, P. O. Box 3145 (Morris Boykin Wood)

Scottsboro

GANT, JOHN W., McAnelly Bldg. (John W. Gant)

Selma

BARFIELD AND MILLER, 1108 Dallas Ave. (Thomas F. Barfield, Jr.)
 BUTLER, FURNISS, CARTER COMPANY, P. O. Box 424 (George E. Carter)

Tuscaloosa

COOPER AND KIRK COMPANY, 614 First National Bank Bldg. (Lonnie N. Cooper)
 JAMISON & MONEY CO., First National Bank Bldg. (James E. Money)
 ROBINETT & MORRISON, 201 Wilson Bldg. (Claud A. Morrison)
 SENNA, CHARLES A., JR., 2319 8th St. (Charles A. Senna, Jr.)

Tuscumbia

DONILON, FRANK E., JR., 107 E. Fifth St. (Frank E. Donilon, Jr.)

ARIZONA

Bisbee

COCHRAN, ROBERT H., JR., M. & M. Bank Bldg. (Robert H. Cochran, Jr.)

Casa Grande

TRIBBY, MAURICE B., 410 N. Marshall St. (Maurice B. Tribby)

Douglas

SILL, ROBERT W., 620 10th St. (Robert W. Sill)

Flagstaff

FAGERBERG, DIXON AND COMPANY, 209 Talkington Bldg. (Vaughn L. Schmidt)

Mesa

HUTCHESON, C. RALPH, 550 W. Pepper Pl. (Ralph Hutcheson)

Phoenix

ALTSCHUL, JULIUS, 2970 E. Van Buren St. (Julius Altschul)
 BOBBITT, U. C., 520 Luhrs Bldg. (Uel Clay Bobbitt)
 BOOKER, LOUIS F., JR., 2201 W. Catalina Dr. (Louis F. Booker, Jr.)
 BROWN, COOMBS & COUNCILOR, Luhrs Tower (John Everett Brown, James W. Coombs)
 CARSON AND HENRY, 14 Luhrs Building Arcade (Marvin Henry)
 COHEN, MURRAY, 909 N. First St. (Murray Cohen)

CRANE & DEMARCUS, 411 Heard Bldg. (Alex W. Crane, Cecil A. DeMarcus)
 CUTHBERT, JOHNSON & Co., 3317 N. Central Ave. (H. T. Cuthbert, George Wesley Johnson)
 DALE & EIKNER, 826 Security Bldg. (W. Carl Dale, Robert W. Dupree, James C. Eikner, R. Dixon Wood)
 DAVID AND RUBENSTEIN, 1225 E. McDowell Rd. (Martin David, Julius Rubenstein)
 DENNIS, H. MARVIN & Co., 512 Heard Bldg. (H. Marvin Dennis)
 DOOLEY, LLOYD K., 24 W. Madison St. (L. K. Dooley)
 FAGERBERG, DIXON, JR., 534 E. Thomas Rd. (Dixon Fagerberg, Jr.)
 GALLANT, SAM, 411 Heard Bldg. (Sam Gallant)
 GARRETT, E. T., Luhrs Tower (E. T. Garrett)
 GRANT, ALEXANDER & COMPANY, Security Bldg. (Richard Burgess, Frank E. Kohler)
 HAHN, GEORGE A., 11 E. Weldon (George A. Hahn)
 HARMON, CLAUD F., 834 Security Bldg. (Claud F. Harmon)
 HAZELETT, JOHN M., P. O. Box 6325 (John M. Hazelett)
 HUDSON, WILLIAM H., Luhrs Tower (William H. Hudson)
 KIVIAT, SAMUEL, 140 S. Central Ave. (Samuel Kiviat)
 LAMBERT, FRED G., 520 W. Frier Dr. (Fred G. Lambert)
 MACKAY, K. E., 520 Luhrs Bldg. (Karren E. Mackey)

ARIZONA (Continued)

McMORRIS, BENARD R., 642 Security Bldg.
(Benard R. McMorris)
MERRILL, BRUCE, 308 Security Bldg. (Bruce Merrill)
MILLETT, MAX A., 709 Security Bldg. (Max A. Millett)
MORGAN & STALLINGS, 304 Arizona Title Bldg. (Robert L. Morgan, Oliver C. Stallings)
MUNROE, ALLAN G. 831 Security Bldg. (Allan G. Munroe)
MURRAY & MURRAY, 534 E. Thomas Rd. (Leslie Murray, Jr.)
NEWBOULD AND McQUISTION, Security Bldg. (J. Douglas Newbould, George L. McQuiston)
PARKER & SCHMICH, 1315 N. Central (Lloyd O. Parker, John R. Schmich)
POOL, GEORGE R., 1441 E. Pierce St. (George R. Pool)
RACEY AND WALMSLEY, 533 E. McDowell Rd. (Laird A. Racey, Lewis G. Walmsley)
SMITH, JAMES A., 27 E. McKinley St. (James A. Smith)
SMITH, OTHO E., 1501 W. Willetta (Otho E. Smith)
TAUBER, MILTON, 813 W. San Miguel (Milton Tauber)
TISOR, CARL D., 500 Title & Trust Bldg. (Carl D. Tisor)
TREADAWAY, L. N. AND ASSOCIATES, 216 Luhrs Bldg. (Arleigh R. Burton, R. Dale Moser)
WOODWARD, FRED H., 520 Luhrs Bldg. (Frederick H. Woodward)
WILKES ACCOUNTING AND TAX SERVICE, 1312 E. Indian School Rd. (Paul H. Wilkes)
ZAEBST, IVAN R., 1904 W. Vermont (Ivan R. Zaebst)

Prescott

FOSTER, ARTHUR A., 321 Park Ave. (Arthur A. Foster)

Batesville

EATON, FRANK L. & Co., First National Bank Bldg. (Frank L. Eaton)

Blytheville

EVANS AND JOHNSON, 202 Lynch Bldg. (Joe B. Evans, Clarence E. Johnson)

Brinkley

JOHNSTON, JESSE W., JR., Bank of Brinkley Bldg. (J. W. Johnston, Jr.)

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)
HEAD, REESE C., 409 First National Bank Bldg. (Reese C. Head)
KINARD, CADDIE H., 303 Armstrong Bldg. (Caddie H. Kinard)

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, Howard J. Norman)

Tucson

BATES, C. T. R., 281 N. Stone Ave. (C. T. R. Bates)
ELLIOTT & COMPANY, 208 N. Church St. (Thomas J. Elliott)
HAYMORE & YEOMAN, 1901 E. Sixth St. (Stephen S. Yeoman)
KADERLAN, SIDNEY A., 601 E. 6th St. (Sidney A. Kaderlan)
LAWTON AND FORD, Valley National Bldg. (Clark C. Ford, James M. Lawton)
MINDELL, ROBERT E., 739 N. 4th Ave. (Robert E. Mindell)
MOORE, MERLE & Co., 84 W. Pennington St. (Merle Wayland Moore, Mary E. H. Ross)
PARROTT, ARCHIE R., 2520 N. Stewart Ave. (Archie R. Parrott)
PAUL, AARON, 260 S. Scott St. (Aaron Paul)
SARRELS AND RIORDON, 902 Valley National Bldg. (Robert B. Riordon, Oran Sarrels)
TREADAWAY, L. N. AND ASSOCIATES, 68 E. Congress St. (George Tipescu, Manager)
WALSH, P. J., 703 Valley National Bldg. (P. J. Walsh)

Under Tempe

SHEPPARD, GEORGE L., 226 E. 15th St. (George L. Sheppard)

Yuma

SCHWARK, PAUL M., P. O. Box 1768 (Paul M. Schwark)

ARKANSAS

ROREX, R. E. "REX", 325 South West Ave. (R. E. Rorex)
WADSWORTH, HARRY, 219 N. Jackson (Harry Wadsworth)

Fayetteville

BROWN AND DESKIN, 204 Cravens Bldg. (Ellsworth H. Brown, N. E. Deskin)

Forrest City

PHILLIPS, SIDNEY H., 403 N. Izard St. (Sidney H. Phillips)

Fort Smith

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

Hot Springs

HUDLOW, WALTER L., 308 Thompson Bldg. (Walter L. Hudlow)

ARKANSAS (Continued)

LUEBBEN, OSCAR W., 405 Arkansas National Bank Bldg. (Oscar W. Luebben)

Jonesboro

BOWDON, H. B. FOSTER, 206 Jonesboro Clinic Bldg. (Hollace Benjamin Foster Bowdon)
 WEBB, KNOX L., 216 W. Oak Ave. (Knox L. Webb)
 WINTER, JOHNSTON & COMPANY, (Paul Johnston)

Little Rock

BOND, JOE & Co., 411 Wallace Bldg. (Harold Balch, Howard F. Pratt)
 BROWN, R. M., 215 Pyramid Life Bldg. (Russell M. Brown)
 BROWN, RUSSELL & COMPANY, Boyle Bldg. (G. Russell Brown, Avon B. Goodrum, Raymond R. Morris)
 CALLAWAY, JAY C., Meers Bldg. (Jay C. Callaway)
 CULLUM, E. L. & Co., 604 Boyle Bldg. (Edward LeMoyné Cullum)
 DENNIS AND ESTES, 218 Radio Center Bldg. (Richard J. Dennis, Charles Herman Estes)
 FINDLEY, W. W., P. O. Box 808 (W. W. Findley)
 FLETCHER, CHARLES H., 407 Wallace Bldg. (Charles H. Fletcher)
 FRAZEE, FOX & DODGE, 921 Pyramid Bldg. (Asa Standley Fox, Harry F. Dodge, Jr.)
 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., 300 Rector St. (B. T. Jackson)
 LANGE, HARRY A., 501 Rector Bldg. (Harry A. Lange)
 LILE, R. A. AND COMPANY, 427 Pyramid Life Bldg. (R. Alfred Lile, Peter E. Stanley)
 MAGINN, RICHARD F., 607 Pyramid Life Bldg. (Richard F. Maginn)
 MAPES, E. EUGENE, 224 Meers Bldg. (E. Eugene Mapes)
 MCCRIGHT, L. R., 1417 Donaghey Bldg. (L. R. McCright)
 MCDUFFIE-CURRY & Co., 417 Boyle Bldg. (Louis R. Curry, John W. Dornblaser, James E. Madigan, George L. Rector, III)

PRIDDY, J. B., 411 Wallace Bldg. (Julian B. Priddy)
 REBSAMEN, RAYMOND H., 310 Spring St. (Raymond H. Rebsamen)
 ROGERS, FRED & COMPANY, 409 Union National Bank Bldg. (Fred W. Rogers, Joe B. Truemper)
 THOMAS, CLARENCE M., 42 Pine Manor Dr. (Clarence M. Thomas)

Magnolia

PORTER, VERNON C., 213-14 McAlester Bldg. (Vernon C. Porter)

Monticello

CLEMENT, WILLIAM C., 200 W. Gaines St. (William C. Clement)

Newport

GODWIN, ELBERT E., First National Bank Bldg. (Elbert E. Godwin)

North Little Rock

HODGE, B. A., Matthews Bldg. (Boyd A. Hodge)

Osceola

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

Paragould

SCHREIT, FRANK J., JR., 215 W. Court St. (Frank J. Schreit, Jr.)

Pine Bluff

HOLLIS AND McCLAIN, Simmons Bldg. (Cal P. Hollis, Harold D. McClain)
 NEWTON, TRUMAN, 803-4 Simmons Bldg. (Truman Newton)
 RAILSBACK, GLENN A., 407-409 National Bldg. (Glenn A. Railsback, Glenn Albert Railsback, Jr.)
 REINBERGER, E. S. & COMPANY, 212 National Bldg. (Mannie J. Reinberger)
 THEIS, WALTER F. & COMPANY, 806 Simmons National Bldg. (Kenneth W. Theis, Walter F. Theis)

Texarkana

DUNN, CHARLIE W., 402 Texarkana National Bank Bldg. (Charlie W. Dunn)
 MARKHAM, A. L., 329 State National Bank (A. L. Markham)

CALIFORNIA

Alameda

DALTON, GRAUPNER & BARBER, Park St. & Santa Clara Ave. (Stewart Barber)
 MIDDLETON, SUMAN & HACKELMAN, Times Star Bldg. (George A. Hackelman, Wesley F. Suman)

Albany

THOMSSSEN AND DONAHUE, 1166 Solano Ave. (6) (Richard M. Thomssen, Edwin J. Donahue)

Alhambra

BROWN, FERGUSON AND LLOYD, 317 W. Main St. (Willis H. Brown, Howard L. Ferguson, Edward F. Lloyd)

COLE, R. W. E. & Co., 1005 S. Garfield Ave. (Harry G. Busby, Richard R. Cole)
 HUMBLE, S. ARNOLD, 317 W. Main St. (S. Arnold Humble)
 MARCUS, ROBERT W., 924 E. Main St. (Robert William Marcus)
 SAGER AND FILENE, 116 S. Garfield Ave. (Carl C. Sager)
 WORTHING & STANLEY, 317 W. Main St. (Lillian Worthing Stanley)

Altadena

ATWELL, JOHN C., 2116 Pine Crest Dr. (John C. Atwell)

Anaheim

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

CALIFORNIA (Continued)

- Apple Valley
MEYER, JOHN H., P. O. Box 194 (John H. Meyer)
- Arcadia
CLOVER, GLENN I., 101½ E. Huntington Dr. (Glenn I. Clover)
LEONARD, GEORGE W., 1135 W. Huntington Dr. (George W. Leonard)
RIZOR, LEON J., 100 N. First Ave. (Leon J. Rizor)
- Azusa
ECKNER, WILLIAM E., 705 N. Azusa Ave. (William E. Eckner)
- Bakersfield
BROTEMARKLE & Co., 1107 Truxtun Ave. (Francis A. Moore, Jr.)
DARLING, CURTIS, 313 Sill Bldg. (Curtis Darling)
DUNK, SIDNEY M., 212 Haberfelde Bldg. (Sidney M. Dunk)
MATTISON, THOMAS & LOCKETT, 2901 H St. (John T. McWhorter)
McCOWN BROTHERS, 254 Haberfelde Bldg. (Jim McCown, Joe McCown)
SMECK, EMERY J., P. O. Box 201 (Emery J. Smeck)
- Berkeley
BRETHAUER & BARRETT, 504 Bank of America Bldg. (John D. Brethauer, Herbert J. Barrett)
CHAFFEE, G. DONALD, 2082 Center St. (4) (G. Donald Chaffee)
FISCHER & LABORDE, 501 Bank of America Bldg. (4) (W. H. Fischer)
GREEN & McMAHON, 2168 Shattuck Ave. (Norman M. Green, Hugh E. McMahon)
TALBOT, ALBERT, 1713 Cedar St. (Albert Talbot)
- Beverly Hills
ALTMAN, GEORGE T., 233 S. Beverly Dr. (George T. Altman)
ALPERT, MOGLIN & ALPERT, 201 S. Robertson Blvd. (Samuel A. Moglin)
ANTIN, DAVID B., 260 S. Canon Dr. (David B. Antin)
APTEL, ARTHUR, 211 S. Beverly Dr. (Arthur Aptel)
AYLING, WILLIAM U., 245 S. Beverly Dr. (William U. Ayling)
BARCUS, J. WESLEY, 530 California Bank Bldg. (J. Wesley Barcus)
BITTICKS, RAYMOND E., 9441 Wilshire Blvd. (Raymond E. Bitticks)
BLACK, ALEX, 165 N. San Vicente Blvd. (Alex Black)
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, Herbert Arnold Kraft)
COHEN, JAMES, 433 S. Beverly Dr. (James Cohen)
ELSFELDER, GLENN W., 453 N. Rodeo Dr. (Glenn W. Elsfelder)
FAY AND HOEGSTED, 275 S. Beverly Dr. (James G. Fay, Howard G. Hoegsted)
FLIGSTEN, NATHAN, 9756 Wilshire Blvd. (Nathan Fligsten)
- FRISBEE, IRA N. & Co., 303 Bank of America Bldg. (Ira N. Frisbee, Robert W. Ruggles, George C. Silzer, Jr., C. Richard Spriggs)
GAYNOR AND MAYER, 509 S. Beverly Dr. (Harland Gaynor)
GOLD, ELI G. AND COMPANY, 184 N. Canon Dr. (Robert J. Mason)
GOLD, SHAPIRO & Co., 118 S. Beverly Dr. (Irving I. Gold)
GOLDSTEIN, SAUL, 1213 S. La Brea Ave. (Saul Goldstein)
GREENBAUM, BERNARD, 226 S. Beverly Dr. (Bernard Greenbaum)
GREENBERG, EDWARD, 232 S. Beverly Dr. (Edward Greenberg)
GREENSPON, HAROLD, 102 S. Robertson Blvd. (Harold Greenspon)
GROENER, FUHLER AND MECHAM, 8844 W. Olympic Blvd. (Marshall G. Groener)
GROSSMAN & LOWELL, 170 S. Beverly Dr. (Wm. A. Grossman)
HANSEL, ARTHUR J., P. O. Box 453 (Arthur J. Hansel)
HODGE AND HOGAN, Rm. 200, 205 South Beverly Dr. (Robert Hodge, Jr., Kenneth C. Hogan)
KAWIN, MORRIS, 241 S. Beverly Dr. (Sol Finkelman)
KLUBOK, ROBINSON & ANDELSON, 8816 Burton Way (Irving Klubok)
KRAY AND SPITZER, 102 S. Robertson Blvd. (Murray Kray, Harry Spitzer)
KURTZMAN, ALVIN M., Rm. 122, 8845 W. Olympic Blvd. (Alvin Moe Kurtzman)
LANDAHL, RICHARD E., 313 N. Oakhurst Dr. (Richard E. Landahl)
LEFKOWITZ AND BERKE, 465 S. Beverly Dr. (Samuel Berke)
LEVENTHAL, KENNETH, 9889 Santa Monica Blvd. (Kenneth Leventhal)
LEVER, ANKER AND ASSOCIATES, 333 S. Beverly Dr. (Ernest M. Lever, Kurt R. Anker)
MARSON AND ABRAHAM, 247 S. Beverly Dr. (Joseph Abraham)
OSTERMANN, GEORGE J., 141 El Camino Dr. (George J. Ostermann)
PICKARZ, EUGENE J., 9244 W. Olympic Blvd. (Eugene J. Pickarz)
PRITKIN, FINKEL & COMPANY, 433 S. Beverly Dr. (W. Ben Finkel, Meyer Pritkin, Herbert G. Shane, David Uzel)
ROSEN, LEVENSON & Co., 239 S. Robertson Blvd. (Norman Levenson)
SERLIN, HENRY, 9889 Santa Monica Blvd. (Henry Serlin)
SHEINART, DAVID, 8685 Wilshire Blvd. (David Sheinart)
SINGER, HAROLD, 441 S. Beverly Dr. (Harold Singer)
SOLLOWAY, SHELDON, 444 N. Camden Dr. (Sheldon Solloway)
STONE, EDWARD, 211 S. Beverly Dr. (Edward Stone)
TEJADA, JOSEPH G., 9470 Santa Monica Blvd. Rm. 404 (Joseph G. Tejada)
TRUST AND GEORGE, 111 N. LaCienega Blvd. (Jack G. George, Irwin L. Trust)
ZIVETZ, HAROLD D., 433 S. Beverly Dr. (Harold D. Zivetz)
- Burbank
COOPER, NEWELL J., 239 S. 3rd St. (Newell J. Cooper)
GELBER, HERBERT, 3607 W. Magnolia Blvd. (Herbert Gelber)
GOOLIN, ALEXANDER N., 4000 W. Olive Ave. (Alexander N. Goolin)

CALIFORNIA (Continued)

- HARRISON, BERNARD E., 1311 W. Magnolia Blvd. (Bernard E. Harrison)
 LAMBERT, PAUL H., 226 E. Olive Ave. (Paul H. Lambert)
- Burlingame
 HARTMANN, ARTHUR A., 251 Park Rd. (Arthur A. Hartmann)
- Calistoga
 SEIBERLICH, GORDON J., Ritz Theatre Bldg. (Gordon J. Seiberlich)
- Canoga Park
 HAMMAR & BAKER, 7143 Owensmouth Ave. (John M. Baker)
- Carmel
 JONES AND ELLIOTT, P. O. Box 216 (Eliot Jones, Jr.)
 RUSTER, JOHN J., P. O. Box 2326 (John J. Ruster)
- Chico
 JOHNSON AND MILLER, 28 Morehead Bldg. (G. Dale Miller)
 SHELDON, WILLIAM H., 905 Wall St. (William H. Sheldon)
- Claremont
 GIBBS, GEORGE, 221 Yale Ave. (George Gibbs)
- Compton
 BURDSALL, FRANK B., JR., 529 W. Rosecrans Ave. (Frank B. Burdsall, Jr.)
- Corte Madera
 WHITBRED, MERLE E., 1610 Redwood Highway (Merle E. Whitbred)
- Covina
 RULOFSON, ALFRED M., 109 E. Badillo St. (Alfred M. Rulofson)
- Culver City
 WILK, ASCHER, 5175 Coolidge Ave. (Ascher Wilk)
- Dinuba
 WOOD, DAVID K., 124 W. Tulare St. (David K. Wood)
- Downey
 CONE, PAUL R., 8349 E. 3rd St. (Paul R. Cone)
- El Cajon
 EGGERT, NAT L., 331 N. Magnolia St. (Nathan L. Eggert)
 EVERTS AND ESENOFF, 162 E. Main—Unit No. 5 (Phillip A. Priestly, Manager)
- El Centro
 FOSS AND SIMPSON, 134 S. 6th St. (F. Howard Simpson)
 HUTCHINSON AND BLOODGOOD, 142 S. Sixth St. (Ronald D. Scharer, Manager)
- El Monte
 COOPER, JOHN H., 4333 N. Peck Rd. (John H. Cooper)
 PEACOCK, E. R., 224 W. Valley Blvd. (E. R. Peacock)
- TURRILL, C. F., 212 W. Valley Blvd. (Curtis Franklin Turrill)
- Eureka
 FEELY, GLENN D., 507 F St. (Glenn D. Feely)
 HERRICK AND HERRICK, LESTER, 510 Third St. (G. E. Hefter)
 HILGER, FREDERICK L., 350 E St. (Frederick L. Hilger)
 MOONIE, DAVID L. & Co., P. O. Box 409 (David L. Moonie)
 WINN, SHINN, SNYDER & Co., 103 Professional Bldg. (Orville L. Snyder)
- Fontana
 HOLDAL, OSCAR T., 8632 Nuevo Ave. (Oscar T. Holdal)
 SCHUETZ, CARLTON R., 196 N. Sierra Ave. (Carlton R. Schuetz)
- Fresno
 BRADFORD, BRADFORD, STARK AND WRIGHT, 518-B. T. W. Patterson Bldg. (21) (William G. Barieau, Brenton B. Bradford, Clarence E. Bradford, Francis H. McGee, William H. Stark)
 CADWALLADER, J. MAXWELL, 2438 Tulare St. (J. Maxwell Cadwallader)
 GIFFEN, HILLS & CARRUTH, 8th Fl. Bank of America Bldg. (21) (Hilliard R. Giffen, Harry W. Hills, Lester L. Carruth, Jack Howker, Robert Lewis Baker, Jr., Albert J. Nave, Fred A. Peterson)
 GUNTNER, LEROY H. & COMPANY, 913 Security Bank Bldg. (Glenn R. Maxwell, Harry H. Shenson)
 LEWIS, SHELDON P., 202 Anglo Bank Bldg. (1) (Sheldon P. Lewis)
 LIPS AND MIKSCH, 3253 Diana St. (George H. Lips, George L. Miksch)
 MARTIN, L. J., 309 Fulton-Fresno Bldg. (Lawrence J. Martin)
 MCCALLUM, JAMES B., 515 Helm Bldg. (James B. McCallum)
 ROBERSON, MARTIN & Co., 810 Helm Bldg. (Dillon J. Gnagy, Lawrence M. Horg, T. A. MacMichael, Morris A. Martin, F. Norris Roberson, Thomas C. Roberson)
 SIMS & STOUGHTON, 1837 Fulton St. (George W. Sims, John S. Stoughton)
 STROHM AND ADAMS, Rowell Bldg. (John Gerald Strohm)
 TOWNE, WAYNE H., Security Bank Bldg. (Wayne H. Towne)
 WILLEFORD & WILTSHIRE, 1728 Belmont Ave. (M. E. Willeford, Sidney A. Levey, Jr.)
- Fullerton
 SPATZIER, ANDREW F., 913 W. Fern Dr. (Andrew F. Spatzier)
- Glendale
 BARNES & COMPANY, 616 Security Bldg. (3) (W. Darl Barnes)
 BODE, ARTHUR J., 126 E. Glenoaks Blvd. (7) (Arthur J. Bode)
 BRUNS, GEORGE T., 504 Bank of America Bldg. (4) (George T. Bruns)
 HARRISON, H. A., 1335 N. Maryland Ave. (H. A. Harrison)
 HOHLY, REID & Co., 416 N. Glendale Ave. (6) (Robert Hohly, William G. Reid, Jr.)
 HUTCHINSON AND BLOODGOOD, 102 N. Brand Blvd. (Thomas G. Almassy, Mark H. Blood-

CALIFORNIA (Continued)

good, Noble D. Hampton, Arthur W. Hutchinson, Paul G. Taylor)
 RUSS & YORK, 402 Security Bldg. (3) (Edwin W. Russ, Donald J. York)
 WELCH, CHARLES W. AND COMPANY, 606 S. Central Ave. (4) (Charles W. Welch)
 WILLIFORD, LOUIS A., 1010 N. Verdugo Rd. (6) (Louis A. Williford)

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)
 HOLT & RAMSEY, 201, 7716 Castro Valley Blvd. (Roland M. Ramsey)

Hemet

COX, ROGERS M., 111 N. Harvard St. (Rogers M. Cox)

Hollywood

ALLEN & HUGHES, 210, 6425 Hollywood Blvd. (James W. Allen)
 BOYLE AND WOOD, 511, 1680 N. Vine St. (Harold K. Wood)
 BRIGGS, LYNN E., 3129 Durand Dr. (Lynn E. Briggs)
 EINER, BRADLEY AND WARMAN, 201, 6061 Hollywood Blvd. (28) (Lincoln O. Warman)
 FRUG, HOAR & COMPANY, 6772 Hollywood Blvd. (28) (Raymond A. Frug, Howard L. Schultz)
 KAHN, MAURICE M., 6381 Hollywood Blvd. (28) (Maurice M. Kahn)
 KING, HARRY T. & Co., 6320 Yucca St. (28) (Henry Eugene Howard, Harry T. King)
 NELSON, A. LEROY, 6557 Sunset Blvd. (28) (A. LeRoy Nelson)
 RICHEY, SYLVESTER E., 1605 N. LaBrea Ave. (28) (Sylvester E. Richey)
 ROSE, W. HENRY, 6381 Hollywood Blvd. (W. Henry Rose)
 SHAW, PAUL, 7471 Melrose Ave. (46) (Paul Shaw)
 SINGER, SAMUEL & ASSOCIATES, 961 N. La Cienega Blvd. (46) (Paul A. Matlin, Marvin L. Matlin)

Holtville

FOSS AND SIMPSON, (R. Rockwell French, Manager)

Huntington Park

NELSON, RALEIGH P., 3480 E. Randolph St. (Raleigh P. Nelson)

Indio

KEIGHTLEY, L. H., 45-521 Oasis Ave. (L. H. Keightley)

Inglewood

COE, CECIL E., 307 E. Regent St. (Cecil E. Coe)
 MCINTYRE & YOCUM, Rm. 203, 307 E. Queen (S. C. Yocum)

Laguna Beach

MACK, ALFRED F., 510 S. Coast Blvd. (Albert F. Mack)

La Jolla

MCCRACKEN AND MALICK, 7856 Ivanhoe Ave. (Frank T. Sherlock, Manager)
 PETERSON, GEORGE A., 7800 Ivanhoe Ave. (George A. Peterson)

Lemon Grove

BETTS, BERT A., 7221 Broadway (Bert A. Betts)

Long Beach

GIBB, EDGAR W., 300 Jergins Trust Bldg. (Edgar W. Gibb)
 KLEINER, GERVER & ROTH, 2045 Pacific Ave. (William Roth)
 LEGEMAN, CHARLES F., 408 Jergins Trust Bldg. (2) (Charles F. Legeman)
 LINDQUIST, C. F. AND ASSOCIATES, 132 Pine Ave. (2) (Wallace G. Berg)
 MARSHALL & MURPHY, 3752 Long Beach Blvd. (Walter R. Marshall)
 MAYHEW, WAYNE & Co., 406 Kress Bldg. (Carl G. Warnick)
 RITTER, F. T., 100 E. Ocean Blvd. (F. T. Ritter)
 ROBBINS AND LAKE, 3712 Atlantic Ave. (7) (Kenneth Lake)
 TRACY, CLIFFORD F., 805 F & M Bank Bldg. (12) (Clifford F. Tracy)
 WENZELL, WILLIAM W., 522 Locust Ave. (William W. Wenzell)
 WINDES & McCLAUGHRY, 823 Security Bldg. (2) (Paul D. McLaughry)

Los Altos

NARLIAN, C. A. H., 23976 Frontero Ave. (C. A. H. Narlian)

Los Angeles

ADAMSON, JOHN DEERING, 742 S. Hill St. (14) (John Deering Adamson)
 ADSIT, EDWARD H., 536, 215 W. 7th St. (14) (Edward H. Adsit)
 ALEXANDER, MAITLAND H., 851 Crenshaw Blvd. (5) (Maitland H. Alexander)
 ALLEN, HORACE H., 5321 Inadale Ave. (43) (Horace H. Allen)
 ANDERSEN, ARTHUR & Co., 612 S. Flower St. (17) (J. A. Campbell, E. A. Evenson, Cyril Hopkinson)
 ANDERSON, GURSKY & Co., 971 N. LaCienega Blvd. (46) (John Edward Anderson, Harold Gursky)
 ANDERSON, RAYMOND, 672 S. Lafayette Park Pl. (57) (Raymond Anderson)
 ANGELSON & KAPLAN, 206, 124 W. 6th St. (Andrew C. Angelson)
 ARNOLD, HUGH G., 5410 Wilshire Blvd. (Hugh G. Arnold)
 ASIMOW, WILLIAM E., 2024 W. 6th St. (William E. Asimow)
 BACON, ALBERT T., 510 S. Spring St. (13) (Albert T. Bacon)
 BAER, S. J., 5011 S. Figueroa St. (Samuel J. Baer)
 BARAK, BEN, 332 S. La Brea Ave. (36) (Ben Barak)
 BAY & BAY, 6363 Wilshire Blvd. (48) (Max W. Bay, Sam S. Bay, Nathan R. Herzberg, Jack Kuhner)
 BECKER, MILLER & HANDZEL, 112 W. 9th St. (15) (Arnold Handzel, Jack Miller)
 BEIDNER, TEMKIN & ZISKIN, 3450 Wilshire Blvd. (5) (Jack Temkin, Paul Ziskin)

CALIFORNIA (Continued)

- BENSON & FREEMAN, 11771 San Vicente Blvd. (49) (Clyde Newell Freeman, Jr.)
- BERESS, SIDNEY, 8709 W. Third St. (48) (Sidney Beress)
- BERG, ALBERT, 215 W. 7th St. (14) (Albert Berg)
- BERK, M. LAWRENCE & COMPANY, 3440 Wilshire Blvd. (5) (M. Lawrence Berk, Wilfred W. Mast)
- BISCEGLIA, GABRIEL A., 200 Wholesale Terminal Bldg. (Gabriel A. Bisceglia)
- BISGEIER, BEN, 9119 Sunset Blvd. (46) (Ben Bisgeier)
- BODO, CLARENCE H., 639 S. Spring St. (14) (Clarence H. Bodo)
- BONTEMS, JAMES W. & Co., 215 W. 6th St. (14) (James W. Bontems, James W. Bontems, Jr., Winston Rodney Grein, Hanford R. Orvis)
- BORAK, JEROME K., 371 N. LaCienega Blvd. (48) (Jerome Kenneth Borak)
- BRANDES, BEN, 715, 403 W. 8th St. (Ben Brandes)
- BROTEMARKLE & Co., Rm. 955, 417 S. Hill St. (13) (George S. Brotemarkle)
- BRUNNING, BLANTON & JOHNSON, 1709 W. 8th St. (17) (Alvin L. Johnson)
- BRYANT, E. F., Rm. 1411, 412 W. 6th St. (Earl Franklin Bryant)
- BUNDY, HARRY, 1029, 210 W. Seventh St. (14) (Harry Bundy)
- BYARS, HILTON J. AND ASSOCIATES, 210 W. 7th St. (14) (Leroy C. Shaw)
- CAMPBELL, H. DEAN & COMPANY, 1803 Wilshire Blvd. (57) (H. Dean Campbell)
- CAMPBELL, WIDMANN & Co., 111 W. 7th St. (Jack B. Campbell, Joseph B. Widmann)
- CANTOR & GLASSMAN, 704 S. Spring St. (14) (Alexis Cantor, Samuel Glassman)
- CASTER AND MAGINNIS, 432 Petroleum Bldg. (James A. Caster, Roy E. Maginnis)
- CHANEY, H. K., 1212 Spring Arcade Bldg. (H. K. Chaney)
- COCHRAN, ELBERT L., 2809 W. Vernon Ave. (8) (Elbert L. Cochran)
- COCHRAN, JOHN WILLIAM, 649 S. Olive St. (John William Cochran)
- COHEN, JOSEPH HARRIS, 608 S. Hill St. (Joseph Harris Cohen)
- CRANDELL, GEORGE M. & Co., 3440 Wilshire Blvd. (5) (George M. Crandell)
- DAVIDSON, GROVER AND Co., 6399 Wilshire Blvd. (48) (Sol Davidson, David Grover)
- DAVIS, SAM, 215 W. 7th St. (14) (Sam Davis)
- DELL, JULIUS, 5371 Wilshire Blvd. (Julius Dell)
- DELLIS, DAVID C., Rm. 806, 610 S. Broadway (14) (David C. Dellis)
- DOLMAN & FREEMAN, 731 N. La Brea Ave. (38) (Maurice H. Dolman, Sydney M. Freeman)
- DOW, RALPH G., 758 W. Adams Blvd. (7) (Ralph G. Dow)
- DU BROW, MAURICE A., 655 S. Dunsmuir Ave. (Maurice A. Du Brow)
- EALAND, LORAIN T., Rm. 704, 5410 Wilshire Blvd. (36) (Lorraine T. Ealand)
- EDLING, HIGHTOWER & HUNT, 639 S. Spring St. (14) (Wilford G. Edling, Joseph F. Cowley)
- EGLIN, JEROME, 6331 Hollywood Blvd. (28) (Jerome Eglin)
- ENGEL, MORRIS, 590 S. San Vicente Blvd. (48) (Morris Engel)
- ERNST & ERNST, 510 S. Spring St. (13) (Russell S. Bock, George O. Carlson, Thomas S. Norton, Jr.)
- ESPINOZA & RAGLAND, 503, 403 W. 8th St. (14) (Valentine B. Espinoza)
- FAORO, WARD A., 676 S. Vermont Ave. (5) (Ward A. Faoro)
- FINKEL AND FINKEL, 608 S. Hill St. (14) (Robert C. Davis, Harold N. Finkel, Raymond E. Finkel)
- FISCHER, HARRY C., 325 W. 8th St. (Harry C. Fischer)
- FLOREY, ROYAL C., 6708 Compton Ave. (Royal C. Florey)
- FOONBERG, MAURICE, 215 W. 7th St. (Maurice Foonberg)
- FORBES, JOHN F. & COMPANY, Pacific Mutual Bldg. (Harold E. Clark)
- FOX, GERSON I., 7471 Melrose Ave. (46) (Gerson I. Fox)
- FRAZER AND TORBET, 520 W. 7th St. (Russell T. Swendseid)
- FRIEDMAN, BLUMENFELD, WEISER & Co., 6399 Wilshire Blvd. (48) (Solomon Z. Friedman)
- FRIEDMAN, JEAN E., 179 S. Sycamore Ave. (36) (Jean E. Friedman)
- 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 & BERLFEIN, 6363 Wilshire Blvd. (48) (Harold M. Berlfein, David Gindoff)
- GISH & GISH, 700 S. LaBrea Ave. (Earle C. Gish, George J. Gish)
- GOFF, STANLEY N., 5478 Wilshire Blvd. (Stanley N. Goff)
- GOLDBERG, MARSHALL & Co., 590 S. San Vicente Blvd. (William H. Goldberg, Bruno J. Lamm, Alfred Marshall)
- GOLDSMITH, JAMES K., 368 N. LaCienega Blvd. (48) (James K. Goldsmith)
- GOLDSTEIN, MILTON, 197 S. Alvarado St. (57) (Milton Goldstein)
- GOLDSTEIN, SAUL, 1213 S. La Brea Ave. (19) (Saul Goldstein)
- GOODE, JANE E., 7038 Los Tilos Rd. (Jane E. Goode)
- GOTTFRIED, GEORGE J., 9125 Sunset Blvd. (46) (George J. Gottfried)
- GRANT, ALEXANDER & COMPANY, 756 S. Broadway (14) (Charles A. Dickinson, Forrest L. Eagle, James J. Scott, Wm. A. Wulf)
- GRAVES & COBURN, 315 W. 9th St. (Charles Cecil Coburn)
- GREENFIELD, ALBERT N. & Co., 6535 Wilshire Blvd. (48) (Albert N. Greenfield)
- GREENFIELD, J. ARTHUR & Co., 453 S. Spring St. (Maurice J. Creamer, Jesse Arthur Greenfield)
- HAAS, MORTON ALAN, 6332 Wilshire Blvd. (48) (Morton Alan Haas)
- HAILS, MORETON & TOMASO, 412 W. 6th St. (Raymond R. Hails, A. L. Moreton, S. Edward Tomaso)
- HAMMA AND NELSON, 412, 448 S. Hill St. (13) (John B. Norberg)
- HANKIN, HARRY G. L., 590 S. San Vicente Blvd. (48) (Harry G. L. Hankin)
- HARKER, WILLIAM C., 621 S. Spring St. (William C. Harker)
- HARRIS, KERR, FORSTER & COMPANY, 523 W. 6th St. (14) (Sanford E. Maus)
- HARTMAN, GEO. O. & COMPANY, 453 S. Spring St. (Geo. O. Hartman)
- HARTUNG, J. W., 215 W. 7th St. (John W. Hartung)
- HASKINS & SELLS, Pacific Mutual Bldg. (14) (Edward L. Carey, M. M. Devore, F. F.

CALIFORNIA (Continued)

- Hahn, Franklin N. McClellan, Charles F. Reinhardt, J. E. Tannahill, Vernon Thompson, Paul K. Webster)
- HATHAWAY, JOE A., 9123 W. Exposition Blvd. (Joe A. Hathaway)
- HERRICK AND HERRICK, LESTER, 210 W. 7th St. (14) (L. H. Cole)
- HERSH, IRVING, 289 Wholesale Terminal Bldg. (21) (Irving Hersh)
- HERSHBERG, SOL J., 6233 Wilshire Blvd. (48) (Sol J. Hershberg)
- HEYMAN, HERBERT M., 439 S. La Cienega Blvd. (48) (Herbert M. Heyman)
- HOFFMAN, MILTON J., 621 S. Spring St. (14) (Milton J. Hoffman)
- HOLE, LESTER V., 1231 Carmona Ave. (35) (L. V. Hole)
- HOMES & DAVIS, 1151 S. Broadway (15) (Sydney Seaver)
- HORWATH & HORWATH, 417 S. Hill St. (13) (Lloyd S. Pettegrew, Kenneth C. Shaffer)
- IINO, SHO, 966 S. San Pedro St. (15) (Sho Iino)
- INSELBUCH, SIMON, 5478 Wilshire Blvd. (36) (Simon Inselbuch)
- JACOBSON, LEONARD, 2960 Wilshire Blvd. (5) (Leonard Jacobson)
- JOHNS, HAROLD C., 505, 416 W. 8th St. (Harold C. Johns)
- JOHNSEN, C. L., Rm. 629, 639 S. Spring St. (C. L. Johnsen)
- JOHNSON AND BJORNLI, 800, 5225 Wilshire Blvd. (36) (Conrad T. Bjornlie, Palmer Johnson)
- JOHNSON, FREDERICK, 1609 N. Alexandria Ave. (27) (Frederick Johnson)
- JOHNSON & HARBAND, 1760 Westwood Blvd. (24) (Paul Harband)
- JOHNSON, MILLER & HARPER, 111 W. 7th St. (Robert Morgan Harper)
- KAHAN, SELTZER & ECKSTEIN, 756 S. Broadway (Norman C. Eckstein, Abraham Isaacson, Harry Kahan, Charles A. McWaters, Harry D. Seltzer)
- KAJI & MARUYAMA, 318½ E. First St. (12) (Bruce Teruo Kaji)
- KANE, LOUIS I., 1227 S. Lake St. (6) (Louis I. Kane)
- KARDELL, JEROME & Co., 6239 Wilshire Blvd. (48) (Robert B. Roskowitz)
- KENDALL, J. A. & Co., 5225 Wilshire Blvd. (36) (James A. Kendall, Robert E. Kendall)
- KESSEL, ALBERT J., 4321 Leimert Blvd. (8) (Albert J. Kessel)
- KINDEL, JAMES H., JR., 405, 458 S. Spring St. (James H. Kindel, Jr.)
- KLEINER, GERVER & ROTH, 9118 Sunset Blvd. (46) (Sherwin J. Gerver, Burt Kleiner)
- KLINE, EDWARD & Co., 416 W. 8th St. (14) (Edward Kline, Aaron L. Traister)
- KNAPP, CHARLES H., 1016 N. Crescent Heights (46) (Charles H. Knapp)
- KNOX, LESLIE B., 548 S. Spring St. (13) (Leslie B. Knox)
- KOFFMAN, MORTON, 650 S. San Vicente Blvd. (48) (Morton Koffman)
- KORMAN, GOLDWEBER AND Co., 416 W. 8th St. (14) (Elbert Goldweber)
- KOTKIN, BERNARD & Co., 629 S. Hill St. (14) (John I. Marder)
- KRAMER, EUGENE H., 494 S. San Vicente Blvd. (48) (Eugene H. Kramer)
- KUDELL, CARL W., 405, 458 S. Spring St. (Carl W. Kudell)
- KURTZ, MARVIN V., 1512 Westwood Blvd. (24) (Marvin V. Kurtz)
- LAFRENTZ, F. W. & Co., 740 S. Broadway (14) (A. Dudley Benson, Jack A. Cozy, Fred M. Henning, Walter K. Mitchell, Jacob T. Schwafel)
- LAMPE, ERWIN, 942 N. Mariposa Ave. (27) (Erwin Lampe)
- LAMPERT, LOUIS, 634 S. Western Ave. (5) (Louis Lampert)
- LANGLEY, EVELYN K., 650 S. San Vicente Blvd. (48) (Evelyn K. Langley)
- LA RUE, CHARLES O., 530 W. 6th St. (Charles O. La Rue)
- LAUTER, RICHARD J., 3156 Wilshire Blvd. (5) (Richard J. Lauter)
- LEDEUC, ALBERT L., 458 S. Spring St. (Albert L. LeDeuc)
- LEVY, ISRAEL AARON, 2024 W. 6th St. (5) (Israel Aaron Levy)
- LEVY, MARK C., 1213 S. LaBrea (Gerald M. Bronstein)
- LEWIS, GERSHON L., 4587 Whittier Blvd. (22) (Gershon L. Lewis)
- LEWIS, M. E., 1151 S. Broadway (15) (M. E. Lewis)
- LEWIS, RALPH M., Rm. 923, 315 W. 9th St. (15) (Ralph M. Lewis)
- LOOMIS, MCCALLUM & COMPANY, 1220, 412 W. 6th St. (Arthur M. Loomis, Robert M. McCallum)
- LONDON, WEIL & Co., 439 S. LaCienega Blvd. (48) (David J. London, Martin H. Weil)
- LYBRAND, 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, Maurice L. Bandel)
- MACREYNOLDS, ROBERT L., 403 W. 8th St. (Robert L. MacReynolds)
- MACSWEEN, S. A., 6363 Wilshire Blvd. (48) (S. A. MacSween)
- MALIN, WILLIAM S., 639 S. Spring St. (14) (William S. Malin)
- MALONEY, WILLIAM F. & Co., 417 S. Hill St. (13) (William F. Maloney, A. Don Sandoz)
- MARK—SLOTNICK AND COMPANY, 5253 E. Beverly Blvd. (Emanuel H. Slotnick)
- MARSH & FREEDMAN, 808 S. Vermont Ave. (5) (Lee Freedman)
- MASTERS & BARR, 215 W. 7th St. (John B. Barr, Marie L. Longmaid, Martin J. Masters)
- MATTISON, THOMAS & LOCKETT, 650 S. Spring St. (14) (John M. Davis, Melvin H. Lockett, Mahlon W. Mattison, F. C. Thomas)
- MCCRACKEN AND MALICK, 417 S. Hill St. (13) (Dell M. Malick, Karl L. Waegele)
- MCDAVID, ROBERT & Co., 1151 S. Broadway (15) (Robert E. McDavid)
- MCKENZIE, DOUGLASS, 530 W. 6th St. (Douglass McKenzie)
- MILLS, HARRY B., 3723 Wilshire Blvd. (Harry B. Mills)
- MITCHELL AND ROBBINS, 6311 N. Figueroa St. (42) (Wallace V. Robbins)
- MITCHELL, WALTER A., 740 S. Broadway, Suite 910 (Walter A. Mitchell)
- MOLDENHAUER, FRED, 633 Shatto Pl. (5) (Fred Moldenhauer)
- MUELLER & ECKLES, 927, 210 W. 7th St. (J. Marvin Eckles, Max O. Mueller)
- MULHERIN, T. M., 1138 N. Kenmore Ave. (29) (T. M. Mulherin)
- MUSAUS, W. P. & Co., Rm. 1014, 117 W. 9th St. (15) (Bertha L. Aldrich, Lewis William Butterfield)

CALIFORNIA (Continued)

- NENNEY, MILLER & MASON, 1145-7 S. Beverly Dr. (35) (Robert J. Miller, Milton J. Nenney)
- NEWMAN, MAURICE N., 756 S. Broadway (Maurice N. Newman)
- NICHOLS, W. JOE & Co., 717 Occidental Life Bldg. (15) (W. Joe Nichols)
- OSTROW, JACK M., 750 N. LaCienega Blvd. (46) (Jack M. Ostrow)
- PACKER, JULIUS, 216, 4354 W. 3rd St. (Julius Packer)
- PARKER & PARKER, 650 South Spring St. (Louis M. Clark)
- PARVIN, ALBERT & Co., 120 N. Robertson Blvd. (48) (George W. Landy)
- PEAT, MARWICK, MITCHELL & Co., 618 S. Spring St. (14) (Vernon B. Burgett, Everett L. Mangam, Eugene J. Patton, William E. Ware)
- PEDERSEN, T. B. & Co., 541 S. Spring St. (13) (Thorwald Boe Pedersen)
- PENNEY, L. H. & Co., 448 S. Hill St. (David Preston Evans)
- PHILLIPS, GNAGY & COMPANY, 1151 S. Broadway (Robert E. Gnagy, Rudolph A. Phillips)
- POP, SAMUEL & Co., 6253 Hollywood Blvd. (Julius Bovill, Samuel Pop)
- POSNER, HENRY L., 8161 Santa Monica Blvd. (46) (Henry L. Posner)
- POWELL, EDWARD J., 3846 Wilshire Blvd. (Edward J. Powell)
- PRICE WATERHOUSE & Co., 530 W. 6th St. (14) (M. J. Dahlem, Thornton G. Douglas, John Robert White)
- PRIMOFF, FREEDMAN & COMPANY, 8736 Sunset Blvd. (46) (Marvin Freedman)
- RARITY, W. W., 1234 N. LaBrea Ave. (38) (W. W. Rarity)
- RASHBA, POKART & GREENE, 608 S. Hill St. (Howard J. Schwartz)
- RAUSCH, HENRY J., 4055 S. McClung Dr. (8) (Henry J. Rausch)
- REED, JOHN W., 318 S. Kingsley Dr. (5) (John Wesley Reed)
- REEDER, CLYDE B., 446 N. LaCienega (48) (Clyde B. Reeder)
- RILEY AND HALL, 1126, 900 Wilshire Blvd. (17) (Marshall Davis Hall)
- RISHEBERGER, J. HERBERT, 3636 Wilshire Blvd. (5) (J. Herbert Risheberger)
- RITCHIE, RALPH G., 3974 Wilshire Blvd. (Ralph G. Ritchie)
- ROBERTS, SIDNEY J., 590 S. San Vicente Blvd. (48) (Sidney J. Roberts)
- ROGERS, H. LESLIE Co., 453 S. Spring St. (H. Leslie Rogers)
- ROGERS, MAURICE, 1809 S. St. Andrews Pl. (19) (Maurice Rogers)
- ROSEMAN, ARNOLD & Co., 1150 S. Beverly Dr. (35) (Arnold Roseman, Leo Shapiro)
- ROSEN, LEO L., 373 N. Western Ave. (4) (Leo L. Rosen)
- ROSEN, STANLEY I., 1910 Garth Ave. (34) (Stanley I. Rosen)
- ROSS, BERGSTROM AND FRIEDMAN, 1116 Wilshire Blvd. (17) (Ray Jerry Friedman)
- ROTHMAN, SOL N., 1127 Wilshire Blvd. (Sol N. Rothman)
- ROTHSCHILD, RICHARD M. & COMPANY, 704 S. Spring St. (14) (Murray D. Heller, Richard M. Rothschild)
- RUBIN, HAROLD, 410 N. Larchmont Blvd. (4) (Harold Rubin)
- RUBINS, ROSMAN & BURAK, 371 N. La Cienega Blvd. (48) (Elliott S. Rosman)
- RUDD, GEORGE H., 542 S. Broadway (13) (George Harvey Rudd)
- SADLER, BURDETTE, 3725 Wilshire Blvd. (15) (5) (Burdette Sadler)
- SAMUELSON, M. A. & Co., 1138 Wilshire Blvd. (17) (Robert P. Jones, M. A. Samuelson)
- SANDRICH AND BERMAN, 1709 W. 8th St. (17) (Abraham I. Berman)
- SCHACHTER AND MEYERS, 942 S. LaBrea Ave. (36) (Irving Meyers)
- SCHIRESON, BERT, 8425 Blackburn Ave. (48) (Bert Schireson)
- SCHOLEFIELD & Co., 523 W. 6th St. (14) (J. B. Scholefield, Edgar L. Unzicker)
- SCHULTZ, ARTHUR D., 490 S. San Vicente Blvd. (Arthur D. Schultz)
- SCOTT, CLIFFORD N. & COMPANY, 624, 530 W. Sixth St. (Clifford N. Scott, Philip F. Masterson)
- SCOVELL, WELLINGTON & COMPANY, 403 W. 8th St. (Charles F. Duffy)
- SCOVIL, W. H. & COMPANY, 210 W. Seventh St. (14) (E. G. Scovil, manager)
- 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. (Milton J. Seigel)
- SERENE, KOSTER & BARBOUR, 542 S. Broadway (Harry W. Barbour, Mervyn L. Koster)
- SEVITZ, DONALD B., 405, 458 S. Spring St. (Donald B. Sevitz)
- SHAPIRO, MORRIS, 1643 Wooster St. (35) (Morris Shapiro)
- SHEWALTER, ROBERT F., 1122 Pacific Mutual Bldg. (14) (Robert F. Shewalter)
- SIEGER & SIEGER, Suite 209, 6605 Hollywood Blvd. (28) (Edward H. Sieger)
- SIMMERS AND DAVIDSON, 215 W. 7th St. (John A. Simmers)
- SKINNER & HAMMOND AND LEWIS, 1709 W. 8th St. (14) (William Henry Lewis)
- SNELL AND COMPANY, 453 S. Spring St. (Joseph Burton Snell)
- SPIEGEL, JACOB M., 4133 City Terrace Dr. (Jacob M. Spiegel)
- STAGG, MATHER & HOUGH, 215 W. 7th St. (Harry W. Moore)
- STARR, LAWRENCE B., 1836 S. Shenandoah St. (35) (Lawrence B. Starr)
- STEIN, SAMUEL W., 1709 W. 8th St. (17) (Samuel W. Stein)
- STERES, HERTZBERG & Co., 812 S. Robertson Blvd. (35) (David Alpert, Harold J. Hertzberg, Leon C. Steres)
- STOTSENBERG & LEGERTON, 6331 Hollywood Blvd. (28) (C. C. Legerton, Edward G. Stotsenberg)
- TAKEDA, SHIGEJI, 124 S. San Pedro St. (12) (Shigeji Takeda)
- TAMKIN, WILLIAM, 1090 S. La Brea Ave. (19) (William Tamkin)
- TEASLEY, VILLEE & COMPANY, 1807 W. Beverly Blvd. (57) (Austin I. Teasley, Walter A. Pickarts, Donald R. Villee)
- THOMAS & MOORE, 215 W. 7th St. (Garnett W. Barfield, Harry W. Moore, Fred E. Rhodes, H. Ivor Thomas)
- THOMPSON, MOSS & Co., 433 S. Spring St. (13) (Sam Barnett, Claude A. Clark, Clark J. E. Hunt, Gordon A. MacLean, Carl N. Mather, Jr., Harrison McKenzie Sharp, George M. Thompson, P. Harold Valantine)
- TILLES, RAYMOND, 1324 Wilshire Blvd. (17) (Raymond Tilles)
- TOUCHE, NIVEN, BAILEY & SMART, 523 W. 6th St. (14) (Ralph V. Hunt, Charles J. Ross)

CALIFORNIA (Continued)

TREADAWAY, L. N. AND ASSOCIATES, 901 Rowan Bldg. (Lyle C. Hall, Manager)
 TURK, FRED J., 3352 W. Olympic Blvd. (Fred J. Turk)
 VACHER, GEORGE, 1124, 900 Wilshire Blvd. (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) (John F. Varela, Milton F. Willner, Jr.)
 WAHLEN, WELLS & LUDLOW, 5212 Wilshire Blvd. (John H. Wahlen)
 WAIN, PHILIP & COMPANY, 643 S. Olive St. (14) (Arthur T. Falk, Philip H. Wain)
 WALTREUS-HUNTER AND COMPANY, 3959 Wilshire Blvd. (Hugh V. Hunter)
 WEBSTER, HENRY M., 215 W. 7th St. (14) (Henry M. Webster)
 WELLS, GRETCHEN, 1438 Reeves St. (35) (Virginia Gretchen Wells)
 WHEELER, HERBERT A., 2015 N. Catalina St. (27) (Herbert A. Wheeler)
 WHEELING, WM. T., 1770 N. Vermont Ave. (27) (Wm. T. Wheeling)
 WHITE, JONES, HEAUME & SIMPSON, 838, 900 Wilshire Blvd. (17) (John D. Heaume, Ralph M. Jones, Ronald E. White, James W. Simpson)
 WHITNEY AND KORNFELD, 527 N. La Cienega (48) (Raymond J. Kornfeld)
 WIDEMAN, JACK, 6253 Hollywood Blvd. (28) (Jack Wideman)
 WILSON & LANDMAN, 111 W. 7th St. (14) (Alvin Landman)
 WINTRODE & GAGE, 4716 Crenshaw Blvd. (43) (Henry J. Wintrode)
 WOLCOTT, WILLIAM LEE, 650 S. Spring St. (14) (William Lee Wolcott)
 WOLFSON, BOHR & COMPANY, 1270 S. La Cienega Blvd. (35) (Philip J. Wolfson, Benjamin C. Bohr)
 WRIGHT & HUBBS, 756 South Broadway (14) (Donald H. Hubbs, Verne Hayes Wright)
 WRIGHT, WALTER C., 605, 510 S. Spring St. (Walter C. Wright)
 YESSNER, HUGHES & NORBY, 6381 Hollywood Blvd. (28) (Stuart P. Norby)
 YOUNG, ARTHUR & COMPANY, 612 S. Flower St. (13) (Charles G. Gillette, Alan H. Petch, Herman E. Ward)
 YOUTAN, JOSEPH S. & COMPANY, 6399 Wilshire Blvd. (48) (David J. Cohen)
 ZAZUETA, JOSEPH R., 724 S. Atlantic Blvd. (22) (Joseph R. Zazueta)
 ZEAVIN, ARTHUR, 417 S. Hill St. (Arthur Zeavin)
 ZELKIN, LAWRENCE, 215 W. 5th St. (13) (Lawrence Zelkin)
 ZELLHOFER, MARY ELIZABETH, 10635 Ashton Ave. (24) (Mary Elizabeth Zellhofer)
 ZEMAN, TULLER, BOYER & GOLDBERG, 7833 Sunset Blvd. (46) (Eli Boyer, David Goldberg, I. Milton Zeman)
 ZIDELL, JACK, 5410 Wilshire Blvd. (36) (Jack Zidell)
 ZIVETZ, HAROLD J., 608 S. Hill St. (Harold J. Zivetz)
 ZWEIG, HERMAN J., 1090 S. LaBrea Ave. (19) (Herman J. Zweig)

Madera

HOLT, W. E., 211 First National Bank Bldg. (W. E. Holt)

Martinez

GRIFFIN, JOHN E., 703 Main St. (John E. Griffin)

Marysville

BLAKELEY, C. W., JR., 325 6th St. (C. W. Blakeley, Jr.)
 CHIPMAN, WESLEY D., P. O. Box 1409 (Wesley D. Chipman)

Menlo Park

CARY, JUNIUS Y., 717 Oak Grove Ave. (Junius Y. Cary)

Merced

GARNER, H. J., 217 Bank of America Bldg. (H. J. Garner)
 KECK, PARKER & NIELSEN, 1722 M St. (Emery G. Nielsen)

Modesto

COREY, JOSEPH D., 906 13th St. (Joseph D. Corey)
 FISCALINI & WITHUHN, Anglo California Bank Bldg. (Vernon L. Withuhn)
 FOVINCI, MARIO, 925 12th St. (Mario Fovinci)
 KALUNIAN, ARTHUR, 1007 H St. (Arthur Kalunian)
 NATTINGER, CHESTER D., 817 10th St. (Chester D. Nattinger)

Monrovia

HUDSON, RAYMOND W., 111 E. Colorado Blvd. (Raymond W. Hudson)

Montebello

DI BELLA, MARIO, 237 N. Seventh St. (Mario Di Bella)

Monterey

EYRE, J. GORDON, P. O. Box 649 (J. Gordon Eyre)
 JONES AND ELLIOTT, P. O. Box 988 (Bruce C. Elliott)
 MAGUIRE, MATTHEW M., 303 Professional Bldg. (Matthew M. Maguire)
 REED, HOWARD L., Professional Bldg. (Howard L. Reed)

Monterey Park

EVERETT, RULON B., 129 S. Garfield Ave. (Rulon B. Everett)
 MORREY, CHARLES C., JR., 129 S. Garfield Ave. (Charles C. Morrey, Jr.)

Napa

CORLETT AND STROUD, 923-B Randolph St. (1) (Edward Baranov)
 LEHMAN & NICOLAS, 1110 First St. (Everett V. Lehman)
 SCHUGREN AND COUGHLIN, Chamber of Commerce Bldg. (Thomas D. Coughlin)

North Hollywood

BONNET, ROBERT L., JR., 5339 Lankershim Blvd. (Robert L. Bonnet, Jr.)
 KAUFMAN, BENJAMIN, 12400 Landale St. (Benjamin Kaufman)
 McCOSKER, JOSEPH S., 11922 Otsego Street (Joseph S. McCosker)
 REGET, FRANK J., 5330 Lankershim Blvd. (Frank J. Reget)
 TRINGHAM, MARIO WILLIAM, 12240 La Maida St. (Mario William Tringham)

CALIFORNIA (Continued)

Oakland

ARNOLD, EDWARD J., 2754 Park Blvd. (6)
(Edward J. Arnold)
BROTHERTON, R. E., Bank of Commerce Bldg.
(R. Ernest Brotherton)
ERNST & ERNST, 719 Central Bank Bldg. (R.
H. Liston, Manager)
FLEGAL, FOWLER AND COMPANY, 428 13th St.
(12) (Carl W. Flegal, Frank Youngson
Fowler)
GOODELL, BYERS & Co., 721 Central Bank
Bldg. (Gordon L. Byers)
HELZEL, LEO B. AND COMPANY, 577 14th St.
(12) (Leo B. Helzel, Paul K. Ida, Robert
J. Nolt)
HOUSEHOLDER & RANKIN, Financial Center
Bldg. (12) (Wiott W. Rankin, Jr.)
HUFFORD, KENNETH W., 1440 Broadway (12)
(Kenneth W. Hufford)
KALMAN, H. S., 1540 San Pablo Ave. (12)
(Herbert S. Kalman)
LAFRENTZ, F. W. & Co., 1706 Broadway (12)
(Clisbee Blaine Kimball, Robert H. Perry)
LUEBBERT, GEORGE W., 585 Mandana Blvd.
(10) (George W. Luebbert)
OAKLAND AUDIT BUREAU, 190 MacArthur Blvd.
(Robert Charles Rehfeld)
QUITTMAN, PHILIP D., 905 Central Bank Bldg.
(12) (Philip D. Quittman)
REED & MORAN, Bank of Commerce Bldg.
(12) (Edward F. Moran, Malcolm Reed)
REEVE, L. S. & Co., 1416 Latham Square
Bldg. (William M. Curtin, L. S. Reeve)
SARGENT, D. A. & Co., 1212 Broadway (12)
(Douglas A. Sargent, Daniel James Connolly,
Homer H. Parrish, Kenneth R. Boucher)
SEAGEL, ERNEST M., Bank of Commerce Bldg.
(Ernest M. Seagel)
SIMON, FERDINAND, 1419 Broadway Bldg. (12)
(Ferdinand Simon)
STROPPINI, FRANK A., 701 Financial Center
Bldg. (Frank A. Stroppini)
THOMPSON, DECHOW, GARCIA & REICH, 1100
Financial Center Bldg. (12) (Carl Dechow,
Jr., LeVerne W. Garcia, M. R. Reich, Ken-
neth L. Thompson)
TIMPSON & HOWLAND, Broadway Bldg. (Hen-
ry Russell Howland, Lawrence S. Timpson)
WALLACE & MEYER, 703 Central Bank Bldg.
(Ray J. Meyer)
WEISER & DREIMAN, 806-814 Bank of Com-
merce Bldg. (George J. Weiser)
WHITEHEAD, GORDON H., 3124 E. 14th St.
(Gordon H. Whitehead)
WILLIAMS, SIDNEY W., 5275 Claremont Ave.
(9) (Sidney W. Williams)

Oceanside

EVERTS AND ESENOFF, 705-3rd St. (Joseph D.
McCarthy, Manager)

Ontario

THURBER & RICHARDSON, 121 N. Plum Ave.
(Milton J. Thurber)
VAVRINEK, HUGO F., 602 N. Euclid Ave.
(Hugo F. Vavrinek)

Orange

SWANGER, IVAN H., 75 Plaza (Ivan H. Swang-
er)

Orinda

TURK AND KOEHLER, Orinda Theatre Bldg.
(Edward J. Turk)

Oroville

EAKINS, H. SAM, First National Bank Bldg.
(H. Sam Eakins)

Oxnard

CONWAY, CHARLES J., 117 Deodar Ave.
(Charles John Conway)
HUTCHESON, EDWIN L., 330 West 3rd St.
(Edwin L. Hutcheson)
MACKINNON, BARCLAY, 911 S. Oxnard Blvd.
(Barclay MacKinnon)

Palm Springs

ROTHMAN, EMANUEL, 121 S. Palm Canyon
Drive (Emanuel Rothman)

Palo Alto

CARSON, E. C. H., 535 Ramona St. (E. C. H.
Carson)
HOLCOMB, ROY E., 20 Alannah Court (Roy
E. Holcomb)
SHORT, FRANK G., 2412 South Court (Frank
G. Short)
WEBB & WEBB, 543 Bryant St. (John L. Sas-
ser, Manager)

Pasadena

ALSWEET, BERNEICE J., 259 S. Los Robles
Ave. (1) (Berneice J. Alsweet)
BERGER, WILLIAM F., 1632 Kaweak Drive (2)
(William F. Berger)
CARROLL, WAYNE T., JR., 409 Citizens Bank
Bldg. (1) (Wayne T. Carroll, Jr.)
EAGER, WILLIAM H., 234 E. Colorado St.
(William H. Eager)
GREEN, PHILIP G., 853 N. Holliston (6)
(Philip G. Green)
GUILL & BLANKENBAKER, 259 S. Los Robles
Ave. (1) (Myron E. Guill)
HOOPER & FECHTNER, 3763 E. Colorado St.
(Harold M. Fechtner, Donald F. Hooper)
HOWELL & MARTIN, 234 E. Colorado St. (1)
(Wallace L. Martin)
LAWSON AND COMPANY, 595 E. Colorado St.
(Robert M. Lawson)
MORGAN, THOMAS H., 1270 S. El Molino Ave.
(Thomas H. Morgan)
SWITZER, WM. R., 15 N. Euclid Ave. (1)
(Wm. R. Switzer)
VETTER, MARTIN A., 145 S. Catalina Ave.
(Martin A. Vetter)
WOOD, PYLE & Co., 630 Security Bldg. (Wil-
mer C. Pyle)

Piedmont

LIPTON, LEONARD, 124 Wildwood Ave. (10)
(Leonard Lipton)

Placerville

IRVINE AND DUCE, 463 Main St. (G. Harold
Duce)
NICOLAS & COMPANY, 310 Main St. (Carlos
S. Nicolas, Jr.)

Pomona

BOWEN, WILL A., JR., 421 First National Bldg.
(Will A. Bowen, Jr.)
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)

CALIFORNIA (Continued)

Porterville

SHIPLETT AND SOREY, P. O. Box 685 (Gordon C. Sorey)

Red Bluff

FISCHER, FRANK W., 340 Oak St. (Frank W. Fischer)
JOHNSON & MILLER, 405 Walnut St. (James Blackwood, Manager)

Redding

BROWN AND NYSTROM, 1607 East St. (William B. Nystrom)

Redlands

ALLEN, J. J., 1504 Cedar Ave. (J. J. Allen)
BLUMENTHAL, ROBERT, 200-202 Security-First National Bank Bldg. (Robert Blumenthal)
KLUCK, STEPHEN FRANKLIN, 901 E. Colton St. (Stephen Franklin Kluck)

Redwood City

DEMATTEIS, JOSEPH J. 717 Winslow St. (Joseph J. Dematteis)
KLIMEN, ALEX F., 30 Meadow Lane (Alex F. Klimen)
MARTIN, RICHARD H., 1024 Wilmington Way (Richard H. Martin)
PEARSON AND GENTRY, 2194 Broadway Bldg. (Francis W. Pearson, Jr.)
UHLENBERG, C. G. & Co., 729 Middlefield (Robert D. Ohlson, C. G. Uhlenberg)

Reseda

HAMMAR & BAKER, 18558 Sherman Way (Walter D. Hammar)

Riverside

ATKIN, MAURICE D., 3642 Eighth St. (Maurice D. Atkin)
BATZLE AND EVANS, 3972 Main St. (Bryn Evans)
CHAPMAN & CRABTREE, 3680 Sixth St. (Harold W. Chapman)
PORTER, FRANKLIN GENE, 7106 Magnolia Ave. (Franklin Gene Porter)
ROSS, CHARLES M., 3721 8th St. (Charles M. Ross)
SHARP AND HOBBS, 316 Citizens Bank Bldg. (B. Rae Sharp)
SWEARINGEN, THOMAS M., 3900 Market St. (Thomas M. Swearingen)

Roseville

NICOLAS & HOWE, 233½ Main St. (Robert W. Howe)

Sacramento

BARTIG, FRED H., 926 J Bldg. (Fred H. Bartig)
BARTON, NATHANSON AND BARTON, 713 Anglo Bank Bldg. (Vernon T. Jackson)
BUCKMAN, A. G., 2848 Fulton Ave. (21) (Alfred Gregory Buckman)
CAMPBELL, THOMAS J. 409 Ochsner Bldg. (Thomas J. Campbell)
CHAPIN, ANITA C., 3915 38th St. (Anita C. Chapin)
DETERMAN, CHARLES K., 2015 J St. (14) (Charles K. Determan)
HARBINSON, J. GEORGE, California State Life Bldg. (14) (J. George Harbinson)
HODGE, DARRELL & COMPANY, 926 J Bldg. (Darrell Hodge, Edmonds Knittle)

JOHNSON AND MILLER, 1020 Forum Bldg. (20) (Gerald M. Johnson, William E. Roberts)
LAMBIE, KENNETH E., 2115 J St. (Arthur S. Triebwasser, Manager)
LIPPMAN, IRVING M., 1005 8th St. (14) (Irving M. Lippman)
MANCINA, PETER F., Rm. 608, 926 J Bldg. (14) (Peter F. Mancina)
MCENERNEY, W. BERNARD, 2206 K St. (16) (W. Bernard McEnerney)
MECKFESSEL, BYRON L., 1812 J St. (Byron L. Meckfessel)
PORTERFIELD, CRAWFORD J., Forum Bldg. (Crawford J. Porterfield)
ROSSWOG, KARL M., 2200 16th St. (Karl M. Rosswog)
STANBROUGH, LESTER L., 2008-28th St. (Lester L. Stanbrough)
STRAINE, HARRY M. & SONS, 314 Anglo Bank Bldg. (14) (Earl E. Straine, Harry M. Straine, Jr.)
STRAINE, LYMAN & COMPANY, 803, 926 J St. Bldg. (14) (Gene J. Dal Porto, Lyman M. Straine)
WATTS AND GIBSON, 2115 J St. (14) (George T. Gibson, Wendell E. Watts)

Salinas

GILCHRIST, MALCOLM H., 308 Main St. (Malcolm H. Gilchrist)
KASAVAN & EGAN, 7 Winham St. (Herman Kasavan)
SCOVIL, W. H. & COMPANY, 1124 Pajaro St. (W. Henry Scovil)
STEVENS, WILBUR H., Salinas National Bank Bldg. (Wilbur H. Stevens)
WILLIAMS, ALBERT & SON, 9 Monterey County Bank Bldg. (A. Carleton Williams)

San Anselmo

EHLERS, WALTER H., 22 Redhill Ave. (Walter H. Ehlers)

San Bernardino

ANDERSON, WILLARD N., 2371 Davidson Ave. (Willard N. Anderson)
BARNES, D. E., 374 Court St. (D. E. Barnes)
BRANNFORS, ALFRED W., 207 Andreson Bldg. (Alfred W. Brannfors)
BRASSFIELD, W. C., 606 Base Line (W. C. Brassfield)
EADIE AND PAYNE, Citizens National Bank Bldg. (William H. Eadie, Judd K. Payne)
FRAZIER, BRICE HAROLD, 2937 Arrowhead Ave. (Brice Harold Frazier)
HEYWOOD & CAREY, 310 W. Highland Ave. (Fred A. Heywood, Jr., John W. Carey)
JACOBS, WILLIAM B., 1294 E St. (William Bruce Jacobs)
KLANG, A. G., 374 Court St. (A. G. Klang)
MACQUIDDY & ZILICH, 224 Platt Bldg. (9) (Charles N. Zilich)
MOSS, THOMAS H., 392 Court St. (Thomas H. Moss)
OSHEROFF, LEO A. & Co., 671 D St. (Leo A. Osheroff)
SAUER, RICHARD, 1547 E St. (Richard Sauer)
TAYLOR, WILLIAM E., Suite 13, 480 Fifth St. (William E. Taylor)

San Carlos

RIMERMAN, FRANK W., 1564 Laurel St. (Frank W. Rimerman)

CALIFORNIA (Continued)

San Diego

- BARANOV, EDWARD, 632 Bank of America Bldg. (1) (Edward Baranov)
 BRUNS, STANFORD, 821 First National Bldg. (1) (Stanford Bruns)
 BURNAUGH & LOVELADY, 832 Garnet Ave. (9) (Marlin W. Lovelady)
 CONLIN, WILLIAM AND COMPANY, 477 Spreckels Bldg. (1) (Charles L. Lavery)
 CRABLE, FLOYD CECIL, 3911 Fifth Ave. (3) (Floyd Cecil Crable)
 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)
 FIBIGER-WARREN AND COMPANY, 444, 530 Broadway (1) (Albert Francis Fibiger, Jr., J. Wm. Warren)
 KENNEALLY, JOSEPH JEROME, 4124 Voltaire St. (7) (Joseph Jerome Kenneally)
 KOGLER & COLLURA, 203 Bank of America Bldg. (1) (Elmer Kogler)
 KRAMER & ZUCKER, 3776 30th St. (4) (Floyd Jay Kramer, Marshall R. Zucker)
 MCCrackEN AND MALICK, 405 Date St. (Clinton S. McCracken, Norvin B. Myers)
 NOAKES, JAMES C., 250 San Diego Trust & Savings Bldg. (James C. Noakes)
 PALMER, GEORGE K., Spreckels Bldg. (1) (George K. Palmer)
 POWELL, CLYDE D., 214 Bank of America Bldg. (Clyde D. Powell)
 STERRENBURG, PAUL R., 521 B St., (Paul R. Sterrenburg)
 URNER, MILTON J., 527 Land Title Bldg. (1) (Milton J. Urner)

San Francisco

- AARON, LEWIS L., 25 Taylor St. (2) (Lewis L. Aaron)
 ADES, ROBERT E., 681 Market St. (5) (Robert E. Ades)
 AITEL & AITEL, 703 Market St. (3) (Allan Edward Aitel)
 ANDERSEN, ARTHUR & Co., 405 Montgomery St. (4) (Renick H. Buckles, Tindall Evans Cashion, Edward I. Menco, George E. Oefinger)
 ANDREWS, F. T. & Co., 525 Market St. (Frank T. Andrews, Jack F. Bowley, Francis W. Harvey)
 BABA, KEN, 995 Market St. (3) Kenjiro Baba)
 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. (4) (Wm. P. Barlow, H. Vannoy Davis, Thomas S. Wood, H. Warren Stern)
 BARNETT, PETER AND Co., 519 California St. (4) (Gino P. Cecchi, Linton L. Emerson, Jr., Monroe L. Morris)
 BARR, RALPH H., 681 Market St. (Ralph H. Barr)
 BENSON & NEFF, Crocker Bldg. (4) (George E. Benson, Kenneth J. Ashcraft)
 BOWEN, CHARLES C. & Co., 1023 Russ Bldg. (Charles Corbin Bowen, Murray H. Green, N. C. W. Izett)
 BOYDSTUN & KLINGNER, 681 Market St. (Frank W. Boydston, Evans N. Klingner)
 BROCKHOUSE, COUEY AND MANNES, 116 New Montgomery St. (Lester M. Couey)
 BUCKHEIM & PHILIP, 2 Pine St. (11) (Hans C. Buckheim, Edison L. Philip)
 BUNN & BROOKS, Russ Bldg. (E. Stanley Brooks)
 BURROWS & PARKER, 314, 68 Post St. (4) (John W. Burrows, Walter A. Parker)
 CALEGARI, A. A., Dolliver Bldg., 619 Mission St. (Adolph A. Calegari)
 CERF & COOPER, 110 Sutter St. (Harry Jacob Cooper, Harry J. Cooper, Jr.)
 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 & BARBER, 244 Kearny St. (8) (A. E. Graupner, Jr.)
 DAVIDSON, MILTON L., 995 Market St. (3) (Milton L. Davidson)
 DERIN, HENRY M., 290 Seventh Ave. (18) (Henry M. Derin)
 DIEBELS, BARCKLAY & DONOVAN, 110 Sutter St. (4) (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. (4) (Earl Bachand, William Dolge, Chester R. Near)
 DRISCOLL, WILLIAM J., 110 Sutter St. (William J. Driscoll)
 EDWARDS & FARGO, 79 Sequoia Way (27) (Asa A. Edwards)
 ELDRIDGE, JOHN H., Russ Bldg. (4) (John H. Eldridge)
 ERNST & ERNST, 300 Montgomery St. (4) (Milton B. Clawson, C. W. Reed, Herbert H. Smith, Jr.)
 EVJE, ARNOLD WALTER, Rm. 512, 110 Sutter St. (Arnold Walter Evje)
 FARQUHAR & HEIMBUCHER, 220 Bush St. (Francis P. Farquhar, Clifford V. Heimbucher)
 FERGUSON, ALFRED A., 1401 Alexander Bldg. (Alfred A. Ferguson)
 FOLKOFF, ROBERT O. & Co., 25 Taylor St. (2) (Robert O. Folkoff, Hugh G. Glass, Eric Hart, George H. Turnbull)
 FORBES, JOHN F. & COMPANY, 510 Crocker Bldg. (Peter Arnstein, George A. Bangle, William D. Crawford, Scott H. Dunham, John F. Forbes, Cyril J. Hasson, G. D. Hughes, Judson E. Krueger, Irl R. Robinson, 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., 625 Market St. (5) (Charles F. Glasgow)
 GOLDSMITH & EXLINE, 614, 564 Market St. (4) (John J. Exline)
 GRAFF, CHESTER, 465 California St. (Chester Graff)
 GRIEDER, JOHN F., Mills Bldg. (John F. Grieder)
 HANCOCK, JOHN & Co., 681 Market St. (John Hancock)
 HANLIN, RICHARD L., 58 Sutter St. (Richard L. Hanlin)
 HARMS, ROLAND A., 681 Market St. (Roland A. Harms)
 HARRIS, KERR, FORSTER & COMPANY, 235 Montgomery St. (4) (Henry T. Maschal)

CALIFORNIA (Continued)

- HASKINS & SELLS, 155 Montgomery St. (4)
(Michael N. Chetkovich, B. C. Coit, J. Wilbur Haines, Robert Craig Lanka, Lewis Lilly, N. Loyall McLaren, A. Thomas Murphy, David J. W. Patrick, James A. Runser, Arthur A. Wender, Charles N. Whitehead)
- HAUT, W. IRVING, 268 Willard St. (18) (W. Irving Haut)
- HELVERN & SCHEIBNER, 703 Market St. (3)
(George M. Scheibner)
- HERRICK AND HERRICK, LESTER, 465 California St. (4) (H. E. Alber, F. H. Brown, G. O. Davey, Anson Herrick, E. W. Horton, Arnold F. Kemmerle, Mary Lanigar, F. J. Mahoney, F. C. Nelson, T. I. Pearson, J. R. Quinn, E. E. Severns, J. M. Sullivan, J. B. Washburn)
- HERRILL, GENEVIEVE, 1557, 235 Montgomery St. (Genevieve Herrill)
- HERSHEY, PHILLIP A. & Co., 405 Montgomery St. (Phillip A. Hershey)
- HEYMAN, VERNON O., 1095 Market St. (3)
(Vernon O. Heyman)
- HICKLIN, BENJAMIN, 408 Russ Bldg. (4) (Benjamin Hicklin)
- HICKS, LAURENCE ALBERT, 24 California St. (11) (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. (4)
(Walter J. Hollings)
- HONIG, VICTOR, 465 California St. (4) (Victor Honig)
- HOOD AND STRONG, 1720 Shell Bldg. (Walter Hood, Roy E. Peterson, Addison G. Strong, Reese Tucker)
- HORENI, MARION PETER, 785 Market St. (3)
(Marion Peter Horeni)
- HUGHMANICK, J. H., 703 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, 202, 665 Grant Ave. (8) (Walter Joe)
- JOHNSON, GEO. L., 439 Russ Bldg. (Geo. L. Johnson)
- JORGENSEN, BITTNER & CLARK, 681 Market St. (5) (Ruth E. Clark, J. H. Jorgenson)
- KARTOZIAN, FRANK H., 57 Post St. (4) (Frank H. Kartoizian)
- KASCH, GEORGE J., 1635 Russ Bldg. (George J. Kasch)
- KASSON, RAY E., Rm. 718, 830 Market St. (Ray E. Kasson)
- KEATON AND MILLER, 461 Market St. (5)
(Homer W. Keaton, Henry J. Miller)
- KITT, FREDERICK T., 303 Anglo Bank Bldg., 16th & Mission Sts. (Frederick T. Kitt)
- KLINGER & LICHTMAN, Rm. 400, 948 Market St. (Arthur Lichtman)
- KNOWLTON, LESLIE D., 1850 Gough St. (9)
(Leslie D. Knowlton)
- KOESTER, HENRY C., 681 Market St. (Henry Charles Koester)
- KUHN, HAROLD A., 26 O'Farrell St. (8) (Harold A. Kuhn)
- KURZMAN, JOSHUA A., 1800, 333 Montgomery St. (4) (Joshua A. Kurzman)
- LAFRENTZ, F. W. & Co., 220 Montgomery St. (Harold A. Kellogg, Leonard M. Tice, Edwin Earl van Bronkhorst)
- LINDQUIST, VON HUSEN AND JOYCE, 660 Market St. (4) (John Francis Joyce, Rudolph E. Lindquist, Norman Thomas, Frederick J. von Husen)
- LOGAN AND LOGAN, 114 Sansome St. (Kenneth N. Logan)
- LONG & JAMES, 300 Montgomery St. (A. Stewart James, John F. Long)
- LUNDBERG, FRED E., Russ Bldg. (4) (Fred E. Lundberg)
- LYBRAND, ROSS BROS. & MONTGOMERY, 100 Bush St. (4) (Fred M. Breslin, Claude R. Giles)
- MACKIE, CHARLES, 615 Forty-second Ave. (Charles Mackie)
- MAIN AND COMPANY, Kohl Bldg. (William P. Wood)
- MANNING, WALTER DAY, 24 California St. (11)
(Walter Day Manning)
- MARCINIAK, WILLIAM J., 58 Sutter St. (William J. Marciniak)
- MAXWELL, THOMAS & Co., 309, 625 Market St. (5) (George A. Maxwell, Sydney F. Thomas)
- MAYHEW, WAYNE & COMPANY, 74 New Montgomery St. (Basil E. Graybiel, Wayne E. Mayhew, Paul E. Warnick)
- MENDELSON & KERR, 1095 Market St. (William A. Kerr, Samuel Mendelson)
- MENZEL, ELFREDA J., 474 Valencia St. (Elfreda J. Menzel)
- MEYER, ADOLPH C., 235 Montgomery St. (Adolph C. Meyer)
- MEYER, ESTELLE, 25 Taylor St. (2) (Estelle Meyer)
- MOONEY, JOHN T., 600 Stockton St. (20)
(John T. Mooney)
- MORRIS, IRVING, JR., 832 Hearst Bldg. (Irving Moitis, Jr.)
- NESTEL, LAWRENCE A., 300 Central Tower Bldg. (Lawrence A. Nestel)
- NEWMAN & WOHLFEILER, 821 Market St. (Walter Wohlfeiler)
- O'KEEFE, JOHN F., 582 Market St. (4) (John F. O'Keefe)
- PABIS, JOSEPH M., 519 California St. (Joseph M. Pabis)
- PEAT, MARWICK, MITCHELL & Co., 100 Bush St. (4) (A. De Witt Alexander, James J. Dougherty, Arnold R. Ternquist)
- PENNEY, L. H. & Co., 1668 Russ Bldg. (4)
(L. H. Penney, William Falke Penney, James William Porter, Victor B. Staadecker)
- PERKINS & TROUSDALE, 111 Sutter St. (4)
(Ross L. Perkins, Henry K. Trousdale)
- PETERSEN, CHARLES H. & Co., 690 Market St. (4) (Charles H. Petersen)
- PIERCE, HENRY H., 519 California St. (4)
(Henry H. Pierce)
- POMERANTZ, D. E. AND Co., 821 Market St. (Dore Ely Pomerantz)
- PRICE, REUBEN ERNEST, 602, 703 Market St. (3) (Reuben Ernest Price)
- PRICE WATERHOUSE & Co., 351 California St. (4) (W. M. Baird, E. R. Niemela, O. Kenneth Pryor)
- PRIOR & MCCLELLAN, 703 Market St. (3)
(Alton A. McClellan)
- RANDALL, R. L., 311 California St. (Roscoe L. Randall)
- ROBINSON, NOWELL & Co., Crocker Bldg. (4)
(John C. Lucas, Paul M. Thysen)
- ROBINSON, WILLIAM G., 200 Bush St. (4)
(William G. Robinson)
- RODOLPH, ROLLIN & Co., 1 Montgomery St. (Charles D. McPherson, Frank L. Muncy, Rollin P. Rodolph)

CALIFORNIA (Continued)

- RUGGIERO AND VERBARG, 75 Duboce Ave. (Joseph M. Ruggiero, William D. Verbarg)
 SCHILLER, MELVIN A., 821 Market St. (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, 821 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) (Donald J. Atwater, David H. Brodie, Walter J. Felix, Michael Patrick Ferro, James E. Hammond, Calvin H. Nelson, Thomas Douglas Skinner)
 STAFFORD, ROSS G., 690 Market St. (Ross G. Stafford)
 STEARNS, FLYNN & COMPANY, 1202 Shell Bldg. (Russel M. Stearns)
 STEWART, ALAN J., 821 Market St. (Alan J. Stewart)
 STOKES, JOHN W. & Co., 2525 Van Ness Ave. (Asa A. Edwards)
 STRONG, MEREDITH & RONNEAU, Rm. 303, 425 Bush St. (8) (C. C. Meredith)
 SULLY, JAMES O., 50 Chumasero Dr., Apt. 10-L (27) (James O. Sully)
 TIRET, HORACE M., 2126 Taraval St. (16) (Horace M. Tiret)
 TOOLEY, HOMER H., 155 Montgomery St. (Homer H. Tooley)
 TOUCHE, NIVEN, BAILEY & SMART, 100 Bush St. (4) (Thomas J. Ennis, Leroy Edward Schadlich)
 UHLENBERG, C. G. & Co., 110 Sutter Street (A. George Swenson)
 VAUGHAN & VAUGHAN, 555 Russ Bldg. (Everett O. Vaughan, Jr.)
 WEBB & WEBB, 1502 Vallejo St. (9) (Geo. H. Webb, Jr., O. Paul Webb)
 WEBB, McREYNOLDS & MARCUS, 703 Market St. (3) (Leslie N. McReynolds)
 WEBSTER & BUECHNER, 300 Montgomery St. (David A. Webster, Paul E. Buechner)
 WHEARY, EUGENE C., 244 Kearny St. (Eugene C. Wheary)
 WOLCOTT, CLARENCE M., 690 Market St. (Clarence M. Wolcott)
 YOUNG, ARTHUR & COMPANY, 215 Market St. (5) (George H. Strachan, C. William Wittman, Jr., Sherman M. Wyman)
 ZEISLER & SOBEL, 57 Post Street (4) (Edward A. Zeisler, Jr.)
 ZELINSKY, HERBERT E., Jr., 1553 Haight St. (17) (Herbert E. Zelinsky)
- San Jose**
 ATKINSON, JOHN S., 1190 Lincoln Ave. (John S. Atkinson)
 BARNETT, JAMES T., 812 Bank of America Bldg. (James T. Barnett)
 BERGER & BICKET, 1210 Bank of America Bldg. (Alexander W. Berger)
 FERGUSON & YOUNG, 403 Bank of America Bldg. (Nome A. Ferguson, Chester Charles Young)
 HARDEN, WALKER & BROWER, 451 Porter Bldg (William Frank Brower, John Harden, Jr., Gale V. Walker)
 HOOD, HUBERT E., 409 Commercial Bldg. (13) (Hubert E. Hood)
- JUDGE, J. EUGENE, 1990 Naglee Ave. (26) (J. Eugene Judge)
 LOGAN & FRAZER, 507 American Trust Co., Bldg. (Raymond R. Frazer)
 NOWLIN, EUGENE H., 969 Curtner Ave. (Eugene H. Nowlin)
 PEAT, MARWICK, MITCHELL & Co., 28 N. First St. (13) (Edwin C. Nelson)
 PETRINOVICH, JAMES J., 177 W. Santa Clara St. (James J. Petrinovich)
 RESNICK AND PIANE, 123 S. Third St. (12) (George W. Piane, Sydney Resnick)
 WOOD AND NYE, American Trust Bldg. (Leslie C. Nye, Kenneth S. Wood)
- San Leandro**
 BAKER AND BUEHLER, 201 W. Estudillo Ave. (Arnold B. Baker)
 LANDIS, GEORGE L., 161 W Juana Ave. (George L. Landis)
 MINGER & GIROUX, American Trust Bldg. (George E. Minger, Robert W. Giroux)
 THIEL, HANSEN & ELLERD, 1527 E. 14th St. (Arden M. Hansen, David A. Thiel)
- San Luis Obispo**
 BELCHER, CHARLES N., 981 Monterey St. (Charles N. Belcher)
 KNIGHT, ROBERT A., 774 Marsh St. (Robert A. Knight)
- San Marino**
 HARRIS, DARRELL J., & CORP, CHARLES I., 475 Huntington Dr. (9) (Charles I. Corp, Darrell J. Harris)
 YOUNG, ROBERT T., 2304 Huntington Dr. (Robert Thornton Young)
- San Mateo**
 MADDUX, JOHN G., 261 B St. (John G. Maddux)
 SCHWARTZ, LEE E., 112 W. 25th Ave. (Lee E. Schwartz)
 THIELMEYER, HERBERT R., 231 Second Ave. (Herbert R. Thielmeyer)
 WAIN, JACK O., 122 Second Ave. (Jack O. Wain)
- San Pedro**
 FULD, FRED, JR., 286 W. 7th St. (Fred Fuld, Jr.)
 ROBINSON & WEINBERGER, 333 W. 6th St. (Irrving Weinberger)
- San Rafael**
 DALTON & GRAUPNER, Freitas Bldg. (Henry H. Dalton)
 FRANZMAN, GEORGE W., 1010 B St. (George W. Franzman)
- Santa Ana**
 HANSON & PETERSON, 207 N. Broadway (Arthur Peterson, Jr.)
- Santa Barbara**
 CROWELL, GAEL O., 1222½ State St. (Gael O. Crowell)
 HALLOR, EDWARD BENNETT, 283 La Arcada Bldg. (Edward Bennett Hallor)
 KINMAN, J. I., 4444 Via Alegre, Hope Ranch Park (J. I. Kinman)
 KRUGER AND BARTLETT, 253-257 LaArcada Bldg. (Stanley U. Bartlett)

CALIFORNIA (Continued)

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)
NOURSE, HARRY L. AUDIT COMPANY, 222 Security Bldg. (Arthur F. Rott)
PLUMER, EVERETT T., 1112 Bay Cities Bldg.
(Everett T. Plumer)

Santa Paula

DODDS AND DUNCAN, 112 S. Mill St. (Lowell J. Dodds)

Santa Rosa

BASTIANON, LAWRENCE, 1022 Mendocino Ave.
(Lawrence Bastianon)
FITZPATRICK, HUGH J., 515 Hahmann Dr.
(Hugh J. Fitzpatrick)
HOLTON, EDGAR H., 403 Rosenberg Bldg. (Edgar H. Holton)

Shafter

RUGGENBERG, DONALD E., 422 James St. (Donald E. Ruggenberg)

Sherman Oaks

CHROMY, ANTHONY JOHN, 13517 Contour Dr.
(Anthony John Chromy)

South Gate

HARMON, CLYDE W., JR., 3296 Tweedy Blvd.
(Clyde W. Harmon, Jr.)
THIEL, HANSEN & ELLERD, 3221 Independence Ave. (Everett E. Ellerd)

South Pasadena

CALVERLEY, WALTER J., 1419 Mission St.
(Walter J. Calverley)

South San Francisco

LEDWITH, CHARLES J., 305 Linden 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, 309 Bank of America Bldg. (Oscar Budd Kleinfeld)
LEE, ROBERT E., 723 Bank of America Bldg.
(Robert E. Lee)
LINDNER, FRANK, 827 Bank of America Bldg.
(Frank Lindner)
PEARCE, HARRY L., 2015 Pacific Ave. (Harry L. Pearce)
PIERSA, BERNARD, 2015 Pacific Ave. (Bernard Piersa)
RUE & SNELL, 919-924 Bank of America Bldg.
(Arnold I. Rue, Arthur J. Snell)
SCOTT, FRANK C., 11 South San Joaquin St.
(Frank C. Scott)

Studio City

BRODY, DAVID, 4740 Ben Ave. (David Brody)
POTTER, STERLING J., 3801 Sunshine Court
(Sterling J. Potter)

Sunnyvale

GLASCOCK, LEO E., 520 S. Murphy Ave. (Leo E. Glascock)

Taft

DUKE, IVAN JAY, 608 Center St. (Ivan Jay Duke)

Tarzana

CHUDLEY & COMPANY, 18458-62 Clark St. (E. M. Chudley)

Torrance

MEADWAY, CLINTON J., 1624 Gramercy Ave.
(Clinton J. Meadway)
WOODCOCK, CHARLES A., 1423½ Marcelina Ave. (Charles A. Woodcock)
ZOELLER, WILLIAM A., 1309 Sartori Ave.
(William A. Zoeller)

Tujunga

KAMIN, MICHAEL, 10338 Plainview Ave. (Michael Kamin)

Tulare

GREEN, MAURICE M., 332½ W. Inyo St.
(Maurice M. Green)
JONCOALTZ, RAYMOND, JR., 230 E. Tulare St.
(Raymond Joncoaltz, Jr.)

Turlock

ASELL, J. F., 418 Park St. (John F. Asell)

Ukiah

CROOK, BRUCE D., 707 S. State St. (Bruce D. Crook)
MADDEX, HELEN J., 107 W. Perkins St. (Helen J. Maddex)

Vallejo

HUGGARD & KELLEHER, (Jerome E. Kelleher)
SPENCER, MASTEN, 1004 Marin St. (Masten Spencer)

Van Nuys

ALLEN, AARON A., 5914 Colbath Ave. (Aaron A. Allen)
SHAW, DONALD ST. JOHN, 7, 14538 Vanowen St. (Donald St. John Shaw)
TURNER, WALTER H., 14538 Friar St. (Walter H. Turner)

Ventura

KELLY, JOHN A., 13, 620 E. Main St. (John A. Kelly)
SOARES, FRANK J., 435 E. Main St., Suite 16-17
(Frank J. Soares)
VANCE, O. C., 77½ S. California (O. C. Vance)

Visalia

KINDY, ERNEST J., 122 S. Church St. (Merle Engbetsen)
NEWMAN, CHARLES C., 416 Bank of America Bldg. (Charles C. Newman)
WELCH, LEO B., P. O. Box 1430 (Leo B. Welch)
WILLEFORD & WILTSHIRE, 403 S. Locust (Richard J. Artis)

CALIFORNIA (Continued)

WILSON, JOHNSON & HONNELL, 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)

Whittier

DARLING & WOLD, 125 N. Bright Ave. (James Robards Darling, Harlen O. Wold)

ENBERG, OSCAR E., 133 E. Philadelphia (Oscar E. Enberg)

Yucaipa

BARRETT, MARTIN K., P. O. Box 666 (Martin K. Barrett)

COLORADO

Akron

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

Alamosa

GARRIS, ROBERT W., P. O. Box 335 (Robert W. Garris)

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

Aurora

HUTCHISON, MARION L., 9355 E. Colfax Ave. (Marion L. Hutchison)

SCHUMANN, HERBERT P., 2231 Nome St. (Herbert P. Schumann)

Boulder

WILKINS AND SCHONE, First National Bank Bldg. (A. W. Schone)

Colorado Springs

ALENIUS, GUNNAR A. S., Broadmoor Hotel (Gunnar Alenius)

AULD, FRANK S., 314 Mining Exchange Bldg. (Frank S. Auld)

HARRISON, F. M., 7½ E. Bijou St. (F. M. Harrison)

HENTGES, WALTER E., 830 N. Tejon (Walter E. Hentges)

HIESER, HARRY, 1017 N. Meade Ave. (Harry Hieser)

KINGSOLVER & WHITE, Exchange National Bank Bldg. (J. D. Kingsolver, George M. White)

MOBERLY, WEST & CALVIN, 501 Mining Exchange Bldg. (A. A. Trichak, Manager)

PROCTOR, JOHN P., 207-212 Colorado Savings Bank Bldg. (John P. Proctor)

REED & TILLMAN, 446 Independence Bldg. (Jack E. Foulds, Franklin J. Tillman Robert A. Tillman)

Cortez

COOPER & McCAUGHEY, P. O. Box 757 (John French McCaughey)

Delta

HOPKINS & CALHOUN, Colorado Bank Bldg. (John C. Calhoun)

Denver

ACEBO, JOSE M., 506 Security Life Bldg. (2) (Jose M. Acebo)

ALSFASSER, CONNELL & EYE, 714 Boston Bldg. (2) (Earl H. Alsfasser)

ARTERBURN, PHILIP D., 1360 Speer Blvd. (Philip D. Arterburn)

BALDWIN & BALDWIN, 702 Railway Exchange Bldg. (2) (Arthur L. Baldwin, Paul E. Baldwin)

GRAVES AND COBUN, 156 N. Greenleaf Ave. (De Forest Baldwin)

LOHMAN, WALTER H., 10020 Parkinson Ave. (Walter H. Lohman)

WOOD, PYLE & Co., 407 Bank of America Bldg. (Robert C. Lance, Manager)

BALLIN, MILSTEIN AND FEINSTEIN, 704 Symes Bldg. (2) (Manuel K. Breit, Nathan P. Feinstein, Norman G. Gardenswartz)

BRIBER, GARY E., 307 Mercantile Bldg. (2) (Gary Edward Briber)

BRUCE, JAMES H., P. O. Box 5224, Terminal Annex (17) (James H. Bruce)

BUTLER, MILZER & COMPANY, 1321 Bannock St. (4) (Sam Butler, Sidney Milzer, I. Bernard Munishor)

BUTTERLY, BURRUS & Co., 201 Clayton St. (Kenneth E. Burrus, Otto P. Butterly)

CHIAPPINI & KRING, 435 U. S. National Bank Bldg. (Louis P. Chiappini, Lesley E. Kring)

CLASQUIN, W. L. & Co., 302 C. A. Johnson Bldg. (Waldo C. Burns, W. L. Clasquin)

COLLINS, PEABODY AND MASTERS, 333 First National Bank Bldg. (2) (Clem W. Collins, Bruce H. Masters, Alfred D. Peabody, James Vander Laan)

CORDLE AND ASSOCIATES, 605 Denham Bldg. (2) (Willard G. Bowen, Alfred Christensen, Ossie M. Cordle)

CRANE, RICHARD M., 422 Majestic Bldg. (Richard M. Crane)

DANIEL, DANIEL, ENNIS & Co., 326 Patterson Bldg. (LeRoy Boyd Daniel)

DAVIES, ZARINI & Co., United States National Bank Bldg. (Stanley V. Davies, Charles A. Zarini, Ralph Bartsch)

DOUGLAS, CARL A., 312 17th St. (Carl A. Douglas)

DULACKI, EDWARD J., 804 Equitable Bldg. (Edward J. Dulacki)

EARLY, NORMAN F., 712 Ernest & Cranmer Bldg. (2) (Norman F. Early)

ECKELMAN, PAUL, 825 First National Bank Bldg. (Paul Eckelman)

ERB, HARRY LESTER, 501 University Bldg. (Harry Lester Erb)

ERNST & ERNST, 817 17th St. (2) (C. Boyd Neville)

FOX, SAMELSON & Co., 1915 Clarkson St. (18) (Leonard S. Fox, Arthur Samelson)

FRIED, FARKAS & COMPANY, 411 Colorado Bldg. (2) (Howard L. Farkas, Benjamin L. Fried)

GINSBERG, JEROME, 627 Denham Bldg. (Jerome Ginsberg)

GOLDBERG, KRIEGER & JAPHA, 520 University Bldg. (Benjamin S. Krieger)

GORDON, JOHN J., 2309 S. Jackson St. (John J. Gordon)

GREENBLATT & COMPANY, 1004 Patterson Bldg. (2) (Isadore Greenblatt)

HAMMA AND NELSON, 1015 First National Bank Bldg. (2) (Harry W. Nelson, Ralph D. Mintener, Harry T. Lewis)

COLORADO (Continued)

- HAWORTH & HAWORTH, 719 Equitable Bldg. (2) (R. Wallace Haworth, Rena Haworth)
 HEIDER, WALTER E. AND COMPANY, 810 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)
 HUGHES, RUSSELL P., JR., 654 Equitable Bldg. (Russell P. Hughes, Jr.)
 KAEMPFER & KAEMPFER, 425 Denver National Bldg. (2) (Myron A. Kaempfer)
 KENTOR, CHARLES, 730 First National Bank Bldg. (2) (Charles Kentor)
 KIPPUR, IRVING R., 703 Security Bldg. (Irving R. Kippur)
 LEWIS, ARCHER D., 716 Security Bldg. (A. D. Lewis)
 LINDSAY, ALEXANDER J. & Co., 904 Security Bldg. (John M. Byrne, Charles J. Harcourt, Harlan H. Holben, Alexander J. Lindsay, Paul G. McEwen, Herbert P. Schumann, Robert D. Stewart, Harry F. Vaupel, Jr.)
 MAYO, RALPH B. & COMPANY, 1200 Security Bldg. (Elbert E. Bidwell, F. Tillman Brownne, Floyd R. Gill, William A. Loach, Ralph Mayo, Jr., Ralph B. Mayo, Victor E. Troufetter)
 McDONALD, WILLIAM A., 425 University Bldg. (2) (William A. McDonald)
 MERRILL, RAY L., 200, 1441 Welton St. (2) (Ray L. Merrill)
 MOBERLY, WEST & CALVIN, 610 California Bldg. (Leo W. Rhodes)
 PEAT, MARWICK, MITCHELL & Co., 910 United States National Bank Bldg. (2) John C. Eigeman, David McE. Watson)
 PERMUT, A. H., 523 Ernest and Cranmer Bldg. (2) (A. H. Permut)
 QUINETTE, WM. H., 603 Railway Exchange Bldg. (Wm. H. Quinette)
 REDEKER, STANLEY & AHLBERG, 825 University Bldg. (2) (Axel C. Ahlberg, Camillus D. Conway, William B. Mansfield, Allen Redeker, Melvin A. Redeker, Thomas E. Stanley)
 SCHMITZ, PAUL L. & Co., 1749 Pennsylvania St. (3) (Paul L. Schmitz, Vincent N. Schmitz, Clement A. Bueche)
 SCHNEIDER & PECK, 505 Majestic Bldg. (Doran W. Peck, Frank L. Schneider)
 SMITH, MONTGOMERY R., 1440 Vine St. (6) (Montgomery R. Smith)
 STANDIFER, RICHARD L., 508 Majestic Bldg. (2) (Richard L. Standifer)
 STEWART, EDWARD M., 1074 Cherokee St. (4) (Edward M. Stewart)
 STONE, MARVIN L., 414 Colorado Bldg. (Marvin L. Stone)
 STRANG, FLETCHER F., 1420 Ulster St. (Fletcher F. Strang)
 VON TOBEL AND CARR, 1117 Bannock St. (4) (Russell W. Carr, Julius Von Tobel)
 WILCH & ROELOFS, 322 Ross Bldg. (Harvey E. Roelofs, L. D. Wilch)
 WILKINS, CHARLES M. & Co., 214 Equitable Bldg. (Charles M. Wilkins, Karl T. Roth)
 YOUNG, MCMAHON AND MOORE, 413 Midland Savings Bldg. (T. Raymond Young)
- Durango
- COOPER & MCGAUGHEY, P. O. Box 907 (Cecil E. Cooper)
 MCKENNA, ROBERT L., Graden Bldg. (Robert L. McKenna)
- Englewood
- LESLIE E. WHITTEMORE & Co., 3533 S. Broadway St. (Leslie E. Whittemore)
- Fort Collins
- GREAGER, HAROLD C., Thompson Professional Bldg. (Harold C. Greager)
 KRUCHTEN, ALVIN J., Colorado Bldg. (Alvin J. Kruchten)
 ROGERS, H. W., 137 West Oak (H. Winfield Rogers)
- Fort Morgan
- COOPER & WILSON, 217 Main St. (Robert L. Cooper, Archie T. Wilson)
 TOWNSAN, CLARENCE R., 117 W. Kiowa (Clarence R. Townsan)
- Glenwood Springs
- VON TOBEL & CARR, 716 Grand Ave. (Lawrence C. Mitchell, Jr.)
- Grand Junction
- DALBY & McNULTY, 406 First National Bank Bldg. (Walter E. Dalby, John E. McNulty)
 PARENT, ROBERT L., 618 Rood Ave. (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., 12 Greeley National Bank Bldg. (Ray C. Mueller)
- Gunnison
- YALE, BYRON C., First National Bank Bldg. (Byron C. Yale)
- La Junta
- ROLLINS, ROBERT W., Box 13 (Robert W. Rollins)
- Lakewood
- SMITH, MARVIN, 6730 W. Colfax Ave. (Marvin Smith)
- Longmont
- CONLY, W. E., JR., P. O. Box 194 (William E. Conly, Jr.)
- Montrose
- DALBY & McNULTY, K. P. Bldg. (David H. Cross, Manager)
- Pueblo
- BECKER AND RAINS, 340 Thatcher Bldg. (Clayton A. Becker, James M. Rains)
 FREDERICKSON, R. G., P. O. Box 1454 (R. G. Frederickson)
 HILL, DAVIDSON, 210 Thatcher Bldg. (Davidson Hill)
 KAEMPFER & KAEMPFER, 309 Thatcher Bldg. (William G. McDonald, Jr.)

CONNECTICUT

Bridgeport

- BERNNARD, HENRY, 240 Fairfield Ave. (3)
(Henry Bernnard)
BUCKLEY, JEREMIAH S., 955 Main St. (3)
(Jeremiah S. Buckley)
CAPOSSELA, JOSEPH F., JR., 945 Main St. (Joseph F. Capossela, Jr.)
CODY, JOHN F., 240 Fairfield Ave. (John F. Cody)
COHEN & ENGELSON, 211 State St. (Louis I. Cohen, David Engelson)
COLMAN, LAWRENCE J., 1188 Main St. (Lawrence J. Colman)
FRIEDBERG, MILTON H. & Co., 880 Main St. (Milton H. Friedberg, George W. Meder, Harry W. Babineau, Frederick R. Newport, Henry L. Katz)
GASPIERIK, EDWARD, 53 Unquowa Pl., Fairfield (1) (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)
JOHNSON, CARL R., 945 Main St. (Carl R. Johnson)
KAUFMAN, PAUL, 945 Main St. (Paul Kaufman)
KORNBLUT, IRVING L., 114 State St. (3) (Irving L. Kornblut)
MCGLOON AND POWEL, 955 Main St. (3) (John H. McGloon, John Powel)
MORRELL, PETER P., 1346 Kossuth St. (Peter P. Morrell)
PJURA, PAUL P., 1188 Main St. (3) (Paul P. Pjura)
PRINZING, PENNINGTON, NESTOR & SARKA, 1241 Main St. (3) (Theodore P. Knecht, Alexander Nestor, Joseph Pennington, II, Edward Sarka)
SMITH, JOSEPH Y. & COMPANY, 1115 Main St. (3) (Arthur Frank Kuhl, Joseph Y. Smith)
SREBNICK, LEONARD, 962 Howard Ave. (Leonard Srebnick)
STERN, HENRY L., 114 State St. (3) (Henry L. Stern)
VARHOLY, STEPHEN V., 83 Fairfield Ave. (3) (Stephen V. Varholy)
VENMAN, JOHN H. & Co., 114 State St. (3) (John H. Venman, Edward J. Collings)

Danbury

- ALLEN, LEO, 7 West St. (Leo Allen)
ROBINSON, FREDERICK F., 31 West St. (Frederick F. Robinson)
SEWARD AND MONDE, 208 Main St. (Weldon J. Durkin, Manager)
TORNBORGH, BERT V. & Co., 31 West St. (Bert V. Tornborgh)

Danielson

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

Darien

- PARR, WILLIAM H., Cor. Post Rd. and West Ave. (William H. Parr)

Derby

- RITCH, EDWARD L. & Co., 221 Main St. (David J. Greenberg)

East Haven

- ANNUNZIATA, JOSEPH V., 265 Main St. (Joseph V. Annunziata)

East Norwalk

- HUNT, PAUL A., 27 First St. (Paul Addison Hunt)

Fairfield

- LEASK & KASKIE, 1177 Post Road (Thomas V. Kaskie, John M. Leask, Jr.)
SHOOK, EDWIN O., 1310 Post Rd. (Edwin O. Shook)

Greenwich

- ALLEN, CASSIDY & Co., First National Bank Bldg. (Robert F. Cassidy)
LANG AND KATZ, 17 Smith Bldg. (Mortimer Katz)
WIENDIECK & Co., 321 Greenwich Ave. (Clifford W. Wiendieck, Elwood Wiendieck)

Groton

- HEILMAN, EDWARD HOLLAND (Edward Holland Heilman)

Hamden

- BERNSTEIN, SIEGFRIED F., 64 Ford St. (Siegfried F. Bernstein)

Hartford

- APTER & FRANKLIN, 75 Pearl St. (Herman Franklin)
BOOTH, SCHWARTZ & FREIMAN, 490 Capitol Ave. (Nathan Freiman, David Schwartz)
BROWN, WARREN M. & COMPANY, 49 Pearl St. (Warren M. Brown, G. David Repp)
BURNS & WHITTLESEY, 15 Lewis St. (J. Harold Burns, Willis S. Whittlesey, Jr.)
COLE, MANUEL, 111 Pearl St. (Manuel Cole)
EPSTEIN, KOSTIN AND COMPANY, 42 Asylum St. (Max M. Epstein, Samuel J. Kostin)
FARRELL, GEORGE F., 635 Main St. (3) (George F. Farrell)
FRAZER AND TORBET, 49 Pearl St. (3) (Charles W. Knapp)
GOODMAN, SPITZ AND SULLIVAN, 11 Asylum St. (3) (Francis H. Sullivan)
HADFIELD, ROTHWELL, SOULE & COATES, 750 Main St. (3) (Charles F. Coates, James W. Hickey, Albert Dixon, Jr., John J. Joyce, Martin A. Hines)
HATHAWAY, EDWIN B. & Co., 179 Allyn St. (Edwin B. Hathaway)
HURLEY, DANIEL D., 111 Pearl St. (3) (Daniel D. Hurley)
JACOBS, HARRY, 242 Trumbull St. (Harry Jacobs)
KIRCALDIE, RANDALL & McNAB, 18 Asylum St. (Arthur J. Piller, Arthur Randall)
KISTULINEC & ROSEN, 721 Main St. (John Kistulinec, Herman Robert Rosen)
KLING AND ORENSTEIN, 464 Farmington Ave. (5) (Merwin S. Orenstein)
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)
MCGANN, WINSTON C., 111 Pearl St. (3) (Winston C. McGann)

CONNECTICUT (Continued)

- MUSGRAVE & COMPANY, 36 Pearl St. (Walter Alexander Musgrave)
 PAGE, HOWARD L., 111 Pearl St. (3) (Howard L. Page)
 PEARSON, ERNEST H., 18 Asylum St. (Ernest H. Pearson)
 PERLYSKY, LOUIS & Co., 111 Pearl St. (Louis Perlysky)
 PRICE WATERHOUSE & Co., 15 Lewis St. (3) (Wyman G. Patten, Manager)
 RAPHAEL, EDWARD, 18 Asylum St. (Edward Raphael)
 RAPPORT, R. REUBEN, 111 Pearl St. (R. Reuben Rapport)
 ROLLER, SIDNEY C., 201 Walnut St. (Sidney C. Roller)
 ST. GERMAIN, ARTHUR M., 130 Washington St. (6) (Arthur M. St. Germain)
 SCHAFFMAN AND SCHAFFMAN, 68 Pratt St. (3) (Abraham Schaffman, Manager)
 SCHWARTZ & KOSTIN, 11 Asylum St. (Benjamin S. Kostin, Harry K. Schwartz)
 SCHWEITZER, BERNARD, 49 Pearl St. (Bernard Schweitzer)
 SIGAL, NATHAN A., 742 Asylum St. (5) (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, 734 Asylum St. (5) (Bernard Blum, Leonard M. Troub)
 WEBSTER, BLANCHARD & WILLARD, 15 Lewis St. (Maurice L. Blanchard, Gordon Wilson Tasker, Wallace William Willard)
- Manchester**
- ROSS, RAYMUND A., 634 Woodbridge St. (Raymund A. Ross)
 STEVENS, H. WILBUR, 983 Main St. (H. W. Stevens)
- Meriden**
- EVILIA, ALEXANDER V., 74 Lockwood St. Ext. (Alexander V. Evilia)
- Middletown**
- KNUST, EVERETT & CAMBRIA, 164 Court St. (Guy Cambria, Anthony Skorupski)
 WASSERMAN, LEON, 8 W. Main St. (Leon Wasserman)
- Milford**
- PECKER, YALE G., 2½ Broad St. (Yale G. Pecker)
- New Canaan**
- FROST, EDWIN D., 2 Holmewood Lane (Edwin D. Frost)
 PFEFFER & SQUITIERI, 39 South Ave. (Louis Squitieri)
- New Haven**
- ALPERT, HEIBERGER & MIREL, 865 Chapel St. (Arthur Henry Mirel)
 ANTONIO, HARRY M., 185 Church St. (Harry M. Antonio)
 BAILEY, MOORE AND GLAZER, 152 Temple St. (M. E. Bailey, Reuben Moore)
 BAKER, GOODYEAR & COMPANY, 215 Church St. (Durwood Alton Blaisdell, George S. Stearns, Jr.)
 BRAVERMAN, RUBIN R. & Co., 125 Temple St. (4) (Rubin R. Braverman, Sherman Hoffenberg, Maxwell Stock)
 BYXBEE, T. M. COMPANY, 157 Church St. (Paul A. Derbacher, Clarence L. Johnson, Leonard B. Johnson)
 FINSMITH, BRODNER & Co., 216 Crown St. (Irving L. Finsmith)
 FISCHER, FREDERICK F., 185 Church St. (Frederick F. Fischer)
 GESSNER, HAROLD P., 151 Court St. (Harold P. Gessner)
 GILBY, J. H. & Co., 902 Chapel St. (H. R. Frickenhaus, Manager)
 HORNSTEIN AND MULTER, 152 Temple St. (10) (Martin H. Multer)
 JACOBS, EARLE E., JR., 152 Temple St. (10) (Earle E. Jacobs, Jr.)
 KAHL, OSCAR H., 157 Church St., (Oscar H. Kahl)
 KAHN, MURRAY E., 902 Chapel St. (Murray E. Kahn)
 KENT, CHIZZICK & SAHL, 746 Chapel St. (Burton Beck Chizzick, Paul Sahl)
 KIRCALDIE, RANDALL & McNAB, 216 Crown St. (John C. McNab, George J. Nowak)
 KONOWITZ, JACK, 26 High St. (Jack Konowitz)
 KORMAN, IRVING B., 26 High 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. (Myron Blumenthal, George Mendelson)
 NOVARO & COMPANY, 18 Trumbull St. (Frank L. Novaro, Louis A. Cappella)
 PERTA, SAMUEL, 129 Church St. (Samuel Perta)
 PETZE AND COMPANY, 205 Church St. (Nina P. Hudson Arnold, Edward I. Petze, Marino Possidente)
 POLLOWITZ, REUBEN, 129 Church St. (Reuben Pollowitz)
 PUESTER, AUGUST, 108 Elm St. (August Puester)
 ROLNICK, ABRAHAM A., 185 Church St. (Abraham A. Rolnick)
 SAGAL, LEWIS & COMPANY, 152 Temple St. (Kathryn Sagal, Lewis Sagal)
 SAHL, HERMAN J., 205 Church St. (Herman J. Sahl)
 SCOVELL, WELLINGTON & COMPANY, First National Bank Bldg. (Daniel Schmitt, Jr., Manager)
 SEWARD AND MONDE, 205 Church St. (10) (George W. Childs, Jr., J. Harold Cobb, Kenneth W. Hadley, Joseph J. Hartnett, Emil J. Monde, Harold E. Monde, Conrad Soderblom)
 SMERNOFF, HENRY G., 152 Temple St. (10) (Henry G. Smernoff)
 VIERREGGER, RAYMOND EDWARD, 185 Church St. (10) (Raymond E. Vierregger)
 WATT, THOMAS, 246 Church St. (Thomas Watt)
 WEINBERG, ROSEN & WEINBERG, 205 Church St. (10) (David P. Rosen, Marvin Weinberg)
 WEINSTEIN AND TIMM, 185 Church St. (Norbert S. O'Neil, Daniel G. Weinstein, Jerome L. Weinstein)
 WEINSTEIN-YAFFIE & Co., 195 Church St. (Arthur H. Yaffie)
- Newington**
- VOSBURGH, RAYMOND H., JR., 26 Walsh Ave. (Raymond H. Vosburgh, Jr.)

CONNECTICUT (Continued)

New London

JOHNSON & WILLIAMS, 56 State St. (Ernest J. Johnson)
 NYE, G. LAWRIE, P. O. Box 334 (G. Lawrie Nye)
 SULLIVAN & BELLER, 231 State St. (Sidney Beller)
 THALL, MORRIS & COMPANY, 309 State St. (Morris Thall)
 WHITE, WILLIAM Z. 218 Dewart Bldg. (William Z. White)

Newtown

McGLINCHY, FRANK C., (Frank C. McGlinchy)

Norwalk

MACALUSO & NARDI, 3 Belden Ave. (Joseph Macaluso, Nicholas J. Nardi, Jr.)

Norwich

KIVELL, PAUL, 16 Franklin St. (Paul Kivell)
 MEYERS, JOHN C., 120 Broadway (John C. Meyers)

Seymour

CARRINGTON, F. H. AND COMPANY, 19 Main St. (Franklyn H. Carrington)

South Norwalk

RASKIN, RESNICK AND MEISTER, 84 West Ave. (Daniel Meister)
 ROBINSON, PREECE & COMPANY, 66 N. Main St. (Melvin Langer, Frank N. Robinson)

Stamford

CANTORE, J. MICHAEL, 1172 Bedford St. (J. Michael Cantore)
 GUNZER, C. RICHARD, 1172 Bedford St. (C. Richard Gunzer)
 HADFIELD, ROTHWELL, SOULE & COATES, 1 Atlantic St. (A. Stanley Harmon)
 KIELY, CHARLES J., Professional Bldg., Ridgeway Center (Charles J. Kiely)
 KLINKOWSKI AND KELEMEN, 1570 Summer St. (W. J. Kelemen)
 KWESKIN, BERNARD, 308 Atlantic St. (Bernard Kweskin)

Dover

MANter, WILLIAM ROBERT, 300 S. State St. (William Robert Manter)

Milford

LYONS, DESMOND A. AND COMPANY, 1 S. E. Front St. (William E. Kelly)

Wilmington

BELFINT, C. I. & COMPANY, North American Bldg. (Charles I. Belfint, Sol Fink)
 BURNS, ISAACSON & STOLPER, 825 Washington St. (Bernard B. Isaacson, Benjamin Stolper)
 COE, CAMPBELL & LUKENS, Suite 508, Industrial Trust Bldg. (Alfred H. Coe, Paul W. Lukens)
 DANey, BERNARD J., 1211 King St. (Bernard J. Daney)

VERRASTRO, MARK J., 145 Bedford St. (Mark J. Verrastro)

Torrington

ADORNO, MARSHALL S., 40 Main St. (Marshall S. Adorno)

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)
 GANCHER & GANCHER, 199 Bank St. (2) (Louis Gancher)
 MONAGAN, JOHN S., 135 W. Main St. (2) (John S. Monagan)
 PEAT, MARWICK, MITCHELL & Co., 48 Leavenworth St. (20) (Ernest H. Ring, Robert A. Shilladay, Jr.)
 POLANCER, MERRILL W., 48 Leavenworth St. (2) (Merrill W. Polancer)
 ZUCKER, BERNARD J., 111 W. Main St. (32) (Bernard J. Zucker)

West Hartford

CANTOR, BERNARD, 384 S. Quaker Lane (Bernard Cantor)
 CAREY, NEWTON B., 998 Farmington Ave. (Newton B. Carey)
 MILLER, ROBERT D. & Co., 62 La Salle Rd. (7) (Robert D. Miller, Bernard E. Schwartz)

Westport

GORDON, GABRIEL, 28 Main St. (Gabriel Gordon)

Willimantic

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

DELAWARE

GUNNIP & EVANS, 12th & Tatnall Sts. (William J. Evans, Frank A. Gunnip)
 HAGGERTY & HAGGERTY, 1011 Washington St. (Alice Hayes Haggerty, Joseph I. Haggerty)
 LESLIE, BANKS & COMPANY, Industrial Trust Bldg. (Robert M. Powell, Manager)
 LYONS, DESMOND A. & COMPANY, 927 Market St. (Desmond A. Lyons)
 MACK & COMPANY, 818 Market St. (1) (Joseph F. Coyle)
 McCONNELL & BREIDEN, 200 W. 9th St. (Clarence A. Cover)
 MUNSEY, MINOR E., JR., 912 Jefferson St. (Minor E. Munsey, Jr.)
 ROSE, RICH & Co., North American Bldg., 927 Market St. (Harold Rose)
 SEIDEN, JAY J., North American Bldg. (7) (Jay J. Seiden)

DISTRICT OF COLUMBIA

- ABENSOHN, SEYMOUR S., 6031 3rd St., N. W. (Seymour S. Abensohn)
- ANDERSEN, ARTHUR & Co., 777 14th St., N. W. (5) (M. Everett Parkinson)
- BAILEY, RALPH L., Woodward Bldg. (Ralph L. Bailey)
- BECKER, BENJAMIN E., 1346 Connecticut Ave., N. W. (6) (Benjamin E. Becker)
- BELLINO, CARMINE S., 917 15th St., N. W. (Carmine S. Bellino)
- BERG, JOHN, 815 15th St., N. W. (John Berg)
- BERNSTEIN & Co., 711 14th St., N. W. (5) (Isidore B. Bernstein)
- BERNSTEIN, OSCAR J. & Co., 1131 15th St., N. W. (5) (Oscar J. Bernstein, Robert Bernstein, Malcolm I. Mintz)
- BOBYS, HAROLD J., 1331 G St., N. W. (Harold J. Bobys)
- BOND, LEWIS F. AND COMPANY, 713 Southern Bldg. (Lewis F. Bond, William M. Bond)
- BRESLAUER, MAX G., 923 Colorado Bldg. (5) (Max G. Breslau)
- BROWN, MARTIN E., 815 15th St., N. W. (5) (Martin E. Brown)
- BUCHANAN, WM. GORDON & Co., Metropolitan Bank Bldg. (Wm. Gordon Buchanan)
- BURKE, LANDSBERG AND GERBER, 501 Colorado Bldg. (Samuel C. Cohn, Joseph I. Levin, Norman Perlson)
- BUSH, FLOYD W., 777 14th St., N. W. (5) (Floyd W. Bush)
- CANN AND LONG, 1100 Bowen Bldg., N. W. (Norman D. Cann)
- CARRY AND CARRY, 1311 G St., N. W. (5) (Albert J. Carry)
- CHAPPELL, FRANK S. & COMPANY, 725 15th St. N. W. (5) (Frank S. Chappell)
- CHARLTON, MILLARD T., 1111 E St., N. W. (4) (Millard T. Charlton)
- CLABAUGH, WM. & Co., 802 McLachlen Bank Bldg. (1) (S. Frank Levy)
- COHEN, SAMUEL H. & COMPANY, No. 1 Thomas Circle, N. W. (5) (Samuel H. Cohen, Julius Sandler, Sydney Staffin)
- COLE, RALPH, 6230 3rd St., N. W. (Ralph Cole)
- COUNCILOR, BUCHANAN, MITCHELL & HAYES, Wire Bldg. (W. Baldwin Buchanan, James A. Councilor, Edward E. Hayes, Dennison L. Mitchell, Edna H. Nick)
- CROMWELL, JOHN W., JR., 1815 13th St., N. W. (John W. Cromwell, Jr.)
- CROWELL, RUSCO H., 1025 Connecticut Ave., N. W. (6) (Rusco H. Crowell)
- EDWARDS & ROTTENBERG, 1025 Connecticut Ave., N. W. (6) (Sidney L. Edwards, Jr., Seymour A. Rottenberg)
- EMANUEL AND PEAR, 1104 Vermont Ave., N. W. (5) (Meyer M. Emanuel, Jr.)
- ERNST & ERNST, 1329 E St., N. W. (4) (Herbert A. Mihills)
- FERGUSON, FORREST E. & Co., 1346 Connecticut Ave., N. W. (6) (Martin S. Dembo, Forrest E. Ferguson)
- FISHER, HERMAN E., 1 Thomas Circle, N. W. (5) (Herman E. Fisher)
- FLORANCE, RAYMOND M. & Co., 1128 Warner Bldg. (Raymond M. Florance)
- FRANK, MAX, No. 1 Thomas Circle, N. W. (5) (Max Frank)
- FRANTZ, FRANK C., 1621 Connecticut Ave., N. W. (Frank C. Frantz)
- GALIN, MATTHEW, 1021 Dupont Circle Bldg. (Matthew Galin)
- GILLIS, JAMES E., 1010 Vermont Ave., (James E. Gillis)
- GLAZER, HERMAN, 1325 Whittier Pl., N. W. (12) (Herman Glazer)
- GOLDSTEIN, HARRY D. AND COMPANY, 237 Woodward Bldg. (5) (Francis R. Isbell)
- GOODNER, GEO. E. H., 827 Munsey Bldg. (Geo. E. H. Goodner)
- GRAHAM, G. P. & COMPANY, 517 Metropolitan Bank Bldg. (Herman O. Corder, Goodwin P. Graham, Henry A. O'Neill)
- GROSSBERG, LOUIS C., 729 15th St., N. W. (Louis C. Grossberg)
- GRUBER, DAVID M., 1010 Vermont Ave., N. W. (5) (David M. Gruber)
- HARITON, MORRIS B., 527 Investment Bldg. (5) (Morris B. Hariton)
- HARRIS, KERR, FORSTER & COMPANY, 740 15th St., N. W. (5) (Gustav A. Killenberg)
- HASKINS & SELLS, 1001 Connecticut Ave. (6) (Francis E. Welch, Manager)
- HERL, JOHN A., 1507 M St., N. W. (5) (John A. Herl)
- HORWATH & HORWATH, Shoreham Bldg. (5) (Arnold P. Jorgensen, Elmer William Kallio)
- HOWARTH AND KEFAUVER, Shoreham Bldg. (5) (Thomas Howarth, Clarence E. Kefauver, Jr.)
- HOWELL & COMPANY, 1001 Connecticut Ave., N. W. (6) (Harry E. Howell)
- HOYE, SCHELL S. & COMPANY, 1740 K St., N. W. (Schell S. Hoyer, Vincent M. Noonan)
- JANSSON, ERIC G., 815 15th St., N. W. (Eric G. Jansson)
- JESTER, JAMES G., Tower Bldg. (5) (James G. Jester)
- KENDRICK, WAYNE & COMPANY, Rust Bldg. (5) (Wayne Kendrick, Laurence O. Manley, Maurice A. Martin, T. Delos Paxman)
- KERSHENBAUM, CHARLES & Co., 327 Southern Bldg. (Charles Kershbaum)
- KOSTER, MARINUS, 1011 20th St., N. W. (6) (Marinus Koster)
- LAFRENTZ, F. W. & Co., Colorado Bldg. (Richard D. Mumford, Manager)
- LANG, RAYMOND E., 638 Washington Bldg. (6) (Raymond E. Lang)
- LEE, WHITE & COMPANY, Investment Bldg. (Vinton E. Lee)
- LEOPOLD & LINOWES, Dupont Circle Bldg. (David F. Linowes)
- LEVIN, URCILO AND Co., 1719 Eye St., N. W. (Sam Levin)
- LEVITAN, S. W. & COMPANY, 610 Bond Bldg. (Bertram R. Abramson, Simon W. Levitan)
- LEWIS, PHILLIP S., 1002 Warner Bldg. (4) (Phillip S. Lewis)
- LORENZ, EUGENE H., Investment Bldg. (5) (Eugene H. Lorenz)
- LYBRAND, ROSS BROS. & MONTGOMERY, 916 Investment Bldg. (5) (Mark E. Richardson)
- MAIN AND COMPANY, DeSales St. (6) (Howard W. Maloy)
- 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)
- ODOR, E. FRANKLIN, 406, 1101 Vermont Ave., N. W. (E. Franklin Odor)
- OEHMANN, J. HENRY & Co., 314 Washington Bldg. (5) (J. Henry Oehmann, Paul B. Oehmann)
- OKSNER AND WELCH, 954 Washington Bldg. (5) (Melvin R. Oksner)

DISTRICT OF COLUMBIA (Continued)

- OSHINSKY AND COHEN, 412 5th St., N. W. (Sol Oshinsky)
 OWENS, HENRY S. & Co., 1001 Connecticut Ave., N. W. (6) (Henry S. Owens, Edward Kenneth Rouse)
 PASKIN, BERNARD S., 1025 Vermont Ave., N. W. (5) (Bernard S. Paskin)
 PEARSON, GRAHAM C., 418 Florida Ave., N. E. (2) (Graham C. Pearson)
 PEAT, MARWICK, MITCHELL & Co., American Security Bldg. (2) (Bernard W. Cochran, Manager)
 PHILIPSON, ROBERT & Co., 1700 Eye St., N. W. (Robert A. Philipson)
 PINCUS, ARTHUR, 737-746 Warner Bldg. (4) (Arthur Pincus)
 PINSON, WM. B., 1011 New Hampshire Ave., N. W. (7) (Wm. B. Pinson)
 PRATT, LESTER A. & COMPANY, 719 15th St., N. W. (5) (Lester A. Pratt)
 PRICE WATERHOUSE & Co., 1000 Vermont Ave., N. W. (5) (Burnell H. DeVos)
 REES, JAMES H. & Co., National Press Bldg. (4) (James H. Rees)
 REGARDIE AND BROOKS, 1625 Eye St. (6) (Benjamin F. Regardie, David Brooks)
 RYAN, MAYNARD T., 1500 Massachusetts Ave., N. W. (5) (Maynard T. Ryan)
 SALTER & WALKER, 408 Wyatt Bldg. (Francis Merrill Salter, Gilbert Walker)
 SAVAGE, JULIAN, 1406 G St., N. W. (5) (Julian Savage)
 SAWYER, JAMES W., 1160 21st St., N. W. (6) (James W. Sawyer)
 SCHULTZ, H. A. AND COMPANY, 510 Colorado Bldg. (David B. Sykes)
 SEIDEMANN, HENRY P., 2853 Ontario Rd., N. W. (9) (Henry P. Seidemann)
 SELTZER, MORRIS, 412 Washington Loan & Trust Bldg. (4) (Morris Seltzer)
 SELWYN, FRANK, Tower Bldg. (5) (Frank Selwyn)
 SHAPIRO AND SHAPIRO, 418 Florida Ave., N. E. (2) (Abraham E. Shapiro)
 SHER, JOSEPH, 1424 K St., N. W. (Joseph Sher)
 SILBERT, VICTOR, 708 Century Bldg. (Victor Silbert)
 SINCLAIR, NORMAN S., 1112 13th St., N. W. (Norman S. Sinclair)
- 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. Fair)
 SOULE AND LAW, 1604 K St., N. W. (6) (Joseph J. Law)
 SPERLING, ALLEN A., 718 5th St., N. W. (Allen A. Sperling)
 SPICER, FRANK A., 863 National Press Bldg. (Frank A. Spicer)
 STANTON, MINTER AND BRUNER, 1716 Rhode Island Ave., N. W. (Victor L. Minter, Jr.)
 STOVALL, C. B. & Co., 815 15th St., N. W. (Clyde B. Stovall)
 STOY, MALONE & COMPANY, 1001 Connecticut Ave., N. W. (6) (John C. Little, James T. Malone, John M. Stoy)
 SWEENEY, HENRY W. & COMPANY, 522 Dupont Circle Bldg. (6) (Aloysius I. Sheehan)
 SWITKES, JOSEPH N., 1319 F St., N. W. (4) (Joseph N. Switkes)
 TEPPER AND KOZLOW, 1406 G St., N. W. (5) (Herman Kozlow, Matthew Tepper)
 THOMPSON & BAUMANN, 812 Ring Bldg. (6) (A. W. Thompson)
 TIEDEMANN, BERTHOLD D., 635 F St., N. W. (Berthold D. Tiedemann)
 TURNER, H. B. AND Co., 1500 Massachusetts Ave., N. W. (Harry B. Turner)
 UNDERSTEIN, JACK, 1 Thomas Circle (Jack Understein)
 UTLEY, FREDERIC D., 1145 Munsey Bldg. (4) (Frederic D. Utley)
 VERKOUTEREN, RICKETTS & Co., 737 Woodward Bldg. (John H. Verkouteren)
 WILDER, HENRY MURRAY, Investment Bldg. (Henry Murray Wilder)
 WILKOV, HARRY, 1319 F St., N. W. (Harry Wilkov)
 WOOLLEN, E. E. & S. W. LITTLE, 513 Denrike Bldg. (5) (S. Winston Little)
 YATES, CECIL R., 1511 K St., N. W. (4) (Cecil R. Yates)
 YATES, J. ROGER, Tower Bldg. (J. Roger Yates)
 YOCKELSON, BAER COMPANY, Barr Bldg. (2) (Bernard A. Yockelson)
 YUROW, LOUIS, 331 Woodward Bldg. (Louis Yurow)

FLORIDA

- Bartow**
 NUNEZ, GEORGE T., P. O. Box 385 (George T. Nunez)
- Belle Glade**
 BAMFORD, W. C., P. O. Box 366 (Walter C. Bamford)
 RHODES, WILLIAM B., Elsberry Bldg. (William B. Rhodes)
- Bradenton**
 VALDES & JOHNSON, 1224 Manatee Ave. W. (Harold C. Johnson, James F. Valdes)
- Clearwater**
 CROWN & MCCRILLUS, Legal Bldg. (W. E. Crown, Jr., Robert M. McCrillus)
 TURNBURKE, H. M., First National Bank Bldg. (H. M. Turnburke)
- Cocoa**
 MONTENEGRO, M. A. & COMPANY, Bellair Arcade Bldg. (Wm. Marshall Smith, Jr.)
- Coral Gables**
 AYERS, JURIE T. & BOND, 254 Giralda Ave. (34) (William Bond, William F. Jureit, Jr.)
 BECKER & HIRSCH, 220 Miracle Bldg. (Robert A. Becker, George W. Hirsch)
 HECK, JAMES M., 2012 Ponce De Leon Blvd. (James M. Heck)
 MILLER, ROLLIN, 220 Miracle Mile (Rollin E. Miller)
 MORRIS, CLARENCE C., 220 Catalonia Ave. (Clarence C. Morris)
 WALTON, WILLIAM O., 220 Catalonia Ave. (William O. Walton)
 WALZ, RAY J., 304 First National Bank Bldg. (34) (Ray J. Walz)
- Dade City**
 SPERRY, JOSEPH A., 315 Massey Bldg. (Joseph A. Sperry)

FLORIDA (Continued)

Davenport

HICKMAN, W. P., P. O. Box 651 (W. P. Hickman)

Daytona Beach

GENTER, FRANK M., 8, 118½ Volusia Ave. (Frank M. Genter)
 HOGLE, FRANCIS M., JR., 140½ Volusia Ave. (Francis M. Hogle, Jr.)
 PENTLAND & ROBERTSON, 132½ Volusia Ave. (James L. Robertson)

Delray Beach

HIMES & HIMES, 6 S. E. Fifth Ave. (John F. Kirkton)

Dunedin

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

Ft. Lauderdale

HARRIS & MAURER, 316 Lang Bldg. (W. S. Maurer)
 LINDFORS, CHAS. H., P. O. Box 257 (Chas. H. Lindfors)
 MAXWELL, RAYMOND R., 1308 N. E. 15th Ave. (Raymond R. Maxwell)
 PHILLIPS, JOSEPH E., Box 657, 201 Radio Center Bldg. (Joseph E. Phillips)

Fort Myers

ALLEN & GILLIAM, P. O. Box 1471 (George E. Allen, Rexford W. Gilliam)
 BOGUE, RUSSELL S., 16 Earnhardt Bldg. (Donald E. Gilbert, Manager)

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, Frank J. Miles, William M. Patton, Earl P. Powers, Roy L. Purvis)
 WILLIAMS AND CUNNINGHAM, Citizens Bank Bldg. (Dudley H. Cunningham)

Hollywood

REA, GEO., 2604 Plunkett St. (Geo. Rea)
 SALTER, ABRAHAM J., 1943 Hollywood Blvd. (Abraham J. Salter)

Jacksonville

ARMSTRONG, PENDLETON R., 400 Consolidated Bldg. (Pendleton R. Armstrong)
 BLITCH, GORDON P., 718 Laura St. (2) (Gordon P. Blitch)
 BRADFORD, H. B., 1702 Barnett National Bank Bldg. (H. B. Bradford)
 DAVIS, AARON, 1312 Graham Bldg. (Aaron Davis)
 GOODRICH & VARNEDOE, P. O. Box 1632 (1) (Charles H. Goodrich, I. J. Varnedoe)
 HALL AND FISHER, 10th Fl., Schultz Bldg. (R. L. Barnes, P. W. Fisher, J. W. Shelton, J. T. Ward)
 HARTMAN, JOSEPH & ASSOCIATES, 306 Clark Bldg. (Joseph Hartman, Bennie M. Hoffenberg, Frank Benjamin)
 HASKINS & SELLS, 1825 Barnett National Bank Bldg. (2) (Robert L. Reamy)
 HERNDON, W. L., JR., P. O. Box 5213 (Winfred L. Herndon, Jr.)
 JAMES AND HARRIS, 122 W. Forsyth St. (2) (Benjamin E. James, P. Y. Harris, Lewis E. Magee, Platt T. Smith)

JOHNSON, CHARLES W., JR., 2720 Park St. (Charles W. Johnson, Jr.)
 LUCAS, JACK W., 205 American National Bank Bldg. (Jack W. Lucas)
 MILLIGAN & BURKE, 925 Barnett Bank Bldg. (J. W. Burke, C. K. Milligan, George L. Milligan, J. F. Rivers, II)
 OOSTERHOUDT & EVARTS, 1007 Barnett Bldg. (Harry W. Evarts, O. J. Oosterhoudt)
 RIEDERS, FINK & CO., 110 W. Forsyth St. (2) (Malvern B. Fink, Richard P. Johnson, Robert M. Rieders, Jack Silver)
 SACK, ELY J., 1118 Graham Bldg. (Ely J. Sack)
 ST. JOHN, N. D., 118 E. Bay St. (N. D. St. John)
 SMITH, D. A. & COMPANY, 224 Hildebrandt Bldg. (William B. Ryan, Harold W. Smith, Ralph Y. Smith)
 SMOAK, DAVIS & NIXON, 310 Seminole Bldg. (2) (Jewell A. Davis, Francis C. Nixon, Paul R. Smoak, C. A. Wetherington)
 TYSON AND MEEK, 321 Graham Bldg. (H. Lynton Tyson, J. Hunter Meek, Jr.)

Key West

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

Lake City

DARBY, DARBY & ODOM, 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)
 SWEENEY & EVANS, Professional Bldg. (Robert P. Evans)

Lake Wales

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

Lake Worth

LAWLOR, HAROLD J., 828 Lake Ave. (Harold J. Lawlor)

Miami

ABESS, MORGAN, ALTEMUS & WEINBERG, 1620 DuPont Bldg. (Leonard L. Abess, Robert M. Altemus, Michael J. Franco, Robert M. Morgan, Morris W. Weinberg)
 ARONOW, LOUIS, 816 Congress Bldg. (Louis Aronow)
 BAMBERG, HAROLD S., 420 Congress Bldg. (32) (Harold S. Bamberg)
 BEARDEN, RALPH H., JR., 1753 S. W. 3rd Ave. (45) (Ralph H. Bearden, Jr.)
 BEER, ALBERT J., 1202 Security Bldg. (32) (Albert J. Beer)
 BLANTON, EDWARD A., 845-847 Ingraham Bldg. (Edward A. Blanton)
 BOLGER & CULBERTSON, 447 Pan American Bank Bldg. (James L. Bolger)
 CALLAHAN & STUZIN, 1225 DuPont Bldg. (32) (William J. Callahan, David Stuzin, B. D. Rawls, Chas. Hertzoff, W. R. Ellis)
 CARLSON, MARSHALL F. Security Bldg. (32) (Marshall F. Carlson)
 COHEN, MURRAY G., 117 N. E. 1st Ave. (32) (Murray G. Cohen)
 COLEMAN, MAXWELL L., 605 Biscayne Bldg. (Maxwell L. Coleman)

FLORIDA (Continued)

- CONROY, JOHN F., Ingraham Bldg., (32) (John F. Conroy)
- DILNER, PHILIP W., 414 Pan American Bank Bldg. (Philip W. Dilner)
- DUNN-RANKIN, FREDERIC & Co., 1507 Security Bldg. (Frederic Dunn-Rankin, Eleanor M. Ryan)
- EBER, VICTOR I., 150 S. E. Third Ave. (32) (Victor I. Eber)
- ERB, EUGENE T., 8340 N. E. 2nd Ave. (38) (Eugene T. Erb)
- ERWIN & SHILLINGTON, 550 Brickell Ave. (32) (Chester D. Erwin, Hugh B. Shillington)
- FELD, MAX P., 1028 S. W. First St. (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. Goldstein)
- GORDON, DAVID M., Olympia Bldg. (32) (David M. Gordon)
- GRAHAM, GEORGE G., 840 Ingraham Bldg. (32) (George G. Graham)
- HARTMANN, M. F., 547 Seybold Bldg. (M. F. Hartmann)
- HINTON, HARRY L., 5940 S. W. 73rd St. (43) (Harry L. Hinton)
- HOLLY, EDWARD A., 1518 Congress Bldg. (32) (Edward A. Holly)
- HORWATH & HORWATH, Alfred I. duPont Bldg. (32) (I. L. deNaray)
- HURWITZ & VEACH, 223 E. Flagler St. (32) (Eli Hurwitz, R. L. Veach)
- LEVINE AND COHN, 123 N. W. 12th Ave. (Stanley D. Cohn, Saul S. Levine)
- LOTTERMAN, LOUIS, One Lincoln Road Bldg. (Louis Lotterman)
- LYNCH, THOMAS P., 1242 Ingraham Bldg. (32) (Thomas P. Lynch)
- MATTHEWS, JOHN A., 620 Security Bldg. (32) (John A. Matthews)
- MAYERS, EUGENE, 1436 S. W. 17th St. (Eugene Mayers)
- MCCLAIN, A. H., 1542 duPont Bldg. (A. H. McClain)
- MERMELL, MAC, 1404 Biscayne Bldg. (Mac Mermell)
- PARKER, BERNSTEIN & HENRIQUEZ, 141 N. E. Third Ave. (32) (Barney Bernstein, Charles Palmer Parker, Norcott S. Henriquez)
- PARKER, ROBERT, 4301 N. W. 2nd Ave. (Robert Parker)
- PEEPLS, J. STEWART, 139 N. E. 1st St. (J. Stewart Peepls)
- PENTLAND, PURVIS, KELLER & COMPANY, 1701 duPont Bldg. (32) (Clayton L. Bullock, Lyndon C. Conlon, Walter P. Davidson, James I. Keller, Jr., Robert Pentland, Jr., Hugh F. Purvis, Allen Tomlinson, 3rd, Kenneth D. Walker, William R. Wright)
- POST, JOSEPH A., 10 N. E. Third Ave. (32) (Joseph A. Post)
- RESNEK & LANDIS, 1820 S. W. 3rd Ave. (45) (Leo Landis, Abraham Resnek)
- RING, MAHONY & ARNER, 1201 DuPont Bldg. (32) (William Warren Arner, Arthur I. Hemmings, W. S. Heyward, James W. Kindelan, John Mahony, Samuel L. Ready, John R. Ring, R. Warner Ring, Basil M. Stewart, Jr.)
- ROBERTS AND MORROW, 520 Seybold Bldg. (Chas. S. Roberts, S. J. Morrow, E. D. Ashman)
- ROTH & GOTTLIEB, 634 Seybold Bldg. (Irving J. Gottlieb, Edward S. Roth)
- SAMMONS, CLEM H., JR., 605 Biscayne Bldg. (Clem H. Sammons, Jr.)
- SCHUYLER, WALTER L., 907 Ingraham Bldg. (Walter L. Schuyler)
- SCHWARTZ, GEORGE, 2904 Biscayne Bldg. (37) (George Schwartz)
- SEVERY, EVERETT W., 4301 N. W. Seventh Ave. (Everett W. Severy)
- SMETHURST & DESSAINT, 204 Shoreland Bldg. (32) (Louis M. Dessaint, B. M. Smethurst)
- SMITH, PAUL S., 613 Security Bldg. (32) (Paul S. Smith)
- TAIT, EDWARD B. & COMPANY, 8017 N. E. Second Ave. (38) (Christian A. Tait, Edward B. Tait)
- TERRY, LELAND E., DuPont Bldg. (Leland E. Terry)
- THOMPSON AND HALL, 1216 Ingraham Bldg. (32) (Gordon C. Gustafson, David W. Hall, Beth M. Thompson)
- TYLER, ANDERSON AND RIFE, 248 New Pan American Bank Bldg. (32) (K. F. Anderson, John W. Rife)
- TYTELL & FOX, 315 Roper Bldg. (Arthur E. Fox, Bernard Tytell)
- WEBER, THOMPSON & LEFCOURT, 245 Shoreland Bldg. (32) (R. Warren Davis, Stanley B. Levitch, Sidney Lefcourt, Otto F. Weber)
- WIENER AND STERN, Suite 1102-1104 Congress Building (Abraham B. Wiener, Arnold J. Stern)
- WEINER, BENJAMIN, 1428 Alfred I. DuPont Bldg. (32) (Benjamin Weiner)
- WEISS, PAUL J., 1002 Security Bldg. (32) (Paul J. Weiss)
- WILLIAMS AND KAISER, 805 Security Bldg. (32) (Julius H. Kaiser, Elmo H. Williams)

Miami Beach

- BENJAMIN, EDWARD G., Miami Beach First National Bank Bldg. (Edward G. Benjamin)
- BLUMIN, HARRY & COMPANY, 420 Lincoln Rd. (39) (Harry Blumin, Louis Smiles, Herbert Wallach, Jr.)
- FURMAN, M. G., 263 Mercantile National Bank Bldg. (M. G. Furman)
- KESTENBAUM, EMANUEL, 915 8th St. (Emanuel Kestenbaum)
- OLSHEN, J. W., 241, 420 Lincoln Rd. (J. W. Olshen)
- PERWIN, RICHARD I., 235 Lincoln Rd. (Richard I. Perwin)
- RADLER AND WILSON, 924 Lincoln Rd. (Allan P. Wilson)
- SINGER, ARTHUR, 311 Lincoln Rd. (Arthur Singer)
- STEIN, MAX GEORGE, 1 Lincoln Road Bldg. (Max George Stein)
- WASSERMAN, SIDNEY AND COMPANY, 420 Lincoln Rd. (Martin Blumenthal, Sidney Wasserman)
- WEINER, IRVING J., 420 Lincoln Rd. (Irving J. Weiner)
- WEISS & SINGER, 420 Lincoln Rd. (Seymour D. Singer, Eugene J. Weiss)
- WEISS, PAUL J., 1002 Security Bldg. (32) (Paul J. Weiss)
- WELLISCH, KURT, 1 Lincoln Road Bldg. (Kurt Wellisch)

Naples

- BOGUE, RUSSELL S., 5 Brae-Bedell Patio (J. Thad Moss, Manager)

FLORIDA (Continued)

North Miami

RADLER AND WILSON, 201, 12490 N. E. 7th Ave. (Saul Radler)

Ocala

BAER, ROBERT H., 308 Professional Bldg. (Robert H. Baer)
RIEDERS, FINK & CO., 402 Robertson Bldg. (Leslie C. Turner)

Orlando

BOONE & KILGORE, 221 North Ivanhoe Blvd. (John W. Boone, Forrest A. Kilgore, Jr.)
COLLEY & TRUMBLOWER, Rutland Bldg. (Charles C. Colley, Jr., Jerrold S. Trumbower)
EVANS, A. ROSS, 801 Florida Bank Bldg. (A. Ross Evans)
GRIFFITH & JOHNSTON, P. O. Box 2007 (John A. Johnston)
OSBURN, J. KARL, 160 E. Washington St. (Joseph Karl Osburn)
POTTER, BOWER & COMPANY, 338 N. Main St. (Angus S. Barlow, Harry W. Bower, Clarence A. Peterson, Charles C. Potter, Charles M. Potter, Thomas E. Triplett)
PRIBBLE, WELLS & LANEY, 409 American Bldg. (Marion G. Laney, Robert F. Stonerock, H. Irvin Wells, Maxwell W. Wells, Jr., Alvin A. Ehrlich)
WITTENSTEIN, HARTMAN & CO., 409 Metcalf Bldg. (Joseph Wittenstein)

Palm Beach

COCHRANE, JOHN P., JR., 214 Royal Palm Way (John P. Cochrane, Jr.)
SILETT, HARRY, 214 Royal Palm Way (Harry Silett)

Panama City

COTTON & JACOB, (Morgan F. Jacob)
CRAFT, DONALD G., P. O. Box 797 (Donald G. Craft)
POPE, HAROLD C., P. O. Box 368 (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)
WELLS, GORDON W., 300 Brent Bldg. Annex (Gordon W. Wells)

Plant City

BELLA, NICHOLAS J., P. O. Box 331 (Nicholas J. Bella)

St. Augustine

EDMISTON AND MCGHIN, City Bldg. (W. C. Edmiston, Jr., A. J. McGhin, Jr.)

St. Petersburg

BOGUE, RUSSELL S. & COMPANY, 801 Florida Theatre Bldg. (Frank O. Lee, Jr.)
BRANTLEY, J. CLINTON, 15054 Gulf Blvd. (J. Clinton Brantley)
FEIN & HIEPE, 717 Times Building (1) (Joseph Fein)
GASSNER & MCLEAN, 525 Florida National Bank Bldg. (1) (Walter S. Gassner)

RABE, A. A., Box 501 (A. A. Rabe)
SHELDON, CURRY, CANNING & WELLS, Suite 701, Times Bldg. (E. R. Sheldon, George B. Curry, Jr., Wilbert Ross Canning, Harold E. Wells)
SHEPARD AND KLANDERMAN, First Federal Bldg. (Gerald E. Klanderman)
SULLIVAN, NORBERT P., 610 Empire Bldg. (Norbert P. Sullivan)

Sanford

VINEYARD & COMPANY, 120 S. Palmetto Ave. (George H. Williams, Jr.)

Sarasota

McLAIN, LEE W., 516 Palmer First National Bank Bldg. (Lee W. McLain)
SPARKMAN, S. M. III, 1747 Arlington St. (S. M. Sparkman, III)

Stuart

HIMES & HIMES, DeHon Bldg. (Frank A. Wacha)

Sulphur Springs

SPERRY, JOSEPH A., Sulphur Springs Hotel Lobby (Winn P. Rash, Manager)

Tallahassee

AHRANO AND HOSFORD, Brinkley Bldg. (Mark A. Ahrano, John W. Hosford, Jr.)
ALLEN, E. C., Petroleum Bldg. (E. C. Allen)
VINEYARD & COMPANY, 606 Midyette-Moor Bldg. (Abner Avirett, Jr.)

Tampa

BIGHAM & CARTER, 501 Jackson St. (Jay E. Bigham, Sylvanus J. Carter)
BOGUE, RUSSELL S. & COMPANY, 501 Morgan St. (1) (Russell S. Bogue, William J. Braley, Jack T. Compton, R. Bob Smith, George T. Vass)
CANTRELL, JAMES F., 614 Wallace S. Bldg. (2) (James F. Cantrell)
CARLISLE, LAWRENCE W., 222-3 Stovall Professional Bldg. (Lawrence W. Carlisle)
DARBY, DARBY & ODOM, Stovall Professional Bldg. (C. Dwight Darby, Richard E. Darby)
FALSONE, FRANK J., 1801½ 21st St. (5) (Frank J. Falsone)
FOY, HUBERT V., First National Bank Bldg. (Hubert V. Foy)
GUIDA, ANGELO, 217 N. Frankin St. (Angelo Guida)
HARVEY AND HARVEY, 306 Stovall Professional Bldg. (P. J. Harvey)
HEARING, F. A., 404 Marion St. (F. A. Hearing)
MARKS, DAVID L., Stovall Professional Bldg. (David L. Marks)
MEIGHEN, REX & COMPANY, 1016 First National Bank Bldg. (2) (Mark W. Eastland, Jr., Mickey Rex Meighen, Rex Meighen, Wm. H. Stafford, Robert E. Valdes)
MILLER, CHARLES S., JR., 308 Tampa Street Bldg. (Charles S. Miller, Jr.)
MONTENEGRO, M. A. & COMPANY, 514 Franklin St. (Theodore F. Chive, Harry E. Hurst, Frank Perez, Frederick T. Rodgers, Jerome A. Schine, J. Paul Smith)
PATRICK, RAYMOND V., 501 Jackson St. (Raymond V. Patrick)
PENTLAND & COWLES, 302 Wallace S. Bldg. (Frank Cowles, T. E. Craig)

FLORIDA (Continued)

- QUINN, JIM, 420 First National Bank Bldg. (Jim Quinn)
 ROEHSNER, GEO. H., 416 Tampa St. (Geo. H. Roehsner)
 SWEENEY & EVANS, 414 Pierce St. (Joseph A. Sweeney)
- Vero Beach**
 BAUER, ELMER J., 1601 20th St. (Elmer J. Bauer)
- West Palm Beach**
 COCHRANE, J. P., 505 Comean Bldg. (J. P. Cochrane)
- Winter Haven**
 VINEYARD & COMPANY, 107 Coker Bldg. (Vernon F. Vineyard)
- DIVINE, WILBUR F., 711 Guaranty Bldg. (Wilbur F. Divine)
 HIMES & HIMES, P. O. Box 1585 (S. Hilburn Himes, Whitney B. Himes, Daniel Downey, Jr.)
 KEEN, W. E., 406 Harvey Bldg., (W. E. Keen)
 SHEPARD AND QUENTIN, 309 Citizens Bldg. (Lee C. Shepard, Jr., Lawrence D. Quentin)
 STOCKTON, WILLIAM A., 331 Pan American Bldg. (William A. Stockton)

GEORGIA

- Albany**
 ANDERSON, CHARLES H., 212½ Broad Ave. (Charles H. Anderson)
 CROUCH, J. W., 605 N. Jefferson St. (John W. Crouch)
 LIPPITT AND BILTON, P. O. Box 6 (Frank A. Bilton)
 MCALPINE AND THOMPSON, 216½ Broad Ave. (Eugene E. McAlpine, David F. Thompson)
 MOUNT & CARTER, 109 S. Monroe St. (Charles W. Jenkins, Theodore S. Mauldin)
 PUCKETT & PIERCE, 205 Albany Theatre Bldg. (James L. Pierce, Ray H. Puckett)
- Americus**
 PERRY, ROBERT S., Box 361 (Robert S. Perry)
- Athens**
 COOLEY, M. S., 618 Southern Mutual Bldg. (McWhorter S. Cooley)
 HECKMAN, H. M. & Co., 190 W. View Dr. (Homer A. Black, H. M. Heckman)
 JERKINS, LEE F., 703 Southern Mutual Bldg. (Lee F. Jerkins)
- Atlanta**
 ANDERSEN, ARTHUR & Co., 703 William-Oliver Bldg. (3) (Albert J. Bows, Jr., Robert S. Lyman, William J. Nettles)
 ANDERSON & COMPANY, 1201 Rhodes Haverty Bldg. (William E. Godfrey)
 BAGLEY, CHARLES P. & Co., 909, 22 Marietta St. (Charles P. Bagley)
 BANSLEY, J. D. & Co., 1708 Candler Bldg. (John D. Bansley, Jr.)
 BARDIN & MOORE, 1324 William-Oliver Bldg. (P. L. Bardin, Eugene F. Moore)
 BARNES, ASKEW, MILLS & COMPANY, 702 Citizens & Southern National Bank Bldg. (Mack H. Barnes, Mack H. Barnes, Jr., Thomas M. Weber)
 BRANCH, THOMAS W., 150 Peachtree Battle Ave., N.W. (Thomas W. Branch)
 BRASWELL, RALPH M. COMPANY, 45 Eighth St., N.E. (Ralph M. Braswell, W. T. Hankins, Jr.)
 BROWN, WILLIAM J., 432 Hurt Bldg. (3) (William J. Brown)
 BUTLER, A. P., 411 Forsyth Bldg. (A. P. Butler)
 CARSON & AVERY, 801 William-Oliver Bldg. (3) (Thomas A. Avery, James B. Carson, M. Ellis King, Theron F. Powell)
 CHEEK, HERBERT H. & Co., 513 Whitehead Bldg. (3) (Herbert H. Cheek, William F. Carter)
 CROSSWELL, COLLINS C., 313 Healey Bldg. (3) (Collins C. Crosswell)
 CUBA, MAX M. & COMPANY, 1345 Citizens & Southern National Bank Bldg. (3) (Joseph Cuba, Max M. Cuba)
 DRAEWELL, O. T., 770 Spring St., N. W. (O. T. Draewell)
 EIDSON, HAM & Co., 825 Forsyth Bldg. (Allen H. Eidson)
 ERNST & ERNST, 14 Peachtree St. (3) (A. E. Gaik, D. R. Paige, Albert N. Patton)
 FARRELL, WILLIAM E., 1183 W. Peachtree St., N. E. (William E. Farrell)
 GARDNER, EMMETT F., 711, 101 Marietta Street Bldg. (3) (Emmett F. Gardner)
 GOTTENSTRATER & McCLAIN, 44 Pryor St., N.E. (Erwin William Gottenstrater, Sanford Clay McClain)
 HABIF, ISAAC N., 1419 Healey Bldg. (Isaac N. Habif)
 HARRIS, KERR, FORSTER & COMPANY, 134 Peachtree St. (3) (Edmund Miller)
 HASKINS & SELLS, 1405 Healey Bldg. (3) (H. Ashlin Dykes, Lloyd L. Tompkins)
 HEMRICK, DAVID C., Jr., 504 Whitehead Bldg. (3) (David C. Hemrick, Jr.)
 HODGES, SMITH & BRUSSE, 401, 805 Peachtree Street Bldg. (Charles H. Webb)
 HOFFAR, ANCUS M. 782 Wildwood Rd., N. E. (Ancus M. Hoffar)
 JAMES, PORTER & ASSOCIATES, 1101 Hurt Bldg. (William Hardin James, Thomas Marion Wise)
 JAMISON, CHARLES W., 414 Grant Bldg. (Charles W. Jamison)
 JORDAN, J. GWYN & COMPANY, 710 Rhodes-Haverty Bldg. (J. Gwyn Jordan, George H. Herbert, Jr.)
 KARSHNER, ROY & COMPANY, 214 Palmer Bldg. (Roy Karshner)
 KETCHUM, CARLTON B., 1108 Atlanta Federal Savings Bldg. (3) (Carlton B. Ketchum)
 LAFRENTZ, F. W. & Co., 806, 22 Marietta St. (Hilary H. Gardner, John B. Thomas, Jr.)
 LARNED, MARK V., 707 Haas-Howell Bldg. (Mark V. Larned)
 LOWRY, E. CLIFFORD, 977 Mt. Airy Dr. S.W. (1) (E. Clifford Lowry)
 MICHELMORE, WM. T., 405 Chamber of Commerce Bldg. (Wm. T. Michelmore)
 MILAM, W. WARING & Co., 1085 Miller Bldg. (5) (Wiley Waring Milam)

GEORGIA (Continued)

MORTON, ARTHUR F. & Co., 1505 Candler Bldg. (Byron P. Harris, Frank J. McKibben)
 MORTON, U. A., 747 Hurt Bldg. (3) (U. A. Morton)
 MOUNT & CARTER, 31 Third St., N. E. (Ben W. Brannon, William J. Carter, Jr., Roy L. Ward, Fred L. Windham)
 NAPIER, CAMPBELL & COMPANY, 830 W. Peachtree Bldg. (Claude M. Hamrick, Jr.)
 OSBORN, W. R. & COMPANY, 1076 Columbia Ave., N. E. (William Raymond Osborn)
 PATRICK, RAY H., JR., 671 Tenth St., N. W. (Ray H. Patrick, Jr.)
 PEAT, MARWICK, MITCHELL & Co., 1310 First National Bank Bldg. (3) (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) (Hugh M. Mercer, Manager)
 RESPESS AND RESPESS, 627 First National Bank Bldg. (James L. Respass, Thomas S. Respass, James L. Respass, Jr.)
 RICHARDSON, DAVIS & COMPANY, Citizens & Southern National Bank Bldg. (3) (Lewis L. Davis, Edward Richardson, Hugh M. Stell)
 SOWELL, A. WALDO, JR., 1217 Citizens & Southern Bank Bldg. (A. Waldo Sowell, Jr.)
 STERLING & STERLING, 207 Henry Grady Bldg. (A. M. Sterling)
 STEWART, WATTS & BOLLONG, 206 Volunteer Bldg. (George B. Vasen, Manager)
 STRIBLING, W. W. COMPANY, 1417 William-Oliver Bldg. (William Wendell Stribling)
 TROY & BIRDSONG, 202 Volunteer Bldg. (Ralph H. Birdsong, Peter J. Troy)
 ULMER AND GARRETT, 2025 Peachtree Road, N. E. (Hubert E. Ulmer)
 WAITE & KENDRICK, 1313 Citizens & Southern National Bank Bldg. (3) (Embry Mayes Kendrick, Arthur H. Waite, Jr.)
 WILLIFORD & WILLIFORD, William-Oliver Bldg. (John Oscar Williford)
 WILSON, ROSS, 313 Healey Bldg. (3) (Ross Wilson)
 YOUNG, ARTHUR & COMPANY, 317 Healey Bldg. (3) (Hugh Macauley)
 YOUNG, GARBER & COMPANY, 605 First National Bank Bldg. (John W. Ford, James David Kay)

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 AND SEROTTA, 211 Marion Bldg. (Louis K. Bell, Elliott C. Serotta)
 GARVIN & BRYAN, 405-406 Southern Finance Corp. Bldg. (Clifford G. Garvin, Jesse Holiday Bryan)
 LARKIN, H. R., 609 Marion Bldg. (H. R. Larkin)
 MARKWALTER, VICTOR, 1023 Southern Finance Corp. Bldg. (Victor Markwalter)

Bainbridge

CATLEDGE, WESLEY W., JR., P. O. Box 2 (Wesley W. Catledge, Jr.)

Bremen

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

Brunswick

GOULD AND COMPANY, 502 Gloucester St. (P. F. Gould)
 GRAY, EDW. R., JR., O'Quinn Bldg. (Edw. R. Gray)

Columbus

BURNS, ROY, P. O. Box 1285 (Roy Burns)
 DOWDELL, L. P. & Co., 438 Martin Bldg. (Louis P. Dowdell)
 ERNST & ERNST, 211 12th St. (Leon D. Howell, Manager)
 LEMAY, OTIS B., JR., 1026 13th St. (Otis B. LeMay, Jr.)
 LEONARD, WEST & FAVORS, P. O. Box 550 (Leo J. Leonard, James K. West, Jack C. Favors, Frank W. Hempstead, Thomas J. Trussell)
 LOFLIN, WM. F. & Co., Columbus Bank & Trust Company Bldg. (William F. Loflin, James H. Willis)
 MACNEELY & HENRY, 510 Swift Bldg. (Carlton O. MacNeely)
 O'KELLEY, EDWARD E., 108-110 Professional Bldg. (Edward Elwood O'Kelley)
 TAYLOR, BAXTER C., 1827 St. Elmo Dr. (Baxter C. Taylor)
 WELLBORN, S. M. & COMPANY, 1029 Second Ave. (S. M. Wellborn, Jr.)

Dalton

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

Darlen

MILLER, GEO. M., P. O. Box 364 (George M. Miller)

Dawson

CRITTENDEN, T. J. (T. J. Crittenden)

Decatur

SMOOT, THOS. H., 215 Church St. (Thos. H. Smoot)
 TABOR, W. F., 206 Watkins Bldg. (Wilbur Fisk Tabor)

Douglas

MORSE, W. H. & COMPANY, (W. H. Morse)

East Point

JOHNSON, T. DAN, Rm. 206, 129 Thompson Ave. (T. Dan Johnson)

Gainesville

MOUNT, E. M., 500 Jackson Bldg. (E. M. Mount)

Griffin

HAMMOND, H. H., P. O. Box 1 (H. H. Hammond)
 McDOWELL, E. S., JR., P. O. Box 1 (E. S. McDowell, Jr.)

LaGrange

BOATWRIGHT, J. K. & Co., O'Neal-Cleveland Bldg. (J. K. Boatwright, J. K. Boatwright, Jr.)

Macon

BACKER, SIDNEY, 851 Walnut St. (Sidney Backer)

GEORGIA (Continued)

- BUSH, C. R., 418 Persons Bldg. (Clarence Richard Bush)
 CLIFTON, TRUMAN W., 813 Bankers Insurance Bldg. (Truman W. Clifton)
 FINCHER, R. H., 1003 Bankers Insurance Bldg. (Robert Harrold Fincher)
 FOURCHER, H. E., JR., 1104 Bankers Insurance Bldg. (H. E. Fourcher, Jr.)
 GEOGHEGAN & NORRIS, 1013-17 Bankers Insurance Bldg. (Brooks Geoghegan, Albert L. Norris)
 HOUSTON, BERNARD, 502 First National Bank Bldg. (Bernard Houston)
 WALKER AND MEADORS, 405 Pprofessional Bldg. (Mortimer Frank Meadors, W. A. Walker)
- Moultrie**
- DRAFFIN, F. M., P. O. Box 651 (F. M. Draffin)
- Rome**
- READ, MARTIN & SLICKMAN, P. O. Box 1389 (John M. Read, J. H. W. Martin, Jr., George C. Slickman)
 RESPES AND RESPES, 10 5th Ave. (R. H. Hardin, Manager)
 RUDERT AND NASH, P. O. Box 748 (Ernest J. Rudert, F. Marion Nash, Jr.)
- Savannah**
- ADILMAN, MICHAEL, 307 Industrial Bldg. (Michael Adilman)
 BARNES, ASKEW, MILLS & Co., Realty Bldg. (Walter C. Askew, Jr., William A. Mills)
 BENKEN, EUGENE EDWIN, 405 American Bldg. (Eugene Edwin Benken)
- O'BRIEN AND SPILLANE, 1303 Savannah Bank & Trust Bldg. (Thomas J. O'Brien, Thomas R. Spillane)
 RENSING AND LAZARD, Suite 601-603 Liberty National Bank Bldg. (Bernard A. Lazard)
 STEIN, PAUL A., P. O. Box 1311 (Paul A. Stein)
 STEWART, DONALD F., 318 E. Bay St. (Donald F. Stewart)
- Thomasville**
- DAVIS, ELLIS P., 400 Scott Bldg. (Ellis P. Davis)
 GUY, JOHN B., Upchurch Bldg. (John B. Guy)
 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, CHARLES ALLEN, P. O. Box 523 (Charles Allen Talmadge)
- Valdosta**
- TILLMAN, H. HARRISON, 209 E. Central Ave. (H. Harrison Tillman)
- Waycross**
- DUBOSE, SAM, P. O. Box 876 (Sam DuBose)
- Winder**
- JENKINS, U. R. (U. R. Jenkins)

IDAHO

- Blackfoot**
- DEATON, M. T. AND COMPANY, 291 Broadway (James L. Exeter)
 JONES, DARROLD T., Box 589 (Darrold Thomas Jones)
 RALPHS, L. T., 119 W. Pacific (Lloyd T. Ralphs)
- Boise**
- CANNON, SANDERS AND COMPANY, 250 Sonna Bldg. (Cecil A. Sanders)
 COSTELLO AND MILLER, 227 Idaho Bldg. (W. Franklin Miller)
 DEATON, M. T. AND COMPANY, 204 Idaho Bldg. (Lawrence A. Lephart)
 DODGE, VIRGINIA, P. O. Box 1591 (Virginia Dodge)
 FOX, ELMER W., 616 Eastman Bldg. (Elmer W. Fox)
 JENNINGS, CLYDE H., First National Bank Bldg. (Clyde H. Jennings)
 KOKE, OSCAR I., 320 First National Bank Bldg. (Oscar I. Koke)
 MESSINA & JACKSON, 264 Sonna Bldg. (Leon H. Jackson)
 MIDDLETON, GEORGE B. & Co., 260 Sonna Bldg. (George B. Middleton)
 MIDDLETON, LEARNED & SMITH, 260 Sonna Bldg. (Marcell Learned, Harold E. Smith, James W. Hefley)
 OLSON, WM. A., 203 Idaho Bldg. (Wm. A. Olson)
 SMITH, GORDON C., JR., 328 Idaho Bldg. (Gordon C. Smith, Jr.)
 WELLS, BAXTER & MILLER, 213-14 Sun Bldg. (S. Del Low)
- Burley**
- DEATON, M. T. & Co., 2 & 3 Rich Bldg. (Newel A. Nelson)
- Caldwell**
- MIDDLETON, LEARNED & SMITH, King Bldg. (Jay D. Campbell)
- Gooding**
- GIESE, JAMES W., 538 S. Main (James W. Giese)
- Idaho Falls**
- BURNETT AND HUMPHREYS, 226 Earl Bldg. (Max Wright Humphreys)
 ROMACK, LAMPERT & PARRY, Rogers Bldg. (R. E. Romack)
 WILLIAMS AND GASKILL, (Ruland E. Williams)
- Jerome**
- MCGUIRE, MAHAN & THORPE, 202 W. Main (Thomas P. Mahan)
- Lewiston**
- NELSON, ARVID R., 405 Breier Bldg (Arvid (R. Nelson)
 PRESNELL & FAIRLEY, 407 Weisgerber Bldg. (Philip W. Presnell)
- Moscow**
- HAYDEN AND ROSS, 312 S. Washington (John F. Hayden, Patton A. Ross)

IDAHO (Continued)

Nampa
SEVERN, RUSSELL, 208 12th Ave., S. (Russell Severn)

Payette
ROSE, CLYDE L., 820 Center Ave. (Clyde L. Rose)

Pocatello
BOWEN, WILLARD S., 217 Valentine Bldg. (Willard S. Bowen)
BURNETT AND HUMPHREYS, ITEX Bldg (Donald L. Burnett)
DEATON, M. T. AND COMPANY, 209-14 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, 1-5 Baugh Bldg. (John H. Peterson)
RIDDLE, VERNON, Fidelity National Bank Bldg. (Vernon Riddle)

Wallace, Idaho
MAGNUSON, H. F. & COMPANY, Scott Bldg. (Harry F. Magnuson)

Weiser
WALSTON & FOWLER, 4 Johns Bldg. (James Russel Walston)

ILLINOIS

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

Arlington Heights
FORD, QUENTIN K., 621 N. State Rd. (Quentin K. Ford)
LAURIN, E. F. & ASSOCIATES, 11 N. State Rd. (Elmer F. Laurin, Robert E. Schultheis)
STULL, WILLIAM J., 546 S. Vail Ave. (William J. Stull)

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

Aurora
MOORE, G. WILLIAM, Merchants National Bank Bldg. (George William Moore)
PODOLAK, HOOPER & CO., Old Second National Bank Bldg. (Arthur L. Podolak, Welburn C. Hooper, Max G. Hensel)
ROWCLIFFE, WHITE & CO., 2 North Broadway (Donald H. Rowcliffe, Jr.)

Barrington
PUTTA, JOHN G., 142 S. Northwest Highway (John G. Putta)

Belvidere
HARMS, FRANK R., 424 S. State St. (Frank R. Harms)

Berwyn
MAREK, L., 2113 East Ave. (Lada Marek)
NOVAK, ROBERT E., 3248 S. Cuyler Ave. (Robert E. Novak)
STEINBRECHER, E. E., 2225 S. Oak Park Ave. (E. E. Steinbrecher)

Bloomington
ALLSUP, TED T., 411 Peoples Bank Bldg (Ted T. Allsup)
GRANT, ALEXANDER & COMPANY, 210½ E. Washington St. (William R. Mette, Paul Francis Schwaighart, Jr.)
SUTER AND HENNING, 306 E. Washington St., (Edward Hugh Henning)

Cairo
VERNON, W. L., Halliday Estate Bldg. (W. L. Vernon)

Carbondale
CURTIS AND ROSS (Harry C. Curtis, Bernard H. Ross)

Carmi
CUNNINGHAM, TRACY, S. Tenth St. (Tracy Cunningham)

Centralia
GLASS AND COMPANY, 138 S. Locust St. (Donald Landon Glass, Thomas Addison Wiggs)

Champaign
ANDREWS, PEER AND HUNT, 203 W. Green St. (John Harley Andrews, George E. Hunt, Jr.)
CONLEY, DANIEL E. JR., 603 W. Church St. (Daniel E. Conley, Jr.)
HAYS, LEONARD K. & CO., 514 Robeson Bldg. (Leonard K. Hays)
TANNER, LEWIS, 406 Robeson Bldg. (Lewis Tanner)

Chicago
ABELL, MAXWELL & COMPANY, 59 E. Van Buren St. (5) (Joseph J. Abell, Maxwell Abell, Israel David Botnick, Morris I. Honnet, Frank E. Kassner, Joseph Mahru, Ernest L. Newton, Harvey Young)
ADELMAN, JOSEPH L. & CO., 105 W. Monroe St. (Joseph L. Adelman)
ADLER, RICHARD S., 100 N. LaSalle St., (Richard S. Adler)
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. (3) (Morris M. Glasser, Harry I. Grossman, Bernard L. Hirsh, William Klier, Charles Melvoin, Bernard G. Steinberg, Louis E. Steinman, Bert B. Weinstein, Arthur Weiss)
ANDERSEN, ARTHUR & CO., 120 LaSalle St. (3) (Arthur J. Abbott, Richard C. Brandt, Grant Chandler, Richard S. Claire, Lloyd I. Coveney, Everett C. Johnson, J. O. Johnson, Marvin Johnson, Chas. W. Jones, Robert I. Jones, C. D. McDaniel, Keith B. McKy, R. H. Morrison, H. E. Nichols, Robert L. Rosbe, Abraham Silvertrust, Leonard Spacek, M. J. Sporer)
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. (2) (Anthony J. Mann, William J. Sweeney)

ILLINOIS (Continued)

- ARNOLD, WILLIAM & Co., 105 W. Adams St. (3) (Donald F. Quinlivan, G. G. Richards, Michael J. Schmaus)
- ASHMAN, LEWIS & Co., 105 S. LaSalle St. (3) (Lewis Ashman, Thomas B. Brown)
- ATLAS, ARTHUR C., 77 W. Washington St. (Arthur C. Atlas)
- AUER, JACOB, 105 W. Adams St. (3) (Jacob Auer)
- BACON, ALBERT T. & Co., 1 LaSalle Street Bldg. (2) (Roger F. Dickinson, Russell P. Hughes, Harold J. McAlpin, John J. Muzszynski, Ralph B. Wascher)
- BAER, RICHARD S., 134 N. LaSalle St. (2) (Richard S. Baer)
- BAGLEY, GEORGE AND COMPANY, 10 S. LaSalle St. (3) (George R. Bagley, William A. Youngquist)
- BANACH, LOUIS, 1045 W. Lawrence Ave. (Louis Banach)
- BARNARD, RICHARD C., 77 W. Washington St. (2) (Richard C. Barnard)
- BAUMANN, FINNEY & Co., 208 S. LaSalle St. (Harry P. Baumann, Frederick R. Tredwell, Louis Werner, Raiph A. Milliman)
- BECKER, MAX & COMPANY, 100 W. Monroe St. (3) (Max Becker, Morton Koch)
- BECKER, SAMUEL S. AND COMPANY, 33 S. Clark St. (Samuel S. Becker)
- BECKERMAN, TERRELL & Co., 188 W. Randolph St. (1) (Benjamin Q. Beckerman, Edward Wayne Terrell)
- BECKERMAN, MORTON H., Suite 1001, 4753 Broadway (Morton H. Beckerman)
- BELL, S. ALEXANDER & Co., 66 E. South Water St. (1) (S. Alexander Bell, Walter C. Hamann)
- BERMAN & BERMAN, 32 W. Randolph St. (Emanuel Berman)
- BERMAN, HIRSCH & COMPANY, 183 W. Randolph St. (1) (Alois F. Cina, J. Charles Hirsch, Henri L. Libman, Herman Pollock)
- BERMAN, MARSHALL & Co., 1063 First National Bank Bldg. (Herman Marshall Berman, Harold A. Niebergall, Robert J. Berman)
- BERNSTEIN, CHARLES M. & Co., 209 S. LaSalle St. (4) (Charles M. Bernstein)
- BERNSTEIN, SIDNEY & Co., 33 N. LaSalle St. (Sidney Bernstein)
- BICKLEY, JOHN H., 781, 208 S. LaSalle St. (4) (John H. Bickley)
- BLANCHFIELD, THOMAS F., 10 S. LaSalle St. (Thomas F. Blanchfield)
- BLUMENFELD, WEISER, FRIEDMAN & Co., 188 W. Randolph St. (1) (Morris Weiser)
- BLUNT, RAYMOND S., & COMPANY, 7030 S Racine Ave. (36) (Raymond S. Blunt, Sr., Irvin Chris Hilgeman)
- BOHON, E. G. & COMPANY, 1105, 105 S. LaSalle St. (3) (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) (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)
- 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, 5680 N. Northwest Highway (Eugene Byrd)
- CAHN, KENNETH M., 111 W. Washington St. (2) (Kenneth M. Cahn)
- CALDWELL, JONATHAN QUARMBY, 231 S. LaSalle St. (Jonathan Quarmby Caldwell)
- 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)
- CELMER, M. S., 1200 N. Ashland Ave. (22) (Marion S. Celmer)
- CHATEL, RUDOLPH E., 231 S. LaSalle St. (Rudolph E. Chatel)
- CHECKERS, SIMON & ROSNER, 33 N. LaSalle St. (2) (Joseph M. Checkers, Nat W. Simon, Manuel Rosner, Ralph J. Schneider, Roy Soll)
- CHEKAS, BYRON S., 100 N. LaSalle St. (2) (Byron S. Cherkas)
- 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)
- CLEMETSEN, LLOYD T., 3822 N. Monticello Ave. (18) (Lloyd T. Clemetsen)
- COGEN, ROY F. & Co., 176 W. Adams St. (3) (Roy F. Cogen)
- CONDON AND HORN, 39 S. LaSalle St. (3) (Clifford T. Fay, Jr., 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)
- COTTLE AND COTTLE, 120 S. LaSalle St. (3) (J. A. Cottle)
- COUSTAN, GUSFIELD & HERZ, 120 S. LaSalle St. (3) (David Coustan, Bernard D. Gusfield, Eugene Herz)
- CRAWFORD, P. L. & Co., 105 W. Madison St. (R. O. Schloemer)
- CROSELL, VERNON E., 134 N. LaSalle St. (Vernon E. Crosell)
- CROUCH & CROUCH, 82 W. Washington St. (2) (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., 10 S. LaSalle St. (Ernest H. Dammann)
- DAMOND & DAMOND, 100 N. LaSalle St. (Samuel J. Damond)
- DASHKOV, LOUIS M. AND COMPANY, 188 W. Randolph St. (Louis M. Dashkov)
- DASKAL, MELVIN H., 39 S. LaSalle St. (3) (Melvin H. Daskal)
- DECKER, HIRAM E. Co., Rm. 1781, 141 W. Jackson Blvd. (Harold E. Amsler)
- DELANEY AND WOODS, 135 S. LaSalle St. (3) (James M. Delaney, Russell J. Gibson, John Robert Woods)
- DESMOND, JOHN D., 8151 S. Cottage Grove Ave. (19) (John D. Desmond)

ILLINOIS (Continued)

- 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, Rm. 1346, 10 S. LaSalle St. (3) (Raymond Dolan)
- DREBIN AND COMPANY, 100 N. LaSalle St. (2) (Harry I. Drebin)
- DUFFY, JAMES F. & COMPANY, 38 S. Dearborn St. (James F. Duffy)
- DUHL, SAMUEL H., 14 E. Jackson Blvd. (Samuel H. Duhl)
- DZIWIK, EMIL L., 3706 N. Lawndale Ave. (18) (Emil L. Dziwik)
- 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)
- 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)
- ERION, EARLE F., 100 W. Monroe St. (3) (Earle F. Erion)
- ERNST & ERNST, 231 S. LaSalle St. (4) (Horace G. Barden, William R. Blew, Carl I. Gustafson, Paul F. Johnson, Harold L. Klagstad, Lawrence E. Rocca)
- 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. (3) (Theodore T. Feinzimer)
- FEIVESON, THEODORE J., 127 N. Dearborn St. (Theodore J. Feiveson)
- FEY, ROY & COMPANY, 39 S. LaSalle St. (Roy Fey)
- FIELD, SIDNEY & ASSOCIATES, 180 W. Randolph St. (1) (Earl M. Field, Sidney Field)
- FIELDS AND FIELDS, 2410, 141 W. Jackson Blvd. (4) (Norman H. Fields)
- FILLMORE HORWICH, KAPLAN AND BIEDERMAN, 141 W. Jackson Blvd. (Irwin J. Biederman, Fillmore Horwich)
- FINNEY, MARTIN E., 959, 39 S. LaSalle St. (3) (Martin E. Finney)
- FISCHER, BARNETT H., 141 W. Jackson Blvd. (Barnett H. Fischer)
- FLAX, ZIEGLER, SHIFRIS & Co., 77 W. Washington St. (2) (Alex G. Flax, Maurice Shifris, Morris D. Ziegler)
- FLERSHEM, REILLY AND MAIN, 135 S. LaSalle St. (Whitney B. Flershem, James Reilly)
- FOLLINGSTAD, ARNOLD O., 33 N. LaSalle St. (2) (Arnold O. Follingstad)
- FRALE, C. W. & Co., 111 W. Monroe St. (3) (Carmen W. Frale)
- FRAYN, LYNN W., 548 W. Monroe St. (6) (Lynn W. Frayn)
- FRAZER AND TORBET, 3900 Board of Trade Bldg. (Robert J. Bey, Arthur C. Droege-mueller, Russell V. Puzey, Russell C. Swope, Albert W. Torbet)
- FREEMAN, ROBERT, 39 S. LaSalle St. (3) (Robert Freeman)
- FREEMAN, SIDNEY I., 120 S. LaSalle St. (3) (Sidney I. Freeman)
- FRUMKIN, DAVID & Co., 38 S. Dearborn St. (3) (David Frumkin)
- GARFIELD, CYRUS, 33 E. Congress Parkway (Cyrus Garfield)
- GARFINKLE, PHILIP G., 1737 W. Howard St. (26) (Philip G. Garfinkle)
- GEIER, BERYL A. & Co., 208 S. LaSalle St. (Beryl A. Geier)
- GEILEN, JOSEPH H., 1725, 77 W. Washington St. (Joseph H. Geilen)
- GILBY, J. H. & Co., 105 W. Adams St. (J. H. Gilby, John H. Gilby)
- GIMBEL, EDWARD & COMPANY, 1 N. LaSalle St. (2) (Edward Gimbel, Mack J. Meyers, Aaron Slabodkin)
- GIRONE, VICTOR M., 5025 N. Neva Ave. (31) (Victor M. Girone)
- GLICK, FRED E., 2514 W. Peterson Ave. (Fred E. Glick)
- GLICK, J. H. AND COMPANY, 208 S. LaSalle St. (Joshua H. Glick)
- GODOW AND LAWRENCE, Suite 2280, 141 W. Jackson Blvd. (4) (Rew A. Godow, David R. Lawrence)
- 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)
- GOLDFINE, EMANUEL I. & Co., 185 N. Wabash Ave. (1) (Emanuel I. Goldfine)
- GOLDMAN, MILTON H., 176 W. Adams St. (Milton H. Goldman)
- GOLDRICH, A. M., 189 W. Madison St. (2) (Arthur M. 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. Goldman)
- GOODMAN, BENJAMIN E. & Co., 39 S. LaSalle St. (Benjamin E. Goodman)
- GOODMAN, HAROLD, 8100 S. Loomis Blvd. (20) (Harold Goodman)
- GOOSELL, NELSON J., 6424 N. Seeley (Nelson J. Goodsell)
- GORE, EDWARD & Co., 120 S. LaSalle St. (3) (William B. Boulter, David K. Harbinson, Edward B. Wilcox)
- GORNY, B. A., 4056 N. Major Ave. (34) (B. A. Gorny)
- GOSS, RISKIN & Co., 185 N. Wabash Ave. (Manuel Riskin)
- GRADE, A. I. AND COMPANY, 77 W. Washington St. (2) (Milton Apei, A. I. Grade)
- GRANT, ALEXANDER & COMPANY, 1 N. LaSalle St. (2) (Leo W. Crown, 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)
- GREEN, PAUL S., 120 S. LaSalle St. (Paul S. Green)
- 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)
- GROH, GOUGH & COMPANY, 105 W. Adams St. (3) (O. Eldred Gough, Reinhold Groh)
- GUNTHER, S. L. & Co., 330 S. Wells St. (S. L. Gunther)
- GUROLNICK, H. W., 718 Gordon Terrace (Hyman W. Gurolnick)

ILLINOIS (Continued)

- HADDAD, GEORGE J., 33 N. LaSalle St. (2) (George J. Haddad)
- HALE, WALTER C. AND COMPANY, 30 N. LaSalle St. (2) (Walter C. Hale, Richard 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 & Co., 8547 S. Ashland Ave. (20) (Arthur J. Hamer, Thomas E. Doyle)
- HAMILTON, MATTHEW L., 1946, 120 S. LaSalle St. (3) (Matthew L. Hamilton)
- HARRIS, KERR, FORSTER & COMPANY, 220 S. State St. (4) (Fred W. Eckert, Howard M. Carlson, John Truempy)
- HASKINS & SELLS, 141 W. Jackson Blvd. (4) (E. Robert Billings, Lester S. Davis, Thomas J. Graves, Ralph S. Johns, Forest A. Klumph, Homer E. Sayad, 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, Rm. 514, 400 N. Michigan Ave. (11) (James S. Hayles)
- HEINSIMER, BERGER & COMPANY, 222 W. Adams St. (6) (Herman Berger, Robert Heinsimer)
- HELLER, PHILLIP B. & 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)
- HILLSMAN, OTTO & Co., 231 S. LaSalle St. (Otto W. Hillsman)
- HIMMELBLAU, A. & Co., Rm. 820, 110 S. Dearborn St. (3) (Abraham Himmelblau)
- HIMMELBLAU, DAVID & Co., 110 S. Dearborn St. (Homer L. Druley, Alexander Eulenberg, Leonard Fagenholz, David Himmelblau, Peter Mendelsohn, Arthur O. Palm, Samuel A. Sakol, Elmer J. Scheer, Earl Weinstein)
- HIRSCH, LEONARD H. & Co., 176 W. Adams St. (3) (Leonard H. Hirsch)
- HOKE, RICHARD E., 11 S. LaSalle St. (3) (Richard E. Hoke)
- HORWATH & HORWATH, 100 W. Monroe St. (3) (John N. Horwath, Edward P. Lee, Eugene H. Lott, George Otto Podd)
- HUMLICEK, ADOLPH L., 3402 W. 26th St. (23) (Adolph L. Humlicek)
- HURVITZ, H. R. & COMPANY, 1600, 33 N. LaSalle St. (2) (Harry R. Hurvitz, Morris W. Needlman, Maurice A. Benson)
- 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)
- JIRGAL, JOHN, 1808, 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. (1) (Iver R. Johnson, Richard H. Greenberg, Norris E. Jones, Paul A. Kaspar, John E. Ott, Robert E. Roy)
- JOHNSON, BLOCK & COMPANY, 38 S. Dearborn St. (Milton D. Block)
- JOHNSON, PAUL C., 135 S. LaSalle St. (3) (Paul C. Johnson)
- JOHNSTON, FRED B. & Co., 153 W. Ohio St. (10) (Fred B. Johnston)
- JONES, THEODORE A. AND COMPANY, 3507 South Parkway (Theodore A. Jones)
- KAEMPFER & KAEMPFER, 224 S. Michigan Blvd. (Karl K. Kaempfer)
- KAHN, NATHAN S., 33 N. LaSalle St. (2) (Nathan S. Kahn)
- KALISH, RUBINROIT & Co., 11 S. LaSalle St. (3) (Hyman M. Rubinroit)
- KANE, JOSEPH M., 127 N. Dearborn St. (Joseph M. Kane)
- KANER, LEO L., 77 W. Washington St. (Leo L. Kaner)
- KAPLAN, THEODORE, 917, 134 S. LaSalle St. (1) (Theodore Kaplan)
- 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)
- KNOPFLER, ALEXANDER S., 110 S. Dearborn St. (3) (Alexander S. Knopfler)
- KOHLER, E. L., 8 S. Michigan Ave. (E. L. Kohler)
- KOVAC, JOSEPH A., 130 N. Wells St. (6) (Joseph A. Kovac)
- KRASHEN, PINZUR & BERNSTEIN, 77 W. Washington St. (2) (Saul R. Bernstein, Leo Krashen)
- KRUPNICK, S. & Co., 33 N. LaSalle St. (Samson Krupnick)
- KUHN, ALEXANDER X. & Co., 111 W. Washington St. (2) (Alexander X. Kuhn)
- KUHNS, M. S. AND COMPANY, 11 S. LaSalle St. (Richard F. Kuhns)
- KUHNS, YEWDALE & LAYMAN, 11 S. LaSalle St. (William M. Layman)
- KULWIN AND WYNN, 1408, 77 W. Washington St. (Si Richard Wynn)
- LAFRENTZ, F. W. & Co., 208 S. LaSalle St. (Rollin M. Hickey, Lewis Edward Rossiter)
- LAIRD, FREDERICK C., Rm. 1905, 111 W. Washington St. (2) (Frederick C. Laird)
- LAIRD, JOHN K. & COMPANY, Harris Trust Bldg. (John K. Laird)
- LALLY, THOMAS D., Rm. 509, 4013 Milwaukee Ave. (41) (Thomas D. Lally)
- 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)
- LARSON, LOYD C., 407 S. Dearborn St. (5) (Lloyd C. Larson)
- LAUTEN, EDWARD P., 105 S. LaSalle St. (Edward P. Lauten)
- LAVIN, MARSHALL R., 105 W. Madison St. (2) (Marshall R. Lavin)
- LAWRENCE, HARRY J. & Co., 20 E. Jackson Blvd. (4) (Harry J. Lawrence)
- LEICHENGER, BENNETT & ROOTBERG, 75 E. Wacker Dr. (1) (H. E. Leichenger)
- LEIDESDORF, S. D. & Co., 38 S. Dearborn St. (3) (Stanley J. Koffee, Gerhard Mayer, Arthur Netzer)
- LEMLEY, RAYFORD W. & Co., 135 S. LaSalle St. (William M. Butters, Rayford W. Lemley)
- LEVIN, JOSEPH F., 33 N. LaSalle St. (2) (Joseph F. Levin)
- LEVIN & LANDE, 111 W. Washington St. (2) (Hobart R. Lande, Henry F. Levin)
- LEVIN, MILLER & Co., 228 N. LaSalle St. (1) (Alfred M. Levin, Herman L. Miller)

ILLINOIS (Continued)

- LEVIN, NEWMAN & Co., 22 W. Madison St. (2) (Samuel Newman)
- LEWIS, CAREY B., JR., 4926 Washington Park Court (15) (Carey B. Lewis, Jr.)
- LIEBER, TANDY AND COMPANY, 11 S. LaSalle St. (3) (Jacob G. Lieber, Carl M. Tandy)
- LIEBERMAN, MELVIN H., 227 W. Van Buren St. (Melvin H. Lieberman)
- LITWIN, ALBERT J., 110 S. Dearborn St. (3) (Albert J. Litwin)
- LOGAN, MALTER & Co., 10 S. LaSalle St. (Daniel G. Logan)
- LUSK, TILLMAN L. & COMPANY, 77 W. Washington St. (Tillman L. Lusk)
- LUXEN, RAYMOND C., 753 W. 79th St. (20) (Raymond C. Luxen)
- LYBRAND, ROSS BROS. & MONTGOMERY, 231 S. LaSalle St. (4) (J. Edward Burke, Homer L. Miller)
- LYNCH, JOHN A. & COMPANY, 231 S. LaSalle St. (John A. Lynch)
- MACFARLANE, ALFRED T., 810 W. 76th St. (Alfred T. Macfarlane)
- MACNEIL & O'NEIL, 30 N. LaSalle St. (Walter J. O'Neil)
- MAHONE, A. W. & Co., 828-120 S. LaSalle St. (3) (Albert W. Mahone)
- MANOWITZ, SIDNEY, 1 N. LaSalle St. (2) (Sidney Manowitz)
- MARTIN, JOHNSON & BOULTON, 105 S. LaSalle St. (3) (W. M. Bolton, Alexander Johnson, Robert W. Martin)
- MASON, WM. E., 120 S. LaSalle St. (3) (Wm. E. Mason)
- MCCALLEN, CLAYTON B., 10 S. LaSalle St. (3) (Clayton B. McCallen)
- MCCOY, HOLLAND AND SEAVEY, 100 N. LaSalle St. (2) (James C. Holland, Luke D. McCoy, Alwin M. Seavey)
- MCNALLY, EDWARD A., 7343 Cottage Grove Ave. (19) (Edward A. McNally)
- MCCAUGHTON & CUMPTON, 176 W. Adams St. (3) (James W. Cumpton, Alan McCaughton)
- MENDELL, WILLIAM GIBBS, 22 W. Madison St. (2) (William G. Mendell)
- MILLER, COOPER & COMPANY, 1160, 135 S. LaSalle St. (I. G. Miller, B. L. Cooper)
- MILLER, MANDELL & COMPANY, 134 N. LaSalle St. (2) (Nathan Miller, H. H. Ostrow, B. J. Reisin)
- MIZE, STANLEY W., 105 W. Adams St. (3) (Stanley W. Mize)
- MOELLER, WILLIAM C., 6101 Sheridan Rd. (William C. Moeller)
- MORRISON, M. A. & Co., Rm. 1010, 111 W. Monroe St. (3) (M. A. Morrison)
- MORRISON, SHELDON A., 176 W. Adams St. (3) (Sheldon A. Morrison)
- MOSS, M. E. & COMPANY, 330 S. Wells St. (6) (Marvin E. Moss)
- MURPHY, LANIER & QUINN, 231 S. LaSalle St. (4) (Edward J. Quinn, David T. Hutchison, William A. Elliott)
- 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. (4) (George A. Nordstrom)
- NORTH, J. W. AND Co., 105 W. Monroe St. (J. W. North)
- OHER, EDWARD M. & Co., 533 S. Dearborn St. (5) (Edward M. Oher)
- OLDHAM & GOUWENS, 1 N. LaSalle St. (Estey W. Gouwens, Harry E. Oldham)
- OLSON, ROY & Co., 10 S. LaSalle St. (3) (Roy Olson)
- OLSON, WILLIAM & Co., 1180 E. 63rd St. (37) (William Olson)
- OPPENHEIM, THEODORE H., 10 S. LaSalle St. (3) (Theodore H. Oppenheim)
- OTTO, WALTER C., 55 E. Washington St. (2) (Walter C. Otto)
- PACKER, HOFFMAN & Co., 550, 120 S. LaSalle St. (3) (John H. Hoffman, Paul R. Packer)
- PALMER, WARREN S., 38 S. Dearborn St. (3) (Warren S. Palmer)
- PARDIECK, LANDGREN & WOLFE, 208 S. LaSalle St. (4) (James F. Landgren, Myron A. Pardieck)
- 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) (John R. F. Cowan, Joseph Brenton Janvrin, Joseph A. Maloney, Glen E. Martin, Nels C. Nelson, 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)
- PERRY, THEODORE N., 231 S. LaSalle St. (4) (Theodore N. Perry)
- PETERSON, GEORGE W. & Co., 111 W. Monroe St. (George W. Peterson, Reginald R. W. Peterson)
- PETERSON, LESTER H., 444 W. St. James Pl. (14) (Lester H. Peterson)
- PETTENGILL, PAUL & Co., 1 N. LaSalle St. (Paul W. Pettengill)
- POMPIAN, PAUL, 5412 N. Clark St. (Paul Pompian)
- POS, ARTHUR S. & COMPANY, 7 S. Dearborn St. (Marvin J. Berger, Sidney C. Linick, Arthur S. Pos, Aaron A. Rosenberg)
- PRATT, EDWARD J., 6240 S. Kedzie Ave. (29) (Edward J. Pratt)
- PRESSMAN, LEONARD, 176 W. Adams St. (Leonard Pressman)
- PRICE WATERHOUSE & Co., 33 N. LaSalle St. (2) (Hugh M. Campbell, Raymond A. Hoffman, Donald R. Jennings, Howard D. Murphy, Russell A. Zimmermann)
- PROSSER, ROBERT S., 185 N. Wabash Ave. (1) (Robert S. Prosser)
- RASMUSSEN AND HUTCHENS, 1218, 105 W. Adams St. (3) (Edward J. Hutchens, Alma E. Rasmussen)
- 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. Reinsteint)
- REMPERT, SIM & WILLIAMS, 141 W. Jackson Blvd. (Harold P. Rempert, Andrew Sim)
- REVSINE, SIMON & Co., 10 N. Clark St. (2) (Harry Irving Simon, Victor B. Revsine)

ILLINOIS (Continued)

- RIEG, GEORGE S., 4000, 1 N. LaSalle St. (George S. Rieg)
- RIFKIN, MAURICE C. AND COMPANY, 20 W. Jackson Blvd. (Maurice C. Rifkin)
- RISH, GEORGE, 2956 Milwaukee Ave. (18) (George Rish)
- ROBBINS, DAVID, 188 W. Randolph St. (1) (David Robbins)
- ROBBINS, SAMUEL A. & Co., 39 S. LaSalle St. (3) (Samuel A. Robbins)
- ROBIN, BENJAMIN, 111 W. Washington St. (Benjamin Robin)
- RODERICK, ALBERT L., 111 W. Monroe St. (Albert Lee Roderick)
- ROME AND ZEITLIN, 327 S. LaSalle St. (4) (Samuel Rome, Samuel E. Zeitlin)
- ROOTBERG, PHILIP & COMPANY, 185 N. Wabash Ave. (1) (Philip Rootberg)
- ROSENBERG, B. L. AND Co., 134 N. LaSalle St. (2) (Sidney G. Karras, Ben L. Rosenberg)
- ROSENBERG, COHN & Co., Suite 1021, 1 N. LaSalle St. (2) (Bernard D. Cohn, Jack M. Rosenberg)
- ROSENSTOCK, BORENSTEIN & COMPANY, 20 W. Jackson Blvd. (4) (Joseph Borenstein, George Louis, Joseph Peck, Kenneth H. Price, Philip Rosenstock, Bertram J. Wolf)
- ROSENTHAL & MCGILLICUDDY, 957, 29 S. LaSalle St. (3) (William P. Rosenthal)
- ROSSETTER, GEORGE & Co., 33 S. Clark St. (3) (Ray R. Dobson, Fred J. Duncombe, John D. Filson, Gilbert H. Finch, William C. Lawrence, Cletus H. Lee, Waldo Mauritz, W. H. Merrifield, 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, IRA AND COMPANY, 141 W. Jackson Blvd. (4) (Ira Rubel, Ernest Kanrich)
- RUBIN, BERNARD A., 100 W. Monroe St. (3) (Bernard A. Rubin)
- RUSSMAN, A. H., 30 N. LaSalle St. (A. H. Russman)
- SABIN, MAURICE & COMPANY, 30 N. LaSalle St. (Maurice Sabin)
- SALMON, W. C. & Co., 53 W. Jackson Blvd. (4) (W. C. Salmon)
- SALTIEL, NATALIE, 323 S. Franklin St. (Natalie Saltiel)
- SAMELS, LOUIS AND COMPANY, 77 W. Washington St. (2) (Louis Samels, Bernard J. Seltzer)
- SASSETTI, FRANK L. & Co., 608 S. Dearborn St. (5) (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. (2) (Herbert S. Shelly)
- SCHENCKER, HAROLD, 33 N. LaSalle St. (Harold Schencker)
- SCHNEIDER, HARRY, 111 W. Washington St. (Harry Schneider)
- SCHOENBROD, HERBERT & COMPANY, 134 N. LaSalle St. (2) (Herbert Schoenbrod, Carl Seskind, John R. Waters)
- SCHORN, ARNOLD N., 224 S. Michigan Ave. (4) (Arnold N. Schorn)
- SCHUCK, E. H. & COMPANY, 135 S. LaSalle St. (3) (E. H. Schuck)
- SCHULZ, JOSEPH R., 33 S. Clark St. (3) (Joseph R. Schulz)
- SCHUMAN, ALVIN W., 188 W. Randolph St. (1) (Alvin W. Schuman)
- SCHUR, HAUPTMAN, GOLDBERG & COMPANY, 77 W. Washington St. (2) (John A. Schur, Herbert M. Hauptman, I. William Goldberg)
- SCHWARTZ, KUHN & SONDERLING, 1923, 205 W. Wacker Dr. (6) (Eugene Kuhn, Ernest Sonderling)
- SCHWARTZ, NORMAN N., 77 W. Washington St. (2) (Norman N. Schwartz)
- SCOVELL, WELLINGTON & COMPANY, 105 W. Adams St. (Max E. Cooper, 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)
- SEGAL, IRVING J. & COMPANY, 188 W. Randolph St. (1) (Irving J. Segal)
- SEIDMAN & SEIDMAN, 135 S. LaSalle St. (3) (Lawrence J. Seidman)
- SEREB, JACOB S., 139 N. Clark St. (2) (Jacob S. Sereb)
- SHARKEY, JOHN B., 1854, 231 S. LaSalle St. (John B. Sharkey)
- SHAW, STOUT AND TOBIN, 141 W. Jackson Blvd. (4) (Charles Stout)
- SHEA, HARRY F. & Co., 10 S. LaSalle St. (Harry F. Shea)
- SHEPARD, SCHWARTZ & COMPANY, 11 S. LaSalle St. (3) (Jerome Harris, M. Schwartz, Irving W. Shepard)
- 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) (J. D. Sigel, Robert H. Sigel)
- SIGMAN, PHILIP, 33 N. LaSalle St. (49) (Philip Sigman)
- SILBERMAN, BEN, 617, 1 N. LaSalle St. (2) (Ben Silberman)
- SILVER, GAULT AND COMPANY, 209 S. LaSalle St. (Nathan R. Gault, Irving Roberts, 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, Harold B. Minkus)
- SIMON, DANIEL M. & COMPANY, 134 N. LaSalle St. (2) (Daniel M. Simon)
- SIMON, MAX & Co., 134 N. LaSalle St. (Max Simon)
- SINCLAIR, BONDESON & COMPANY, 1945, 120 S. LaSalle St. (C. A. Bondeson, Winfred William Sinclair)
- SKOLNIK, PASTERNAK AND COMPANY, First National Bank Bldg. (3) (Louis E. Skolnik, Leonard Pasternack)
- SMITH, HUGH N., 11 S. LaSalle St. (Hugh Norman Smith)
- SMOOT, WILBUR A., 1528, 10 S. LaSalle St. (3) (Wilbur A. Smoot)
- SNYDER, H. E. & COMPANY, 38 S. Dearborn St. (Mary C. Gildea, Harry E. Snyder)
- SOMMER, WILLIAM J. & Co., 919 N. Michigan Ave. (William J. Sommer)
- SPENCER, EDMUND A. & ASSOCIATES, First National Bank Bldg. (3) (Edmund A. Spencer)
- STANGLE AND LAUBER, 203 N. Wabash Ave. (1) (Robert R. Lauber, S. L. Stangle)
- STARR, BRUNO A., 1 N. LaSalle St. (2) (Bruno A. Starr)
- STEEL, CHANNON & Co., 100 W. Monroe St. (3) (Marvin L. Channon, Stephen S. Steel)
- STEIN, HERMAN, 846 W. Leland Ave. (40) (Herman Stein)

ILLINOIS (Continued)

- STEIN, LEO SIMON, 7015 N. Greenview Ave. (26) (Leo Simon Stein)
- STERLING, ALBERT I., 1837, 176 W. Adams St. (3) (Albert I. Sterling)
- SWANSON, OGILVIE & MCKENZIE, 176 W. Adams St. (3) (Robert L. Jorgensen, Howard W. Knight, Harold W. McKenzie, Roy W. Stollstorff)
- SWIFT, MORTON F. & COMPANY, 120 S. LaSalle St. (Morton F. Swift, Edward H. Friedman)
- SWISHER, RHAEL M. & Co., 111 W. Washington St. (A. Donald Shrago, Alvin D. Smith)
- TAKAHASHI, FRANK Y., 100 W. Monroe St. (3) (Frank Y. Takahashi)
- TARRANT, NEIL J., 6201 S. California (29) (Neil J. Tarrant)
- TAYLOR, HARRY E. & COMPANY, 1102, 105 W. Monroe St. (3) (Harry E. Taylor)
- TENNER, IRVING, 10 N. Clark St. (Irving Tenner)
- THULIN, FRASER & BROWN, 105 S. LaSalle St. (3) (Edward M. Brown, Joseph W. Fraser, Frederick A. Thulin)
- THURSTON, LOYD C., 1 N. LaSalle St. (2) (Lloyd C. Thurston)
- TINEN, DAVID & COMPANY, 208 S. LaSalle St. (4) (Robert C. David)
- TOBIN, MEYER, 100 N. LaSalle St. (2) (Meyer Tobin)
- TOUCHE, NIVEN, BAILEY & SMART, 208 LaSalle St. (4) (Robert Charles Brown, Allen C. Howard, C. Alvin Koch, Gordon Leslie Laidlaw, Jackson W. Smart, Walter H. Soderdahl, W. C. Waggoner)
- TYLMAN, POND & Co., 203 N. Wabash Ave. (H. M. Pond)
- TOWER, CARLETON M. & Co., 105 W. Adams St. (Frank Fernholz, Carleton M. Tower)
- TRANEN, MARTIN W. & Co., 188 W. Randolph St. (Martin W. Tranen)
- TRESSSEL, HARRY S. & ASSOCIATES, 1300, 10 S. LaSalle St. (Harry S. Tressel)
- TREVEILER, J. M. & Co., 720, 7 S. Dearborn St. (John M. Treveiler)
- TRIMARCO, RALPH R., 715, 1 N. LaSalle St. (Ralph R. Trimarco)
- TRUGMAN, HARRY L. AND Co., 105 W. Adams St. (Henry Schwartz, Harry L. Trugman)
- TURTLE, GEORGE R., 327 S. LaSalle St. (George R. Turtle)
- UTTER, ARTHUR J., 1904-A, 175 W. Jackson Blvd. (Arthur J. Utter)
- VARKALA, J. P. & COMPANY, 2401 W. 63rd St. (29) (Frances H. Sadauskas)
- VEGA, FRIEDEL & COMPANY, 38 S. Dearborn St. (3) (Robert M. Vega)
- VINEYARD & VINEYARD, 11 S. LaSalle St. (3) (Philip P. Vineyard, Philip W. Vineyard)
- VOGEL, MILTON, 11 S. LaSalle St. (3) (Milton Vogel)
- VOTAVA, J. L. & Co., 2246, 228 N. LaSalle St. (1) (J. L. Votava)
- 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. & Co., 6138 Loomis Blvd. (36) (Mary T. Washington)
- WASSERMAN, SEYMOUR, Rm. 2009, 1 N. LaSalle St. (Seymour Wasserman)
- WAXMAN, CHULOCK & COMPANY, 100 N. LaSalle St. (2) (Willmar A. Chulock)
- WEINER, ARTHUR A. & Co., Rm. 646, 1 N. LaSalle St. (2) (Arthur A. Weiner)
- WEINSTEIN, ARTHUR R., 105 W. Madison St. (2) (Arthur R. Weinstein)
- WEISBARD, GEORGE L. & COMPANY, 11 S. LaSalle St. (3) (George L. Weisbard, Helmut Strauss)
- WEISLER, RAYMOND S., 3046 W. 63rd St. (29) (Raymond S. Weisler)
- WELTMAN & Co., 330 S. Wells St. (Paul L. Weltman)
- WHITE, E. R. & Co., 4821 W. Cullom Ave. (41) (Earl R. White)
- WINZER & COMPANY, 54 W. Randolph St. (O. E. Winzer)
- WITTE, LESTER & COMPANY, 208 S. LaSalle St. (4) (Merle C. Dunbar, Arthur E. Witte, Lester Witte)
- WOLF AND COMPANY, 7 S. Dearborn St. (George P. Ellis, Frederick H. Sommer, George Dorr Wolf, Jr., Harry H. Wolf)
- WOLFF, CHAZIN & COMPANY, 105 W. Adams St. (Seymour Chazin, Gabriel Wolff)
- WOOD, W. L., 1 N. LaSalle St. (William L. Wood)
- YOUNG, A. NORMAN & COMPANY, 1855, 231 S. LaSalle St. (A. Norman Young)
- YOUNG, ARTHUR & COMPANY, 1 N. LaSalle St. (2) (Frank Ahlforth, Rosecrans Baldwin, James M. Groves, L. B. McLaughlin, A. V. McPhee, Charles Robert Miller, Edward J. Murnane, Edwin C. Owens, Timothy J. Sullivan)
- YOUNG, SCHULTZ & Co., 22 W. Madison St. (2) (Lawrence Arnold Chez, Jerome Schultz, Earl Francis Young)

Chicago Heights

- FLEMMING, GEORGE E., 1601 Halsted St. (George E. Fleming)

Cicero

- CERNY, GEORGE S., 5409 W. 24th Pl. (50) (George S. Cerny)

Danville

- CRAIG, ROLLAND E., 434 Vermilion St., N. (Rolland E. Craig)
- FINNEY & MASIOKAS, 6 N. Vermilion St. (Frank M. Masiokas)
- KESLER, CLIFFORD R., 139 N. Vermilion St. (Clifford R. Kesler)
- SWISHER & CARTEE, First National Bank Bldg. (Robert S. Cartee, Jr.)

Decatur

- GAUGER & DIEHL, 208 Citizens Bldg. (Orval W. Diehl, Joseph F. Gauger, Robert E. Linn, J. Ira Young)
- MURPHEY AND NASH AND JONES, 240 N. Church St. (Robert L. Baker, Wayne E. Dymond, Robert H. Jenne, David Jones, Robert J. Murphey, William B. Petty, Robert G. Rockwell)
- RICHARDSON, EARL E., 522 Standard Office Bldg. (Earl E. Richardson)
- SLEEPER, ROBERT W., 327 Citizens Bldg. (Robert W. Sleeper)

DeKalb

- SCHAFFER, D. M., 550 Normal Rd. (DeLos Milford Schaffer)

ILLINOIS (Continued)

East St. Louis

ALLISON, BERT H. & CO., 2315 State St. (Bert H. Allison)
 BOYLE, J. W. & COMPANY, 509 First National Bank Bldg. (Ray Gordon Laughlin)
 MERSINGER, F. M. & COMPANY, 209 First Federal Bldg. (F. M. Mersinger)
 ROGERS & TRAGESSER, 408 Missouri Ave. (Jean W. Rogers, Joseph G. Tragesser)

Elgin

CONDON AND HORN, Tower Bldg. (James G. Condon)
 PAHNKE, ELMER R., 5 Douglas Ave. (Elmer R. Pahnke)

Evanston

HOLLOWAY, GRACE E., 635 Brummel St. (Grace E. Holloway)
 OAKLEY, KENNETH E., 1603 Orrington Ave. (Kenneth E. Oakley)
 RECKITT, ERNEST, 425 Greenwood Blvd. (Ernest Reckitt)

Fairfield

LOY, MURRELL J., Fairfield National Bank Bldg. (Murrell J. Loy)

Freeport

BINGHAM, WILLIAM T., 12½ E. Stephenson St. (William T. Bingham)
 WIETZKE, A. J., 223 W. Stephenson St. (A. J. Wietzke)

Galesburg

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

Granite City

SCHLOSSER, C. J. & COMPANY, 1925 Edison Ave. (Guy McCune, Manager)

Harvey

WILKES, JAMES T. & Co., 15406 Lexington Ave. (James T. Wilkes)

Highland Park

ANSPACH, WILLIAM N., 463 Central Ave. (William N. Anspach)

Jacksonville

KINNEY, EDWARD L., 197 S. Prairie St. (Edward L. Kinney)

Joliet

GRUMLEY, JAMES J., Barber Bldg. (James J. Grumley)
 MAHER, ROBERT J., 25 N. Ottawa St. (Robert J. Maher)
 MUNCHALFEN, F. J., 155 Scott St. (F. J. Munchalfen)
 SHEA, HARRY F. & Co., 4 E. Clinton St. (William A. Minarich)

Kankakee

TOPPING, HARRY F., Arcade Bldg. (Harry F. Topping)

Lake Bluff

NEUMAN, KERMIT & Co., P. O. Box 205 (Kermit Neuman)

Lawrenceville

EWING, WILBUR R., Rooms 4-5 Kensler Bldg. (Wilbur R. Ewing)

Lincoln

GAFFNEY, EMORY C., Griesheim Bldg. (Emory C. Gaffney)

Macomb

BOYLE, BARTON F. & Co., 121 N. McArthur St. (Barton F. Boyle)

Matteson

SKINGER, DONALD S., 204th & Crawford (Donald S. Skinger)

Mattoon

JONES, GORDON, P. O. Box 24 (Gordon Jones)

Moline

DEHLER, LEE ROY, 1630 Fifth Ave. (Lee Roy Dehler)

Mt. Carmel

HOUSTON & ASSOCIATES, Columbia Bldg. & Loan Bldg. (Morris E. Kemper)

Mt. Vernon

GAMBER, WILLIAM A., 115 N. 10th St. (William A. Gamber)

Oak Park

CASTENHOLZ, W. B. & ASSOCIATES, 431 S. East Ave. (W. B. Castenholz)
 SHAPIRO, MAURICE H. & Co., 19 Madison St. (Maurice H. Shapiro)

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

BAUMANN, GLENN L., 5519 S. Adams St., Bartonville (Glenn L. Baumann)
 BRUNINGA, F. G. & Co., 822 Commercial National Bank Bldg. (Frank G. Bruninga)
 CLIFTON AND GUNDERSON, 302 Central National Bank Bldg. (2) (Neil E. Clifton, Merlin W. Gunderson)
 GAUGER & DIEHL, 907 Jefferson Bldg. (Warren T. Brown, James L. Depler)
 GINOLI, CHARLES N., 912 Lehmann Bldg. (Charles N. Ginoli)
 GORENZ, LEO J., JR., 1619 N. Sheridan Rd. (Leo J. Gorenz, Jr.)
 KRIEGER & STEVENSON, 1700 First National Bank Bldg. (William E. Krieger, Lloyd C. Stevenson, Fritz O. Greiner)
 LANDY & ROTHBAUM, 1123 Commercial National Bank Bldg. (Jacob Rothbaum)
 MORGAN, DAVID & COMPANY, 1121 First National Bank Bldg. (2) (David W. Morgan, George E. Morgan, Jack C. Ellis)
 ROSSETTER, GEORGE & Co., 412 Commercial National Bank Bldg. (2) (Frank P. Doheny)
 SAAL, OSCAR A., Commercial National Bank Bldg. (Oscar A. Saal)

ILLINOIS (Continued)

Pontiac

GREENWOOD, E. H., 208 N. Oak St. (E. H. Greenwood)

Quincy

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

River Grove

COTTON, IRVING G., 2332 Leyden Ave. (Irving G. Cotton)

Rockford

DYSON, CLARENCE L., 1115 Talcott Bldg. (Clarence L. Dyson)

GAUGER & DIEHL, 706 Talcott Bldg. (Samuel H. Thompson)

LYBRAND, ROSS BROS. & MONTGOMERY, 119 N. Church St. (Robert W. Myers, Leo V. Tinkham, Managers)

POLLARD AND WHEELER, 419 Park St., N. W. (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 Cleaveland Bldg. (Ivan Bull)

Salem

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

Skokie

HELLMAN, CARL E., 4233 Madison St. (Carl E. Hellman)

MARCUS, RALPH H., 4926 Hull St. (Ralph H. Marcus)

Springfield

BIRD, SHUMWAY J., 322½ E. Adams St. (Shumway J. Bird)

ESTES AND WHEELER, 901 Myers Bldg. (Clifford E. Estes, Edw. F. Wheeler)

HAKMAN, VINCENT J., 710 Myers Bldg. (Vincent J. Hakman)

KERBER, ECK & BRAECKEL, Myers Bldg. (Albert O. Eck)

MERSINGER, F. M. & COMPANY, 410 Thrifty Bldg. (Edward A. Epping)

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)

TURNBULL, RALPH & Co., First National Bank Bldg. (Ralph W. Turnbull, Halbert A. Schussele)

WHITNEY & PEHLMAN, 622 Reich Bldg. (Joseph E. Pehlman, Frank Hardy Whitney)

Streator

FERRIS, JOHN C., 305 E. Main St. (John Cortelyou Ferris)

Urbana

FILBEY, FILBEY & BEAGLE, 706 W. Pennsylvania Ave. (Edward J. Filbey, N. V. Filbey, Chauncey M. Beagle)

Waukegan

JACOBS, RALPH S. & COMPANY, 4 S. Genesee St. (Ralph S. Jacobs, David Rose)

PETTENGILL, PAUL & Co., 14 N. Genesee St. (Robert F. Geisler, Nicholas P. Degan)

SWARZTRAUER, A. D. & Co., 307 Washington St. (A. D. Swarztrauber)

WILSON, ARNIE U., 224 Washington St. (Arnie U. Wilson)

Wilmette

STEVEN, ANGUS & COMPANY, 124 Broadway (J. Angus Steven)

Winnetka

CORNYN, JOHN E. & Co., 126 Bertling Lane (John E. Cornyn)

RUSIN, BRON J., 1086 Ash St. (Bron J. Rusin)

INDIANA

Anderson

MCWILLIAMS, KING & Co., 1001 Jackson St. (Charles A. Chastain, Millard C. King)

Bloomington

DIETERLE AND THOMPSON, Monroe County Bank Bldg. (D. Lyle Dieterle, David William Thompson)

MILROY, ROBERT R. (Robert R. Milroy)

REINEKING, RICHARD V., 305 Citizens Bank Bldg. (Richard V. Reineking)

Columbus

CROUSE, HOWARD E. & Co., Charlotte Bldg. (Howard E. Crouse, Norman R. Edwards)

Danville

BANISTER, E. HARRY, 157 N. Washington St. (E. Harry Banister)

Elkhart

PRESSLER, PAUL R., 438 Equity Bldg. (Paul R. Pressler)

WILLETT & WHARTON, 109 Equity Bldg. (Cecil J. Kistler)

Evansville

BERRY, JOHN F. 217 S. E. Eighth St. (John F. Berry)

CADDICK AND COMPANY, 507 Old National Bank Bldg. (Wm. Andrew Caddick, Gordon Crome Hortin)

CASSIDY & SCHEITLIN, 15 S. E. 5th St. (Kenneth H. Cassidy, Robert J. Scheitlin)

DEJEAN, OTTO P., 1427 E. Division St. (Otto P. DeJean)

GILPATRICK, WELKER L., 515 N. Main St. (Welker L. Gilpatrick)

OLIVE, GEO. S. & Co., 709 Citizens Bank Bldg. (John H. Buchanan, Joseph A. Cammack, James C. Olive, A. M. Picucci)

WHITLEDGE, MASON A., 125 N. W. Third St. (Mason A. Whitledge)

Fort Wayne

ANDORFER, LEONARD J., 1235 Lincoln Bank Tower (Leonard J. Andorfer)

DETMER, G. F. & COMPANY, 1825 Lincoln Bank Tower (Gregory F. Detmer, Carl E. Lipp)

GORE, EDWARD & Co., 1001 Fort Wayne Bank Bldg. (2) (Darwin G. Freck, Manager)

INDIANA (Continued)

- HARTMAN, COOPER & Co., 1010 Lincoln Tower (2) (Vernon E. Brandt, Raymond Burton Brunner, Herbert W. Cooper, Benjamin W. Hartman)
- HASLACHER, MORTON F., 609 Fort Wayne Bank Bldg. (2) (Morton F. Haslacher)
- HOULIHAN, JAMES J., 4337 Lillie St. (James J. Houlihan)
- HOULIHAN, THOMAS A. & Co., 5th Fl., Fort Wayne Bank Bldg. (2) (Thomas A. Houlihan)
- KOENEMAN, BORGER, KROUSE & DINIUS, 825 Lincoln Bank Tower (2) (Edwin H. Koene-man, Donald H. Borger, Emmett E. Krouse, R. Myron Dinius)
- LENZ, HERBERT V., 1428 E. Rudisill Blvd. (Herbert V. Lenz)
- PEASE, W. CURTIS, 316 Central Bldg. (Wilfred Curtis Pease)
- REINKING, KERN & COMPANY, 808 Fort Wayne Bank Bldg. (2) (Donald E. Kern)
- SANFORD, MYERS & DEWALD, 625 Lincoln Tower (James A. DeWald, George W. Myers, Frank Dulin, Jr., Paul O. Schirmeyer)
- Gary**
- LOVEGROVE, A. & Co., 919 W. 61st Ave. (Aubrey H. Lovegrove, Jr.)
- 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., 503 Conkey St. (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. (4) (Frederick C. Albershardt)
- ANDERSON, CHARLES A., 524 Circle Tower (4) (Charles A. Anderson)
- BAILEY, CORD AND WILLIAMS, 908 State Life Bldg. (Merlin M. Bailey, Noel E. Cord, J. Howard Williams)
- BORING, ROGER V. & COMPANY, 803 Architects & Builders Bldg. (4) (Roger V. Boring)
- BORTS, ABRAHAM A., 603 Inland Bldg. (4) (Abraham A. Borts)
- BROO, IDA S., 525 Indiana Trust Bldg. (Ida S. Broo)
- CARMACK, BERTRAM J., 1119 N. Delaware St. (Bertram J. Carmack)
- CARTER, KIRLIN AND MERRILL, Peoples Bank Bldg. (Charlton N. Carter, Floyd H. Kirlin, Fred L. Merrill)
- CASSEN, M. S. & Co., 1928 N. Meridian St. (Manuel S. Cassen, Sanders Klein)
- CLARK, ROBERT H., 617 State Life Bldg. (Robert H. Clark)
- COVERT, MARK M. & Co., 913 Merchants Bank Bldg. (Raymond A. Bagley, Quentin H. Covert)
- ERNST & ERNST, 17 W. Market St. (4) (Clarence W. Long, Manager)
- FACKLER, FRANZ W., 1060 Consolidated Bldg. (4) (Franz W. Fackler)
- FIGEL, ANDREW, 7920 College Ave. (20) (Andrew Figel)
- FINN, ROBERT M., 508 Bankers Trust Bldg. (Robert M. Finn)
- HALL, HAROLD K., 8701 College Ave. (20) (Harold K. Hall)
- HAMAKER, JOSEPH E., 130 E. Washington St., (4) (Joseph E. Hamaker)
- HARRISON, WM. RIPLEY, 20 E. 25th St. (Wm. Ripley Harrison)
- HAYES, O. L., 3051 N. Illinois (O. L. Hayes)
- HENDERSON, WALKER, MARKLE & Co., 425 Merchants Bank Bldg. (L. M. Henderson, William H. Walker, William A. Markle)
- HENLEY, HOWARD E., JR., 953 N. Rural St. (Howard E. Henley, Jr.)
- HERDRICH, BOGGS AND CO., 803 Electric Bldg. (4) (Robert R. Allentharp, Harry Boggs, O. C. Herdich, Emil J. Kastner)
- HIATT, H. JACKSON, 4460 Marcy Lane (H. Jackson Hiatt)
- HOSIER, SCOTT F., JR., 1020 Lemcke Bldg. (4) (Scott F. Hosier, Jr.)
- JERMAN, ANTHONY J., 321-322 Lemcke Bldg. (Anthony J. Jerman)
- KAHL & MOTT, 816 Illinois Bldg. (Marvin P. Kahl, George M. Mott)
- KELLER, NORBERT F. & Co., Lemcke Bldg. (Norbert F. Keller, Robert L. Pritchard)
- LEAS, FREEMAN A., 1119 N. Delaware St. (Freeman A. Leas)
- LEVY, CALDERON & KATZ, 7 E. 21st St. (Lewis Levy, Irwin Katz)
- LIVENGOOD, HARLAN B., 1119 N. Delaware St. (Harlan B. Livengood)
- LIVENGOOD, HAMILTON AND LIVENGOOD, 410 Board of Trade Bldg. (Karl I. Hamilton, Jr., N. Dale Livengood)
- MADDEN, W. M. & COMPANY, 415 Board of Trade Bldg. (4) (William M. Madden)
- MCGEE, JOHN V., 300 Kahn Bldg. (John V. McGee)
- MCWILLIAMS, KING & Co., 1009 Merchants Bank Bldg. (Samuel W. McWilliams)
- MERRIMAN, MAURICE G., 20 E. 25th St. (Maurice G. Merriman)
- MONROE, RALPH E., 628-30 Architects & Builders Bldg. (Ralph E. Monroe)
- OLIVE, GEORGE S. & Co., 528 Chamber of Commerce Bldg. (4) (Marshall S. Armstrong, Joseph B. Baerncofp, M. Parnell Baker, K. J. Carpenter, Walter B. Chandler, John D. Harrington, Tom L. Melven, Franklin H. Nelson, Geo. S. Olive, Sr., Geo. S. Olive, Jr., John M. Raber, Ralph W. Snyder, Paul S. Stanley, Troy G. Thurston, John J. van Bente, Adrian E. Wilhoite)
- PAINTER, HOWARD W., 914 Fletcher Trust Bldg. (Howard W. Painter)
- PARRISH, K. B. & Co., 415 Board of Trade Bldg. (Kermit B. Parrish, Owen S. Parrish)
- PEAT, MARWICK, MITCHELL & Co., 509 Merchants Bank Bldg. (4) (John N. Merchant, Manager)
- PILE, ROY J. & Co., 1142 Consolidated Bldg. (W. M. Mace, Roy J. Pile)

INDIANA (Continued)

SCHREIER, MAX, 6321 Evanston Ave. (20)
(Max Schreier)
STEVENS, CHARLES E., 501 Circle Tower
(Charles E. Stevens)
SYKES, JAMES L., 1119 N. Delaware St. (James
L. Sykes)
WARD, WILLIAM G., 108 E. Washington St.
(4) (William Gordon Ward)
WEINBERG, DONALD, 615 N. Delaware St.
(Donald Weinberg)
WILSON, GORDON E., Circle Tower (4) (Gor-
don E. Wilson)

Kokomo

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

Lafayette

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

Laporte

HINTON, ALBERT V., JR., 311 First National
Bank Bldg. (Albert V. Hinton, Jr.)
KELLER, WARREN H., 410 Fox St. (Warren H.
Keller)

Linton

GREENE, G. E., 20½ E. Vincennes St. (Geo.
E. Greene)

Marion

GIBBONS, JAMES M., Iroquois Bldg. (James M.
Gibbons)

Michigan City

HILL, GEO. R., 501½ Franklin St. (Geo. R.
Hill)

Muncie

AUGBURN, MARY W., 105 Plaza Bldg. (Mary
W. Augburn)
HUFFER, JOSEPH S., 215 Forest Ave. (Joseph
S. Huffer)
LABERTEAUX, A. O., 118 S. Franklin St. (A. O.
(LaBerteaux, Alvah O. LaBerteaux)
WHITINGER, R. J. & COMPANY, 114 S. Frank-
lin St. (Herbert P. Harrington, Robert L.
Hughes, John G. Shaver, Ralph J. Whit-
inger)

New Albany

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

New Castle

LEMAY, GERALD H., 108½ S. Main St. (Ger-
ald H. LeMay)

Peru

MCCARTHY AND COMERFORD, 11 W. Fifth St.
(Jack Kelton Comerford)

Petersburg

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

Plymouth

UMBAUGH, H. J., 219 W. LaPorte St. (Her-
schell J. Umbaugh)

Richmond

THOMAS, WM. H., 126 N. 8th St. (Wm. H.
Thomas)

Rochester

SHORE, BYRON B., 1201 So. Main St. (Byron
Burdell Shore)

Shelbyville

ECK, ROBERT E., 310 Methodist Bldg. (Rob-
ert E. Eck)

South Bend

CRISPIN, GORDON S., 2804 Mishawaka Ave.
(15) (Gordon Sinclair Crispin)
CROWE, CHIZEK AND COMPANY, 311 St. Jo-
seph Bank Bldg. (C. F. Chizek, M. Mendel
Piser)
DINCOLO AND CHRISTMAN, 301 Ault Bldg.
(James Dincolo)
DOBSON, VOGEL & COMPANY, 224 W. Jeffer-
son Blvd. (1) (John J. Dobson, Jr., Nelson
J. Vogel, John Z. Olcott, Frank C. Sheldon)
ELLIS, LEE L., 209 Lafayette Bldg. (1) (Lee
L. Ellis)
HAWBAKER, C. C., 2804 Mishawaka Ave. (C.
C. Hawbaker)
KOONTZ, WATSON M., 321 S. Main St. (Wat-
son M. Koontz)
MOORE, HOWARD A., 201 Tower Bldg. (1)
(Howard A. Moore)
PARDIECK, LANDGREN & WOLFE, 506 Tower
Bldg. (Marquam O. Wolfe)
PRICE, FLATLEY AND COMPANY, National Bank
Bldg. (L. T. Flatley, Stanley R. Price)
ROHLEDER, CARL F., 610 Tower Bldg. (1)
(Carl F. Rohleder)
SULLIVAN, JOUN M., 615 Odd Fellows Bldg.
(1) (John M. Sullivan)
THOMAS, LEWIS E., 314 Odd Fellows Bldg.
(Lewis E. Thomas)
WILLETT & WHARTON, 523 J. M. S. Bldg. (1)
(Daniel Loder Klein, Joseph John Miller,
Jr., J. Russell Wharton)

Terre Haute

BARTRAM, DAVID & Co., 413 Merchants Na-
tional Bank Bldg. (David G. Bartram, Wil-
liam J. Stone, Jess W. Bowers, Harriet R.
Hahn)
STRACHAN & METZGER, 625 Cherry St.
(Charles W. Metzger, Edward K. Strachan)
WILEY, CURTIS H., 15 Chamber of Com-
merce Bldg. (Curtis H. Wiley)

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

- Algona**
SPENCER, JOHN R. (John R. Spencer)
- Boone**
ALLEN AND COMPANY, 716½ Story St. (Ernest A. Bush)
BILLINGS AND COMPANY, 624 Story St. (Philip L. Billings)
- Burlington**
MCGLADREY, HANSEN, DUNN AND COMPANY, 311 Farmers and Merchants Bank Bldg. (Charles E. Matsch, Claude M. Ernst, Marvin E. Baker)
- Carroll**
MORROW, ROBERT S., 100½ W. 5th St. (Robert S. Morrow)
- Cedar Rapids**
ALLEN AND COMPANY, 227 Guaranty 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, Donald E. Schmidt, Walter W. Badger)
MELTZER, B. J., 229 Guaranty Bank Bldg. (B. J. Meltzer)
MUSSMAN, Fred E., 521 Merchants National Bank Bldg. (Fred E. Mussman)
WILLIAMS, EDWARD A., 2835 Seely Ave. S. E. (Edward A. Williams)
- Charles City**
BURKE, KENNETH J., 208 Ellis Block (Kenneth J. Burke)
- Clinton**
BROOKS, O'CONNOR & BROOKS, 309 Tucker Ave. (Lester H. Mangold)
MCGLADREY, HANSEN, DUNN AND COMPANY, 202 Akeny Bldg. (F. A. Cover)
OAKLEAF & RUTENBECK, 2320 N. 2nd St. (L. K. Rutenbeck)
- Davenport**
DOYLE & KEENAN, 623 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, David F. Wentworth)
NAGLE, JOHN E., 409 Putnam Bldg. (John E. Nagle)
NORTH, J. W. AND CO., 828 Davenport Bank Bldg. (Earl W. Druehl, Eugene F. McAllister)
PAULSEN, THE R. W. Co., 717 Kahl Bldg. (Roy W. Paulsen)
- Decorah**
BARTH & HAYES, 105 Court St. (Frank R. Barth, Adolph R. Hayes)
- Des Moines**
ADDISON, JAMES C. AND COMPANY, 316 Savings & Loan Bldg. (James C. Addison, Eugene R. Severs)
ALLEN AND COMPANY, 708 Hubbell Bldg. (Lloyd R. Bock, C. Arnold Carlson, George R. Lautenbach, Carroll E. Mann, W. N. McCoy, Louis I. Nussbaum, Linden C. Speers)
- AUGUSTINE, ALBERT A., 715 Securities Bldg.** (Albert A. Augustine)
BADER, L. C., 501 Insurance Exchange Bldg. (Leslie C. Bader)
BOS, CORNELIUS A., 1114 Savings & Loan Bldg. (Cornelius A. Bos)
ERNST & ERNST, 505 5th St. (9) (J. E. Bemis, Manager)
HALLIDAY, J. F., 707 Locust St., (J. F. Halliday)
HARRIGAN, BOATMAN & GORGAS, 317-320 Insurance Exchange Bldg. (Leslie C. Boatman, William G. Gorgas, Francis J. Harrigan)
KNOBBE, GALLAGHER & Co., 1010 Savings & Loan Bldg. (9) (Leonard W. Gallagher, C. B. Knobbe, E. F. Volberding, Gerald J. Wadsworth)
LEVY, GERALD, 307 Bankers Trust Bldg. (9) (Gerald Levy)
MCCLURE & Co., 1008 Liberty Bldg. (J. H. McClure, John H. McClure, Jr.)
MCGLADREY, HANSEN, DUNN AND COMPANY, 1114 Savings and Loan Bldg. (Marvin R. Selden, Jr., Robert C. Timmins)
MELONE, RALPH E., 607 Bankers Trust Bldg. (Ralph E. Melone)
MERIWETHER AND WOOD, 304 Farm Bureau Bldg. (9) (Robert L. Meriwether)
MUEHLE, LOUIS J. & COMPANY, 500 Shops Bldg. (9) (Louis J. Muehle)
NOLTE, CORNMAN AND COMPANY, 800 Liberty Bldg. (Edward L. Nolte, M. A. Cornman)
ODEN, JOHN S., 600 Des Moines Bldg. (John S. Oden)
PROUTY, WORDEN & Co., 726 Des Moines Bldg. (9) (Glen S. Worden)
REAM, MARTIN, CLOUTIER & SANDERSON, 706 Savings and Loan Bldg. (9) (Roger R. Cloutier, Emmett Wm. Martin, L. F. Ream, Robert B. Sanderson)
SMITH, SIDNEY B., 433 Insurance Exchange Bldg. (Sidney B. Smith)
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)
- 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., No. 1 Dubuque Bank Bldg. (George T. Martin)
PINK & FAHEY, 1001 American Trust Bldg. (Charles A. Fahey)
- Estherville**
COXSON, RICHARD G., Gaarde Bldg. (Richard G. Coxson)
- Fairfield**
GRAF, LEWIS E., 54½ N. Main St. (Lewis E. Graf)
- Fort Dodge**
ADDISON, JAMES C. AND COMPANY, 721 Snell Bldg. (Gene C. Gutknecht, Manager)
LAWSON, HOWARD J., 307 State Bank Bldg. (Howard J. Lawson)

IOWA (Continued)

- 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., 6 College Park Rd. (Norris C. Neveln)
- Holstein
- CURTIS AND HUNZELMAN (Warren E. Curtis)
- Iowa City
- MCGLADREY, HANSEN, DUNN AND COMPANY,
 324 Savings and Loan Bldg. (Harold G. Petershagen)
- Keokuk
- MCGLADREY, HANSEN, DUNN AND COMPANY,
 28-30 N. 5th St. (Charles R. Cole)
- Marshalltown
- WESTER, R. A. AND COMPANY, Willard Bldg.
 (A. R. Keller, R. A. Wester)
- Mason City
- GAGE, EDGAR S. & Co., 725 Brick & Tile Bldg.
 (Edgar S. Gage, Keith A. Jacobson)
- Mt. Pleasant
- SWAN, WILLIAM C., Crane Bldg. (William C. Swan)
- Oskaloosa
- BLOMGREN, F. H., Iowa Trust & Savings Bank
 Bldg. (F. H. Blomgren)
- Ottumwa
- SMITH, R. W., 106 N. Market St. (R. W. Smith)
- Shenandoah
- WEST, DENNIS, 612½ W. Sheridan Ave. (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.
 (1) (Ralph W. Pederson)
 SCHROER & RISE, 327 Security Bank Bldg.
 Clayton L. Rise, Harold A. Schroer)
 SHIPWAY, R. J. & Co., 671-73 Orpheum Electric
 Bldg. (Richard J. Shipway, G. R. Swanson)
 SHUBB, MYER, 207 Commerce Bldg. (9)
 (Myer Shubb)
 TAYLOR AND NICHOLS, 507 Benson Bldg. (5)
 (Sidney L. Taylor)
 WILLIAMS & COMPANY, 484 Orpheum Electric
 Bldg. (C. A. Williams, R. V. Williams)
- Storm Lake
- CURTIS AND HUNZELMAN, 602½ Lake Ave.
 (W. J. Hunzelman)
- Waterloo
- CARNEY-LYNCH COMPANY, 421 Insurance Bldg.
 (James F. Carney, Robert J. Alexander,
 Fred W. Marold)
 HOSTETLER, CHARLES N., 311 Insurance Bldg.
 (Charles N. Hostetler)
 ROGERS, F. C., 425 Franklin St. (Francis C. Rogers)
 STOVER-DEN HARTOG CO., 400 W. MULLAN
 Ave. (Tunis E. Den Hartog, E. L. Stover)
 WISE, BAKER & Co., 610 Marsh Place Bldg.
 (Delphos W. Baker, Homer E. Wise)
- Waverly
- HARRIS, ROBERT E., 112½ 1st St., S.E. (Robert E. Harris)

KANSAS

- Abilene
- SIMMONS, ROY N., 300 N. Cedar (Roy N. Simmons)
- Arkansas City
- PARMAN, WILLIAM E., 505 A. C. Office Bldg.
 (William E. Parman)
 WILLIAMS, JOHN J., Suite 220, Home National
 Bank Bldg. (John J. Williams)
- Atchison
- MACLAREN, MALCOLM, 4 Blair Bldg. (Malcolm MacLaren)
 MILLER, JOHN M., Professional Bldg. (John M. Miller)
- Chanute
- GOTTLIEB, LEO, 23 N. Grant (Leo Gottlieb)
- Coffeyville
- BELT, C. ROBERT, Plaza Bldg. (C. Robert Belt)
- Concordia
- KENNEDY AND COE, BOX 522 (Clifford E. Roberts, Manager)
- Dodge City
- HOGUE, ROSS D. & Co., First National Bank
 Bldg. (Ross D. Hogue, Richard W. Gutmann)
- Eldorado
- CORY, WEBSTER, HOWARD & SMITH, Smith
 Bldg. (A. Lynn Lawrence)
- Emporia
- BRINKMAN, LEO J., 515 Citizens National Bank
 Bldg. (Leo J. Brinkman)
- Great Bend
- POOS, JOHN W., 1105 Williams Ave. (John W. Poos)
- Hays
- WIESNER, FRED L., Schenck Bldg. (Fred L. Wiesner)

KANSAS (Continued)

Hutchinson

CORNELL & COMPANY, 623 Wiley Bldg. (Norman R. Settle)
 PIERCE, FARIS & COMPANY, 401-3 Wolcott Bldg. (Harry Faris, L. Floyd Pierce, Virgil W. Cochran)
 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

FARMER, J. M. & Co., 1401 Fairfax Trafficway (Wilma D. Farmer)
 MARTIN-GLADMAN & COMPANY, Bennett Bldg. (Robert Gladman, Murray Martin)
 SINDERSON, LITTLE & LASHELL, 475 New Brotherhood Bldg. (11) (Sam W. Sinderson, Geo. W. Sinderson, Robert S. Mueller)
 TROUPE, WILLIAM J. & Co., 1007 Huron Bldg. (James T. Kehoe, William J. Troupe)
 WHITTEMORE, LESLIE E. & Co., 501 Huron Bldg. (Robert C. Hilton)

Lawrence

LESH, WARREN N., The Lawrence National Bank Bldg. (Warren N. Lesh)
 WEATHERWAX, JOHN T., 837½ Massachusetts (John T. Weatherwax)

McPherson

HAURY & HAURY, 216 Grand Bldg. (Kenneth K. Haury)

Mission

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

Newton

HAURY & HAURY, 203 Railroad Loan Bldg. (Robert Arthur Haury)

Oberlin

DOWLING, ARTHUR J. (Arthur J. Dowling)

Ottawa

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

Pittsburg

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

Salina

KENNEDY AND COE, United Bldg. (Clarence L. Coe, Milton J. Kennedy, Ralph E. Reitz, Edward T. Shea)

Topeka

BJORKMAN, CARL H. & Co., 1101 Topeka Ave. (Carl H. Bjorkman)
 BRELSFORD, GIFFORD AND HARDESTY, 606 New England Bldg. (George W. Batz, H. W. Gifford, W. F. Hardesty, Steve Roper)
 FLEMING, KENNETH A., 643 New England Bldg. (Kenneth A. Fleming)
 GARRISON & GRESSER, National Bank of To-

peka Bldg. (Joseph O. Garrison, Don F. Gresser)
 HOUSER, RALPH E., 121 E. 8th (Ralph E. Houser)
 MIZE, ROBERT P., National Bank of Topeka Bldg. (Robert P. Mize)
 PAXSON AND RICHEL, 506 Columbian Bldg. (C. L. Paxson, W. A. Richel)
 SHAPIRO, ROY, 1808 Pembroke Lane (Roy Shapiro)

Wichita

BONICAMP, KOELLING & SMITH, 1420 Union National Bank Bldg. (2) (John P. Bonicamp, J. T. Koelling, Glenn W. Smith, Hugh C. Braly, Jack D. Chism, Earl R. Coder)
 CORY, WEBSTER, HOWARD & SMITH, 404 Koch Bldg. (Robert I. Cory, Max Howard, B. L. Smith, Grant R. Webster)
 FARROW AND THOMPSON, 317 Central Bldg. (Rollo O. Thompson)
 FARROW, CHESTER F. AND COMPANY, 317 Central Bldg. (Chester F. Farrow)
 FOX, ELMER E. & COMPANY, 407 Fourth National Bank Bldg. (2) (Elmer E. Fox, Carl A. Nelson, C. Merritt Winsby)
 HOUGHTON & PETERSON, 502 Biting Bldg. (2) (Ira L. Houghton, Ernest A. Peterson)
 IRELAND, ORRIS R., 1023 Beacon Bldg. (Orris R. Ireland)
 KUBIK, F. B. & COMPANY, 1106 Brown Bldg. (Leslie Goodpasture, Ben F. Kubik, Fred B. Kubik, Max C. Rankin, Clifford L. Shields, Emmett D. True)
 LEE, ROBERT M., 102 Insurance Bldg. (Robert M. Lee)
 MENKEMEYER & DICKEY, 305 Central Bldg. (2) (Richard D. Dickey, Russell Menkemeyer)
 MOBERLY, WEST & CALVIN, 918 Central Bldg. (Roy E. Calvin, Rex M. Jennings, William H. Moberly, Ivan M. West)
 MORGAN, NELSON & KRUEGER, 902 Schweiter Bldg. (2) (Sterling E. Krueger, L. Irwin Morgan, Vernon Nelson)
 NATHAN, S. A. JR., 208 Brown Bldg. (S. A. Nathan, Jr.)
 ROMINE, CECIL, 803 Central Bldg. (Cecil E. Romine)
 ROSSDUTCHER, CHARLES & Co., 327 Beacon Bldg. (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. AND COMPANY, 2802 E. Douglas Ave. (K. K. Shaul)
 SMITH, VANE, 608 K.F.H. Bldg. (2) (Vane Smith)
 SPURRIER, STANLEY & Co., 603 Beacon Bldg. (Stanley Spurrier)
 UNRAU AND REGIER, 1023 Beacon Bldg. (2) (D. Clarence Unrau, Louis R. Regier)
 UNRUH, WALTER R., 515 Beacon Bldg. (Walter R. Unruh)
 WOLKOW, BERNARD E., Rm. 404, 321 E. William (2) (Bernard E. Wolkow)
 WITHERSPOON, C. E., 604 Schweiter Bldg. (C. E. Witherspoon)
 YOUNG, ARTHUR & COMPANY, 307 Wheeler-Kelly-Hagny Bldg. (2) (Vincent A. Smith)

Winfield

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

KENTUCKY

Ashland

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

Bowling Green

- HOLLAND, SNEED AND MOORE, 408½ E. Tenth St. (David L. Sneed)
 MEANY, JAMES R. & ASSOCIATES, 812 State St. (Carl N. Kelley, James R. Meany, Harry C. Peart, Jr.)

Covington

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

Danville

- KILLEBREW, ROBINSON & WILSON, Farmers National Bank Bldg. (Charles O. Robinson, H. Keith Wilson)

Erlanger

- RANKIN, OTWELL C., 9 Dixie Highway (Otwell C. Rankin)

Frankfort

- MITCHELL, CHARLES T., 312 Lewis St. (Charles T. Mitchell)

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 B. & COMPANY, 530 W. Ninth St. (Francis C. Newton)
 THURMAN, DUARD N., First-City Bank Bldg. (Duard N. Thurman)

Lexington

- BELLAMY, M. KENNETH, 217 Citizens Bank Bldg. (M. Kenneth Bellamy)
 BRISCOE, U. G. & COMPANY, 812 Security Trust Bldg. (U. G. Briscoe, Harold Gene Snider)
 ESKEW, GRESHAM & DIERSEN, First National Bank Bldg. (E. Ellis Sutton)
 FORTUNE, HELEN H., Wellington Arms (Helen H. Fortune)
 GOLDFARB, BENJAMIN, 301 Central Bank Bldg. (Benjamin Goldfarb)
 HIFNER AND POTTER, 145 E. High St. (W. A. Hifner, Jr., Rex B. Potter)
 PARIS, J. C. & CO., 208 Central Bank Bldg. (Lyman H. Everly, J. C. Paris)
 PIPES, C. B. AND COMPANY, 111-113 Exchange Bldg. (C. B. Pipes)
 SHIELDS, C. C., 1477 Leestown Rd. (Charles C. Shields)

- THORP, W. WALTER, 135½ W. Short St. (W. Walter Thorp)

London

- ACKERSON, LOUIS E., 103 Catching Bldg., (Milton G. Moore, Manager)

Louisville

- ACKERSON, LOUIS E. AND ASSOCIATES, 709 Marion E. Taylor Bldg. (Louis E. Ackerson)
 ASHCRAFT, ARTHUR L., Louisville Trust Bldg. (2) (Arthur L. Ashcraft)
 BANET, HOWARD O., 510 Kentucky Home Life Bldg. (2) (Howard O. Banet)
 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. (7) (A. Luke Brown)
 BROWN & MONROE, Washington Bldg. (2) (Stanley H. Bergmann, J. B. Brown, Anthony Frerman, V. G. Monroe)
 CHRISTEN, BROWN, MCCROSKEY & RUFER, 1011 Kentucky Home Life Bldg. (John E. Brown, Albert Christen, Lane McCroskey, A. Davis Rufel)
 CHURNEY, MARVIN L., 904 Hoffman Bldg. (2) (Marvin L. Churney)
 COMPTON, C. B. Co., 1109 Kentucky Home Life Bldg. (Charles Beverly Compton, Emmett W. Kottke)
 COTTON, WILLIAM COMPANY, 1008 Columbia Bldg. (William Cotton, Thomas H. Dowell, J. J. Marrs, Joe H. Wallingford)
 COX & OLDHAM, Stock Yards Bank Bldg. (6) (Henry A. Cox, M. Durbin Oldham)
 ERNST & ERNST, 239 S. 5th St. (2) (Wilbur R. Williamson)
 ERSKINE, CHARLES W., 506 Realty Bldg. (2) (Charles W. Erskine)
 ESCOTT, GROGAN & Co., 543 S. Third St. (2) (C. R. Escott, Waller Grogan, G. Byron Kirby, Maurice Luker, L. B. McIntire, John C. Meredith, Lowell Nichols, Lewis A. Schloemer, Jos. R. Wermeister, Ulysses S. Whalin)
 ESKEW, GRESHAM & DIERSEN, 706 Kentucky Home Life Bldg. (2) (Fred H. Bower, Milton H. S. Cooper, Joseph H. Diersen, Samuel W. Eskew, Austin H. Gresham, Joseph G. Stocker, Warren G. Von Roenn, Vernon Fay Watson)
 FOWLER & VAN OVERBEKE, 1906-8 Kentucky Home Life Bldg. (2) (Earle B. Fowler, Frank Van Overbeke, Jr.)
 GREWELING, GROVER C. AND COMPANY, 1606 Kentucky Home Life Bldg. (Harold B. Williams, Jr.)
 HAGAN, P. WILLETT, 1526 Kentucky Home Life Bldg. (P. Willett Hagan)
 HAMMER, WILLIAM D., Kentucky Home Life Bldg. (William D. Hammer)
 HARDESTY, CHARLES H., Heyburn Bldg. (Charles H. Hardesty)
 HATTON, CHARLES R., Post Office Bldg., St. Matthews, 136 Breckinridge Lane (7) (Charles R. Hatton)
 HEEB, CARL J., 4905 S. 3rd St. (14) (Carl J. Heeb)
 HEFFNER, JOHN CARL, 105 W. Main St. (John Carl Heffner)
 HOWARD, GEO. W., JR., Kentucky Home Life Bldg. (Geo. W. Howard, Jr.)

KENTUCKY (Continued)

- HUMPHREY ROBINSON & COMPANY, 1712 Heyburn Bldg. (Joseph A. Hunter, A. M. Kellerman, Robert B. Lancaster, Stanley P. McGee, Malcolm B. McMullen, Robert Miller, I. Planck, William D. Selby, W. Kenneth Simpson, Bradley O. Turner)
- IMHOF, VEATCH AND KAUFFMANN, The Washington Bldg. (2) (Irvin W. Imhof, Clarence A. Veatch, Henry M. Kauffmann)
- KANE & MAGEL, 245 Francis Bldg. (2) (Kenneth S. Kane, John E. Magel)
- LYBRAND, ROSS BROS. & MONTGOMERY, Heyburn Bldg. (J. Wesley Huss)
- LYNCH, JOHN D., 510 Kentucky Home Life Bldg. (2) (John D. Lynch)
- LYNN, A. J., 459 Starks Bldg. (A. J. Lynn)
- MARRS AND ASSOCIATES, 1008 Columbia Bldg. (2) (William Cotton, James J. Marrs)
- NAUMAN, NAUMAN AND COMPANY, 233 Starks Bldg. (A. J. Nauman)
- PETOT, JOHN S. AND COMPANY, 122 S. 4th St. (Joseph P. Jones, Jr., John S. Petot, Sr., John S. Petot, Jr.)
- QUEENAN AND WOOLDRIDGE, Washington Bldg. (James F. Queenan, Joseph T. Wooldridge)
- ROTH, LOUIS T. & CO., 309 Marion E. Taylor Bldg. (Louis T. Roth)
- SAMUELS, SYLVAN, 1223 Heyburn Bldg. (Sylvan Samuels)
- SCHILDT, CLEMENT F., 508-9 Southern Trust Bldg. (2) (Clement F. Schildt)
- SCHNEIDER, SCHNEIDER AND LINDELL, 606 Republic Bldg. (2) (T. Leslie Lindell, Jr., F. C. Schneider, Jr.)
- SWITOW, MILTON D., 600 W. Market St. (2) (Milton D. Switow)
- THOMAS, RICHARD H., 201 Vaughan 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., 1010 Washington Bldg. (Irvin L. Wasserman)
- WEBB & WARREN, 318 Tyler Bldg. (2) (Robert M. Warren, Clarence H. Webb)
- WEISS, SEYMOUR, 318 S. Fifth St. (2) (Seymour Weiss)
- WELENKEN & MASTER, 1901 Kentucky Home Life Bldg. (2) (Herbert L. Brown, Emil P. Graas, Moses Master, Harry Welenken)
- 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. (2) (Henry S. Fish, Gordon Ford, Lawrence Long, Robert J. Titzl, James C. Warren, Marvin H. Warren, Wallace Wallen, L. C. J. Yeager)

Mayfield

OAKLEY & REED, 119 S. 7th St. (George H. Reed)

Middlesboro

DOOLEY & DOOLEY, Masonic Bldg. (Edward M. Dooley, Frank J. Dooley)

FRITZ, GEORGE S., Nicholson Bldg. (George S. Fritz)

Murray

OAKLEY & REED, 203 South Fifth Street (Charles Herbert Oakley)

Newport

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

Owensboro

ALEXANDER & COMPANY, 507½ Frederica St. (Edward T. Alexander, John Sargent Miller)

BOSWELL & MAY, Holland Bldg. (J. O. Boswell, Fernander L. May)

ROUSSEAU, JAMES J., 5, 113 E. Third St. (James J. Rousseau)

Paducah

LEE, MORRIS A., 221 Citizens Savings Bank Bldg. (Mottis A. Lee)

SCHUETTE & TAYLOR, 311 Citizens Bank Bldg. (Ralph H. Schuette, Harrar W. Taylor)

WEBB & WARREN, 109 Guthrie Bldg. (H. William Lentz)

WILLIAMS, RALPH V., 416 Citizens Bank & Trust Co. Bldg. (Ralph V. Williams)

Paintsville

HAGER, NAT H., Second National Bank Bldg. (Nat H. Hager)

Richmond

ADAMS, WILLIAM E., 130 N. Second St. (William E. Adams)

St. Matthews

RIEDEL, J. R., Post Office Bldg (Joseph R. Riedel)

Winchester

LARY, VIRGIL P. AND COMPANY, Clark County Bank Bldg. (Katherine K. Hastings, Virgil P. Lary, Sr.)

LOUISIANA

Abbeville

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

Alexandria

HAWTHORN, WAYMOUTH & PAYNE, 600 DeSoto St. (Junius H. Payne, Jr.)

LACROIX, WALTER S., JR., Commercial Bldg. (Walter S. LaCroix, Jr.)

MORGAN AND ERSKINS, 403 Guaranty Bank Bldg. (George W. Erskins)

Baton Rouge

BOURGEOIS, HANNIS T., 605 Roumain Bldg. (Hannis Taylor Bourgeois)

CARROLL, H. V., 202 Kean Bldg. (1) (H. V. Carroll)

CARTER & CARTER, 150 St. Louis St. (Arthur L. Carter, H. Newton Carter)

CHAMPAGNE, L. A. & CO., 305 Guaranty Income Life Bldg. (Lionel A. Champagne, Sidney A. Champagne, Milton T. Covington)

LOUISIANA (Continued)

- FINCHER, JOHN RAMSEY, P. O. Box 1389 (2)
(John Ramsey Fincher)
- HAWTHORN, WAYMOUTH & PAYNE, 1038 Main St. (Robert B. Hawthorn, John F. Waymouth, Staten H. Wilsford)
- HOPKINS AND SWYERS, 1208 Louisiana National Bank Bldg. (William E. Swyers)
- KOLB & BERNARD, 801 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 AND LEE, 1214 Main St. (F. Cayce Lee, Alexander L. Postlethwaite, Jr.)
- THOMAS, A. EDGAR, 426 Reymond Bldg., Third St. (A. Edgar Thomas)
- Bossier City**
- WALKER, HARRY B., 710 Barksdale Blvd. (Harry B. Walker)
- Crowley**
- BROADHURST, ROBERT C., 205 First National Bank Bldg. (Robert C. Broadhurst)
- DeRidder**
- WOOTEN, JOHN T., Hood Bldg. (John T. Wooten)
- Lafayette**
- DARNALL, EUGENE H., 107 E. Vermilion St. (Eugene H. Darnall)
- PATT, JOHN E., 301 Jefferson St. (John E. Patt)
- VOORHIES, RAYNALD J. & COMPANY, Bonnet Bldg. (Raynald 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., 201 Noble Bldg. (Charles P. Quirk)
- Monroe**
- ELLISON, EDWARD B., 128 Jackson St. (Edward B. Ellison)
- FARMER, J. FRANK, 1111 Ouachita National Bank Bldg. (J. Frank Farmer)
- GARELICK, BRADLEY AND HELLER, 212 Arkansas Ave. (James B. Bradley, Jr., J. S. Garelick, Everett G. Heller)
- GLAZER, MAURICE, Bernhardt Bldg. (Maurice Glazer)
- MYATT, A. B. & Co., 311-315 Bernhardt Bldg. (Alexander B. Myatt)
- NORTH, CHARLES C., P. O. Drawer 1702 (Charles C. North)
- SAVAGE, WALTER S. & COMPANY, 306 Ouachita National Bank Bldg. (H. Brinson Miles, Daniel Milton Moore, Jr., John Francis Savage, Walter S. Savage)
- New Iberia**
- HEARNE & JACOBS, 115 E. St. Peter St. (David C. Hearne)
- New Orleans**
- BARRY, DENIS A. & Co., 403 American Bank Bldg. (Denis A. Barry, Clifton A. Morvant)
- BARTON, PILIE & WERMUTH, 600 Carondelet Bldg. (12) (Meyer Barton, Louis H. Pilié, Irving B. Cohen, Abner E. Hughes, Nathan Wallfisch)
- BOURGEOIS, ALBERT A., JR., 11 San Carlos Ave. (Albert A. Bourgeois, Jr.)
- BOURGEOIS, RUSSELL & COMPANY, 1106 Hibernia Bank Bldg. (12) (Sidney S. Bourgeois, Jr., Charles Bennett, James W. Thokey)
- BRENER, MOSES E., 830 Audubon Bldg. (16) (Moses E. Brener)
- BYRNE, J. K. & Co., 1812 American Bank Bldg. (John A. Peyroux, Jr., Andrew S. Seferovich, August A. Wegmann)
- CABALLERO AND ROGER, 1316 National Bank of Commerce Bldg. (Laurent J. Roger)
- CAMPPELL, GOLDSTEIN & GLADE, 810 Richards Bldg. (12) (Morris Campell, Leonard Glade, David L. Goldstein, Bernard H. Levy)
- CARP, SIDNEY D., 2016 American Bank Bldg. (12) (Sidney D. Carp)
- CARRIERE & CARRIERE, 1017 Carondelet Bldg. (Joseph M. Carriere)
- CHAMBERLAIN, OTIS J., 711 Carondelet Bldg. (Otis J. Chamberlain)
- COIRON, GEORGE A., JR., 952 National Bank of Commerce Bldg. (George A. Coiron, Jr.)
- COSTA, JOSEPH, JR., 404 St. Charles St. (12) (Joseph Costa, Jr.)
- DEVERGES, ED. J., 717-20 Whitney Bldg. (12) (Edward J. deVerges)
- DIENES, MALCOLM M. & COMPANY, 629 Common St. (12) (Norman E. Breitling, Jr., Malcolm M. Dienes)
- DOODY, LOUIS C., 408 Maritime Bldg. (Louis C. Doody)
- DUBOURG, THOMAS A., 601 Pan-American Bldg. (12) (Thomas A. Dubourg)
- DUPLANTIER, ARMAND JOSEPH, JR., 1516 Seville Dr. (Armand Joseph Duplantier, Jr.)
- DURHAM, HERMAN P., 1613 National Bank of Commerce Bldg. (16) (Herman P. Durham)
- EHRLICHER, JOSEPH G., 426 National Bank of Commerce Bldg. (Joseph G. Ehrlicher)
- ERNST & ERNST, 200 Carondelet St. (12) (J. A. Ward)
- EVERSMEYER, W. H. & COMPANY, 2015 American Bank Bldg. (Walter H. Eversmeyer)
- FERRY AND GUIDRY, 438 National Bank of Commerce Bldg. (Henry L. Ferry)
- FORT, ARTHUR, 743 National Bank of Commerce Bldg. (12) (Arthur Fort)
- FRANK & WEGMANN, 512 Pere Marquette Bldg. (James A. Bowers, Walter H. Frank)
- GIRAUD, LEWIS A., 407 Whitney Bldg. (Lewis A. Giraud)
- GRIMADER, CARLOS J., 830 Audubon Bldg. (16) (Carlos J. Grimader)
- GUENTHER, LEO S., 1227 National Bank of Commerce Bldg. (Leo S. Guenther)
- HARMON, A. A. COMPANY, 807 Carondelet Bldg. (Augustus A. 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, L. E. Lunceford, Eugene F. Monnier)
- HASKINS & SELLS, 1021 Hibernia Bank Bldg. (12) (George E. Conroy, Gayle L. Dalferes)

LOUISIANA (Continued)

- HEARNE & JACOBS, 207 Cigali Bldg. (Bernard S. Jacobs)
 HIENZ, E. G. & Co., 1700 Canal St. (Edward G. Hienz)
 HINGLE, NORWOOD N., JR., 742 National Bank of Commerce Bldg. (12) (Norwood N. Hingle, Jr.)
 HOLLIS, THOMAS L., 830 Audubon Bldg. (Thomas L. Hollis)
 JACOBS, HENRY, 1101 B. Pere Marquette Bldg. (Henry Jacobs)
 JONES, WILLIAM B. & COMPANY, National Bank of Commerce Bldg. (William B. Jones, Leland S. Montgomery, Jr.)
 LABANCA, FRANCIS J., 4430 S. Galvez St. (Francis J. Labanca)
 LAURENTZ, F. W. & Co., 1028 Whitney Bldg. (Thomas A. Williams)
 LANKSTON, JOHN O., 1411 National Bank of Commerce Bldg. (John O. Lankston)
 LAPORTE, JOHN J. AND COMPANY, 805 Maritime Bldg. (12) (Francis Maynard Delorme, John J. Laporte)
 LAUER, MARGARET E., P. O. Box 7005 (19) (Margaret E. Lauer)
 LEBRETON, WALTER J., Audubon Bldg. (Walter J. LeBreton)
 LEGARDEUR, R. J. & COMPANY, 414 Audubon Bldg. (R. J. LeGardeur, Lloyd Robert Marks)
 MISTROT, LLOYD J., 1451 National Bank of Commerce Bldg. (Lloyd J. Mistrot)
 MURPHY, CHAS. B., 338 Baronne St. (Chas. B. Murphy)
 OTT, PRADOS & VERLANDER, 713 Maritime Bldg. (Richard G. Verlander)
 PEAT, MARWICK, MITCHELL & Co., Hibernia Bank Bldg. (12) (Harry J. Williams)
 PEDELAHORE AND KISER, 1136 National Bank of Commerce Bldg. (12) (S. H. Kiser, J. Earl Pedelahore)
 PINES, SIGMUND, 1324 Richards Bldg. (Sigmund Pines)
 PRICE WATERHOUSE & Co., 210 Baronne St. (12) (Harold Rives, Manager)
 QUERE, ARMAND F., JR., 2661 LePage St. (Armand F. Quere, Jr.)
 RAPIER, GEORGE S. & Co., 1127 Hibernia Bank Bldg. (12) (A. S. Barre, George S. Rapier, George E. Rapier)
 REVERE, S. PAUL, 305 Magazine St. (12) (S. Paul Revere)
 ROBBERT & 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)
 RYNIKER, BATES & VERLANDER, 724 Maritime Bldg. (12) (S. W. Ryniker, J. L. Bates, Jr., E. R. Verlander)
 SCHENCK, TRAHAN & GOODSPEED, 517 Carondelet Bldg. (12) (Leonard E. Schenck, Anthony J. Trahan, Warren S. Goodspeed)
 SEEMANN, CHARLES L. & COMPANY, 804 Carondelet Bldg. (J. Louis Ford, Charles L. Seemann)
 SERE, DARBY AND COMPANY, 304 Industries Bldg. (James A. Reso, Darby Sere)
 STEPHENSON, M. B., 2622 Poydras St. (12) (M. B. Stephenson)
 STEVENS, EDGAR L., 816 Florida Blvd. (24) (Edgar L. Stevens)
 STOUSE AND SPILSBURY, 305 Levert Bldg. (Sidney T. Spilisbury)
 STUART & WILLIAMS, 308 Carondelet Bldg. (Rupert A. Stuart, Harry J. Williams, Jr.)
 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., 2922 Metairie Rd. (20) (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)
- Ruston**
- HOLLADAY, ROBERT E., III, P. O. Box 111 (Robert E. Holladay, III)
 WILLARD, ROY H., P. O. Box 414 (Roy H. Willard)
- Shreveport**
- BATTLE, BUFORD D., 222 Spring St. (Buford D. Battle)
 BROWN & O'HEARN, 512 Ricou-Brewster Bldg. (Dwight M. Brown, Taylor W. O'Hearn)
 BURKE, MILTON P., 1107 Shelby Bldg. (Milton P. Burke)
 BURROUGHS, WILLIAM ROY LEE, 316 Johnson Bldg. (William Roy Lee Burroughs)
 CARRUTH, JOHN G., JR., 3862 Greenway Pl. (2) (John Glassell Carruth, Jr.)
 COLBERT & PASQUIER, 1603 Slattery Bldg. (Charles Francis Pasquier, Claude M. Pasquier)
 EGLIN, RALPH B., Commercial National Bank Bldg. (Ralph B. Eglin)
 FROST AND FROST, P. O. Box 1233 (Royal H. Frost, Jr.)
 GATES, R. F. AND COMPANY, 530 Giddens-Lane Bldg. (R. F. Gates, Gilbert L. Sibley)
 GRIFFITH & HETTLER, 406 Ricou-Brewster Bldg. (Luther B. Griffith, Fred R. Hettler)
 HAYES, GEORGE M., 3109 Alexander Ave. (George M. Hayes)
 HEAD, J. WILLIAM, 403 Johnson Bldg. (23) (J. William Head)
 HEARD, McELROY AND VESTAL, P. O. Box 1304 (Edward N. Atkinson, O. Patrick Avinger, Jr., S. Berton Heard, William D. Sandifer, Jr., Charles E. Vestal)
 HERRING AND HURLEY, 809 Giddens-Lane Bldg. (Hershel H. Herring, Roy S. Hurley)
 JETER AND SCHOBEL, 1106 Shelby Bldg. (Horace H. Jeter, Milton W. Schobel)
 KLADY & BROOKE, 1172 Louisiana Ave. (C. L. Brooke)
 LACY, KENNETH F., 303 Commercial National Bank Bldg. (Kenneth F. Lacy)
 MATTISON & GASTON, 1315 Commercial National Bank Bldg. (Erskin A. Gaston)
 MCGUIRT, TOM B., 620 Giddens-Lane Bldg. (Tom B. McGuirt)
 OPFERKUCH AND WEST, 818 Commercial Bldg. (Robert E. Opferkuch, Ellis A. West)
 PEAT, MARWICK, MITCHELL & Co., 418 Market St. (J. R. Bartlett)
 REDFIELD AND ARMSTRONG, 813 Johnson Bldg. (Dale Armstrong, E. E. Armstrong)
 RENOV, MAX H., 715 Shelby Bldg. (Max H. Renov)
 ROBERTS & ROCKEFELLER, 825 Johnson Bldg. (W. Theron Roberts, C. S. Rockefeller)
 SAUR, DWIGHT E., P. O. Box 1192 (Dwight E. Saur)

LOUISIANA (Continued)

- 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., JR., 302 Unadilla St. (Bert L. Williams, Jr.)
- Tallulah
- BUCKNER & BUCKNER, 414 E. Green St. (Louis Buckner)

MAINE

- Bangor
- BASHIER, H. ARTHUR, 9 Central St. (H. Arthur Bashier)
 HAYES, WILLIAM D., Box 864 (William D. Hayes)
 RABEN, MURRAY, 32 Newburg St. (Murray Raben)
- Bridgeton
- KELLER, FREDERICK C., JR. (Frederick C. Keller, Jr.)
- Lewiston
- SHAPIRO, ERNEST M. & Co., 163 Lisbon St. (Sherman G. Shapiro)
- Portland
- BAKER AND ADAM, 465 Congress St. (Lincoln Adam, Stanley G. James, Jr.)
 BENNER, HAROLD K., 19 Pitt St. (Harold K. Benner)
 ERNST & ERNST, 443 Congress St. (John W. Jackson, Manager)
- FOSS, CHESTER M. & COMPANY, 1204 Casco Bank Bldg. (Chester M. Foss)
 GARLAND, RICHARD F., 105 Preble St. (Richard F. Garland)
 GRAFFAM'S ACCOUNTING SERVICE, 415 Congress St. (3) (Fred R. Gould)
 GRISWOLD, E. H. & Co., 95 Exchange St. (3) (Ernest H. Griswold)
 JORDAN & JORDAN, 465 Congress St. (Chester A. Jordan, Harold C. Jordan)
 MILLETT, FISH & DRESSER, 465 Congress St. (3) (Richard M. Millett)
 STILLMAN, JOSEPH, 97A Exchange St. (Joseph Stillman)
 WOODWARD, GEORGE D., 465 Congress St. (George D. Woodward)
- Presque Isle
- KEARNEY, CHESTER M. AND COMPANY, Box 31 (Chester M. Kearney, Lawrence Eldon Stevenson)
- Wells
- ALHEIM, JOHN L., P. O. Box 275 (John L. Alheim)

MARYLAND

- Baltimore
- ASHMAN, I. WILLIAM ASSOCIATES, 5 Guilford Ave. (2) (I. William Ashman)
 BARTELS & SPAMER, 307 American Bldg. (2) (Charles O. Gunther, Jr., Luther H. Reese, George O. Sparks, Jr.)
 BERMAN, GOLDMAN, LEVIN & RIBAKOW, 13 Guilford Ave. (Louis J. Berman, Isadore E. Levin)
 BISHOP, RUTH H., 215 N. Charles St. (1) (Ruth H. Bishop)
 BLACK, ROBERT W., 16 E. Franklin St. (Robert W. Black)
 BLANK, SOL, 2510 St. Paul St. (18) (Sol Blank)
 BLASS, BERNARD M., 214 W. Monument St. (1) (Bernard M. Blass)
 BOWEN & McCLEAN, 3111 St. Paul St. (Louis E. Bowen, George W. McClean)
 BUFFINGTON, H. O., JR., 1225 Munsey Bldg. (Howard O. Buffington, Jr.)
 BURKE, LANDSBERG & GERBER, 1016 Munsey Bldg. (2) (Benjamin Brilliant, Henry G. Burke, Sheldon P. Cohen, Albert Hyatt, Benjamin L. Landsberg, Benjamin I. Levitas)
 CAPLAN, BERNARD M. & Co., 210 E. Lexington St. (2) (Bernard M. Caplan, Melvin M. Katz)
 CASBARIAN & COUSINS, 1 E. 24th St. (18) (Harvey T. Casbarian, W. Irvin Cousins, Jr.)
 COHEN, BERNARD B., 208 Professional Bldg. (2) (Bernard B. Cohen)
 COPES, EDWARD HERBERT, 108 Woodlawn Rd. (Edward Herbert Copes)
- DAVIS, JOHN K., JR., 709 Frederick Rd. (28) (John K. Davis, Jr.)
 DUBIN, CHARLES T., 3016 Northern Parkway (14) (Charles T. Dubin)
 DUKE, MILTON, 11 W. Chase St. (Milton Duke)
 DUNN, EDWARD MATHIAS, JR., 100 Court Square Bldg. (Edward M. Dunn, Jr.)
 EAGAN & RUDO, 315 American Bldg. (Max Rudo)
 EISENBERG, NATHAN, 210 E. Lexington St. (2) (Nathan Eisenberg)
 ELLIN, LESTER, 315 American Bldg. (2) (Lester Ellin)
 ERNST & ERNST, Calvert & Pleasant Sts. (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, MAX L., 1800 N. Charles St. (1) (Max L. Freedman)
 FRIED, PHILIP M. & Co., Old Town Bank Bldg. (Philip M. Fried)
 FROEHLICH AND FROEHLICH, 10 Light St. (2) (Charles J. Froehlich, Jr.)
 GAEBLER, FRED E. & Co., 2 E. 21 St. (O. W. Lower)
 GILLESPIE, WILLIAM A., Court Square Bldg. (William A. Gillespie)
 GOLDBERG, ISIDORE, 1512 Fidelity Bldg. (1) (Isidore Goldberg)
 GOLDBERG, MAX L., 3701 Clarinth Rd. (Max Louis Goldberg)

MARYLAND (Continued)

- GOLDFARB, LAWRENCE R., American Bldg. (Lawrence R. Goldfarb)
- GRAF AND HESSE, 2102 St. Paul St. (18) (Paul H. Graf)
- GRAY, ALAN P., 1800 N. Charles St. (1) (Alan P. Gray)
- HASKINS & SELLS, 500 Equitable Bldg. (2) (G. E. Babylon, Jr., Charles Carroll Croggon, William B. Tittsworth)
- HATTER & MACNAB, 8 W. Hamilton St. (1) (Charles W. Hatter)
- HOFFMAN, TITLE & SHOR, 100 St. Paul St. (2) (Oscar Title)
- HOUSE & KIRSCHKE, 1326 Mathieson Bldg. (2) (Harold E. House, Charles F. Kirschke)
- HYATT, J. CLYDE, 711 Edgewood St. (29) (J. Clyde Hyatt)
- HYMAN, HENRY, 210 E. Lexington St. (2) (Henry Hyman)
- IGLAUER, ROBERT, 34 W. 25th St. (Robert Iglauer)
- IRVING, MCKEWEN & O'CONNELL, Mathieson Bldg. (2) (Burton M. Irving, John L. McKewen, Jack Edward O'Connell)
- JOHNSTON, EDWARD A., 403 Old Town Bank Bldg. (2) (Edward A. Johnston)
- KADIS & NARON, 1516 Court Square Bldg. (2) (Louis Kadis, Sylvan J. Naron)
- KANNER, SIDNEY, 923 Munsey Bldg. (Sidney Kanner)
- KOETHEN AND MUSGRAVE, 2108 N. Charles St. (18) (Robert Koethen, Jr., T. Benson Musgrave)
- KUSHNER, BULMASH & Co., 228 Tower Bldg. (Gilbert Bulmash, Walter Kushner)
- KUSHNICK & WALDMAN, 100 N. Eutaw St. (1) (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., American Bldg. (Herbert L. Langrall)
- LEVY, MERRILL, 423 St. Paul Pl. (2) (Merrill Levy)
- LOBE, BERNARD B., 40 Hopkins Pl. (1) (Bernard B. Lobe)
- LOGUE, FUNK & AKMAN, 309 American Bldg. (2) (H. Cleveland Logue)
- LOWEREE & BARLLY, 1408 Munsey Bldg. (Martin A. Barlly, Edgar V. Loweree)
- LYBRAND, ROSS BROS. & MONTGOMERY, 1804 First National Bank Bldg. (2) (Edmund A. Staub)
- MCLEAN AND KOEHLER, 31 South St. (2) (Frederick W. Koehler, William H. McLean, Jr.)
- M McNULTY, JAMES P. & Co., 507 American Bldg. (2) (James P. McNulty)
- MEYERS, EDMUND D., 1006 American Bldg. (2) (E. D. Meyers)
- MILLER, THOMAS W., 3409 Edgewood Rd. (15) (Thomas W. Miller)
- MORAN, CHARLES, 1800 N. Charles St. (1) (Charles Moran)
- NOPPING & CUSTY, 1101 Fidelity Bldg. (1) (John G. Nopping)
- OLDER AND SILVER, Munsey Bldg. (2) (Morris B. Older, Stanley M. Silver)
- PARCOVER, HARRY, 202, 1913 St. Paul St. (18) (Harry Parcover)
- PEAT, MARWICK, MITCHELL & Co., 1804 Munsey Bldg. (2) (Carroll F. Davis, Malcolm MacGregor, Walter Schmid)
- PENN, MILDRED L., Equitable Bldg. (2) (Mildred L. Penn)
- PHIPPS, S. HOWARD & Co., 533 Title Bldg. (2) (Ralph W. Miller, S. Howard Phipps, S. Howard Phipps, Jr.)
- POPP AND RIMLER, 36 Central Savings Bank Bldg. (Stephen J. Cunningham)
- PORTER, G. HARVEY, 1100 Baltimore Life Bldg. (1) (G. Harvey Porter)
- RAPKIN, SIDNEY D., 1611 Munsey Bldg. (2) (Sidney D. Rapkin)
- RICKERDS, EARL C., 1118-20 Court Square Bldg. (2) (Earl C. Rickerds)
- ROBBINS AND HOWARD, 4502 Mountview Rd. (29) (Robert A. Howard)
- ROCKLIN, JOSEPH, 7 St. Paul St. (Joseph Rocklin)
- ROGERS, JOHN H., 34 W. 25th St. (18) (John H. Rogers)
- ROSENTHAL & ROSENTHAL, 5 Guilford Ave. (2) (M. Leonard Rosenthal)
- ROWLES, LEONARD B. & Co., 1023 N. Calvert St. (2) (Leonard B. Rowles)
- SACHS, Z. SIGMUND, Tower Bldg. (Z. Sigmund Sachs)
- SCHAIBLE, ALBERT E., 105 Hamilton Bank Bldg. (14) (Albert E. Schaible)
- SCHAUFLE, WILLIAM E., 3634 Elkader Rd. (18) (William E. Schaufele)
- SCHILLING & LINGENFELDER, Equitable Bldg. (2) (Henry G. Lingensfelder, B. S. Schilling, Jr.)
- SCHLUTTANHAFFER, HENRY C., 110 W. 25th St. (18) (Henry C. Schluttanhafer)
- SCHNEPFE, CHAS. H., JR., & Co., 10 Light St. (George H. Bald, Howard A. Schnepfe)
- SCHNIDER, MISCHA NATHAN, 601 Knickerbocker Bldg. (2) (Mischa Nathan Schneider)
- SHERMAN, CHARLES L., JR., 306 N. Charles St. (1) (Charles L. Sherman, Jr., Lloyd Orin Shirley)
- SHIPLEY, EDWARD GETTIER, 900 W. University Parkway (10) (Edward Gettier Shipley)
- SHUMAN & KRUGER, 208 E. Lexington St. (Morris Kruger, Lawrence H. Shuman)
- SIGEL, MYER LOUIS & COMPANY, 1800 N. Charles St. (1) (Myer Louis Sigel)
- SMELKINSON, AARON, 925 N. Charles St. (1) (Aaron Smelkinson)
- SMITH, DANIEL AUGUSTUS, 3423 Sinclair Lane (13) (Daniel Augustus Smith)
- SMITH, LUCIUS S., JR., 8 E. Mulberry St. (2) (Lucius S. Smith, Jr.)
- STAPLES, LEE E., 1029 Munsey Bldg. (2) (Lee E. Staples)
- STARKEY, NORMAN S., 712 Mercantile Trust Bldg. (Norman S. Starkey)
- STEGMAN & COMPANY, 1208 Mercantile Trust Bldg. (Edward J. Stegman, Edward R. Stegman, Louis A. Judges, C. Donald Stegman)
- STEIN, SIDNEY, 1712 Mathieson Bldg. (2) (Sidney Stein)
- STONE, WM. LOUIS, 301 Professional Bldg. (1) (Wm. Louis Stone)
- TARNER, ORVILLE D., 110 W. 25th St. (18) (Orville D. Tarnier)
- TRAUTFELTER AND MUMFORD, 1113 Munsey Bldg. (2) (Clay B. Mumford, J. H. L. Trautfelter)
- TROTT, J. WESLEY, 240 Equitable Bldg. (J. Wesley Trott)
- WANNEN, C. WILLIAM, 724 E. Belvedere Ave. (C. William Wannan)
- WEINER, FELIX J. & Co., 536 N. Calvert St. (2) (Morris J. Katz, Morris J. Solomon, Felix J. Weiner)

MARYLAND (Continued)

WINNER, ELLIOTT C. & Co., 2414 N. Charles St. (Elliott C. Winner)
 WOODEN, BENSON & WALTON, Munsey Bldg. (2) (James L. Benson, William R. Walton, Jr., Ernest E. Wooden)
 WOODS, WILLIAM G., JR., 1219 Fidelity Bldg. (1) (William G. Woods, Jr.)

Bethesda

MOYER, EUGENE C., 4606 East-West Highway (14) (Eugene C. Moyer)
 TUCK, F. LUCIAN, River Road and Bronson Dr. (F. Lucian Tuck)

Cambridge

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

Centreville

LEEKLEY, JOHN (John Leekley)

Cumberland

ROLLINS, JOHN W., JR., 72 Pershing St. (John W. Rollins, Jr.)

Easton

GAREY, L. ELBERT, 522 Goldsborough St. (L. Elbert Garey)

Frederick

KINSEY, GWYNN X., 12 S. Market St. (Gwynn X. Kinsey)

Hagerstown

BAKER, JOHN K., III, 49 Summit Ave. (John K. Baker, III)

CARTER, CHARLES B., 313 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)

Pikesville

ZELLER, FRED W., JR., King Bldg. (8) (Fred W. Zeller, Jr.)

Salisbury

GRANGER AND FAW, 115 E. Market St. (Robert Decker Faw, H. Harrell Granger)
 LAFRENTZ, F. W. & Co., Downing Bldg. (J. Gordon Naegele, Manager)

Silver Spring

BOLLT & SHAPIRO, 903 Silver Spring Ave. (Theodore Bollt, Bernard L. Shapiro)
 COUNTER, DOROTHY M., 8805 Plymouth St. (Dorothy M. Counter)
 FREDRICKS, CARL, 1005 Bonifant St. (Carl Fredricks)
 HOFFMEISTER, T. M., 8511 Colesville Rd. (Thomas M. Hoffmeister)
 KATZ, MAX, Suite 221, 8641 Colesville Rd. (Max Katz)
 O'CONNELL AND COMPANY, Bank of Silver Spring Bldg. (Joseph D. O'Connell, James J. Sanders)

Towson

SCHULLER, CHARLES P., 131 Marburth Ave. (4) (Charles P. Schuller)

MASSACHUSETTS

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. (William C. Morgan)

Boston

ALLEN, CHARLES B., 928, 53 State St. (9) (Charles B. Allen)
 ANDERSEN, ARTHUR & Co., 30 Federal St. (10) (Walter J. Oliphant, George W. Pierce)
 ANGELL, CYRIL N. & COMPANY, 79 Milk St. (Cyril N. Angell)
 ANTHONY, WARREN S., 161 Devonshire St. (10) (Warren S. Anthony)
 ARNOLD, ROBERT E., 10 High St. (Robert E. Arnold)
 BLONDER-FREEDMAN Co., 159 Devonshire St. (Samuel Blonder, Max Freedman)
 BOYDEN, YARDLEY, McMANUS & GUAY, 27 State St. (9) (Roscoe W. Brooks, William C. Guay, Frank J. McManus, Arthur W. Yardley, Richard Yardley)
 BOYNTON, FREDERICK H. & COMPANY, 38 Newbury St. (16) (Frederick H. Boynton)
 BRADY, JOHN J., 6 Beacon St. (8) (John J. Brady)
 BROWN, ALBERT, 75 Federal St. (10) (Albert Brown)

BROWN, HOLDRIDGE & COMPANY, 82 Devonshire St. (Thomas J. Brown, Albert E. Holdridge)
 BYXBEE, T. M. COMPANY, 31 Milk St. (Duncan Edmands)
 CAMPBELL, JAMES J. JR., 101 Tremont St. (James J. Campbell, Jr.)
 CARIEN, MANNING E., 80 Federal St. (10) (Manning E. Carien)
 CARRUTHERS, JOHN & Co., 909 Little Bldg. (T. Rutherford Edwards)
 CHADIS, MAURICE, 6 Beacon St. (8) (Maurice Chadis)
 CHERNOFF, IRVING, 16 Court St. (8) (Irving Chernoff)
 COHEN, HERMAN B. & Co., 10 Post Office Square, Suite 1316 (9) (Herman B. Cohen)
 COHEN, SIDNEY L. AND COMPANY, Suite 303, 11 Beacon St. (8) (Leo Cohen, Sidney L. Cohen)
 COHEN, WEISBERG & EDELSTONE, 11 Beacon St. (Arnold M. Edelstone, William Weisberg, Ralph J. Cohen)
 COMINS, EDWARD P., 80 Federal St. (Edward P. Comins)
 CONANT, IRA M., 110 State St. (Ira M. Conant)
 COOLEY & MARVIN, 140 Federal St. (10) (Clinton W. Bennett, Lawrence Hawley, Parker E. Noyes, Arthur B. Trussell)
 CORNELL, CHARLES H., 211 Congress St. (10) (Charles H. Cornell)
 DARMODY, JOHN P. & Co., 82 Devonshire St. (9) (John P. Darmody)

MASSACHUSETTS (Continued)

- DESCOTEAUX, GEORGE N., 10 High St. (George N. Descoteaux)
- DIPEsa, CHARLES E. & Co., 10 High St. (10) (Charles E. DiPesa, William F. 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, Norman H. S. Vincent, Raymond D. Willard)
- DYSART, ROBERT, 50 State St. (Robert Dysart)
- EASTMAN, ALBERT H., 10 High St. (Albert H. Eastman)
- ELLIOTT, DAVIS & COMPANY, 53 State St. (Charles J. Cunningham)
- ERNST & ERNST, 50 Congress St. (9) (Eugene R. Halloran, W. W. Tuttle, Alvin T. Wilkinson)
- FAGELL, WILLIAM & Co., 80 Boylston St. (William Fagell)
- FERNGOLD, HARRY J. Co., 60 State St. (George S. Ferngold)
- FINKEL, DOROTHY BAYARD, Rm. 345, 18 Tremont St. (Dorothy Bayard Finkel)
- FINKEL, J. WILLIAM, 45 Bromfield St. (8) (William Finkel)
- FISHMAN, BENJAMIN, 90 Berkeley St. (16) (Benjamin Fishman)
- FLAHERTY, BLISS AND COMPANY, 40 Court St. (Woodford Bliss, Arthur G. Flaherty)
- FOX, JAMES J. & COMPANY, 80 Boylston St. (James J. Fox)
- FRENCH, HERBERT F. & COMPANY, 211 Congress St. (Earle M. French, Harry Klein, David B. Saunders)
- GALE, CHARLES, 18 Tremont St. (Charles Gale)
- 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, 213-217 Barristers Hall (8) (Morris Goldman)
- GOODMAN & GOODMAN, 31 Milk St. (Morris Goodman, Nathan Goodman, Samuel J. Moshcovitz)
- GORDON, DAVID, 159 Devonshire St. (David Gordon)
- GORDON, KENNETH, 161 Devonshire St. (10) (Kenneth Gordon)
- GOVE, JAMES S., 141 Milk St. (9) (James Stott Gove)
- GREENBERG-TANENHOLTZ & Co., 108 Massachusetts Ave. (15) (Abraham Greenberg)
- GREENE, HOWARD F., 44 School St. (Howard F. Greene)
- GRISWOLD, E. H. & Co., 50 Congress St. (9) (Walter E. Brown, Henry J. Griswold, Ralph G. Steele, Harold L. Whitcomb)
- GUTTENTAG, SIDNEY & COMPANY, 294 Washington St. (8) (Sidney Guttentag)
- HAMBURGER AND WEINREBE, 260 Tremont St. (16) (Samuel S. Weinrebe, Joseph Holzborg)
- 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)
- HARRIS, KERR, FORSTER & COMPANY, 1 Court St. (8) (Chandler H. Foster, Francis W. Dailey, Charles W. Cheney)
- 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, Ferdinand M. Pitner)
- HAWKINS & TOYE, 75 Federal St. (Lester G. Hawkins, Sumner B. Toye)
- HAYES, WILLIAM E., 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)
- JACOBS, HERMAN, 209 Washington St. (Herman Jacobs)
- JOSEPH, ALVIN C., 11 Beacon St. (8) (Alvin C. Joseph)
- KAGAN, MARY, 31 Milk St. (Mary Kagan)
- KAITZ, HASKELL A., 100 Boylston St. (16) (Haskell A. Kaitz)
- KAYE, IDA C., 159 Devonshire St. (10) (Ida C. Kaye)
- KEARNEY, ANTHONY F., 60 State St. (Anthony F. Kearney)
- KEITH, JAMES E., 93 Federal St. (10) (James E. Keith)
- KESSLER, HARRY I., 73 Tremont St. (Harry I. Kessler)
- KING, EDWIN H. & Co., 10 High St. (10) (Edwin H. King)
- KIRK, FRANCIS P. & COMPANY, 111 Devonshire St. (Francis P. Kirk)
- LAFRENTZ, F. W. & Co., 80 Federal St. (10) (Robert E. Ellis, Arthur E. Johnson)
- LANE, STANLEY L., 40 Court St. (Stanley L. Lane)
- LEIGHTON, MATTISEN & Co., 1004 Statler Office Bldg. (Andrew H. Mattisen)
- LEVINE, RICHARD, 80 Federal St. (Richard LeVine)
- LEVINSON, SEYMOUR M., 11 Pemberton Square (Seymour M. Levinson)
- LIVINGSTON & HAYNES, 60 State St. (James M. Haynes)
- 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, James F. Sanborn, Jr.)
- MACPHERSON, DONALD S., 10 Post Office Sq. (Donald S. MacPherson)
- MANNIS, RALPH, 120 Boylston St. (Ralph Mannis)
- MCCANN, WEBSTER, 73 Tremont St. (8) (Webster McCann)
- MEAHL, MCNAMARA & Co., 111 Devonshire St. (9) (Walton Juengst, Edward W. McNamara, William K. Meahl)
- MILGROOM, NATHAN & Co., 294 Washington St. (Nathan Milgroom)
- MILK, HERBERT A., 510, 44 School St. (8) (Herbert A. Milk)
- MILLER, GEORGE E. & Co., 85 Devonshire St. (George E. Miller, Bernard C. Plotkin)
- MILLER, HYMAN, 6 Beacon St. (Hyman Miller)

MASSACHUSETTS (Continued)

- MINTZ, DAVID J. AND COMPANY, 209 Washington St. (8) (David J. Mintz)
- MITCHELL, ELLWYN A. & COMPANY, 80 Federal St., Room 922 (Ellwyn A. Mitchell, Robert E. 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. (9) (Daniel F. Condon, Orlando C. Moyer, Charles P. Richmond)
- NEWBURG, HARRY I., 11 Beacon St. (Harry I. Newburg)
- O'BRIEN, FITZGERALD & CULLEN, 10 Post Office Sq. (John J. FitzGerald)
- O'CONNELL, ROBERT C., 131 State St. (Robert C. O'Connell)
- PACKER, WILLIAM, 92 State St. (William Packer)
- PATTEN & HENLEY, 161 Devonshire St. (Robert J. Henley, Robert A. Patten)
- PATTERSON, TEELE & DENNIS, 201 Devonshire St. (10) (Francis R. Carnegie Steele, Stanley G. H. Fitch, George A. Wilson, Arthur C. Chubbuck, Douglas I. Mann, Edward J. McDevitt, Peter J. Maggioni, John F. Clarke, James H. Jenkins, James B. Willing, Keith C. Steele)
- PEAT, MARWICK, MITCHELL & Co., 200 Berkeley St. (16) (James H. Cave, David B. Galloway)
- 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) (Richard S. Chamberlain, Anthony Jaureguy)
- PRIDE, EDWIN L. AND Co., 40 Central St. (9) (Harold W. Ellis, Ralph S. Perkins, E. Ober Pride, John S. Swift)
- RAND, WALDRON H. & COMPANY, 1001, 41 Tremont St. (Allan Baker)
- RICCIO AND TRANIELLO, 80 Boylston St. (Angelo Traniello)
- RISLEY, ARTHUR L. & Co., 110 State St. (Karl H. Becker, Horace J. Littlefield, Arthur L. Risley)
- RITTENHOUSE, CHARLES F. & COMPANY, 75 Federal St. (10) (William Boynton, Paul F. Brophey, Charles L. Holmes, Homer A. Lucas, Ralph G. Lucas, Horace A. Mann, Andrew Petersen, Charles F. Rittenhouse, Herbert E. Tucker, Dorothy G. Willard)
- ROBERT, FINNEGAN & LYNNAH, 136 Federal St. (10) (Thomas G. Lynah, Urbain Robert)
- ROSS AND OWEN, 73 Tremont St. (8) (Raymond H. Owen)
- ROTFORT, NATHAN & COMPANY, 89 State St. (Nathan Rotfort)
- RUSSELL & POWDERLY, 50 Congress St. (Demetrius C. Pilalas)
- SAMICK, ALBERT, 20 Providence St. (16) (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 AND TUTTLE, 84 State St. (R. D. Seamans, C. A. Stetson, C. C. Tuttle, A. P. Batchelder)
- SELSBERG, BAYARD AND COMPANY, 10 High St. (Julius E. Fleishman)
- SELSBERG, BENJAMIN, 80 Federal St. (Benjamin Selsberg)
- SHAPIRO, SAMUEL, 92 State St. (9) (Samuel Shapiro)
- 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, Philip J. Downing, David L. Portman, Jack Rosenfield, Leo J. Sieve)
- SILBERT, HAROLD P., 10 State St. (9) (Harold P. Silbert)
- SILVERMAN, MILTON, 27 School St. (Milton Silverman)
- SKLAR, MAURICE, 294 Washington St. (8) (Maurice Sklar)
- SOLOMON, FRANK & Co., 10 Post Office Square (Frank Solomon)
- SPARK, MANN & COMPANY, 60 State St. (9) (Lewis M. Foster, Harvard L. Mann, John J. McIsaac, Dale M. Spark)
- STARR, FINER, STARR & COMPANY, 161 Devonshire St. (10) (Joseph Finer, Max Starr, Sherman H. Starr)
- STEBBINS & STEBBINS, 11 Pemberton Sq. (8) (Warren A. Stebbins, Robert D. Moran)
- STEPHENSON, GEORGE E., JR., 53 State St. (9) (George E. Stephenson, Jr.)
- STEWART, WATTS & BOLLONG, 50 State St. (Norman Barraclough, Elbridge A. Bollong, Francis M. Conley, Harold A. Mock, J. Harold Stewart)
- STONE, PAUL M., 70 State St. (10) (Paul M. Stone)
- STONE, SAMUEL J. & SON, 80 Federal St. (10) (David L. Stone)
- TONNESON & LARSON, 80 Federal St. (H. William Larson, Elmer E. Tonneson)
- TOUCHE, NIVEN, BAILEY & SMART, 75 Federal St. (10) (Frank W. Hawley, Hugh Dysart, Jr.)
- WALD & DANA, 40 Central St. (9) (Robert D. Dana, Frank Levenson, Harold Wald)
- WALDSTEIN, EDWARD, 18 Tremont St. (Edward Waldstein)
- WALSH & JUDGE, 185 Devonshire St. (10) (Gerald L. Walsh)
- WASSERMAN, LEO & COMPANY, 80 Federal St. (Leo Wasserman)
- WHITE, WARREN H., 53 State St. (9) (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)

Brighton

- CAMOSCIO, COSMO, 213 Chestnut Hill Ave. (35) (Cosmo Camoscio)

Brockton

- INGRAM, WILLIAM A., 9 N. Main St. (William A. Ingram)
- LALLY, JOHN J., 312, 106 Main St. (John J. Lally)

Cambridge

- CUTTER, ERNEST, 678 Massachusetts Ave. (Ernest Cutter)
- GRISSY, WILLIAM A., 41 Linnaean St. (William A. Grissy)

MASSACHUSETTS (Continued)

SHAW, FRANCIS G., 11 University Rd. (38)
(Francis G. Shaw)
STEBBINS, R. ROWLAND, 11 University Rd. (38)
(R. Rowland Stebbins)

East Weymouth

WINTERS, ELLEN, 20 Chard St. (Ellen Winters)

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, 142 Second St. (Michael J. Regan)
MONGEAU & MOBOUCK, 7 N. Main St. (Albert E. Mobouck)
SHABSHLOWITZ, HAROLD, 226 S. Main St. (Harold Shabshelowitz)

Pittsfield

SPITALERI, ANTHONY E., 100 North St. (Anthony E. Spitaleri)
SYKES, GIDDINGS & COMPANY, P. O. Box 442
(Henry R. Sykes)

Reading

DAGGETT, EARLE W., 10 Willard Rd., (Earle W. Daggett)
LINCOLN, DOUGLAS B., 5 Woodward Ave. (Douglas B. Lincoln)

Revere

GROSS, CALVIN E., 240 Campbell Ave. (51)
(Calvin E. Gross)

Salem

WINTERS, HENRY, 173 Washington St. (Henry Winters)

Shelburne Falls

HEFNER, WILLIAM K., Peckville Rd. (William K. Hefner)

Falmouth

MACFADDEN, HAROLD E., 84 Gifford St. (Harold Edwin MacFadden)

Fitchburg

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

Gardner

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

Greenfield

PEAT, MARWICK, MITCHELL & Co., 278 Main St. (Roy B. Chapin, Manager)

Haverhill

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

Holyoke

DOHERTY, M. T., JR., 380 High St. (M. T. Doherty, Jr.)

GREENSPAN AND GREENSPAN, 56 Suffolk St. (Abraham Greenspan, Samuel Greenspan)
KALICKA, JOSEPH D., 316 High St. (Joseph D. Kalicka)

Hyannis

BEARSE, FRANK B., 3 High School Rd. (Frank B. Bearse)

Lawrence

DOUGLAS, ROBERT & COMPANY, 416 Bay State Bldg. (Harold G. Bowen)

Lowell

ANDREWS, GEORGE J., Sun Bldg. George J. Andrews)
BANKS, ABRAHAM A., 24 Van Greenby Rd. (Abraham A. Banks)
HURLEY, JOHN J., JR., 174 Central St. (John J. Hurley, Jr.)

Lynn

FREEDMAN, MYRON, 14 Central Ave. (Myron Freedman)
LEONARD, JOHN J., 7 Willow St. (John J. Leonard)
PLACE, GEORGE JAMES, 7 Willow St. (George James Place)

Marblehead

JAQUES, RUPERT W., 140 Washington St. (Rupert W. Jaques)

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., 35 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. Sixth St. (Lester A. Cahoon, Manager)

Newton

WARREN, DUNCAN O., 392 Centre St. (Duncan O. Warren)

South Hamilton

SMITH, EDMUND ROSS, 34 Bay Rd. (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. (3) (Theodore Anas)
CALNEN, WILLIAM J. T., 95 State St. (3) (William J. T. Calnen)
COURNIOTES, HARRY JAMES, 1537 Main St. (Harry J. Cournotes)
CUSHING AND TOTH, 95 State St. (Joseph Cushing)
DONOVAN, EUNICE G., 306 Tremont St. (4) (Eunice G. Donovan)

MASSACHUSETTS (Continued)

DONOVAN, W. LEONARD, 1537 Main St. (W. Leonard Donovan)
 DOUBLEDAY, BURNETT, SNOW & SARGENT, 1421 Main St. (Edwin C. Doubleday, Arthur M. Sargent)
 DOWNEY, HENRY T., Rm. 420, 95 State St. (Henry T. Downey)
 HITCHCOCK & COMPANY, 31 Elm St. (Ernest A. Berg, George K. Hitchcock)
 JUDSON, PHILLIP W., 1490 Main St. (3) (Phillip W. Judson)
 MENZEL AND MENZEL, 182 State St. (3) (Herbert W. Menzel, Richard E. Menzel, Jr.)
 MEYERS BROTHERS & COMPANY, 1570 Main St. (Maurice B. Meyers, Benjamin Meyers, Raymond Meyers)
 OBREY, HAROLD A., 1323 Main St. (Harold A. Obrey)
 SCOVELL, WELLINGTON & COMPANY, 293 Bridge St. (William W. Johnston, Harold S. Treworgy, Theodore F. Woodward)
 SMITH, JACK, 1694 Main St. (Jack Smith)
 WILSON, SAUL, 31 Elm St. (Saul Wilson)

Taunton

WILLIAMS, J. S. & SON, Crocker Bldg. (Addison L. Jennings)

Walpole

PLASMATI, NICHOLAS B., 965-A Main St. (Nicholas B. Plasmati)

Waltham

HARRINGTON, JOHN J. & Co., 675 Main St. (John J. Harrington)
 STRAW, IRVING H., 681 Main St. (54) (Irving H. Straw)

Winchester

KNIGHT, RICHARD B., P. O. Box 152 (Richard B. Knight)

Worcester

ANDERSON, J. HENRY, 1176 Pleasant St. (J. Henry Anderson)
 BAKER & BAKER, 332 Main St. (Solomon R. Baker, Paul P. Singer)
 CAGAN, GEORGE, 2 Foster Street (George Cagan)
 CROSBY AND MURPHY, 507 Main St. (Bartholomew J. Murphy)
 ERNST & ERNST, 390 Main St. (Frederick J. Lorenz, Manager)
 FRIEDMAN & SHULINSKI, 339 Main St. (Louis I. Shulinski)
 GALLAGHER, MARTIN J., 2 Foster St. (Martin J. Gallagher)
 LANE, WARREN C., 44 Elm St. (Warren C. Lane)
 O'CONNOR, JOHN J. & SON, 340 Main St. (Richard J. O'Connor)
 PEAT, MARWICK, MITCHELL & Co., Central Bldg. (8) (Francis W. Ryan, Manager)
 PRINCE, ARTHUR R., 95 Lincoln St. (Arthur R. Prince)
 SMITH, GEORGE A. & COMPANY, 390 Main St. (Richard P. Smith, Egidio J. Conti, Winthrop H. McGown)
 SWAN, RUSSELL H., 507 Main St. (8) (Russell H. Swan)
 THE JAMES E. GRIFFIN STAFF, 390 Main St. (James E. Griffin)
 TUPPER, MOORE & Co., 288 Main St. (George R. Eastman, George F. Shannon)
 WALLIS, HARRY W. & Co., 340 Main St. (8) (Dorothy B. Henckel, Harry W. Wallis)
 WHITE, GEORGE J., 311 Main St. (8) (George J. White)

MICHIGAN

Adrian

IKLE, CHARLES DALE, 139½ N. Main St. (Dale Ikle)
 ROOT, NICOLAI & LOCKWOOD, 404 National Bank Bldg. (Emil Lockwood, M. A. Nicolai)

Albion

ZIMMERMAN, GEORGE F., Hawes Bldg. (George F. Zimmerman)

Allen Park

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

Alpena

ROSENTHALER, M. P. & COMPANY (Carl F. Reitz, Marx P. Rosenthaler)
 YOUNG, WARREN W., Spens Block, (Warren W. Young)

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, 1331 Washtenaw (Albert Waxman)

Battle Creek

ALLES, WILBUR L., 424 Capital Ave., S. W. (Wilbur L. Alles)
 BAUMAN, JUSTIN A., 1405 Wolverine Tower (Justin A. Bauman)
 KEYES, HAROLD B., 607 Michigan National Bank Bldg. (Harold B. Keyes)
 NIELSEN, LUDVIG CORFITZ, 502 Michigan National Bank Bldg. (Ludvig Corfitz Nielsen)
 PRICE WATERHOUSE & Co., 815 Michigan National Bank Bldg. (Louis W. Edwards, Manager)

Bay City

MURRAY, ROBERT F., 1202 S. Henry St. (Robert F. Murray)
 SCHILLING, LOHRKE, HOATS AND VAN LAAN, 306 Phoenix Bldg. (Claude L. Hoats, Gustave E. Lohrke, Carl F. Schilling, John R. Van Laan)
 STOKES, GERALD K., 307 Phoenix Bldg. (Gerald K. Stokes)
 TRIPP & LAINE, 814 Adams St. (T. J. Laine, Ervin L. Sheldon, Willard Arnold Tripp)

Benton Harbor

HERKNER AND FRAZIER, 202 Michigan St. (Raymond V. Frazier, Robert Thomas Herkner, William E. Smits, Jr.)
 ROSENTHALER, M. P. & COMPANY, 2057 National Bank Bldg. (26) (Jack W. Nakell)

MICHIGAN (Continued)

- SHARPE, GEORGE M.**, 191 Michigan St. (George M. Sharpe)
- Big Rapids**
- KUYPER, ADRIAN P.**, 101 S. Michigan Ave. (Adrian P. Kuyper)
- Birmingham**
- BENTON, NAT W.**, 148 S. Woodward Ave. (Nat W. Benton)
- MOORE, EUGENE A.**, 159 Pierce St. (Eugene A. Moore)
- MOORE, JAMES F.**, 139 W. Maple Ave. (James F. Moore)
- Cadillac**
- CRAMER, BEATTIE AND NICHOLS**, Evening News Bldg. (Wendell I. Nichols)
- Center Line**
- STEINHAUSER, CLARENCE J.**, 7512 Coolidge Ave. (Clarence J. Steinhäuser)
- 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)
- ADLER AND HARELIK**, 17315 Wyoming (21) (William Adler)
- ALGAZE, STAUB & Co.**, 718 Buhl Bldg. (26) (Sam S. Algaze, Samuel Geller, Louis Koretz, Hyman Stein)
- AMICK AND SPICER**, 809 Majestic Bldg. (26) (J. H. Amick, George Baditot)
- ANDERSEN, ARTHUR & Co.**, 2646 Penobscot Bldg. (26) (Mark D. Littler, John E. Major)
- ARMSTRONG, DONALD H.**, 12826 Marlowe Ave. (27) (Donald H. Armstrong)
- ARONOFF & GROSBERG**, 1179 National Bank Bldg. (Henry Aronoff)
- ASHER, HENRY**, 2946 Penobscot Bldg. (26) (Henry Asher)
- ATLAS, BEN**, 19442 James Couzens Highway (35) (Ben Atlas)
- AUSTIN, RICHARD H.**, 301 E. Warren Ave. (Richard H. Austin)
- BAME & ELDER**, 11368 Kelly Rd. (24) (Elmer A. Bame, Jr., Robert J. Elder)
- BEERBOHM, SYDNEY D.**, 16240 James Couzens Highway (21) (Sydney D. Beerbohm)
- BERGNER, R. W.**, 14340 Faust Ave. (23) (R. W. Bergner)
- BERNSTEIN AND BERNSTEIN**, 211 W. Congress St. (26) (Gerson B. Bernstein, Erwin R. Wile)
- BINDER, HERMAN**, 1214 Maccabees Bldg. (2) (Herman Binder)
- BLOOMBERG, L. M. & COMPANY**, 809 Park Avenue Bldg. (26) (Louis M. Bloomberg, Morris E. Bloomberg)
- BODZIN, DAVID S.**, 16625 Meyers Rd. (35) (David S. Bodzin)
- BOEKLE, O. I.**, 3426 Cadillac Tower (O. I. Boekle)
- BOOTHE, J. LEE**, 1147 Book Bldg. (26) (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. (26) (Richard G. Broene)
- BUSHAW, B. DAVE**, 2010 Guardian Bldg. (26) (B. Dave Bushaw)
- BUTLER, HAROLD WATSON**, 1726 Seward St. (6) (Harold Watson Butler)
- CAMPBELL, J. LOUIS**, 5441 Second Ave. (J. Louis Campbell)
- CARLEBACH & DORFMAN**, 1227 National Bank Bldg. (Henry N. Carlebach)
- CLINTON, ROBERT E. AND COMPANY**, 16500 James Couzens Hwy. (21) (Paul P. Baker, Fred R. Clinton, Robert E. Clinton, Herman Schonberg)
- CLOYD, CHESTER L.**, 17741 W. McNichols Rd. (35) (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, Leon A. London, Richard Fenton Sidder, Charles A. Wiedman)
- CRANDALL, GEORGE**, 2950 Boston Blvd. (6) (George Crandall)
- DEGUERRE, W. ROSS**, 2726 Guardian Bldg. (26) (W. Ross DeGuerre)
- DERDERIAN, ROBERT N.**, 810 Ford Bldg. (26) (Robert N. Derderian)
- DESOW, DAVID AND COMPANY**, 1429 Cadillac Tower (26) (David Desow, Sandford Goldberg, Arthur N. Smith)
- DOEREN, MAYHEW & COMPANY**, 16865 Livernois Ave. (21) (Emil C. Grob, Bruce R. Mayhew, James E. McNamara)
- DOYLE, JOHN H. & COMPANY**, 925 Fox Bldg. (William Litt)
- DUNNETT, GILBERT & REINHARDT**, 416 Dime Bldg. (26) (Alfred S. Dunnett, Deloss E. Gilbert, Robert L. Goldenbogen, Ross T. Boley)
- DWORKIN, BOONE & GROSS**, 10218 Puritan (21) (Sidney Dworkin)
- ECKMETER & ADDISON**, 18911 James Couzens Highway, (35) (James C. Eckmeter)
- ENGSTROM, PAUL V. & Co.**, 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 AND LYLE**, 2126 Guardian Bldg. (26) (Herbert M. Ferry, Harry J. Lyle)
- FINNEY, JAMES C. & Co.**, 205 Curtis Bldg. (2) (James C. Finney, James C. Finney, Jr.)
- FRANK & BOWDEN**, 2326 Guardian Bldg. (26) (Robert L. Bowden, Harvey Frank)
- GENTER, RALPH R.**, 2166 National Bank Bldg. (26) (Ralph R. Genter)
- GILBERT, HAROLD H. & COMPANY**, 909 David Stott Bldg. (Harold H. Gilbert)
- GOLDMAN AND GOLDMAN**, 19250 James Couzens Highway (35) (Albert S. Goldman, LeRoy H. Golman)
- GOTLIEB, JULIUS JOEL**, 2100 Guardian Bldg. (26) (Julius Joel Gotlieb)

MICHIGAN (Continued)

- GRUNDY, SCHROEDER & Co., 1426 Dime Bldg. (A. J. Grundy, Arthur J. Schroeder, Edward G. Thurber, Jr.)
- GUEST, WRIGHT & McKIM, 19750 James Couzens Highway (35) (James A. Guest, Kenneth E. Wright, Harold R. McKim)
- HAGGERTY, FRANK J., 4181 Oakman Blvd. (4) (Frank J. Haggerty)
- HARRINGTON, JOHN E., 1562 Penobscot Bldg. (26) (John E. Harrington)
- HARRIS, CHARLES K. & COMPANY, 2021 Penobscot Bldg. (26) (Walter D. Karal)
- HASKINS & SELLS, 1601 National Bank Bldg. (26) (C. A. Norton, William F. Royer, Harold W. Scott)
- HEALY AND SCHETTENHELM, Standard Savings Bldg. (26) (Jack D. Healy, Karl W. Schettenhelm)
- HOGAN, JUENGL AND HARDING, 3356 Penobscot Bldg. (26) (J. J. Hogan, Lloyd G. Juengel, John J. Harding, Donald F. Barth)
- HORWATH & HORWATH, 644 Book Bldg. (26) (Cyril A. Ward)
- ISENBERG, NEWMAN & COMPANY, 3200 Cadillac Tower, (26) (William B. Isenberg)
- JENNINGS & ROWE, 409 Griswold St. (26) (Joseph N. Jennings, Harlon D. Rowe)
- JOHNSON, CLARENCE H., 305 Medical Arts Bldg. 13700 Woodward Ave. (3) (Clarence H. Johnson)
- JOHNSON, C. S., 12489 Mendota Ave. (Charles S. Johnson)
- KARPUS, EUGENE S., 417 Penobscot Bldg. (Eugene S. Karpus)
- KATZMAN, JOSEPH B., 910 Majestic Bldg. (26) (Joseph B. Katzman)
- KAYE, CHARLES, 20013 James Couzens (35) (Charles Kaye)
- KEYS AND HERTLER, 2036-39 Dime Bldg. (Roland B. Keys)
- KELMAN, PAUL, 18635 James Couzens Hwy. (35) (Paul Kelman)
- KINSWORTHY, MCGRAW & WRIGHT, 16852 Meyers Rd. (35) (Sheldon William McGraw)
- KRAUS, SEYMOUR, 3102 Cadillac Tower (26) (Seymour Kraus)
- KRAWOOD, BENJAMIN, 7610 Byron (2) (Benjamin Krawood)
- KREEKUN, ALBERT, 1014 Maccabees Bldg. (2) (Albert Kreekun)
- KUMMER, BERNARD J., 16626 Stansbury Ave. (35) (Bernard J. Kummer)
- LATTIN, JOSEPH, 1957 National Bank Bldg. (26) (Joseph Lattin)
- LAU, RALPH M., 813 Fisher Bldg. (2) (Ralph M. Lau)
- LEE, ALBERT, 415 Fox Bldg. (1) (Albert Lee)
- LEVINE, SIDNEY M., 2206 Guardian Bldg. (26) (Sidney M. Levine)
- LINDEN, J. STEWART & Co., 1101 National Bank Bldg. (James J. Klain, J. Stewart Linden)
- LOWY, KARL, 422 Hammond Bldg. (26) (Karl Lowy)
- LUBIN, ALBERT K., 2243 Guardian Bldg. (Albert K. Lubin)
- LYBRAND, ROSS BROS. & MONTGOMERY, Book Bldg. (26) (Linn W. Hobbs, John McCullough, Price G. Righter, Donald M. Russell)
- LYONS, TEETZEL, WYLLIE & BORLAND, 2200 Book Bldg. (26) (L. Earl Borland, Frank L. Gofrank, Coleburke Lyons, Edward J. Premo, Albert P. Teetzel, George R. Wyllie)
- MCCCLAIN, STAFFORD & WHITE, 18539 W. Eight Mile Rd. (19) (Wilbert A. McClain, Jr.)
- MILLER, BAILEY & COMPANY, 932 Buhl Bldg. (26) (James I. Bailey, John L. Busch, Ralph C. Miller, Paul F. Reithel)
- MILLER & JACOBSON, 2280 National Bank Bldg. (Oscar R. Jacobson, Louis P. Miller)
- MINER, CECIL M., 2250 Penobscot Bldg. (Cecil M. Miner)
- MONJOY, MILTON S., 3500 McDougall Ave. (7) (Milton S. Monjoy)
- MOORE, SMITH & DALE, 519 Lafayette Bldg. (26) (Raymond C. Moore)
- MOSS, S. L., 19310 James Couzens Highway (S. L. Moss)
- MOUNTEER, HAROLD G., 1608 Book Tower (26) (Harold G. Munteer)
- MOUNTEER AND SEGROVES, 540 Buhl Bldg. (26) (Elwood S. Munteer, Jay W. Segroves)
- NELL, LOUIS E., 5536 Dickerson Ave. (13) (Louis E. Nell)
- NIDA, RUSSELL S., 1761 Guardian Bldg. (26) (Russell S. Nida)
- O'HERON, R. C., 19036 Van Dyke Ave. (34) (Russell C. O'Heron)
- PARKER & ELSHOLZ, 3214 Book Tower (William J. Elsholz)
- PARKER AND WITTUS, 18657 James Couzens Highway (35) (Saul Parker, Erwin Bud Wittus)
- PATENT & FELLOWS, 1428 National Bank Bldg. (26) (Joseph L. Patent)
- PEAT, MARWICK, MITCHELL & Co., 1700 Dime Bldg. (26) (James W. Bartrop, Clarence B. Cox, William N. Hinds, Robert W. Redlin)
- PETERS, JAMES F., 20314 Grand River Ave. (19) (James F. Peters)
- PHENEY, E. T., 18911 James Couzens Highway (35) (E. T. Pheny)
- PIKE, M. FRED, 419 Hammond Bldg. (M. Fred Pike)
- PLANTE & MORAN, 25th Floor Book Tower (Elorion Plante, Frank S. Moran)
- PRICE WATERHOUSE & Co., 645 Griswold St. (26) (Andrew W. Barr, A. John Bloodsworth, Edgar C. Suor)
- PORTNOY, LOUIS J. AND COMPANY, 1516 Guardian Bldg. (26) (Louis J. Portnoy, David A. Scully, Jr.)
- PREDHOMME, WILLIAM J., 708 Hammond Bldg. (William J. Predhomme)
- PURDY, DONOVAN & BEAL, 3400 Cadillac Tower (26) (Max D. Beal, Robert J. Donovan, Arthur S. Purdy)
- REINHEIMER, HERBERT N., 18401 James Couzens Highway (35) (Herbert N. Reinheimer)
- REYNOLDS, PERRY J., 1314 Penobscot Bldg. (Perry J. Reynolds)
- ROEGLIN, GORDON W., 16603 E. Warren Ave. (24) (Gordon W. Roeglin)
- ROSENBLUM & ROSENBLUM, 1966 National Bank Bldg. (Gerald Rosenbloom, Jack Rosenbloom)
- ROWLAND, MORRIS, BUSSE, CAIN, NEFF AND SIMON, 2250 Penobscot Bldg. (Carey E. Neff, William C. Rowland, Cedric G. Simon)
- RUTTEN, WELLING & COMPANY, 1030 Dime Bldg. (26) (Earl G. Rutten, Cletus J. Welling, Ralph J. Kliber, Alphonse T. Staeger, Alexander S. Kopacz, Anthony T. Lapenta, Robert W. Duffield, Norbert T. Madison, Thomas H. Wright, Bernard J. Kummer, Linn A. Walter)
- SCHMELZ AND RIECK, 8102 E. Jefferson (Arthur W. Rieck, Jack E. Schmelz)
- SCHNEIDER, LAWTON AND BERKEY, 2004 Penobscot Bldg. (Jeremiah Dickey Berkey, William J. Lawton)
- SCHROEDER, GERALD C. & COMPANY, 2300 Penobscot Bldg. (26) (Richard F. Oppat, Gerald C. Schroeder)

MICHIGAN (Continued)

- SCHWARTZ, LOUIS R., 906 Donovan Bldg. (Louis R. Schwartz)
 SCOVELL, WELLINGTON & COMPANY, Guardian Bldg. (Edward J. Barr, Lawrence C. Hobart)
 SCUDDER, LAWRENCE & CO., 1607 David Stott Bldg. (26) (Edward G. Bernacki, Cletus M. Laux, E. W. Marion)
 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 & DIMMER, 1580 Penobscot Bldg. (26) (Grace A. Dimmer, Edwin George Olsen, William R. Shaw)
 SHIRILLA, MICHAEL J., 3600 Beaconsfield (24) (Michael J. Shirilla)
 SHULMAN, ARMAND A., 1010-11 Francis Palms Bldg. (1) (Armand A. Shulman)
 SIEGEL, CARL M., 568 Maccabees Bldg. (Carl M. Siegel)
 SILVER, LEO, 18511 James Couzens Hwy. (35) (Leo Silver)
 SILVERFARB, LOUIS L., 2141 National Bank Bldg. (26) (Louis L. Silverfarb)
 SMITH, GEO. W., 16877 Lauder Ave. (Geo. W. Smith)
 SMITH, HARRY A., 1126 Dime Bldg. (26) (Harry A. Smith)
 SNIDERMAN, IRVING, 1965 National Bank Bldg. (26) (Irving Sniderman)
 SODERMAN & BRENNAN, 543 Book Bldg. (Axel S. Soderman)
 SOSIN, HILBERT, 16625 Meyers Rd. (35) (Hilbert Sosin)
 STACKS, HOWARD R., JR., 1118 Book Bldg. (26) (Howard R. Stacks, Jr.)
 STEIN, SOL I., 13534 Woodward Ave. (3) (Sol I. Stein)
 SUKENIC, BERNARD, 16625 Meyers Rd. (35) (Bernard Sukenic)
 TOBIAS, JULIAN S., 726 Ford Bldg. (26) (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, Lynn A. Townsend, Robert S. Waugh, William S. Woodman)
 TREPANIER, JOE C., 934 Lafayette Bldg. (26) (Joe C. Trepanier)
 WALSH & COMPANY, 120 Madison Ave. (26) (R. G. Danneels, Mervyn B. Walsh)
 WALTER AND SIMON, 233 Curtis Bldg. (2) (Stanley A. Simon)
 WEBER, DWIGHT E., 2046 Penobscot Bldg. (Dwight E. Weber)
 WEREMECK, FREDERICK A., 1661 National Bank Bldg. (Frederick A. Weremeck)
 WHITE, BOWER & PREVO, 2472 National Bank Bldg. (Harry M. Prevo, Louis E. Boeldt)
 WHITEHEAD, W. G., 1010 Francis Palms Bldg. (1) (W. G. Whitehead)
 WHITLOCK, C. C., 16825 Normandy St. (21) (Christopher C. Whitlock)
 WILMOT & LUDACK, 1401 Majestic Bldg. (26) (Joseph F. Ludack, Carl H. Wilmot)
 WOLFE, WEEKS & DENHARDT, 1819 Dime Bldg. (David L. Denhardt, Richard H. Wolfe)
 WRUBEL & RUBEN, 19475 James Couzens Highway (35) (Nathan J. Wrubel, Charles Ruben)
 WYMAN, MILES L., 1464 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. (David P. Zack, Sidney Fields, William Zack)
- East Grand Rapids
 MATHESON, DON P., Matheson Bldg. (6) (Don P. Matheson)
- East Lansing
 GREGG, FRANKLIN, JR., 119 E. Grand River (Franklin Gregg, Jr.)
- Escanaba
 JOHNSON, HILMER E., 524 S. 8th St. (Hilmer E. Johnson)
 SKAUG, ANDREW M., First National Bank Bldg. (Andrew M. Skaug)
- Ferndale
 MORTON, FRED W., 281 W. Saratoga (Fred W. Morton)
 SOBEL, LEO M., 109 E. Nine Mile Rd. (Leo M. Sobel)
- Flint
 DUPUIS & RYDEN, 124 E. 4th St. (J. Alfred Herrick, Victor E. Ryden)
 FOLL, HERBERT C., 4365 Miller Rd. (7) (Herbert C. Foll)
 LAFEVER, LOUIS E., 914 Citizens Bank Bldg. (3) (Louis E. LaFever)
 SWEET, W. SCOTT, 1106 Mott Foundation Bldg. (3) (W. Scott Sweet)
 TAYLOR, DONALD H., 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)
 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)
 JOHNSON, SIDNEY H., 402 Morris Ave., S. E. (Sidney H. Johnson)
 LILLIE, LEE J. & CO., 309 Federal Square Bldg. (Lee J. Lillie)
 LUTZ, SCHELLENBERG & KITTLE, 127-130 Federal Square Bldg. (Robert W. Schellenberg, Earl L. Kittle)
 MCBAIN, ROBERT J., 356 Michigan Trust Bldg. (Robert J. McBain)
 MCEWAN & KAUFFMAN, Michigan Trust Bldg. (2) (Robert N. Den Braber, Kenneth G. Hungerford, Gordon L. Kauffman, C. Samuel McEwan)
 NANZ & WEAVER, Association of Commerce Bldg. (2) (Theodore P. Nanz, Roy E. Weaver)
 PAYNE, GEORGE A. & COMPANY, Peoples National Bank Bldg. (Eugene C. Beene, George A. Payne)
 SCUDDER, LAWRENCE & CO., 1326 Grand Rapids National Bank Bldg. (Harold Tamblin, Robert William Ross)

MICHIGAN (Continued)

- SEIDMAN & SEIDMAN, Peoples National Bank Bldg. (2) (John G. Cotton, Raymond F. Knape, Frank E. Seidman, John J. Spinetto, David L. Wares)
- SHERK, FRED K., 1029 Grand Rapids National Bank Bldg. (Fred K. Sherk)
- SHULTUS, WALTER H., 400 Michigan St., N. E. (3) (Walter H. Shultus)
- VANDER MEER, PETER B., 721 Leonard St., N. W. (Peter B. Vander Meer)
- VAN KEPPEL & GREEN, 803 Michigan Trust Bldg. (Arnold J. Van Keppel)
- WAGONER, MARTIN B., 1341 McReynolds Ave., N. W. (4) (Martin B. Wagoner)
- Grosse Ile**
- BALL, WILLIAM H., (William H. Ball)
- Grosse Pointe**
- COE, CHARLES L. & COMPANY, 17007 Kercheval Ave. (30) (Charles L. Coe)
- Harbor Springs**
- WELLS, J. F., P. O. Box 520 (Julius Franklin Wells)
- Highland Park**
- MCDONALD, JOHN A., 5 Grove Ave. (3) (John A. McDonald)
- Holland**
- MAIHOFFER, MOORE & DE LONG, 36 E. 8th St. (William P. De Long)
- Huntington Woods**
- HEWITT, JOHN J., 26100 York Rd. (John J. Hewitt)
- Iron Mountain**
- FLEURY, CLEMENT F., 9 Khoury Bldg. (Clement F. Fleury)
- Ironwood**
- MORRISON, JOHN D. & COMPANY, 301 N. Suffolk (George M. Kahara, Raymond J. Lutzwitz)
- Jackson**
- BENNETT, F. DOUGLASS, 517 Dwight Bldg. (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 & YOUNG, 801 National Bank Bldg. (John J. Smith, Harold M. Young)
- 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)
- SPEIDEL & KNEEN, 609 S. Burdick St. (Glen E. Speidel, Russell P. Kneen, Jr.)
- Lansing**
- ERNST & ERNST, 101 N. Washington Ave. (16) (E. O. Reynolds, Manager)
- GARLOCK AND HOWLAND, 403 Capitol Savings & Loan Bldg. (R. Wayne Garlock, Harold J. Howland)
- HARRIS, REAMES & AMBROSE, 1102 Olds Tower Bldg. (2) (Alton D. Ambrose, Edgar A. Chamberlain, Max D. Harris, Robert M. Reames)
- HEPPER, LYLE D. & COMPANY, 602 N. Washington Ave. (15) (Lyle D. Hepper)
- LYNN, RAY C., 132 W. Ionia St. (Ray C. Lynn, Harvey W. Lynn)
- MADAN AND BAILEY, 307 Mutual Bldg. (Thomas J. Bailey)
- MCCAMPBELL, LAWRENCE J., 621 S. Capitol Ave. (15) (Lawrence J. McCampbell)
- MILLER, BAILEY & COMPANY, 1708 Olds Tower Bldg. (8) (E. Todd Stringer, John T. Stringer, George C. Thomas)
- SMITH, LEO E., 338 E. St. Joseph St. (15) (Leo E. Smith)
- ZIMMERMAN, R. W., 1022 E. Michigan Ave. (12) (R. W. Zimmerman)
- Marquette**
- HIGGINS, H. A. (Harry Allen Higgins)
- MORRISON, JOHN D. & COMPANY, 211 N. Front St. (Edlore J. LaFreniere, Robert J. Michaels, John D. Morrison)
- SCUDDER, LAWRENCE & Co., 136 W. Washington St. (Lee McGinley, R. J. McGinley)
- Midland**
- OSBURN, EARL J., 123 E. Main St. (Earl J. Osburn)
- Monroe**
- BANKS, W. H., Woolworth Bldg. (W. H. Banks)
- RICHWINE, NEWTON & CARLTON, 206 Reising Bldg. (Samuel G. Carlton, Stanley J. Newton, Alton J. Richwine)
- Mt. Pleasant**
- SKEATS AND SULLIVAN, 215 E. Wisconsin St. (Arthur E. Skeats, Harry I. Sullivan)
- Muskegon**
- GOETTSCHKE, H. C. & Co., 408 W. Western Ave. (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)
- Niles**
- GORE, EDWARD & Co., 205 Masonic Temple Bldg. (Maurice S. Hahn, Manager)
- Pleasant Ridge**
- BERGER & WILD, 23810 Woodward Ave. (Michael M. Wild)
- Plymouth**
- SUTHERLAND & ROBSON, 861 Penniman (Donald H. Sutherland)
- Pontiac**
- JENKINS, JAMES R., 801 Pontiac State Bank Bldg. (15) (James R. Jenkins)
- Port Huron**
- JONES, FRANK H., 226 Peoples Savings Bank Bldg. (Frank H. Jones)

MICHIGAN (Continued)

STEWART, JOHN L., JR., P. O. Box 365 (John L. Stewart, Jr.)

River Rouge

PETERSON, L. T., 10488 W. Jefferson Ave. (18) (L. T. Peterson)

Roseville

YATES, JOHN E., 26730 Fernwood Ave. (John E. Yates)

Royal Oak

EBERLE, ELMER A., 605 Lexington Blvd. (Elmer A. Eberle)

Saginaw

CARLSON & TIMM, 1226 N. Michigan Ave. (Ernest R. Carlson, Earl E. Timm)

HARTMAN, PHILIP E., 414 First Savings & Loan Bldg. (Philip E. Hartman)

OAKES, NEIL W., 408 Bearinger Bldg. (Neil Watters Oakes)

ROBINS & CREED, 606 Bearinger Bldg. (John W. Creed, William F. Robins)

SCHOONOVER, ARTHUR D., 501 Eddy Bldg. (Arthur D. Schoonover)

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., Commercial Bank Bldg. (John M. Kovtan)

Sault Ste. Marie

MORRISON, JOHN D. & COMPANY, 525 Ashmun St. (Robert K. Stevens, Manager)

Sturgis

BAIRD, JOSEF A., 225 W. Chicago Rd. (Josef A. Baird)

Traverse City

WALKER & RUSSELL, 403 State Bank Bldg. (Lyle D. Russell, Samuel A. Walker)

Wayne

SUTHERLAND & ROBSON, 34624 Sims (Ronald Robson)

Wyandotte

HUNGERFORD, COOPER & LUXON, Wyandotte Savings Bank Bldg. (Gerard J. Hungerford)

Ypsilanti

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

WRIGHT, JAMES W., 32 N. Washington St. (James W. Wright)

MINNESOTA

Albert Lea

COOPER, BERTRAM, Hyde Bldg. (Bertram Cooper)

Brainerd

PETERSON, ELMER V., 3 Bachr 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)

MATTESON, JAMES S. & Co., 902 Fidelity Bldg. (William D. Avery, Harold James Matteson, James S. Matteson)

PEDRIZETTI, GROVER & LOCKHART, 311 Sellwood Bldg. (R. J. Grover, Earl J. Lockhart, Virgil J. Pedrizetti)

RAWN, LESTER D., 509 Alworth Bldg. (Lester D. Rawn)

STILLMAN, N. A., 509 Lonsdale Bldg. (2) (N. A. Stillman)

THOMPSON, WILLIAM R., 5 Phoenix Bldg. (2) (William Rodney Thompson)

WIRTANEN & CARLSON, 617 Torrey Bldg. (Leslie A. Carlson, Donald G. Wirtanen)

Mankato

PETERSON, RUSSELL T., First National Bank Bldg. (Russell T. Peterson)

Marshall

GOLD AND CARLSON, Box 618 (Stanley Carlson)

Minneapolis

ALLEN, R. H., 1102 Wesley Temple Bldg. (3) (R. H. Allen)

ALTMAN, HARRY L. & COMPANY, 812 Builders Exchange (Harry L. Altman)

ANDERSEN, ARTHUR & Co., 1445 Northwestern Bank Bldg. (2) (A. R. Nelson)

ANDERSON, KROEGER & Co., 1669 Northwestern Bank Bldg. (2) (Emil Kroeger)

APPLE, IRVING, 434 Andrus Bldg. (Irving Apple)

AUSTIN & Co., 1124 Roanoke Bldg. (Albert Brydon Austin)

BIRD, EDWIN G., 316 National Bldg. (2) (Edwin G. Bird)

BLUMENSON, M. J., 723 Plymouth Bldg. (2) (M. J. Blumenson)

BOULAY, ANDERSON, WALDO & Co., 1023 Northwestern Bank Bldg. (Joseph A. Boulay, Rudolph H. Anderson, Herbert T. Thorsen, Leonard H. Lieser, Adrian S. Helgeson, Laird D. Waldo)

BREITMAN, M. S., 434 Andrus Bldg. (2) (M. S. Breitman)

BROCKWAY, PARKER W., 610 Plymouth Bldg. (Parker W. Brockway)

CHRISTENSEN AND BEDFORD, 930 Baker Bldg. (H. Paul Bedford, Albert C. Christensen)

DIRACLES, JOHN M., 738 Midland Bank Bldg. (1) (John M. Diracles)

DOKKEN, S. W., 1110 Baker Bldg. (2) (S. W. Dokken)

DOLAN, WILLIAM M., JR., 619 McKnight Bldg. (William M. Dolan, Jr.)

EDWARDS, RICHARD W., 307 E. Hennepin Ave. (14) (Richard W. Edwards)

ERNST & ERNST, 1204 First National-Soo Line Bldg. (2) (James W. Strudwick, Harold C. Utley)

ESSENE AND BONHIVER, 2305 Fourth Ave., S. (John Essene, Homer A. Bonhiver)

FIELD, KUUSISTO AND FROELICH, Syndicate Bldg. (2) (Ray V. Kuusisto)

MINNESOTA (Continued)

- FIGEN & FIGEN, 1560 Northwestern Bank Bldg. (Melvin H. Maisel)
- FITZGERALD, JOHN P., 402 Wesley Temple Bldg. (John P. Fitzgerald)
- FLEET, MOODY & CUTTS, 1345 First Avenue S. (3) (William Arthur Fleet, Arthur E. Cutts)
- FLESHER, ANDERSON & FLESHER, 1216 Nicollet Ave. (Herbert J. Flesher)
- FLESHER, FLESHER & FLESHER, 2315 Foshay Tower (2) (L. Joseph Flesher, Jr., Leonard J. Flesher)
- GLICKMAN, HOWARD & ISENBERG, 2430 Rand Tower (2) (Joseph C. Glickman, Benjamin T. Howard, Monroe M. Isenberg)
- GOLDBERG, PASCHA M., 700 Builders Exchange Bldg. (Pascha M. Goldberg)
- GREENBERG, LAWRENCE G., 709 W. Broadway (11) (Lawrence G. Greenberg)
- GREGUSON, ALFRED, 1662 Northwestern Bank Bldg. (2) (Alfred Greguson)
- HALLIN & REVORD, 822 First National-Soo Line Bldg. (2) (Carl E. Hallin, Richard G. Revord)
- HALLOWAY-KNUTSON & BOWERS, 306 Foshay Tower (Andrew J. Knutson)
- HASKINS & SELLS, 1320 Northwestern Bank Bldg. (2) (Jerome A. Benning, Emil F. Bohne, B. F. Geib)
- HYRE, FLESHER AND ADAMS, 931 Pillsbury Bldg. (Stanley L. Flesher)
- KLEINBAUM, LEO, 901 Plymouth Bldg. (2) (Leo Kleinbaum)
- KRATT, ROBERT A., 711 W. Lake St. (8) (Robert A. Kratt)
- KVAASE, GUSTAV J., 607 Marquette Ave. (Gustav J. Kvaase)
- LARSEN, ALBERT E., 1010 Foshay Tower (2) (Albert E. Larsen)
- LEE, J. C., 400 W. 66th St. (J. C. Lee)
- LONEGREN, BRACKETT & FREEMAN, 415 Phoenix Bldg. (Joe L. Longren)
- LUBOV, JOSEPH, Suite 425-Plymouth Bldg. (Joseph Lubov)
- MCKENNAN, RIDDIFORD & SEVENICH, 2515 Foshay Tower (2) (Ray G. McKennan, T. K. Riddiford, Roman R. Sevenich)
- MERSKY & GROSSMAN, 754 Midland Bank Bldg. (Morris P. Grossman, William S. Mersky)
- MICHAELSON, MAURICE J., 329 Midland Bank Bldg. (1) (Maurice J. Michaelson)
- NEWELL, JOHN B., 903 Marquette Ave. (John B. Newell)
- NICHOLSON & TENNEY, 808 Northwestern Bank Bldg. (2) (Edward C. Nicholson)
- NORBERG, EDWIN W., 1131 First National-Soo Line Bldg. (Edwin W. Norberg)
- O'KEEFE, JOHN R., 517 McKnight Bldg. (1) (John R. O'Keefe)
- OLSON, NELSON, SAND & Co., 2524 Hennepin Ave. (5) (Alfred O. Olson, Sidney T. Sand)
- OLSON, ROGER L., 712 Builders Exchange (Roger L. Olson)
- OLSON, VEROL H., 1002 Foshay Tower (Verol H. Olson)
- PATRICK, R. C., 804 Thorpe Bldg. (2) (Roderrick C. Patrick)
- PEARSON, EDWIN L., 510 Essex Bldg. (Edwin L. Pearson)
- PEAT, MARWICK, MITCHELL & Co., 1120 Northwestern Bank Bldg. (2) (Harold M. Solstad, Robert B. Voglewede)
- PEISCH, HERMAN C. J., 550 Baker Bldg. (Herman C. J. Peisch)
- PETTIOH, KENNETH E., 1574 Northwestern Bank Bldg. (2) (Kenneth E. Pettijohn)
- RITZEN, DAVID H., 241 Loeb Arcade (David H. Ritzen)
- ROTZEL, C. L., 451 McKnight Bldg. (2) (C. L. Rotzel)
- SANDAHL, HAROLD E., 683 Northwestern Bank Bldg. (2) (Harold E. Sandahl)
- SCHNEIDER, RAYMOND T., 930 Baker Bldg. (Raymond T. Schneider)
- SCHUELEIN, OSCAR J., 607 Northwestern Federal Bldg. (3) (Oscar J. Schuelein)
- 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 (Clarence E. Roe, James F. Pitt, Clyde B. Roe, John A. Larsen)
- TOUCHE, NIVEN, BAILEY & SMART, 1054 McKnight Bldg. (1) (George C. Ludolph)
- TWITE, RALPH E., 1141 Northwestern Bank Bldg. (2) (Ralph E. Twite)
- WESTLING, A. EDWARD, 1182 Northwestern Bank Bldg. (A. Edward Westling)
- WOLKOFF, EFFRESS & COMPANY, 304 WCCO Bldg. (Sheldon L. Pinck)
- 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., 400½ E. St. Germain St. (Donald E. Cote)
- SLANEY, REGINALD H., 809½ St. Germain St. (Reginald H. Slaney)

St. Paul

- ANDERSON & SEIBERLICH, Commerce Bldg. (Joseph C. Seiberlich)
- BELSHEIM, PHILIP R., 1569 University Ave. (Philip R. Belsheim)
- BROEKER & HENDRICKSON, 2387 University Ave. (14) (Milton M. Broeker, L. J. Hendrickson)
- CALMENSON, ABRAMSON & Co., 450 Endicott-on-Fourth (Ted Abramson, A. M. Calmenson, Leon M. Goldfarb)
- CARTWRIGHT, MYRON R., 1940 E. Nebraska Ave. (6) (Myron R. Cartwright)
- ERNST & ERNST, E-1315 First National Bank Bldg. (1) (S. H. Lane, Manager)
- FETSCH, JAMES A., W-1268 First National Bank Bldg. (1) (James A. Fetsch)
- HINES & WILKERSON, E-706 First National Bank Bldg. (1) (Lyle W. Hines, Hartwell Wilkerson, Howard M. Guthmann, Wallace T. Johnson)
- JACOBSON, JENTZSCH, RECTOR & JONES, 201 Midway Bldg. (4) (Walter E. Jacobson)
- LARSON, RAPHAEL E., 2146 Marshall Ave. (4) (Raphael E. Larson)
- LETHERT, HENRY M., 1570 Edmund Ave. (Henry M. Lethert)
- MATTILA, JOHN H., 424 Endicott-on-Fourth (1) (John H. Mattila)
- MUNSON, CLIFFORD R., 110 Pioneer Bldg. (Clifford R. Munson)
- STOFFER, MAURICE W., 483 Endicott Bldg. (Maurice W. Stoffer)
- TAYLOR, MCCASKILL & Co., 1212 Pioneer Bldg. (M. D. McCaskill, Orley R. Taylor)

MINNESOTA (Continued)

WIENER, VIERLING & KARASOV, 212 Minnesota Bldg. (1) (Elliott Karasov)
 WIGHT, FRED C., W-1191 First National Bank Bldg. (1) (Fred C. Wight)
 WOLKOFF, EFFRESS & COMPANY, 428 Minnesota Bldg. (1) (M. Rodney Effress, Maurice B. Langman, William W. Wolkoff)

Stillwater

KREIMER, ALBERT T., 208 E. Chestnut St. (Albert T. Kreimer)

Willmar

LATHAM, EUGENE P., 15 Foundation Bldg. (E. P. Latham)

Worthington

GOLD AND CARLSON, Sobol Bldg. (Erwin Jerome Windschill)

MISSISSIPPI

Belzoni

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

Biloxi

BARTON, PILIE & WERMUTH, 214 Lameuse St. (Gerald Piltz)
 MOORE & POWELL, 231 Main St. (Charles J. Moore)

Clarksdale

CORLEY, HARDING, 201 Stevens Bldg. (Harding Corley)
 ELLIS & HIRSBERG, McWilliams Bldg. (Jos. F. Ellis, B. H. Hirsberg)

Cleveland

BOSWELL, WILLIAM S., Box 989 (William S. Boswell)

Columbus

LOTT, T. E. & COMPANY, 308 McGahey Bldg. (T. E. Lott, C. E. Lehmsberg, Jr., Eugene T. Beard, Jr.)

Corinth

MINOR & MOORE, Box 589 (James Holley Moore)

Greenville

HAXTON, EDWARDS AND TARVER, Weinberg Bldg. (R. K. Haxton, John W. Tarver)

Greenwood

NEELY, FRED T. & Co., Box 894 (Fred T. Neely, Ralph F. Neely)
 ORSBORN, WALKER & MIDDLETON, P. O. Box 515 (R. Hugh Middleton, Henry G. Orsborn, William Brewer Tucker, Clinton W. Walker, R. C. Wingate)
 SUTPHEN, JACK, 205 Fulton St. (J. S. Sutphen, Jr.)
 TAYLOR, POWELL, WILSON & HARTFORD, Ray Bldg. (C. E. Powell, Ermis C. Wilson, David P. Quinn)

Gulfport

EVANS, ROBERTS & McDONALD, 312 Bank of Gulfport Bldg. (A. L. Evans, Carl Archie McDonald, William B. Roberts)

Hattiesburg

EMERSON, O. D., Jr., Suite 302, Magnolia State Bldg. (O. D. Emerson, Jr.)
 SLAY, HERBERT, 204 Magnolia State Bldg. (Herbert Slay)
 SMITH, BURKE & SUMNER, Magnolia State Bldg. (Jack F. Burke, Prentiss E. Sumner)
 YELVERTON, DARRELL, 204 Geiger Bldg. (Darrell Yelverton)

Jackson

BARNETT, RAY COMPANY, First National Bank Bldg. (Ray H. Barnett)
 CARTER, M. O. COMPANY, Box 1775 (5) (A. N. Morgan)
 COCKE, J. W., 1004 Deposit Guaranty Bank Bldg. (14) (J. W. Cocke)
 COLLINS, ROY P., 408-410 Deposit Guaranty Bank Bldg. (Roy P. Collins)
 GONZALES, JOE, JR., 501 First Federal Savings & Loan Bldg. (Joe Gonzales, Jr.)
 HURST AND SPARROW, P. O. Box 4440 (Milton F. Sparrow, Harry E. Hurst)
 MIAZZA, DEMILLER AND WORD, P. O. Box 65 (5) (Edward A. DeMiller, Jr., Louis A. Miazza, Alvin Word, Jr.)
 MILLER, ROBT. S. & COMPANY, 613 Plaza Bldg. (Jesse P. Matthews, Jr., Robert S. Miller, Jr.)
 MORGAN, JOHN W. & COMPANY, 1203 Standard Life Bldg. (John W. Morgan, Harry L. Beacham, Jr.)
 PARKER, ROBERT R., 3611 Kings Highway (Robert R. Parker)
 PITTS, DOUG & COMPANY, First National Bank Bldg. (Douglas Richard Pitts)
 QUIN, DICK D. AND COMPANY, P. O. Box 1031 (L. C. Gooch, Jr., William L. Norton, Dick D. Quin)
 ROGERS, JOEL ACKER, 207, 100 East Pearl Bldg. (Joel Acker Rogers)
 ROSS, ROSS & WEEKS, 1002-4 Electric Bldg. (T. Albert Ross, Thomas A. Ross, Jr., John P. Weeks)
 RHYMES AND TANN, 403 First Federal Bldg. (Louis H. Rhymes, Thomas M. Tann)
 SANFORD, MIZE & WILLIAMS, P. O. Box 167 (A. E. Sanford, Guy H. Williams)
 STANTON, R. L., 1103 Deposit Guaranty Bank Bldg. (R. L. Stanton)
 STEPHENS AND SHANKS, P. O. Box 2111 (William E. Shanks, R. K. Stephens)
 TAYLOR, POWELL, WILSON & HARTFORD, P. O. Box 2103 (Robert W. Hartford)

Kosciusko

WARD, REA & SHAW, Morgan & Lindsey Bldg. (J. R. Henry, Jr., Manager)

Laurel

BLOCK, F. J. & COMPANY, 401 First National Bank Bldg., (Francis J. Block, Woodrow Michael Rogers, Pelham B. Molloy, William Franklin Horne)
 HOLT & O'NEIL, P. O. Box 46 (Herbert I. Holt, Jimmie M. O'Neil)
 MORRIS, ALBERT D., 516 Central Ave. (Albert D. Morris)

Meridian

CHRISTOPHER, EVERETTE O., 407 Lamar Bldg. (Everette O. Christopher)

MISSISSIPPI (Continued)

CRAMPTON, EDWARD H., 317 Lamar Bldg.
(Edward H. Crampton)
CROOK, KAHLMUS & EMERSON, Box 289 (Robert H. Crook)
GARRETT, ROBERT L., 2211 Tenth St. (Robert L. Garrett)
MCDONALD, REGINALD F., 214 WMOX Bldg.
(Reginald F. McDonald)
PECK, ELIZABETH, 507 Citizens National Bank Bldg. (Elizabeth Peck)
READY, DONOVAN & COMPANY, The Counting House (J. Donovan Ready)
WARD, REA & SHAW, P. O. Box 546 (Frank L. Giffin, George R. Rea, Geo. W. Shaw, John H. Stuart, Thomas R. Ward)

Natchez

SIMMONS, SILAS M. & COMPANY, P. O. Box 241 (Frank L. Byars, Charles Wesley Caldwell, Lamar G. Rogers, Silas M. Simmons)

Ocean Springs

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

Philadelphia

SLOAN, TROY G., 210 Barfoot Bldg. (Troy G. Sloan)

Starkville

SPRULL, SIMMONS & COMPANY, Main St. (W. W. Littlejohn, William A. Simmons, L. E. Spruill)

Tupelo

LILLY, NAIL AND MCKINNEY, P. O. Box 23 (C. E. Lilly, Jr., Norman K. Nail, William N. McKinney)
WINKLER, M. M. AND ASSOCIATES, Box 655 (M. M. Winkler)

Vicksburg

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

West Point

WATKINS, JOHN T., P. O. Box 243 (John T. Watkins)

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, BRYAN & Co., Bank of Carthage Bldg. (James F. Bryan)

Caruthersville

BRACEY, I. D., 402B Ward Ave. (I. D. Bracey)

Chillicothe

FRICK, HARDEN & CUMMINS, 205-208 Citizens National Bank Bldg. (Ted J. Frick, Kenneth E. Harden)

Clayton

BOKA, J. HARRY, 7903 Forsyth Blvd. (5) (J. Harry Boka)
BRUSSELBACK, HARRY J. & Co., 7 N. Brentwood Blvd. (5) (H. J. Brusselback, Jr.)
CEKOVSKY, A. B., 34 N. Brentwood Blvd. (A. B. Cekovsky)
DEE, CHARLES T., 206, 8015 Forsyth (Charles T. Dee)
LARSON, ALFON W., 25 S. Bemiston (5) (Alfon W. Larson)
PARADOSKI, EDWIN ANDREW, 7 N. Brentwood Blvd. (Edwin Andrew Paradoski)

Columbia

ELLIS, CLAUDE C., 721 Broadway (Claude C. Ellis)
WILLIAMS-ROMACK COMPANY, 14-A N. 9th St. (Paul A. Williams, George A. Keepers)

Hannibal

HICKMAN, HOLME, Hickman Bldg., (Holme Hickman)
WADE-STABLES Co., 118 N. 3rd St. (James G. Stables, Arthur R. Wade)

Higginsville

OLVIS AND STOSBERG, 2112 Main St. (Haddon C. Stosberg, William L. Olvis, J. W. Davis)

Independence

ALLEN, AMOS E., 217 W. Alton St. (Amos E. Allen)
BLAND, LLOYD L., 32 Battery Bldg. (Lloyd L. Bland)
BROWN, FLOYD R., JR., 213 S. Main (Floyd R. Brown, Jr.)
TROUPE, WILLIAM J. & Co., 230 West Maple (Richard H. Kent)

Jefferson City

WILLIAMS-ROMACK COMPANY, 118½ E. High (R. W. Romack)

Joplin

BAIRD, KURTZ & DOBSON, First National Bldg. (Claire S. Dobson, Frank M. Evans Jr., Jack E. Longenecker, Robert H. Scott)
CUSACK, BRYAN & Co., 324 Miner's Bank Bldg. (Thos. J. Cusack, William L. Gott)
FARRAR, JAMES T., 315-316 First National Bank Bldg. (James T. Farrar)
SINDERSON, LITTLE & LASHELL, First National Bldg. (George Little)

Kansas City

ABEL, ROLAND & COMPANY, 412 Commerce Trust Bldg. (Roland Abel)
AGUILAR, MCPHAIL AND COMPANY, S. C., 401 Columbia Bank Bldg. (Warren J. McPhail)
ANDERSEN, ARTHUR & Co., 1012 Baltimore Ave. (5) (Ray B. Lambright, Harry L. Stover)
ARMSTRONG, A. C., 1516 Commerce Bldg. (6) (Alpheus C. Armstrong)
ARMSTRONG, WILSON & RENO, 1125 Board of Trade Bldg. (A. A. Armstrong, Kenneth M. Wilson)
BAIRD, KURTZ & DOBSON, 921 Dwight Bldg. (W. E. Baird, C. R. Meyer)

MISSOURI (Continued)

- BLOCK, JOSEPH A., 1307 Commerce Trust Bldg. (Joseph A. Block)
- BREDINE, T. M., 419 Reliance Bldg. (6) (Tilford M. Bredine)
- BRITTEN, E. J., 521 Ridge Bldg. (E. J. Britten)
- BROOKMEYER, E. E., 916 Walnut St. (E. E. Brookmeyer)
- BURK, FRANK D., 1229 Dierks Bldg. (6) (Frank D. Burk)
- BURNEY, CHARLES J., 401 Finance Bldg. (Charles J. Burney)
- CARPENTER, C. E., 1220 Commerce Bldg. (C. E. Carpenter)
- CHRISTIE, LLOYD T., 6 W. 10th St. (5) (Lloyd T. Christie)
- CONWAY, WM. H. & COMPANY, 924 Rialto Bldg. (William H. Conway, Willard R. Gabriel, John Hugh Moriarty)
- COOPER, LEE J., 421 Commerce Trust Bldg. (Lee J. Cooper)
- CROCKETT, J. D. M. & Co., 903 Grand Ave. (6) (J. D. M. Crockett, Paul Schmidt, Arch G. Todd)
- CUNEO AND COMPANY, 700 National Fidelity Life Bldg. (6) (A. Henry Cuneo, Gertrude Birmingham Cuneo, Stephen Fried, Robert DeBord Lawson)
- CUSACK, PAUL P., 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)
- FRANKLIN, JOE J., Ten Twelve Baltimore Bldg. Room 306, (Joe J. Franklin)
- FRASER, EDWARD, 1028 Scarritt Bldg. (Edward Fraser)
- GIBSON, WM. G., 3816 Bellefontaine (Wm. G. Gibson)
- GRIFFIN, M. L., 403 Midland Bldg. (M. L. Griffin)
- HAITH, JOSEPH J., 1016 Central St. (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)
- HERMANSON, AMOS A., JR., 216 Porter Bldg. (11) (Amos A. Hermanson, Jr.)
- HODSON, RAYMER D., 817 Commerce Trust Bldg. (6) (Raymer D. Hodson)
- HORWATH & HORWATH, 910 Central St. (Edgar Fjelde, Manager)
- JACKSON, GEORGE P., 804 Commerce Bldg. (6) (George P. Jackson)
- JOHNSON, DAVID L., 806 Waltower Bldg. (6) (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., Law Bldg. (John L. Kurtz)
- LEVY, BENNETT D., 1005 Grand Ave. (6) (Bennett D. Levy)
- LIPOFF AND SHARLIP, 411 Lathrop Bldg. (Carl Lipoff, Nathaniel J. Sharlip)
- MAGAZINE, SIDNEY, 916 Walnut St. (Sidney Magazine)
- MARTIN AND MARTIN, 722 Finance Bldg. (6) (E. C. Martin)
- MCCORMICK, WILLIAM H., 407 Commerce Bldg. (William H. McCormick)
- MCDIVITT, LEONARD V., 822 Lathrop Bldg. (6) (Leonard V. McDivitt)
- MCMANUS, J. Y., 1338 Dierks Bldg. (6) (J. Y. McManus)
- MILLER, WILLIAM H., 216 E. 10th St. (6) (William H. Miller)
- MINTEER, ROBERT P., 1608 Baltimore Ave. (Robert P. Minteer)
- MORRIS, T. LARUE, 404 W. 58th St. (T. LaRue Morris)
- MURPHY, LESLIE E., Suite 416 Porter Bldg. (Leslie E. Murphy)
- NELSON, FRED B., 437 Law Bldg. (Fred B. Nelson)
- NOLL, WM. A., 607, 20 W. 9th St. Bldg. (William A. Noll)
- NUSSBAUM, LOUIS, 1009 Baltimore Ave. (Louis Nussbaum)
- PEAT, MARWICK, MITCHELL & Co., 1325 Commerce Bldg. (6) (Ralph W. Crouch, David N. Lieberman, Harold J. Miller, Jr., Walter S. Sutton, H. Elmer Worcester)
- PESMEN, WILLIAM, 1112 Commerce Bldg. (William Pesmen)
- PICHETTI, CHARLES, 1009 Baltimore Ave. (Charles Pichetti)
- POWELL, EDWARD J., 1311 Valentine Rd. (Edward John Powell)
- PRAETZ, JOSEPH H., JR., 704 Riss Bldg. (Joseph H. Praetz, Jr.)
- PRICE WATERHOUSE & Co., 922 Walnut St. (Adolph W. Hebrank, Manager)
- RASHBAUM, MEYER, 510 Victor Bldg. (Meyer Rashbaum)
- ROSS, ARTHUR L. AND ROSS, JOHN A., 711 Temple Bldg. (Arthur L. Ross)
- ROVEN & BOLD, 3236 Gillham Plaza (3) (Joseph Bold)
- SCHMIDT, W. G., 218 W. 73rd Terrace (W. G. Schmidt)
- SERNES AND CHANDLER, 1104 Commerce Bldg. (Virgil S. Chandler)
- SHEFFIELD, VIRGIL R., 3119 Troost Ave. (9) (Virgil R. Sheffield)
- STAUFFER, JOHN G., 3527 Broadway (John G. Stauffer)
- TEEL, FRANCIS E., Finance Bldg. (Francis E. Teel)
- TENNY, THEODORE, 1220 Commerce Bldg. (6) (Theodore Tenny)
- THIRY, L. RAY, 804 Victor Bldg. (5) (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., 110 E. 9th St. (Earle L. Van Note)
- WARRINGTON, HARRY A., 406 W. 34th St. (2) (Harry A. Warrington)
- WELTER, E. H., Room 738, 1005 Grand Ave. (E. H. Welter)
- WILSON, DONALD E., 2826 Main St. (8) (Donald E. Wilson)
- WOLKOW, DARWIN H., 905 Waldheim Bldg. (Darwin H. Wolkow)
- WRIGHT, FRANCIS A. & COMPANY, 500 Grand Avenue Bank Bldg. (Ralph E. Bostwick)
- YOUNG, ARTHUR & COMPANY, 21 W. 10th St. (5) (Paul J. Adam, Arthur H. Bowen)

MISSOURI (Continued)

Kennett

KRAFT & MILES, BOX 25 (Thomas E. Miles)
SMITH, JOSEPH LYNN, 108 Shelton Bldg.
(Joseph Lynn Smith)

Kirkwood

CURRY, RALPH F., 26 Countryside Lane (22)
(Ralph F. Curry)

Lebanon

ANGLESON, LEON G., General Delivery (Leon
G. Angleson)
MINKLER AND MUMFORD, 110 W. Commercial
St. (J. A. Mumford)

Maryville

FRICK, HARDEN & CUMMINS, 5 Michau Bldg.
(W. G. Cummins)

Mexico

WILLIAMS, JAY A., 118-A W. Jackson St. (Jay
A. Williams)
WILLIAMS-ROMACK COMPANY, 106A S. Jeffer-
son (Charles E. Oliver)

Neosho

FILLINGHAM, IRA W., 109 E. Hickory (Ira W.
Fillingham)

North Kansas City

SMITH, JOSEPH L., 1803 Swift (16) (Joseph
L. Smith)

St. Joseph

SCHWARTZ, FRANK P. & Co., 412 Tootle Bldg.
(Harold E. Gasper, Milton W. Taylor)
SPEER & COMPANY, 311 Corby Bldg. (Clarence
A. Speer)

St. Louis

ADAMS, C. B. & Co., 411 N. 7th St. (1)
(Arnold J. Hoffmann)
ALLEN, JOHN EDW. F., Rm. 211, 203 N. 10th
St. (1) (John Edw. F. Allen)
ANDERSEN, ARTHUR & Co., 1721 Railway Ex-
change Bldg. (1) (George R. Catlett, L.
Wayne Lutyens)
AVELLONE, SALVATORE C., 812 Olive St. (1)
(S. C. Avellone)
BANSLEY, KIENER & KERNAGHAN, 220 N. 4th
St. (D. H. Kernaghan)
BARKEN, MICHAEL B., 707 Ambassador Bldg.
(Michael B. Barken)
BENNER, ENGLISH, MAHER & BEDEL, Paul
Brown Bldg. (1) (Rita M. Dudeck, Robert
J. Ellersieck, Chas. R. English, Christopher
C. Hughes, Philip V. Maher)
BENSON, C. K. & Co., 711 St. Charles St. (1)
(C. Kenneth Benson)
BOGGIANO, L. J., JR., 315 Paul Brown Bldg.
(L. J. Boggiano, Jr.)
BOHL & DEEKEN, 915 Olive St. (George E.
Bohl, Joseph H. Deeken)
BOHLMANN, HAROLD C. W., 4243 Sulphur
Ave., Hampton Village Plaza (9) (Harold
C. W. Bohlmann)
BOYD, FRANZ & Co., 1221 Locust St. (3)
(Ernest Boyd, Henry R. Franz, Charles E.
Forrest, Edward L. Lind, John A. Nooney)
BOYLE, J. W., 4 N. 8th St. (Joseph W. Boyle)
BRESCHELL, ALEXANDER M., 705 Olive St. (1)
(Alexander M. Breschell)
BRINING & Co., 915 Olive St. (1) (Richard L.
Brining, LeRoy R. McDowell, John P.
Howard)
BROWN, SOL S., 418 Olive St. (2) (Sol S.
Brown)
BROWN AND STONE, 634 N. Grand (3) (David
E. Brown)
BURLINGAME & COMPANY, 411 N. 7th St. (1)
(Hugh L. Meinhardt, Manager)
CLARK, ERNEST A., 706 Chestnut St. (1)
(Ernest A. Clark)
COHEN AND KAMIL, 812 Olive St. (1) (Max
Cohen, Gustav Kamil)
COHEN, SIDNEY S. & COMPANY, 911 Locust
St. (1) (Sidney S. Cohen, Arthur Lieber,
Jr.)
CONNOR, ASH & COMPANY, 506 Olive St. (1)
(E. F. Connor, Forrest P. Kleberger)
COOK, A. DONALD, 206, 1047 Big Bend Blvd.
(17) (A. Donald Cook)
COOK, EUGENE E., 1825 Cora Ave. (Eugene
E. Cook)
CORNELL & COMPANY, 318 N. 8th St. (1)
(John W. Snider, Henry V. Boehl, Walter
F. Scott, Thomas J. Smith)
CRUME, WM. A. & COMPANY, 416 State Na-
tional Life Bldg. (Wm. A. Crume, Wm. J.
Looney)
DIGGS, ANDERS & PLUNKERT, 1314 Amba-
sador Bldg. (James J. Anders, John T.
Plunkert)
DOETSCH, OSCAR HENRY, 1102 Bellerive Blvd.
(11) (Oscar Henry Doetsch)
EDER, HARVEY & COMPANY, 818 Olive St. (1)
(Bernard E. Eder, Harvey Eder, Louis M.
Weltman)
EISWIRTH, GEORGE P., 801 Cotton Belt Bldg.
(George P. Eiswirth)
EPSTEIN, AFTERGUT AND COMPANY, Paul
Brown Bldg. (Samuel Aftergut, Earl E.
Brock, Harry Epstein, Nelson Tabachnick)
ERNST & ERNST, 314 N. Broadway (2) (Rich-
ard T. Baker, Robert A. Huelsick)
FELDMAN AND MORTON, 722 Chestnut St.
(Morris Morton)
FIENUP, RAYMOND H., 559 N. Skinker (5)
(Raymond H. Fienup)
FITZGERALD, JOHN F., American National Bank
Bldg. (9) (John F. FitzGerald)
FOX & PLACHT, 611 Olive St. (James Lloyd
Fox, Walter Raymond Placht)
GEIGER, ROLAND, 818 Olive St. (Roland
Geiger)
GOOD, A. E. & Co., 705 Olive St. (1) (A. E.
Good, James Myles)
GORNSTEIN, SIDNEY, Suite 316, 706 Chestnut
St. (1) (Sidney Gornstein)
GROSSER & COMPANY, 963 Paul Brown Bldg.
(1) (David Grosser)
HALBE, HARRISON H., 915 Olive St. (1) (Har-
rison H. Halbe)
HALLEY, JOSEPH J., 1101, 122 N. 7th St. (1)
(Joseph J. Halley)
HANAY, VIOLA, 801 Title Guaranty Bldg.
(Viola Haney)
HARDIN, M. GUY & Co., 840 Paul Brown
Bldg. (M. Guy Hardin, M. Guy Hardin,
Jr.)
HASKINS & SELLS, 805 Boatmen's Bank Bldg.
(2) (J. H. O'Connell, J. Harry Williams,
Paul L. Wilton)
HEADE, JOHN A., 4227 Lindell Blvd. (John A.
Heade)
HECKMANN & SCHOPP, 1502 Continental Bldg.
(8) (Walter O. Heckmann)

MISSOURI (Continued)

- HELM, W. A. & Co., 318 N. 8th St. (1)
(William Arthur Helm, William F. Windhorst)
- HOCHSCHILD, PETER & COMPANY, 520 N. Grand Blvd. (3) (Melvin M. Bloom, Peter Hochschild)
- HOLLAND, JOSEPH J., 722 Chestnut St. (1)
(Joseph J. Holland)
- HOUSE, HARRY M., 314 N. Broadway (2)
(Harry M. House)
- IFLAND, CHARLES L., 105 N. 7th St. (1)
(Charles L. Ifland)
- JACKSON, RALPH F., 589 Arcade Bldg. (1)
(Ralph F. Jackson)
- JACQUEMIN, CHATTERTON & Co., Paul Brown Bldg. (1) (A. P. Chatterton, Victor Jacquemin, III)
- KAHN, ADOLPH, 705 Chestnut St. (Adolph Kahn)
- KAPPES, CHARLES J. & COMPANY, 818 Olive St. (1) (Charles J. Kappes)
- KELLER, GUS V. AND COMPANY, 511 Title Guaranty Bldg. (1) (Gus V. Keller)
- KERBER, ECK & BRAECKEL, 320 N. 4th St. (Walter E. Braeckel, Louis J. Kerber)
- KESSLER & CHERVITZ, 722 Chestnut St. (Frank Chervitz, Sam A. Kessler)
- KLEBA, PHILIP W., 3606 Gravois Ave. (Philip W. Kleba)
- KOSLOW, DAN B., 6635 Delmar Blvd. (5)
(Dan B. Koslow)
- KRAFT, FELIX G., 1112 Arcade Bldg. (Felix G. Kraft)
- KRIEGSHAUSER, WALTER G., 418 Olive St. (Walter G. Kriegshauser)
- LANG, JOHN J. & Co., 509 Olive St. (1) (John J. Lang)
- LEIDESDORF, S. D. & Co., 1100 Continental Bldg. (8) (Albert W. Lange)
- LENNERTSON & COMPANY, 214 S. Bemiston (5) (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. (16)
(Francis M. Linek)
- LIPSITZ, J. M., 915 Olive St., (Jack Marcus Lipsitz)
- LORDAN AND GABLE, 706 Chestnut St. (1)
(Eugene P. Lordan, Rowan J. Gable)
- LUNNEMANN, HENRY J., American National Bank Bldg. (9) (Henry J. Lunnemann)
- LYBRAND, ROSS BROS. & MONTGOMERY, 411 N. 7th St. (1) (Thomas J. Snowden, Manager)
- MALEVAN AND LOBRANO, 705 Olive St. (1)
(Robert M. Lobrano, Jerome J. Malevan)
- MARE AND COMPANY, 1016, 506 Olive St. (1)
(Edward J. Brass, Robert C. Mare)
- MASSIE AND FUEDEMBERG, 1234 Syndicate Trust Bldg. (Paul W. Fudemberg, Joel Massie)
- MEADER, HERBERT H., 706 Chestnut St. (1)
(Herbert H. Meader)
- MEMHARDT, PAUL F., 6517 Leona St. (16)
(Paul F. Memhardt)
- MILLER, GEORGE E., 4229 Olive St. (8)
(George E. Miller)
- MILLER, HARRY, 706 Chestnut St. (1) (Harry Miller)
- MOLL, GEORGE J., 315 N. Seventh St. Suite 716 (1) (George J. Moll)
- 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., 7500 Natural Bridge (James G. Murphy)
- NAPIER, MILTON F., 808, 408 Olive St. (Milton F. Napier)
- PEAT, MARWICK, MITCHELL & Co., 7 N. 7th St. (1) (Erik C. Boye, John A. McManus)
- PRICE, JOHN O., 314 N. Broadway (John O. Price)
- PRICE WATERHOUSE & Co., 1221 Locust St. (3) (Benjamin F. Jackson, Paul E. Nye)
- PRIEBAT, LUDWIG M., 451 Paul Brown Bldg. (Ludwig M. Priebat)
- PUSTER, ALVIN A., 1006 Chestnut St. (1)
(Alvin A. Puster)
- RABENAU & SLAIS, 734 Paul Brown Bldg. (John Rabenau, Jr., William J. Slais)
- RASKIN, M. L. AND COMPANY, 818 Olive St. (Albert M. Melman, Max L. Raskin)
- RUBIN, MAHLON, 706 Chestnut St. (1)
(Mahlon Rubin)
- RUSSELL, ROBERT W., 314 N. Broadway (2)
(Robert W. Russell)
- SANDHAGEN, HARRY K., 9006 Pine Ave. (17)
(Harry K. Sandhagen)
- SAXER, AUGUST J., 509 Olive St. (1) (August J. Saxer)
- SCALLET, FRANK S., 812 Olive St. (1) (Frank S. Scallet)
- SCHNEIDER, IRWIN M., 7 N. Seventh St. (1)
(Irwin M. Scheiner)
- SCHNURE, H. LEE, JR., 7 N. Brentwood Blvd. (5) (H. Lee Schnure, Jr.)
- SCHOELCH, WESLEY C., 322, 705 Olive St. (Wesley C. Schoelch)
- SCHUESSLER, L. RAY, 3811 W. Pine Blvd. (L. Ray Schuessler)
- SERTL, WM. J., 818 Olive St. (Wm. J. Sertl)
- SHANNAHAN, T., 3910 Lindell Blvd. (8)
(Thomas J. Shannahan)
- SHELTON AND VON CLOEDT, 7 N. 7th St. (Carroll C. Shelton, Joseph S. Von Cloedt)
- SIEGEL, EARL, 4205 Forest Park (Earl Siegel)
- SMYTHE, JOHN JAMES, 818 Olive St. (1) (John James Smythe)
- STANZE, SCHLOSSSTEIN & Co., Paul Brown Bldg. (1) (Fred A. Schlossstein)
- STEIN AND HURD, 721 Olive St., (A. Ernest Stein, Lester J. Hurd)
- STERBENZ, B. L., 722 Chestnut St. (Bertram Louis Sterbenz)
- THOMPSON, JAMES C. & Co., 319 N. 4th St. (Edward V. Lowell, James C. Thompson)
- TIGER, FIRESIDE & COMPANY, 705 Olive St. (Carl K. Fireside, Emanuel Frank, Julius Lachterman, Myron B. Newman, Vincent J. Paino, Louis Tiger)
- TOUCHE, NIVEN, BAILEY & SMART, 1218 Arcade Bldg. (1) (Henry C. Stephens, Edwin H. Wagner, Jr.)
- TRAUTMAN, FRED K., Suite 313-314, 418 Olive St. (2) (Fred K. Trautman)
- WEDLER, ARTHUR G., 5442 Claxton Ave. (20)
(Arthur G. Wedler)
- WEINDEL, J. W., 4225 Hampton Ave. (J. W. Weindel)
- 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)
- WOLFF, EUGENE LESTER, Room 323, 705 Chestnut St. (Eugene Lester Wolff)
- WOLLING, J. SPENCER, 621 Security Bldg. (J. Spencer Wolling)

MISSOURI (Continued)

Sikeston

- BERRY, PATMOR & DAY, 318 S. Kingshighway
(Edward H. Berry, Albert J. Day, James T.
Patmor)
BUCHER, JAMES H., 126A E. Front St. (James
H. Bucher)

Sedalia

- MORGAN, ARTHUR J., 415 S. Lamine St. (Arthur
J. Morgan)

Springfield

- BAIRD, KURTZ & DOBSON, 628 Landers Bldg.
(Wayne A. Henderson, Herald R. Ambler)
BRANSTETTER, J. L., 303 E. Olive St. (J. L.
Branstetter)
CAMPBELL, PAUL C. & Co., Woodruff Bldg.
(Leonard E. Richardson)

- MAGRUDER, L. M., 308 S. Jefferson St. (Leroy
M. Magruder)
ROPER & ATKINS, 608 Woodruff Bldg. (Donald
E. Roper, James D. Roper)

Trenton

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

University City

- KLIBANSKY, MORRIS, 6925 Columbia Pl. (5)
(Morris Klibansky)
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)
ROTHWEILER, WILLIAM JUDGE, 1572 Jackson
(14) (William Judge Rothweiler)

MONTANA

Billings

- COLBERG & WALLIN, 305 Securities Bldg.
(Maurice Remington Colberg, John M. Wal-
lin)
DUFFNER & SCHILLINGER, 111½ N. 27th St.
(Lowell F. Duffner, Clyde P. Schillinger)
GARDNER, RICHARD J., 4 Selvidge Babcock
Bldg. (Richard J. Gardner)
GERHARZ, PHILIP & Co., Securities Bldg. (An-
ton Gerharz, Anthony Gerharz, Jr., Charles
Philip)
HILL, EUSTACE A., JR., 316 Stapleton Bldg.
(Eustace A. Hill, Jr.)
ROWLAND, THOMAS & COMPANY, 226 Fratt
Bldg. (William Kenneth Good)
STRAYER, IVAN JOHN, 308 Treasure State Bldg.
(Ivan John Strayer)

Bozeman

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

Butte

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

Great Falls

- ARTZ, WM. H., 1125 Sixth Ave., S. (Wm. H.
Artz)
BAUCUS AND DAWSON, Strain Bldg. (William
G. Baucus, Clarke M. Dawson)
DOUGLAS WILSON, FERRIS & Co., 419 Strain
Bldg. (Thomas Cortelyou Ferris, Howard A.
Gaare, Douglas N. Wilson)
DUNLAP, KENNETH V., 612 Strain Bldg. (Ken-
neth V. Dunlap)
FINLAY, RENMAN & MISFELDT, 704 First Na-
tional Bank Bldg. (Wm. B. Finlay, Wm. B.
Finlay, Jr. Clarence D. Misfeldt, J. Rodney
Renman)
JOHNSON, HAROLD A., Barber-Lydiard Bldg.
(Harold A. Johnson)
JUNKERMIER & JACOBSON, 221 Ford Bldg.
(Ward F. Junkermier)
LANOUILLE & HAMILTON, 533 Ford Bldg. (Mack
J. Hamilton, Louis A. Lanouette)
MATHIESON, EDWIN, 611 First National Bank
Bldg. (Edwin Mathieson)

Hamilton

- PETERSON, J. ROLAND, 178 S. 3rd St. (J.
Roland Peterson)

Helena

- BRAZIER, PAUL, Box 796 (Paul Brazier)
GALUSHA, HIGGINS & GALUSHA, 555 Fuller Ave.
(Hugh D. Galusha, Hugh D. Galusha, Jr.,
S. Clark Pyfer, Cedric N. Thompson)
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

- ISCH AND JORDAHL, Adams Block (Henry O.
Jordahl, Jr.)
DOUGLAS WILSON, FERRIS & Co., Box 174 (J.
Austin Miller)

Lewistown

- WILLIAMS, GILBERT M., Burke Hotel Bldg.
(Gilbert M. Williams)

Miles City

- ROWLAND, THOMAS & COMPANY, Box 927 (R.
R. Mountain, Alfred J. Rowland)
STALLARD & COLE, 9 N. Fifth St. (Steve A.
Cole, Jr.)

Missoula

- AKIN, REEVES EDWARD, 209 Western Bank
Bldg. (Reeves Edward Akin)
DEGUIRE AND DEGUIRE, First National Bank
Bldg. (Austin J. DeGuire)
DUVALL, GEO. F., 501 Montana Bldg. (Geo.
F. DuVall)
HENRY, W. M., 605 Wilma Bldg. (Wilfred M.
Henry)
MCGREW, R. ALLEN, 349 Higgins Bldg. (R.
Allen McGrew)
SWANSON AND DOBBINS, 107 E. Main St. (Max
R. Swanson)

Sidney

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

NEBRASKA

Falls City

GLENN, ROBERTS AND PROSSER, First National Bank Bldg. (Myron D. Glenn, Ernest J. Prosser)

Fremont

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

Grand Island

CONTRYMAN, ORIN, Box 65 (Orin Contryman)

Hastings

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

Lincoln

COLE, DANA F. AND COMPANY, 425 Stuart Bldg. (K. C. Genuchi, Chester H. Ruwe)

JOHNSON, PHILIP G., Sharp Bldg. (Philip G. Johnson)

LIENEMANN, D. A., 436 Stuart Bldg. (D. A. Lienemann)

MARTIN & MARTIN, 508 First National Bank Bldg. (E. Ross Martin, Oscar R. Martin)

MESSINGER, W. D., 1310 Sharp Bldg. (8) (W. D. Messenger)

MILLER & MOORE, 1051 Trust Bldg. (J. Edmunds Miller, Corwin D. Moore)

PEAT, MARWICK, MITCHELL & Co., 806 First National Bank Bldg. (8) (D. B. Scott, Manager)

SNYDER, MARVIN, 1859 Euclid Ave. (Marvin Snyder)

VAN BOSKIRK, REMINGTON AND ASSOCIATES, 216 N. 11th St. (William A. Fry, Calvin B. Remington, Robert H. Van Boskirk)

WALKER, RAYMOND H., 631 Stuart Bldg. (Raymond H. Walker)

WATSON, B. FRANK, 413 First National Bank Bldg. (8) (B. Frank Watson)

Norfolk

SCHOENING, M. J., Box 762 (M. J. Schoening)
SOBOTKA, GERALD & Co., 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)

BEGLEY, JOHN P., Creighton University (2) (John P. Begley)

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)

CLARE, TRUMAN, 1221 First National Bank Bldg. (Truman Clare)

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, Joseph R. Shrader, John G. Loucks)

GORACKE & Co., 7151 N. 30th St. (12) (Albert J. Goracke)

HERBERT, JAMES A., 2406 N. 48th St. (James A. Herbert)

HIGH, JOHN W., 1045 Omaha National Bank Bldg. (2) (John W. High)

HILLMER-NELSON COMPANY, 516 Omaha National Bank Bldg. (L. A. Nelson)

IRWIN-IMIG Co., 912 First National Bank Bldg. (J. H. Imig, Wilbur R. Irwin, Robert W. Johnson, Joseph T. Sullivan)

KIRSHENBAUM, MORRIS E., 4916 Underwood Ave. (3) (Morris E. Kirshenbaum)

MCGGLADREY, HANSEN, DUNN AND COMPANY, 511 Barker Bldg. (2) (James E. Hollander)

MILDER & BERNSTEIN, 510 Keeline Bldg. (2) (Sheldon A. Bernstein)

MOELLER, MCPHERREN & JUDD, 452 Omaha National Bank Bldg. (2) (Donald S. Erion, Harry E. Judd, Albert J. Keiser)

O'DONNELL, FICENEC & DICKEY, 438 Keeline Bldg. (Walter L. Dickey)

PEAT, MARWICK, MITCHELL & Co., 620 W.O.W. Bldg. (2) (John H. Becker, Raymond H. Ziesemann)

QUICK, JAY G., 436 Kilpatrick Bldg. (2) (Jay G. Quick)

SHAPIRO, M. M. Co., 326 Barker Bldg. (2) (Donald D. Lyons, M. M. Shapiro)

SUTIN, OSCAR, 856 Insurance Bldg. (Oscar Sutin)

Scottsbluff

FENIMORE, W. L. & ASSOCIATES, 18 Weller Bldg. (William Lee Fenimore, Jr.)

LENHART, CALVIN E., Kramer Bldg. (Calvin E. Lenhart)

TALLON, MARTIN & HILL, P. O. Box 1023 (Bruce B. Hill)

Sidney

MESSINGER, W. D., 1045 King St. (J. V. McKenzie)

NEVADA

Henderson

MALCOLM, DAVID G., 107 Water St. (David G. Malcolm)

Las Vegas

BLACKMAN, A. W., 210 N. Third St. (A. W. Blackman)

CONWAY, MOE, HIBBS & FUNSTON, 440 Hoover St. (Nelson H. Conway, Clarence T. Hibbs, Kermit Moe, R. York Funston)

ILCHIK, JULIUS, JR., 821 Canosa Ave. (Julius Ilchik, Jr.)

MESSING, DAVID A., Suite 115, 300 Fremont St. (David A. Messing)

PERROTTI, P. LEO, 131 N. 3rd St. (P. Leo Perrotti)

Reno

CHANSOR & FOLSOM, Professional Bldg. (LeRoy H. Chanslor, George K. Folsom)

NEVADA (Continued)

- KIMMEL, HERBERT E., 220 S. Virginia St. (Herbert E. Kimmel)
 LYON, STANLEY L., 129 N. Virginia St. (Stanley L. Lyon)
 NEWBOLD, MURLAND E., 10 W. 2nd St. (Murland E. Newbold)
 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., 15 E. 1st St. (Norman H. Terrell)

NEW HAMPSHIRE

Concord

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

Laconia

- CLARK, RAYMOND L., 635 Main St. (Raymond L. Clark)

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)
 NELSON, JOHN G., JR., 77 Market St. (John G. Nelson, Jr.)
 RICCIO, LEONARD D., 875 Elm St. (Leonard D. Riccio)
 RITTENHOUSE, CHARLES F. & COMPANY, 875 Elm St. (William P. Robinson)
 SMITH, MAURICE C., 516, 875 Elm St. (Maurice C. Smith)
 SPECTOR, LOUIS, 810-812 Amoskeag Bank Bldg. (Louis Spector)
 VAN DUYN R., 875 Elm St. (Leslie R. Van Duynes)

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., Kinmouth Bldg. (Lucien R. Collart)
 DORFMAN, NORMAN, 715 Mattison Ave. (Norman Dorfman)
 STEVENS, ELMER O., 527 Bangs Ave. (Elmer O. Stevens)
 WEINBERG, FRANKLYN S. AND COMPANY, 715 Mattison Ave. (Bernard Tillis, Franklyn S. Weinberg)
 ZAUBER, ABBOTT & Co., 601 Bangs Ave. (Sidney H. Zauber)

Atlantic City

- FIGORE & KEPPEL, 1537 Atlantic Ave. (Carl R. Fiore)
 JACOBSON, HOWARD I., Guarantee Trust Bldg. (Howard I. Jacobson)
 LEWIS AND LEWIS, 600 Schwehm Bldg. (Lionel P. Lewis)
 LICHTENBERGER, W. J. & Co., 1516 Atlantic Ave. (William J. Lichtenberger)
 LISSAK, JOSEPH M., 508 Schwehm Bldg. (Joseph M. Lissak)
 OLESKER, MAX, 1421 Atlantic Ave. (Max Olesker)
 SILVERMAN, O. JAY, Schwehm Bldg. (O. Jay Silverman)

Avenel

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

Bogota

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

Bayonne

- ABRAMSON, HENRY, 676 Broadway (Henry Abramson)
 DOROS, JAY R., 726 Broadway (Jay R. Doros)
 KAPLAN AND POTASHKIN, 664 Broadway (Leonard S. Kaplan, Herbert Potashkin)
 MILLER, BERNARD, 561 Broadway (Bernard Miller)

Bedminster

- HART, CLYDE F., Farm Road (Clyde F. Hart)

Belleville

- LUMLEY, GEORGE H., 207 Little St. (George H. Lumley)

Bergenfield

- WOODS, JEROME F., 112 S. Washington Ave. (Jerome F. Woods)

Bridgeton

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

Burlington

- HULSE, E. J., 11 W. Broad St. (E. J. Hulse)

Camden

- ALBERT, MORRIS E. & Co., 415 Cooper St. (Morris E. Albert, Irvin R. Goldstein, Henry Horwitz)
 BLOCK, JACK S., 22 Haddon Ave. (Jack S. Block)

NEW JERSEY (Continued)

BOWMAN, EDMUND D. & Co., 312 Cooper St. (2) (Edmund D. Bowman, Edwin B. Lickfield, Irwin Goller)
 CUMMINGS, GERALD J., 640 Federal St. (3) (Gerald J. Cummings)
 KAHLOWSKY, I. & Co., 312 Cooper St. (2) (I. Kahlowsky, Sidney Dash)
 LIEBMAN, MORRIS, 714 Market St. (Morris Liebman)
 NATAL, EDWARD L., 22 Haddon Ave. (3) (Edward L. Natal)
 O'NEILL, THOMAS M. & Co., 130 N. Broadway (2) (George T. Olsson)
 OSTERMAYER, GEORGE H., JR., 524 Cooper St. (2) (George H. Ostermayer, Jr.)
 PERINA, ROBERT C., 312 Market St. (2) (Robert C. Perina)
 REBER, MARTIN I., 710 Market St. (2) (Martin Irving Reber)
 RUDOLPH, WILLIAM, 300 Broadway (William Rudolph)
 WEINSTEIN, MORTON B., 647 Market St. (2) (Morton B. Weinstein)

Clifton

FELTMAN, PHILIP & Co., 17 Grant Ave. (Philip Feltman)
 MIKULIK, JOHN, 1184 Main Ave. (John Mikulik)

Collingswood

SAUNDERS, GEORGE R., 115 Frazer Ave. (7) (George R. Saunders)

Dover

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

Dumont

CINNELLA, GREGORY P., 2 Prospect St. (Gregory P. Cinnella)

East Orange

HULING, GEORGE, 268 Prospect St. (George Huling)
 KOLLER, ARNOLD J., 375 Main St. (Arnold J. Koller)
 SEIFER, MORRIS, 95 Washington St. (Morris Seifer)
 TRIMIGLOZZI, FRANK A., 2 Prospect Pl. (Frank A. Trimiglozzi)

Elberon

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

Elizabeth

ALLEN, ROBERT T., 146 Lincoln Ave. (Robert T. Allen)
 BALTER, AND SCHANKER, 1139 E. Jersey St. (Samuel Balter)
 BIDDELMAN AND SUSSMAN, 1210 E. Grand St. (4) (Meyer A. Biddelman, J. Benjamin Sussman)
 BUSSEL & NAGEN, 1143 E. Jersey St. (Samuel Nagen)
 FREEDMAN, LAX & COMPANY, 18 W. Jersey St. (William Lax, Samuel Freedman)
 GLUCK, KENNETH, 251 N. Broad St. (Kenneth Gluck)
 KRAVITZ, SID, 1184 E. Grand St. (Sid Kravitz)
 LEVINE, ALVIN, 1143 E. Jersey St. (Alvin Levine)

MILLER, JOHN, 125 Broad St. (John Miller)
 SHERMAN, HARRY AND COMPANY, 1139 E. Jersey St. (4) (Harry Sherman)
 THOMPSON, WILLIAM H., 1152 E. Jersey St. (William H. Thompson)
 TODT, CARL W., 125 Broad St. (4) (Carl W. Todt)
 YESELSON & BLONSKY, 101 Broad St. (Milford Blonsky)

Englewood

WARD, HARRY CLAYTON, 419 Douglas St. (Harry Clayton Ward)

Englewood Cliffs

HOINASH, WILLIAM, Raymond St. (William Hoinash)

Flemington

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

Fort Lee

MEOLA, LOUIS F., Fletcher Ave. (Louis F. Meola)
 VAN EPPS & SHIPMAN, 200 Main St. (John J. Shipman, John D. Van Epps, Jr.)

Freehold

MOREY, W. DUNHAM, 4 Dutch Lane (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)

Hawthorne

SNYDER, ROY W., 147 Arlington Ave. (Roy W. Snyder)

Hillside

CORSOVER, SEYMOUR, 1492A Liberty Ave. (Seymour Corsover)
 TORINE, HARRY L., 274 Williamson Ave. (5) (Harry L. Torine)

Hoboken

BAKER, HARRY R. & Co., 1 Newark St. (Harry R. Baker)
 ORENGE, EDWARD & Co., 51 Newark St. (George J. Gould, Warren L. Ress)
 POST & OLSEN, 68 Hudson St. (Leonard Post)
 WEINBERG, JOSEPHSON & GER, Seaboard Bldg. (Harry Weinberg)

Irvington

SILBERMAN & DODIS, 1125 Clinton Ave. (11) (Sidney M. Dodis, Jules Silberman)
 STEFANY, F. J. & COMPANY, 1007 Springfield Ave. (Frederick J. Stefany)
 WEISS, CHARLES J., 762 Springfield Ave. (Charles J. Weiss)

NEW JERSEY (Continued)

Jersey City

AUSLANDER, JACOB C., 283 Central Ave. (Jacob C. Auslander)
 BERGER AND LANDAU, One Foye Pl. (6) (Lawrence Landau)
 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)
 SHENTON, W. A. & COMPANY, 15 Exchange Pl. (2) (Prentice Shenton)
 STERNKOPF, WILLIAM A., JR., 921 Bergen Ave. (William A. Sternkopf, Jr.)
 SUNSHINE, GILBERT, 366 Central Ave. (Gilbert Sunshine)
 WEIN, AARON, 392 Central Ave. (Aaron Wein)

Kearny

MURPHY, JAMES K., 209 Kearny Ave. (James K. Murphy)

Lakewood

ALPERT, IRVING B., 325 Second St. (Irving B. Alpert)

Linden

DOROSIN AND ZEMEL, 423 N. Wood Ave. (William N. Dorosin)
 JINDRAK, FRANK, 15 N. Wood Ave. (Frank Jindrak)

Livingston

CALHOUN & DIEFENBACH, 2 E. Northfield Ave. (William A. Diefenbach)
 KEVITZ, S. I. & Co., 278 Hillside Ave. (Sol I. Kevitz)

Long Branch

BINDER, SIDNEY W., 8 Memorial Parkway (Sidney W. Binder)

Lyndhurst

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

Maplewood

CRANE, THEODORE A., 66 Kendall Ave. (Theodore A. Crane)
 EISENBERG, AARON, 64 Courter Ave. (Aaron Eisenberg)

Merchantville

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

Monmouth Beach

HEALEY, JAMES W., 45 Beach Rd. (James W. Healey)

Montclair

BROOKS, PHILIP B. AND COMPANY, 460 Bloomfield Ave. (Philip B. Brooks)
 GIORDANO, VICTOR B., 6 S. Fullerton Ave. (Victor B. Giordano)

Morristown

DARROW, L. A. & COMPANY, 16 Court St. (5) (Lionel A. Darrow)
 HENSLEY, J. D., Wood Rd. (J. D. Hensley)
 ROSS, MARVIN, 20 Park Pl. (Marvin Ross)

Newark

ABRAMSON, J. C. AND COMPANY, 60 Park Pl. (2) (Jacob C. Abramson)
 ARESON, LAPORTE & COMPANY, 16 Clinton St. (2) (William H. Areson, John H. Laporte)
 BAIME & KATZ, 55 Commerce St. (2) (Arthur H. Katz)
 BASS, HAROLD, 786 Broad St. (Harold Bass)
 BATEMAN, BENJAMIN, 60 Park Pl. (Benjamin Bateman, Charles R. Lowenstein)
 BEDERSON, ROSENBERG & Co., 744 Broad St. (Sidney Bederson, Harold Siegel)
 BECKRECK, VICTOR & Co., 17 Academy St. (2) (Victor Beckreck)
 BENDET, SAMUEL I., 24 Commerce St. (Samuel I. Bendet)
 BERGMAN, NATHAN D., 790 Broad St. (Nathan D. Bergman)
 BESSER & COMPANY, 744 Broad St. (Hyman Besser, Morris A. Colner, Edwin M. Herbst)
 BLOCK, A. PERCY, 17 Academy St. (A. Percy Block)
 BLUMENSCHINE, ARTHUR E. & Co., 24 Commerce St. (2) (Arthur E. Blumenschine, Joseph A. Miano)
 BOHRER, HOWARD A., 11 Commerce St. (Howard A. Bohrer)
 BRAINEN & COMPANY, 100 Empire St. (5) (A. Louis Brainen)
 BRAVERMAN, H. & Co., 45 Lincoln Park (Morris M. Breiner, Harry Braverman)
 BRESSLER, ISADOR, 45 Branford Pl. (Isador Bressler)
 BRONSON, TUBER & BLOOM, 1060 Broad St. (2) (Charles Edward Bloom, Jr., Melville M. Tuber)
 BUREN & KURTZ, 71 Lincoln Park (2) (George J. Buren, Benjamin Coleman, Abraham A. Kurtz)
 COGLIATI, NORMAN & COMPANY, 20 Fulton St. (2) (Norman Cogliati, Charles Perna, Jr.)
 COHN, J. H. & COMPANY, 810 Broad St. (2) (Sidney E. Harris, Louis Ronos)
 CONLIN, JOHN A., Federal Trust Bldg. (John A. Conlin)
 COREY, THEODORE, 786 Broad St. (2) (Theodore Corey)
 DINAR, MARTIN A., 2 Keer Ave. (8) (Martin A. Dinar)
 DRAGONETTE, DANIEL N., 60 Park Pl. (2) (Daniel N. Dragonette)
 DROSSMAN & ALBERT, 965 Broad St. (2) (Milton H. Albert, David M. Drossman)
 EHRENKRANTZ, EDWARD, 1060 Broad St. (2) (Edward Ehrenkrantz)
 FERSKO, ALFRED B., 1060 Broad St. (Alfred B. Fersko)
 FLEISCHMAN, MARTIN L., 24 Branford Pl. (Martin L. Fleischman)
 FLINK, CEZER AND COMPANY, 1180 Raymond Blvd. (Frederick Cezer, Julius E. Flink)
 FOX, HARRY, 17 Academy St. (Harry Fox)
 FURST, SEYMOUR, 477 S. 13th St. (3) (Seymour Furst)
 GELTZEILER, EDWIN L. & COMPANY, 11 Commerce St. (2) (Edwin L. Geltzeiler)
 GLICKMAN & ALBRIGHT, 790 Broad St. (William J. Albright, Jr.)
 GOLDBLAT, VICTOR W., 1060 Broad St. (Victor W. Goldblat)
 GOLDSTEIN, LOUIS A., 24 Commerce St. (2) (Louis A. Goldstein)

NEW JERSEY (Continued)

- 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. (2) (Joseph Hanley)
 HART, A. M. & COMPANY, 1014, 10 Commerce Court (2) (Alphonse M. Hart, George A. Besch, Jr., Nathan Honig)
 HASKINS & SELLS, National Newark Bldg. (2) (Casper B. Apple)
 HASTINGS, JAMES J. & Co., 605 Broad St. (James J. Hastings)
 HERZBERG, ARNO, 1060 Broad St. (Arno Herzberg)
 HOENIG & HOENIG, 1119, 60 Park Pl. (2) (Morris J. Hoenig)
 HOLZER, SMOLIN & Co., 24 Commerce St. (Aaron Smolin)
 HOROWITZ, LEON, 850 Broad St. (Leon Horowitz)
 ISRAELOW & LIPTON, 249 Clinton Ave. (8) (Paul Israelow, Solomon Robert Lipton)
 ISSERMAN, LEOPOLD, 24 Branford Pl. (Leopold Isserman)
 JACOBS, HAROLD H., Rm. 660, 1060 Broad St. (2) (Harold H. Jacobs)
 KALB, HARRY & COMPANY, 20 Branford Pl. (Harry Kalb)
 KALISH, RUBINROIT & Co., 24 Commerce St. (2) (Samuel Fleder)
 KATZ, CHARLES M. AND Co., 901 Broad St. (2) (Charles M. Katz)
 KAY, JACK W., 655 Clinton Ave. (Jack W. Kay)
 KEELER, HENRY E. & Co., 671 Broad St. (Lorren R. Gardner)
 KLAUSER, RUDOLPH, 744 Broad St. (Rudolph Klausner)
 KLEIN, SAMUEL & COMPANY, 60 Park Pl. (2) (Jerome M. Fein, Samuel Klein, B. Frank Gominger)
 KOHL, MAIHACK AND NOKE, 744 Broad St. (2) (Austin A. Kohl, Ernest G. Maihack)
 KRAUS, GEORGE & COMPANY, 45 Commerce St. (2) (George Kraus, Leon Fink)
 KROHN & KROHN, 9 Clinton St. (2) (Theodore Krohn)
 KUPERMAN, GLASS & COMPANY, 60 Park Pl. (2) (Samuel Kuperman)
 KURTZ, JEROME J., 11 Commerce St. (Jerome J. Kurtz)
 LEWIS, CYRUS, 1060 Broad St. (2) (Cyrus Lewis)
 LIEBERMAN AND LIEBERMAN, 60 Park Pl. (2) (Milton M. Lieberman)
 LIPTON, SAMUEL, 295 Pomona Ave. (8) (Samuel Lipton)
 MAND, HARVEY M. COMPANY, 1212 Raymond Blvd. (2) (Harvey M. Mand)
 MARGULIES, WILLIAM & Co., 1060 Broad St. (2) (William Margulies)
 MEGDAL, IRVING I., 117 Scheerer Ave. (8) (Irving I. Megdal)
 MORTENSON & MORTENSON, 671 Broad St. (Gustave O. Mortenson, Robert S. Mortenson, William C. Mortenson)
 ONTELL, DAVID T. & Co., 60 Park Pl. (2) (David T. Ontell)
 PALMIERI, GERALD J., 114 Branford Pl. (2) (Gerald J. Palmieri)
 PEAT, MARWICK, MITCHELL & Co., 744 Broad St. (2) (Irving J. Angell, John A. Kerr, James E. Mitchell, Jay M. Squire, Marshall M. Thomas)
 PUDEUR & PUDEUR, 60 Park Pl. (2) (George Baker, Charles Burkhart, Leon Krantztohr, Abraham H. Puder, Richard K. Puder, Robert S. Puder, Fred Rohn, Jr.)
 QUIGLEY, JOHN J., 207 Market St. (2) (John J. Quigley)
 RAVITZ, DAVID D., 790 Broad St. (David D. Ravitz)
 REISS, JOSEPH J. AND COMPANY, 744 Broad St. (2) (Joseph J. Reiss, Herbert Tuteur)
 RICHNER, G. R., 830 Broad St. (G. R. Richner)
 RYAN & HARRINGTON, 744 Broad St. (Raymond G. Harrington, Joseph H. Ryan)
 SCHEFTER, ADELBERT F., 744 Broad St. (2) (Adelbert F. Schefter)
 SCHLESINGER, NORMAN E., 60 Park Pl. (2) (Norman E. Schlesinger)
 SCULLY, EDWARD, 1060 Broad St. (Edward Scully)
 SIEGEL, HERMAN, 60 Park Pl. (2) (Herman Siegel)
 SILVERMAN, H. BURT, 727, 24 Commerce St. (Hyman Burt Silverman)
 SINNER & Co., 12 Beaver St. (Kurt M. Sinner)
 SLAVITT, PERRY, 605 Broad St. (Perry Slavitt)
 SONNABEND & JULIAN, 17 Academy St. (2) (Bernard Fink)
 STARR & WEINBERG, 744 Broad St. (2) (Meyer Weinberg)
 STERNRICH & SIEGEL, 24 Commerce St. (2) (Benjamin Rosenberg, Louis L. Siegel, Lewis M. Sternrich)
 STIFELMAN, JACK H., 60 Park Pl. (Jack H. Stifelman)
 TRACY, M. L. & Co., 60 Park Pl. (Murray L. Tracy)
 TUCK, IRA NELSON, 790 Broad St. (Ira Nelson Tuck)
 WISS, AARON & COMPANY, 111 Clinton Ave. (Martin Levy)
 WOLCOTT, RAYMOND G. & Co., 744 Broad St. (2) (Raymond G. Wolcott)
 WOLKSTEIN, HARRY W. & Co., 11 Commerce St. (Harry W. Wolkstein)
 WORTZEL & WORTZEL, 9 Clinton St. (Samuel J. Wortzel)
 ZEITLIN, ZIMMERMAN AND BLUM, 786 Broad St. (Jacob H. Zeitlin, H. Harris Zimmerman, Max L. Blum)
 ZISMAN, MILTON A., 790 Broad St. (Milton A. Zisman)
 ZUCKERMAN, BAUMGARTEN & Co., 60 Park Pl. (David Zuckerman)
 ZUKSWERT, CLYDE A. & Co., 24 Commerce St. (2) (Clyde A. Zukswert)
- New Brunswick
- CLARK, JOHN J., 390 George St. (John J. Clark)
 COLE, R. MILTON, 47 Bayard St. (R. Milton Cole)
 LYNES, FRANCIS M., 605 National Bank of New Jersey Bldg. (Francis M. Lynes)
 ROSENTHAL AND ATTINGER, 5 Elm Row (Isadore Attinger, Arnold B. Rosenthal)
- North Bergen
- DOLL, THEODORE, JR., 341 74th St. (Theodore Doll, Jr.)
- Ocean City
- ADAMS, HARVEY W., 1003 Asbury Ave. (Harvey W. Adams)

NEW JERSEY (Continued)

- ROESER, HENRY & Co., 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)
- Passaic
- BARNETT, JACOB, 663 Main Ave. (Jacob Barnett)
- BERR, SAUL, 643 Main Ave. (Saul Berr)
- GOTTLIEB & BECKER, 663 Main Ave. (Max Gottlieb)
- JESION, JOHN B., 114 Passaic St. (John B. Jesion)
- KOSSON, AUBREY, 30 Howe Ave. (Aubrey Kosson)
- LAPER, EDWARD, 625 Main Ave. (Edward Laper)
- NEIMAN, HERBERT R., 585 Main Ave. (Herbert R. Neiman)
- NEWELL, SAUL J., 663 Main Ave. (Saul J. Newell)
- POST, ROBERT G., 23 Broadway (Robert G. Post)
- RICHARDSON, H. B. & Co., 30 Howe Ave. (Henry B. Richardson, Elinor Hill, Arthur J. Werger)
- RICHMOND, FRED D., 127 Prospect St. (Fred D. Richmond)
- RICHMOND & LIFSHEY, 625 Main Ave. (Samuel Richmond)
- ROBINSON, J. A. AND COMPANY, 70 Howe Ave. (Jacob Goldstein, Jacob A. Robinson)
- SATTER, HERBERT A., 663 Main Ave. (Herbert A. Satter)
- SEE, JOHN T. AND STAFF, 625 Main Ave. (Louis D. Cole)
- WALL, RICHARD J., 657 Main Ave. (Richard J. Wall)
- ZISLIN, STANLEY S., 663 Main Ave. (Stanley S. Zislin)
- Paterson
- ASHTON, RICHARD H., 64 Hamilton St. (1) (Richard H. Ashton)
- COHN, MILTON A. & COMPANY, 5 Colt St. (1) (Milton A. Cohn)
- 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., 35 Church St. (George J. Isaacs)
- LYONS AUDIT COMPANY, 45 Church St. (Louis E. Schotz)
- REA, FRANK & Co., 1 Lee Pl. (1) (Frank Rea)
- RICE, HERBERT W. & Co., 503 15th Ave. (4) (Herbert W. Rice, William J. Ross, John Van Oudenaren)
- ROSENFELT, IRVING J. AND COMPANY, 132 Market St. (Allan Mikola)
- STEINBERG, ALFRED, 126 Market St. (1) (Alfred Steinberg)
- STRICKLER, SIMON H. & Co., 286 E. 33rd St. (Simon H. Strickler)
- THIEBERG, SUROSKY & Co., 64 Hamilton St. (Joseph Thieberg)
- VALLE, ELMO G., 45 Church St. (Elmo G. Valle)
- WILEY, BLOCK & WHITE, 129 Market St. (John F. Block, Joseph K. Morrell, John J. White, Albert J. Wiley, Martin L. Terkelsen, Charles R. Witham)
- YEDWAB, CHARLES M., 262 Main St. (1) (Charles M. Yedwab)
- Perth Amboy
- BORISKIN, MARTIN M., 313 State St. (Martin M. Boriskin)
- GOLDSTEIN, CHARLES, 216 Smith St. (Charles Goldstein)
- HOWARD, LISTANDER & BERKOWER, 270 Hobart St. (Herman Howard)
- KIRSHNER, BENJAMIN, 280 Hobart St. (Benjamin Kirshner)
- LIPMAN, NATHAN, 280 Hobart St. (Nathan Lipman)
- NATHANSON, HERMAN, 217 Smith St. (Herman Nathanson)
- PARGOT, HERBERT, 280 Hobart St. (Herbert Pargot)
- RUBENSTEIN, HARRY, 313 State St. (Harry Rubenstein)
- SEAMAN, JOSEPH J. AND COMPANY, 214 Smith St. (Frank G. Fluhr, Albert Oslislo, Joseph J. Seaman, Robert J. Stoeklein)
- Plainfield
- BUSSEL & NAGEN, 40 Somerset St. (Max Bussel)
- POTTER & GARD, 118 E. Front St. (Morris H. Gard)
- WALDMAN, H. J. & COMPANY, 105 E. 7th St. (Horace J. Waldman)
- Point Pleasant
- MACDONALD, EDMUND J., 705 Arnold Ave. (Edmund J. MacDonald)
- Rahway
- ALEXANDER, H. C., 1520 Irving St. (H. C. Alexander)
- GURKIN, JACOB S., 1439 Irving St. (Jacob S. Gurkin)
- KENNA & MCCORMACK, 45 E. Milton Ave. (Eugene F. Kenna, John W. McCormack)
- POTYK, ARTHUR, 1565 Irving St. (Arthur Potyk)
- Red Bank
- FOWLER, JACK D., 12 Broad St. (Jack D. Fowler)
- PORTNER, MORRIS, 16 Monmouth St. (Morris Portner)
- Ridgewood
- LUST, ALFRED M. & COMPANY, 31 N. Broad St. (Charles W. Allen)
- VON MINDEN & BRUNEAU, 412 Ponfield Place (William J. von Minden)
- Roselle
- BLOCK, ALAN S., 9 Colonial Road (Alan S. Block)
- Rumson
- BEARD & ABNEY, 100 Navesink Ave. (Alexander H. Beard)
- Rutherford
- KOENIG & COMPANY, 15 Orient Way (Charles A. Koenig)

NEW JERSEY (Continued)

- NUSSBAUM, WILLIAM H., 17 Ames Ave. (William H. Nussbaum)
- Saddle River**
- BROWNE, RICHARD H. (Richard H. Browne)
- Short Hills**
- HOTCHKISS, RUSSELL W., 15 Pine Terrace E., (Russell W. Hotchkiss)
 LETZERIC, JOHN J., 98 Hobart Ave. (John J. Letzerich)
 McCLUSKEY, WILLIAM J., 105 Fairfield Dr. (William J. McCluskey)
- Sommerville**
- GRABEL, MORRIS, 31 W. Main St. (Morris Grabel)
- South Orange**
- MANDELL, CHARLES H., 20 Briar Court (Charles H. Mandell)
- Springfield**
- FOCHT, JOSEPH L., 332 Morris Ave. (Joseph L. Focht)
- Stone Harbor**
- JOHNSTON, GEORGE A., 148 94th St. (George A. Johnston)
- Sussex**
- DILLMAN, A. F., 62 Newton Ave. (A. F. Dillman)
- Teaneck**
- OLSON, O. ARNOLD, 1846 Palisade Ave. (O. Arnold Olson)
 TESTA, SAMUEL J. M., 412 Cedar Lane (Samuel J. M. Testa)
- Toms River**
- EWART & OLSEN, 206 Horner St. (Frank J. Ewart, Thorvald E. Olsen)
- Trenton**
- ARONSON, SAMUEL R., 143 E. State St. (Samuel R. Aronson)
 BANKS, FREDERICK AND COMPANY, 717 Broad Street Bank Bldg. (Frederick Banks, Henry G. Nilsson)
 COLEMAN AND COMPANY, 162 W. State St. (M. George Coleman, William Friedman)
 COMPTON, WILLIAM H. & Co., Broad Street Bank Bldg. (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., Broad Street Bank Bldg. (Robert H. Gulliver)
 GUSHEN, SIDNEY R., 39 Abernathy Dr. (Sidney R. Gushen)
 KLATZKIN, JOSEPH P. AND COMPANY, 209 Academy St. (Joseph P. Klatzkin, Lloyd H. Klatzkin)
 KOLMAN, LESTER, 304 E. State St. (8) (Lester Kolman)
 LEOPOLD, SAMUEL & Co., 338 Broad Street Bank Bldg. (Samuel Leopold)
 LEPP, NICHOLAS J., 443 E. State St. (9) (Nicholas J. Lepp)
 LINOWITZ, LOUIS H., 321 Broad Street Bank Bldg. (Louis H. Linowitz)
- MILLER AND NEWMAN, Broad Street Bank Bldg. (Isadore Miller, Manuel S. Newman)
 MILLNER AND MILLNER, 154 W. State St. (Leon J. Millner, Stanley C. Millner)
 PISAURO, LEVY & Co., Broad Street Bank Bldg. (8) (Jerome L. Levy, Girard A. Pisauuro)
 SATTEE, CLAYTON & COMPANY, 1100 S. Broad St. (Joseph P. Clayton, Andrew L. Sattée)
 SEALE, LOUIS J., 222 W. State St. (8) (Louis J. Seale)
 STEPHENS, ALLEN M. K. & Co., 28 W. State St. (8) (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)
 TURNER, CROOK AND ZEBLEY, 216 W. State St. (8) (Robert D. Seagraves)
 WHITEMAN, ZIEGLER & Co., Broad Street Bank Bldg. (Walter C. Ziegler)
- Union**
- COHEN, BENJAMIN, 2234 Morris Ave. (Benjamin Cohen)
 FREEMAN, JACK A., 861 Liberty Ave. (Jack A. Freeman)
 RICH, HERBERT G., 2000 Morris Ave. (Herbert G. Rich)
- 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)
 WOLFBERG, BURTON, 400 38th St. (Burton Wolfberg)
- Upper Montclair**
- GOODE, ELLIS W., 33 Stanford Pl. (Ellis W. Goode)
- Washington**
- STEINHARDT, HENRY, 25 W. Johnston St. (Henry Steinhardt)
- Weehawken**
- JULIANO, FRED & Co., 2306 Palisade Ave. (Melvin C. DeLeon)
- Westfield**
- ANDREWS, BYRON F., 218 Edgewood Ave. (Byron F. Andrews)
 KETCHAM, FRANK A., 127 Lincoln Rd. (Frank A. Ketcham)
 REYDEL, CHARLES A., 123 Quimby St. (Charles A. Reydel)
- West Orange**
- ANFINDSEN, EDWARD I., 45 Cobane Terrace (Edward I. Anfindsen)
 KNACKSTEDT, GEORGE, 1-A Devon Dr. (George Knackstedt)
- Westwood**
- SIMIONESCU, MAX ALFRED, 381 Broadway (Max Alfred Simionescu)
 SOLBERG, WALTER, 381 Broadway (Walter Solberg)

NEW JERSEY (Continued)

Wildwood

WOGAN, BERNARD, P. O. Box 357 (Bernard Wogan)

Woodbury

DAMASK & BALL, 6 N. Broad St. (Daniel J. Ball, Jr., Nicholas A. Damask)

NEW MEXICO

Albuquerque

CASSEL, J. E., P. O. Box 452 (J. E. Cassel)
DE SPAIN, CHARLES C., General Delivery
(Charles C. De Spain)

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

GLASSMAN, NATHAN W., 616 Central Ave.,
S. E. (Nathan W. Glassman)

GLAVEY, THOMAS F., 3201 Campus Blvd. N. E.
(Thomas F. Glavey)

HOGAN, SHELBY C., P. O. Box 903 (Shelby C. Hogan)

KELLY, ALDEN W., Rm. 602 Sunshine Bldg.
(Alden W. Kelly)

LINDER, BURK AND STEPHENSON, 817 First
National Bank Bldg. (W. E. Hammond,
Charles Lester Linder, Gordon W. Paul, J.
Bryan Stephenson, Clifton E. Woodcock)

PARKER, L. A. B., 100 Vassar Dr. S. E. (Leonard A. B. Parker)

PATTERSON, R. A., 4524 N. 4th St. (R. A. Patterson)

REINDORP, JOHN K., 602 Sunshine Bldg. (John K. Reindorp, Paul F. Corey)

REYNOLDS & THOMPSON, 911 Second St., N.
W. (L. E. Thompson, Jr.)

ROBERTSON AND DRUMMOND, 217 Third St.,
S. W. (L. Leonard Drummond)

STURGES, DEE, 317½ Gold Ave., S. W. (Dee Sturges)

Anthony

LAROCK AND LAROCK, P. O. Box 636 (Wilford Charles LaRock)

Artesia

SHUGART, RALPH A., P. O. Box 426 (Ralph A. Shugart)

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

NEW YORK

Albany

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

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

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

KAHN & WERLIN, 82 State St. (7) (Howard M. Kahn, Eli Werlin)

KESSLER, DAVID L., 75 State St. (7) (David L. Kessler)

KINTISCH, MORTON D., 556 First St. (5) (Morton D. Kintisch)

KOROTKIN, ARTHUR, 82 State St. (Arthur Korotkin)

KRUSE, JOSEPH, 1015, 100 State St. (7) (Joseph Kruse)

MCWHINNIE, THURLOW WEED, 50 State St. (ThurLOW Weed McWhinnie)

NEW YORK STATE AUDIT COMPANY, 11 N. Pearl St. (John Hastings, E. K. Walquist)

NUSBAUM, WILLIAM J., 100 State St. (7) (William J. Nusbaum)

SCHER, JEROME H., 50 State St. (Jerome H. Scher)

Carlsbad

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

Clovis

HARTMAN, EDWARD M., Citizens Bank Bldg. (Edward M. Hartman)

SPROULS, DARWIN M., 411 Mitchell St. (Darwin M. Sprouls)

Gallup

ARNOLD, S. J. & Co., El Morro Bldg. (Samuel J. Arnold, Anthony J. Petranovich)

Hobbs

LINDER, BURK AND STEPHENSON, P. O. Box 965 (E. W. Renker, Manager)

Raton

AZAR, RICHARD, Raton Realty Bldg. (Richard Azar)

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

Roswell

BASSETT, JOHNSTON & DEASON, P. O. Box 915 (Donald D. McKinney)

Santa Fe

BRUMFIELD, STANTON C., P. O. Box 691 (Stanton C. Brumfield)

Taos

VALENTINE, JAMES F., P. O. Box 346 (James F. Valentine)

Ardsley

OSTERBERG, WILLIAM J., 11 Highland Dr. (William J. Osterberg)

Bath

NARAMORE, NILES & Co., 116½ E. Steuben St. (William G. Conley)

Binghamton

BOUTON, SHIRLAND H., 512 Press Bldg. (Shirland H. Bouton)

BUSH, WILLIAM HAROLD, 77 Riverside Dr. (William Harold Bush)

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

NEW YORK (Continued)

KALMBACHER, J. H., 26 Ogden St. (Joseph Henry Kalmbacher)
 KNOX AND IVES, 200 Security Mutual Bldg. (George R. Ives)
 LAUDER & LAUDER, 328 Press Bldg. (Robert B. Lauder)
 LEMBCKE, JOHN H., 96 Hawley St. (John H. Lembcke)

Bronx

LEGMAN, PAUL M., 871 Hunts Point Ave. (59) (Paul Marvin Legman)

Bronxville

BRISON, CLIFFORD S., P. O. Box 303 (8) (Clifford S. Brison)
 RIDGES, ROBERT P., 58 Park Ave. (8) (Robert P. Ridges)

Brooklyn

BAYRON, GEORGE, 144 Sullivan Pl. (25) (George Bayron)
 DUBLIN & SCHWARTZ, 16 Court St. (2) (Edward L. Dublin)
 EISEN, ISIDORE H., 16 Court St. (2) (Isidore H. Eisen)
 FREY, BERNARD, 188 Montague St. (Bernard Frey)
 FRIEDMAN, MICHAEL, 16 Court St. (2) (Michael Friedman)
 GNAZZO, FRANK C. & COMPANY, 66 Court St. (2) (Frank C. Gnazzo)
 HALPERN, GOLDSTEIN AND COMPANY, 26 Court St. (2) (Henry Halpern)
 JAFFE, JACOB S. & Co., 16 Court St. (2) (Ira L. Waxberg)
 LESCH, BERNARD, 1797 Pitkin Ave. (12) (Bernard Lesch)
 LOPINTO, JOSEPH J., Rm. 702, 215 Montague St. (2) (Joseph J. Lopinto)
 LOWENBRAUN, MORTON, 66 Court St. (2) (Morton Lowenbraun)
 MALLON, JOHN J. & Co., 729 E. 32nd St. (10) (John J. Mallon)
 METLIS, KALES AND GOLDBERG, 16 Court St. (Max W. Goldberg, Matthew E. Metlis)
 MOUNT & CARTER, 7 DeKalb Ave. (Ronald F. Brown)
 PITTLUCK, CHARLES H., 2008 Avenue T (29) (Charles H. Pittluck)
 PROVORNY, WURM & COMPANY, 1129 E. 52nd St. (3) (David Wurm)
 RAPPAPORT & RAPPAPORT, 1400, 66 Court St. (2) (Bernard Rappaport)
 REICHER & HALPERN, 16 Court St. (Morris J. Reicher)
 RESNICK, ALBERT M., 5612 Church Ave. (3) (Albert M. Resnick)
 ROBIN, ISIDOR, 50 Court St. (Isidor Robin)
 RONIS AND LIEBOWITZ, 26 Court St. (William Liebowitz, Edward Ronis)
 SACHS, LOUIS A., 2019 E. 12th St. (Louis A. Sachs)
 WOLF, JOSEPH B., 1097 E. 42nd St. (Joseph B. Wolf)

Buffalo

ALLEN, ABT AND COMPANY, 1420 Genesee Bldg. (Lewis H. Allen)
 AMEN, SURDAM & COMPANY, 1604 Marine Trust Bldg. (3) (Arthur E. Surdam, H. Frank Hicks, Ralph H. Franclemont, Walter A. Surdam, T. Donald Cockburn, George A. Stephens)

BIXBY, PERCIVAL G. & Co., 632 Marine Trust Bldg. (Percival G. Bixby, John Windsor Sanborn)
 BRADLEY, GOWLAND & COMPANY, 47 W. Huron St. (2) (Frank L. Bradley, Walter L. Bradley, Russell H. Gowland)
 BROCK, JOSEPH L., 542 Ellicott Sq. (Joseph L. Brock)
 BUCKLEY, RICHARD EDWARD 681 Ellicott Sq. (Richard E. Buckley)
 CHAMBERLAIN, CARE & BOYCE, 1210 Prudential Bldg. (2) (Alan A. Boyce)
 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, Charles D. Wright)
 GELSER, EDWARD, 220 Delaware Ave. (2) (Edward Gelsner)
 GRAEF, CUTTING & COIT, 900 Lafayette Bldg. (Warren B. Cutting, Carl E. Doriot)
 HOCH & DENNY, 1504 Marine Trust Bldg (3) (Edward H. Hoch)
 HOLLOWAY & COMPANY, 1215 Liberty Bank Bldg. (2) (George C. Garner)
 HOLT, HENRY W. & Co., 1012 M. & T. Bldg. (Raymond L. Mason)
 JACOBSEN, CHARLES C., 310 Vars Bldg. (2) (Charles C. Jacobsen)
 LUCKER, KENNEDY & FELMEDEN, 1013 Liberty Bank Bldg. (Edgar G. Lucker, Karl E. Felmeden, John T. Kennedy, Ray J. Kuehn, Jack B. Beckman)
 MEECH, HARMON, LYTLE & BLACKMORE, 410 M. & T. Bldg. (2) (Raymond Conrad Clair)
 PEAT, MARWICK, MITCHELL & Co., Marine Trust Company Bldg. (3) (W. J. Krebs, Manager)
 PFLEEGER & HUBBELL, 1807 Liberty Bank Bldg. (2) (Floyd J. Pfeeger)
 PRICE WATERHOUSE & Co., 14 Lafayette Sq. (3) (Benjamin L. Enloe)
 REIFER, DAVID, 542 Ellicott Sq. (3) (David Reifer)
 ROSE, JAMES, 487½ Ashland Ave. (22) (James Rose)
 SCHERMERHORN, ROBERT P. & Co., 714 Marine Trust Bldg. (Philip A. Becker, Donald J. Mumbach, Robert P. Schermerhorn)
 SCOVELL, WELLINGTON & COMPANY, Liberty Bank Bldg. (Edgar G. Lucker, Manager)
 SKILLICORN, ALFRED P., 870 E. Delavan Ave. (15) (Alfred P. Skillicorn)
 STONE, HARRY LEWIS & Co., 1115 Liberty Bank Bldg. (Eric E. Lansing, Lester E. Stone)
 TOEPFER, J. RALPH, 681 Ellicott Sq. (J. Ralph Toepfer)
 VENNEMAN, E. PAUL, 502 M. & T. Bldg. (2) (E. Paul Venneman)
 WATKINS, KREHER & STRONG, 1912 Liberty Bank Bldg. (2) (Albert A. Kreher, James L. Strong)

Canton

GUILMETTE, THEODORE A., 73 Main St. (Theodore A. Guilmette)

Cortland

STEVVALIA & DIPPOLD, 312 Savings Bank Bldg. (Lawrence Joseph Dippold, Philip F. Stevvalia)

NEW YORK (Continued)

Ellenville

REGENBOGEN, MEYER, 1 Market St. (Meyer Regenbogen)

Elmhurst

DREWES, CHARLES H., 91-14 Corona Ave. (Charles H. Drewes)

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

BLAKE, ARTHUR, 2726 Watson Blvd. (Arthur Blake)
STANFORD, GEORGE E., 49 Washington Ave. (George E. Stanford)

Farmingdale

ALBRECHT, S. A., 206 Main St. (Sebastian A. Albrecht)

Flushing

BURNS, JOHN A., 39-01 Main St. (54) (John A. Burns)
MARCUM AND KLIEGMAN, 136-04 Northern Blvd. (Edwin J. Kliegman, Edwin Marcum)
PETERS, JOSEPH, 69-52 218th St. (Joseph Peters)
RUDDEN, PETER T., 6712 150th St. (Peter T. Rudden)
WENGROVER, B. & Co., 136-04 Northern Blvd. (54) (Bernard Wengrover)

Forest Hills

FREEDMAN, ROBERT E., 102-18 64th Ave. (Robert E. Freedman)
FUSCO, VINCENT L., 108-03 Queens Blvd. (Vincent L. Fusco)
IRVING, ROBERT C., 66-20 108th St. (75) (Robert C. Irving)
KRAVITZ, PHILIP B. COMPANY, 99-30 64th Ave. (Philip B. Kravitz)
STERN, MAX MEYER, 108-33 65th Rd. (Max Meyer Stern)

Freeport

MCLELLAN, ROBERT S., Meadow Brook National Bank Bldg. (Robert S. McLellan)

Garden City

KAHKONEN, GEORGE O., 119 Newmarket Rd. (George O. Kahkonen)

Geneva

MALEY, ROBERT A., 390 Hamilton St. (Robert A. Maley)
ROSENBLOOM, LOUIS, 50 Seneca St. (Louis Rosenbloom)

Glens Falls

BALL, GEORGE & Co., 360 Glen St. (Arthur F. Freelove)
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. (Jacob Schulman)
LUFF, ERNEST L. & Co., (Jesse A. Cash)

Great Neck

ABRAMS, JOSEPH, 144 Kings Point Rd. (Joseph Abrams)
DELIN, ROBERT O., 2 Spruce St. (Robert O. Delin)
WERBER AND WERBER, 45 Middle Neck Rd. (Charles F. Werber)

Hempstead

BEJSOVEC & SUMNER, 250 Fulton Ave. (Emil J. Bejsovec, Jaros Sumner, Emil T. Bejsovec)
RYNKAR & BENDER, 382 Fulton Ave. (Daniel G. Rynkar)
SOLOMON, BERNARD, 80 N. Franklin St. (Bernard Solomon)

Hicksville

BYRNES & BAKER, 39 W. John St. (Keith L. Baker, Jr.)
FLESCHÉ, HOWARD W., 90 Broadway (Howard W. Flesché)

Hollis

KANDEL, DANIEL, 189-05 Jamaica Ave. (23) (Daniel Kandel)

Hudson

DENDY, KANE & PATTISON, 609 Warren St. (Reginald H. Pattison)
GLICKMAN, MORTON J., 11 S. Sixth St. (Morton J. Glickman)

Ithaca

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

Jackson Heights

BERNER, ROBERT A., 33-39 80th St. (Robert A. Berner)

Jamaica

BAUM, MORRIS, 147-09 Eighty-eighth Ave. (Morris Baum)
GORDON, BERNARD, J., 88-56 163rd St. (Bernard J. Gordon)
HARRY LEVY & Co., 160-16 Jamaica Ave. (Harold Pearlman)
ORNSTEIN, GEORGE, 90-79 Sutphin Blvd. (35) (George Ornstein)
SCHWARTZ, SOL, 160-16 Jamaica Ave. (2) (Sol Schwartz)
SIMON & BLUESTONE, 90-50 Parsons Blvd. (Morris Simon)
SOKOL, DAVID RICHARD, 161-19 Jamaica Ave. (32) (David Richard Sokol)
SPAHR, LACHER & BERK, 90-50 Parsons Blvd. (32) (Arthur Berk, David L. Goldrich)
UNTHANK, H. AND COMPANY, 109-54 Merrick Blvd. (33) (George L. Unthank)

Jamestown

BLOMQUIST, KARL E., Hotel Jamestown Bldg. (Karl E. Blomquist)
CAIRNS, WILLIAM, 909 Hotel Jamestown Bldg. (William Cairns)
GOODELL, GEORGE W., 413 N. Main St. (George W. Goodell)
SEIDMAN & SEIDMAN, First National Bank Bldg. (Samuel J. Lasser, Manager)
SWANSON, WESLEY S., 329 Wellman Bldg. (Wesley S. Swanson)
TAYLOR, JAMES GORDON, First National Bank Bldg. (James Gordon Taylor)

NEW YORK (Continued)

Kew Gardens

ALLEN, W. B. CLARK, 117-14 Union Turnpike
(15) (W. B. Clark Allen)
SHAPIRO, RUTH REBECCA, 80-28 Lefferts Blvd.
(15) (Ruth Rebecca Shapiro)

Kingston

DENDY, KANE & PATTISON, 48 Main St.
(Thomas H. Dendy)
SNYDER, J. I., 67 Maiden Lane (J. I. Snyder)

Larchmont

VAN SCIVER, KENNETH G., 15 Vanderburgh
Ave. (Kenneth G. Van Sciver)

Little Neck

EDELSTEIN, RUBIN, 249-40 60th Ave. (Rubin
Edelstein)

Lockport

O'CONNOR, HOLMAN G., 219 Hawley St.
(Holman G. O'Connor)

Long Island City

ANDREW, ALBERT E., 21-06 23rd Ave. (5)
(Albert E. Andrew)
FIELMAN, ALCOTT & SEIDMAN, 37-04 30th
Ave. (3) (Harold W. Seidman)
HEWS, WARREN B., 28-04 Forty-first Ave.
(Warren B. Hews)
SCHNEIDER, EMIL L., 29-28 41st Ave. (1)
(Emil L. Schneider)

Lynbrook

DUPLESSIS, EDWARD K., 4 Atlantic Ave. (Ed-
ward K. Duplessis)
ORMSTEN, EUGENE E., 31 Broadway (Eugene
E. Ormsten)

Mamaroneck

GOLDMAN & KRAWCHICK, 336 Mamaroneck
Ave. (Melvin Goldman)

Manhasset

HORN & BOOS, 7 Hillcrest Ave. (Robert Henry
Horn)

Marcellus

KRAUS, HERBERT J., P. O. Box 517 (Herbert
J. Kraus)

Massapequa

KRENN, SEBASTIAN J., 328 Seaford Ave. (Se-
bastian J. Krenn)

Massena

LEARY, J. WILLIAM, (J. William Leary)

Middletown

ELLERIN & KIMMEL, 2 E. Main St. (Murray
M. Kimmel)
HIRSCH & JUDELSON, 10 North St. (Jack
Judelson)
MARKOVITS, WILLIAM B., 1 North St. (William
B. Markovits)

Monticello

SIMON & KULLBACK (Albert Kullback, Samuel
Simon)

Mt. Vernon

HARTZBAND, ARTHUR M., 1 Stevens Ave.
(Arthur M. Hartzband)
SAMUELS AND SAMUELS, 10 Fiske Pl. (Arthur
E. Samuels)

Newark

Wayne County, N. Y.

BAUMANN, HAROLD E., 120 E. Union St. (Har-
old E. Baumann)

Newburgh

HELLMAN, LEVINE & Co., 64 2nd St. (Meyer
Hellman)
NUGENT & HAEUSSLER, 94 Broadway (G. A.
Haeussler)

New Rochelle

GLICK-FREEDMAN, 271 North Ave. (Barney
Meckler)
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 (Rob-
ert B. Aaronson)
FRANK ABRAMS, MERESMAN & Co., 521 Fifth
Ave. (17) (Frank Abrams, Max Bram,
Arthur N. Glatzer, Harry Meresman, Mor-
timer L. Merkel, Emanuel W. Staff)
ACKER AND MCGIRL, 1428, 150 Nassau St.
(John J. McGirl)
ACKERMAN, HENRY H. & Co., 19 Rector St.
(Henry H. Ackerman)
ADDISON, JOHN M., 30 Broad St. (4) (John
M. Addison)
ADERER, ALEXANDER AND COMPANY, 225 Fifth
Ave. (Philip F. Alther)
ADES, BERNARD, 505 Fifth Ave. (Bernard
Ades)
ADLER, S. HAROLD, 33 W. 42nd St. (36)
(S. Harold Adler)
AGREN, LEHMANN & Co., 220 W. 42nd St.
(Irwin Lehmann)
ALBERTS & KAHN, 295 Madison Ave. (17)
(Irwin M. Alberts, Sidney B. Kahn)
ALLEN, JACOB ARTHUR, 119 E. 34th St. (Ja-
cob Arthur Allen)
ALLERHAND, GEORGE, 50 Broad St. (4) (George
Allerhand)
ALSON & BROWN, 285 Madison Ave. (Samuel
Wald)
ALTMAN, MORRIS & Co., 143 W. 40th St.
(Morris Altman)
AMBER, HAROLD L., 401 Broadway (13)
(Harold L. Amber)
ANCHIN, BLOCK & ANCHIN, 285 Madison Ave.
(17) (David C. Anchin, Max J. Anchin,
Max Block, Julius J. Epstein)
ANDERSEN, ARTHUR & Co., 67 Broad St. (4)
(F. Merrill Beatty, George J. Brady, Wil-
liam H. Brakman, Garrett T. Burns, F.
V. Collinge, Frank Denier, Harold U. John-
son, Paul K. Knight, Clarence F. Mc-
Carthy, K. M. Montgomery, Byron B. Phil-
lips, Peter H. Pinkernell, W. D. Sprague,
George Wagner)
APFEL & ENGLANDER, 347 Madison Ave. (17)
(Bernard Barnett, David M. Edelman, Jules
Englander, Louis Englander, Ralph Eng-
lander, Edward Whinston)
APFEL, S. HOWARD & Co., 511 Fifth Ave.
(S. Howard Apfel)
APT, DAVID D., 855 Avenue of Americas (1)
(David D. Apt)
ARCULEO & POUSSON, 515 Madison Ave. (22)
(Benjamin J. Arculeo, August J. Pousson)

NEW YORK (Continued)

- ARONOWITZ, SAMUEL & Co., 1440 Broadway (Samuel Aronowitz, Benjamin H. Wasserstrom)
- ARONSON, MAX & Co., 1441 Broadway (Max Aronson)
- ARONSON & ORESMAN, 51 Madison Ave. (10) (Mortimer I. Aronson, Jack H. Klein)
- ASHLEY, JACK, 12 E. 41st St. (17) (Jack Ashley)
- ATZ, L. A. COMPANY, 2 W. 45th St. (Louis A. Atz)
- AUSLANDER, ALEXANDER, 95 Liberty St. (6) (Alexander Auslander)
- AUSLANDER, JULIUS S., 1186 Broadway (Julius S. Auslander)
- AUSLANDER & POLLARD, 1 Park Place (7) (Martin Auslander, Murray Pollard)
- AYRONS AND HIRSCHFELD, 1440 Broadway (18) (Julius Hirschfeld)
- BACAS, GATES & POTTER, 110 E. 42nd St. (17) (P. E. Bacas, Harold Taylor Gates, George K. Keane)
- BACHRACH, ALFRED R. & Co., 24 W. 40th St. (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 M., 1518, 19 W. 44th St. (36) (Ross M. Bacon)
- BAKER, SAMUEL, 29 Broadway (6) (Samuel Baker)
- BALL, WILLIAM & Co., 11 W. 42nd St. (36) (William Ball, Benjamin H. Feldman)
- BANK, MAC ALBERT & Co., 424 Madison Ave. (Mac Albert Bank, Moses A. Mach)
- BARNETT, BOULOGNE & BELANGER, 60 Wall St. (5) (Harold B. Barnett, Homer J. Belanger, Roger Boulogne)
- BARON, IRVING & COMPANY, 2906, 205 W. 34th St. (1) (Irving Baron)
- BARR, JAMES & COMPANY, 10 E. 40th St. (James Barr, Abraham E. Esan, Alexander Friedman, Alfred H. Gilwood, Alfred Z. Lewis)
- BARRIOS, HILLIARD, SAIN & Co., 1123 Broadway (10) (Samuel N. Rubin)
- BARST, LOUIS I., 11 W. 42nd St. (18) (Louis I. Barst)
- BASS, NOAH & Co., 350 Fifth Ave. (Noah Bass)
- BASS, STANLEY, 122 Fifth Ave. (11) (Stanley Bass)
- BASTABLE, CORNELIUS F., 149 Broadway (6) (Cornelius F. Bastable)
- BAUM, A. HENRY & Co., 1 E. 43rd St. (17) (A. Henry Baum, Meyer Berger)
- BAUM, STEINBACH & Co., 11 W. 42nd St. (36) (Herbert Baum)
- BAUMGARTNER, ARTHUR G., 1328 Broadway (Arthur G. Baumgartner)
- BAYER & CLAUSON, 67 Wall St. (Walter V. D. Bayer, Andrew G. Clauson, Jr., Henry H. Fogelquist, Nils O. Hendrickson, Dwight C. Swanson)
- BEAIRSTO & Co., 55 Liberty St. (5) (Harold J. Beairsto, R. B. Donaldson, Jr.)
- BEAUJON, AUSTIN L., 150 Nassau St. (Austin L. Beaujon)
- BECK, HARRY, 8 W. 40th St. (18) (Harry Beck)
- BECKER AND ROEMER, 475 Fifth Ave. (17) (Jacob L. Becker, Max Roemer)
- BECKER, SANFORD, 11 W. 42nd St. (Sanford Becker)
- BEGELMAN, IRVING, 152 W. 42nd St. (Irving Begelman)
- BEHREN & MAST, 450 Seventh Ave. (1) (Louis L. Mast)
- BELL, ERNEST W. AND COMPANY, 25 Beaver St. (Richard M. Moroney, Edward D. Donelan)
- BENNETT, CHIRLIAN & Co., 25 W. 43rd St. (36) (Martin L. Bennett, Herman Chirlian)
- BENWITT, ISAAC, 21 E. 40th St. (16) (Isaac Benwitt)
- BERDON, DAVID & Co., 511 Fifth Ave. (19) (David Berdon, Albert R. Dworkin, Sol Federgreen, Saul S. Freeman, Irving Kuller, Maurice S. Preville, Joseph Sandler, Norman S. Siegel, David Zack)
- BERENSON & BERENSON, 9 E. 40th St. (Moses A. Berenson)
- BERGEN & WILLVONSEDER, 70 Pine St. (George L. Bergen, Ernest Willvonseder)
- BERGER, VICTOR M., 154 Nassau St. (7) (Victor M. Berger)
- BERGMAN, NATHAN D. & Co., Suite 1101, 60 E. 42nd St. (17) (Nathan Rodstein)
- BERGMAN, RUDOLPH AND SON, 161 William St. (38) (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 & BERMAN, 225 W. 34th St. (Isadore Berman)
- BERMAN, HARRY AND COMPANY, 1501 Broadway (18) (Milton B. Berman)
- BERMAN, ISADORE I., 295 Madison Ave. (17) (Isadore I. Berman)
- BERNSTEIN, DAVID, 551 Fifth Ave. (17) (David Bernstein)
- BERNSTEIN & MILCHMAN, 475 Fifth Ave. (A. David Bernstein, Emanuel Sternbach)
- BERNSTEIN, MILTON A., 1440 Broadway (18) (Milton A. Bernstein)
- BERSOHN, ABRAHAM P., 551 Fifth Ave. (17) (Abraham P. Bersohn)
- BERSON, SAMUEL & Co., 1450 Broadway (18) (Jacob N. Berson)
- BETZ, WILLIAM L., 25 Broad St. (William L. Betz)
- BEUCLER, DOUGLAS R., 1 E. 44th St. (Douglas R. Beucler)
- BICKERMAN, BENJAMIN, 19 W. 44th St. (18) (Benjamin Bickerman)
- BIEDERMAN & GREENWALD, 1450 Broadway (Morris E. Biederman, Herbert Greenwald)
- BIERMANN, D. P., 154 Nassau St. (38) (D. P. Biermann)
- BILCHICK, A. L. & COMPANY, 565 Fifth Ave. (Abraham L. Bilchick)
- BILLMAN & GAINES, 10 E. 43rd St. (17) (Herman Frank Billman)
- BINDER, JACOB A., 261 Broadway (Jacob A. Binder)
- BIRNBAUM & BERG, 160 Broadway (38) (Morris Birnbaum)
- BIRNBAUM & BIRNBAUM, 60 Broad St. (Saul I. Birnbaum)
- BLACKSTONE, F. GORDON, 220 Church St. (13) (F. Gordon Blackstone)
- BLATTNER, BENJAMIN, 501 Madison Ave. (22) (Benjamin Blattner)
- BLAU, JOSEPH D. & Co., 475 Fifth Ave. (Joseph D. Blau)
- BLECHER & BENNETT, 1775 Broadway (19) (Saul Blecher)

NEW YORK (Continued)

- BLISS, MAX L., 32 Broadway (Max L. Bliss)
 BLOOM, DANIEL, 150 Broadway (7) (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)
 BOLZ & BONAGURA, 10 E. 40th St. (Robert F. Bonagura)
 BONDEROW, JACK C., 295 Madison Ave. (17) (Jack C. Bonderow)
 BOSKY, IRVING A., 11 W. 42nd St. (Irving A. Bosky)
 BOTWINICK, BENJAMIN, 619, 1775 Broadway (Benjamin Botwinick)
 BOYCE, HUGHES & FARRELL, 70 Pine St. (5) (George W. O'Neil)
 BRACH, GOSSWEIN & LANE, 1328 Broadway (Henry Brach, Leo Gamow)
 BRADY, JOHN F., 500 Fifth Ave. (36) (John F. Brady)
 BRAND & BARON, 33 W. 42nd St. (36) (Bernard E. Baron)
 BRAUDY, LEON J., 70 W. 40th St. (18) (Leon J. Braudy)
 BRAUER, A. M. & Co., 1407 Broadway (18) (Augustus M. Brauer)
 BRAUNFELD, ARCHIBALD U., 270 Madison Ave. (16) (Archibald U. Braunfeld)
 BRAUNSTEIN & CHERNIN, 270 Madison Ave. (16) (Philip A. Braunstein, Herbert Chernin)
 BRECKER, WILLIAM S. & Co., 11 W. 42nd St. (William S. Brecker, Reuben M. Zucker, Charles B. Schor)
 BREINER, EDMUND E., 507 Fifth Ave. (17) (Edmund E. Breiner)
 BRILOFF, ABRAHAM J., 82 Beaver St. (5) (Abraham J. Briloff)
 BRODSKY, IRVING, 205 W. 34th St. (Irving Brodsky)
 BRONNER, FRANK J., 154 Nassau St. (Frank J. Bronner)
 BROUT, HENRY & COMPANY, 295 Madison Ave. (17) (Henry Brout, Michael N. Stoler)
 BROWN & ATKINS, 71 Broadway (William C. Atkins)
 BROWN, BENJAMIN, 19 W. 44th St. (36) (Benjamin Brown)
 BROWN, HABER, GELLER & Co., 1441 Broadway (18) (Herbert Haber, Max Lichten-dorf)
 BRUNEAU, ARMAND L. COMPANY, 74 Trinity Pl. (Mary Louise Bruneau)
 BRUNEAU & VAN BRUNT, 150 Broadway (38) (Robert J. Bruneau, George E. Van Brunt)
 BRUNT & Co., 40 Wall St. (Walter E. Collins)
 BRUSKIN & STOLLER, 521 5th Ave. (Israel Stoller)
 BRYAN, CHARLES T. & COMPANY, 220 Broadway (38) (Charles T. Bryan, Ernest R. Wildbrett, Emil R. Burhenne)
 BUCKNER & MANDEL, 551 Fifth Ave. (17) (Charles Buckner)
 BUDNER, SOLOMON H. & Co., 170 Broadway (38) (Solomon H. Budner)
 BURKE, THOMAS G. & COMPANY, 70 E. 45th St. (17) (Thomas G. Burke, Karl H. Loring, Clarence O. Tuck)
 BURRIS, S. GEORGE & Co., 19 W. 44th St. (Samuel George Burris, Emanuel M. Hellman, Hyman J. Schatzberg)
 BUSCH, HAROLD J., 505 Fifth Ave. (Harold J. Busch)
 BUSCH, HERBERT A., 1270 Broadway (Herbert A. Busch)
 BUTWIN, CHARLES, 110 Fulton St. (Charles Butwin)
 BYRNES & BAKER, 19 Rector St. (6) (Keith Lanneau Baker)
 BYXBEE, T. M. COMPANY, 60 Wall St. (5) (Russell W. Kaltenbach)
 CAFFINA, BENJAMIN M. & Co., 30 Vesey St. (7) (Irving M. Stern)
 CAHEN, MORRIS M., 18 E. 41st St. (Morris M. Cahen)
 CAINE, N. R. & Co., 40 Exchange Pl. (5) (Nathan R. Caine, Jules Teret)
 CALLAHAN & FRIES, 79 Wall St. (Eugene J. Callahan, Jr., Edward J. Fries)
 CAMP AND PRYOR, 92 Liberty St. (6) (Francis X. Pryor)
 CANNON, JOS. W. Co., 33 W. 42nd S. (Jos. W. Cannon, Elijah Singer)
 CANOVA & PIERCE, 165 Broadway (6) (John L. Canova)
 CARNEY, WILLIAM H., 420 Lexington Ave. (17) (William H. Carney)
 CARR AND COMPANY, 39 Broadway (6) (Meyer Bernstein, Joseph Carr)
 CARUSO, DAVID A., 62 William St. (5) (David A. Caruso)
 CASCIONE, JOHN COMPANY, 123 William St. (Mario Accardi)
 CHAIKIN, LEON M., 701 Seventh Ave. (Leon M. Chaikin)
 CHAMBELLAN, BERGER & WELTI, 92 Liberty St. (Rudolph J. Welti)
 CHARNAK, JEROME J., 444 E. 20th St. (Jerome J. Charnak)
 CHIARELLI, SALVATORE, 567 E. 184 St. (58) (Salvatore Chiarelli)
 CHILL & WEINER, 51 Chambers St. (Abraham Weiner)
 CHIRNSIDE, ROBERTS AND LANGSTON, 380 Madison Ave. (Arthur E. Roberts)
 CIERI, JOSEPH N., 395 Broadway (13) (Joseph N. Cieri)
 CLARKE, OAKES AND GREENWOOD, 80 Broad St. (4) (Herbert P. Greenwood)
 CLOTT, WILLIAM B., 505 Fifth Ave. (17) (William B. Clott)
 COAN, EDWARD A., 17 E. 48th St. (17) (Edward A. Coan)
 COE, ALBERT I., 50 Broad St. (4) (Albert I. Coe)
 COHEN, JULIUS J. & Co., 9 E. 40th St. (16) (Israel Berg, Julius J. Cohen, Henry Levy)
 COHEN, KELLER, LOFFMIN & Co., 570 Seventh Ave. (18) (Anthony Frederick Keller)
 COHN, J. H. & COMPANY, 30 Broad St. (4) (Julius H. Cohn)
 COHN, LOUIS J. & Co., 489 Fifth Ave. (17) (Herbert J. Cohn)
 COLBY, DAVID, 1506 Empire State Bldg. (1) (David Colby)
 COLE, JOHN I SON & Co., 20 Broad St. (5) (Viott Myers Cole)
 COLLINS & COMPANY, 120 Broadway (5) (Raymond Everett Barth)
 COLLINS, GREGORY V. AND COMPANY, 60 Beaver St. (Gregory V. Collins)
 CONNALLY, M. G. & COMPANY, 590 Madison Ave. (22) (Marvin G. Connally, George H. Ryniker)

NEW YORK (Continued)

- CONNAUGHTON, HOWARD W., 1475 Broadway (18) (Howard W. Connaughton)
- CRAFTS, CARR & DONALDSON, 424 Madison Ave. (17) (Ernest W. Carr, J. Andrew Crafts, William R. Donaldson, John C. Overhiser)
- CRAWFORD & CUNNINGTON, 420 Lexington Ave. (R. Dan Cunnington)
- CROOK, W. MELVIN, 1 Cedar St. (5) (W. Melvin Crook)
- CUMMINGS, HARRY A. & Co., 12 E. 41st St. (17) (Harry A. Cummings)
- CUNNINGHAM, J. M. COMPANY, 111 Broadway, (6) (Joseph M. Cunningham)
- CURRAN & COMPANY, 420 Lexington Ave. (17) (James A. Curran, Philip M. Koch, Joseph H. LaCour)
- DANIELS, ISIDOR, 535 Fifth Ave. (Isidor Daniels)
- DANIS, SYDNEY H. & COMPANY, 205 E. 42nd St. (Milton Bogen, Sydney H. Danis, Herbert D. Silver)
- DAVEY AND RADER, 405 Lexington Ave. (Leonard S. Davey)
- DAVID, FIELDS & Co., 10 E. 40th St. (16) (Jerome B. David, Louis W. Fields, Herbert B. Fischgrund)
- DAVIDSON, HAROLD N., 521 Fifth Ave. (17) (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. Tyndall Hiatt)
- DEMSEY & ZABELL, 15 E. 26th St. (Bernard Demsky)
- DENBY AND KRAESE, 141 E. 44th St. (17) (Preston H. Denby, Hugo Kraese)
- DICKER, DANIEL, 60 E. 42nd St. (17) (Daniel Dicker)
- DOBKIN, HERMAN J. & Co., 25 W. 43rd St. (Herman Joseph Dobkin, Reuben D. Gruber)
- DOYLE, WALTER J., 8 W. 40th St. (Walter J. Doyle)
- DRAKE, GREGORY, 11 W. 42nd St. (Gregory Drake)
- DRONSICK, MICHAEL, 1451 Broadway (36) (Michael Dronsick)
- DROOKS, HAROLD, 1451 Broadway (Harold Drooks)
- DRUCKER, MERINGOFF & COMPANY, 350 Fifth Ave. (Isadore J. Drucker)
- DUNN & ROLLINS, 40 Exchange Pl. (Charles Rollins)
- EARGER, GEORGE D., 220 W. 42nd St. (18) (George D. Earger)
- EASTERN AUDIT COMPANY, 11 Park Pl. (Frank L. Wiemer)
- ECKES, DEAN AND LINDSTROM, 149 Broadway (6) (Peter A. Eckes, Rudolph G. Lindstrom, Howard W. Toner)
- EDELSON, EMANUEL M. & Co., 50 Broad St. (4) (Robert I. Edelson)
- EDWARDS, ALLAN A., 119 W. 57th St. (6) (Allan A. Edwards)
- EDWARDS, CHARLES F., 473 Fourth Ave. (16) (Charles F. Edwards)
- EGERTON & SEIF, 15 E. 41st St. (17) (William J. Seif)
- EIGEN, SAMUEL B., 33 W. 42nd St. (Samuel B. Eigen)
- EISENBERG, JOSEPH & Co., 261 Broadway (Joseph Eisenberg, Arthur I. Immerman)
- EISNER & LUBIN, 521 Fifth Ave. (17) (Sol Bergstein, Stephen Chan, Joseph Eisner, Harry Janin, Joseph I. Lubin, Jack Schlosser)
- ELDER, DAVID & Co., 76 Beaver St. (5) (David Elder)
- ELKINS, JACOB B., 141 Broadway (Jacob B. Elkins)
- ELLINS, DAVID, 305 Broadway (7) (David Ellins)
- ELLISON AND SCHINDEL, 217 Broadway (Joseph D. Ellison)
- EOLIS, A. L. & ASSOCIATES, 450 Seventh Ave. (1) (Miriam I. R. Eolis)
- EPLER, CURTIS D. & 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, Valentine W. Herbst, Robert L. Lutz, J. K. Miller, William P. Stowe)
- ESBERG, ANDREAS & COMPANY, 67 W. 44th St. (36) (Andreas Esberg)
- ESCOETT & Co., 9 Rector St. (Jay Escoett)
- FALB, IRVING, 250 W. 57th St. (19) (Irving Falb)
- FALCONE, RALPH A., 130 W. 56th St. (19) (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, JACOBS & FURMAN, 1440 Broadway (Edward Feinberg, William Jacobs, Aaron Furman)
- FEINBERG, JOSEPH H., 60 E. 42nd St. (Joseph H. Feinberg)
- FEINBERG AND SETTLE, 38 Park Row (38) (Irwin L. Feinberg)
- FELDMAN, FARMER & MAIMONE, 350 Fifth Ave. (1) (Jerome Farmer, Isidore Feldman, Dominick Maimone)
- FERBER, STANLEY, 511 Fifth Ave. (17) (Stanley Ferber)
- FERGER & DINCE, 320 Broadway (Louis Dince, Oscar Ferger)
- FERMAN AND GREEN, 1819 Broadway (23) (Abraham Ferman, Abraham Green)
- FERRO, BERDON & COMPANY, 39 Broadway (Seymour S. Berdon, Alfred R. Marks)
- FIELD, ERNEST R., 21 Maiden Lane (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. (Frederick Fischer, Jr.)
- FISCHMAN, SIMON & Co., 500 Fifth Ave. (36) (William J. Fischman)
- FISH, N. L. & COMPANY, 350 Fifth Ave. (Andrew Berne, Nathaniel L. Fish)
- FISHBACH, KENNETH J., 271 Madison Ave. (16) (Kenneth J. Fishbach)
- FISHBACH, OSCAR S., 271 Madison Ave. (16) (Oscar S. Fishbach)
- FISHMAN, HERMAN, 295 Madison Ave. (17) (Herman Fishman)
- FLEISCHER, MARK I., 1775 Broadway (Mark I. Fleischer)

NEW YORK (Continued)

- FOX, ADOLPH, 23 E. 26th St. (Adolph Fox)
 FOX & JURAN, 295 Madison Ave. (Paul Fox,
 Morris W. Juran)
- FRANK, BERNHARD H. & COMPANY, 60 E.
 42nd St. (17) (Bernhard H. Frank)
- FRANKE, HANNON & WITHEY, 444 Madison
 Ave. (22) (William B. Franke, William J.
 Pabrey, Willard R. Schiller, Howard A.
 Withey)
- FRANKEL, EISEN & COMPANY, 70 Pine St. (5)
 (Nathan Frankel, Charles J. Eisen, Gerard
 Abraham)
- FRANKLIN & COMPANY, 511 Fifth Ave. (17)
 (Ernest A. Franklin)
- FRAZER AND TORBET, 230 Park Ave. (17)
 (Barent T. Harder, Peter F. Lynch, George
 R. Smith)
- FREEDMAN & FREEDMAN, 1440 Broadway (18)
 (Isaac Birnbaum)
- FREEDMAN, PETER, 3320 Chrysler Bldg. (Peter
 Freedman)
- FREEMAN & DAVIS, 1441 Broadway (18)
 (Samuel Davis, Benjamin Freeman, Bernard
 R. Furgatch, Samuel Jolles)
- FREIDENREICH, LIEBERMAN & Co., 1182 Broad-
 way (1) (David Freidenreich)
- FREIREICH & COHEN, 1440 Broadway (18)
 (Hyman Freireich, Julius Cohen)
- FRIDAY, SAMUEL D., 1013, 11 Park Pl. (Sam-
 uel D. Friday)
- FRIED, JOHN J. & Co., 276 Fifth Ave. (John
 J. Fried)
- FRIED, MAURICE, 1776 Broadway (19) (Mau-
 rice Fried)
- FRIEDMAN & LENLEY, 350 Fifth Ave. (2) (Jay
 E. Lenley)
- FRIEDMAN, CHARLES, 271 Madison Ave.
 (Charles Friedman)
- FRIEDMAN, D. & Co., 551 Fifth Ave. (17)
 (Henry Sakol)
- FRIEDMAN, HOWARD W., Suite 6823 Empire
 State Bldg. (1) (Howard W. Friedman)
- FRIEDMAN, NATHAN A., 347 Fifth Ave. (16)
 (Nathan A. Friedman)
- FRISHKOFF, LOUIS H. AND COMPANY, 170
 Broadway (38) (Louis H. Frishkoff)
- FRUMKIN & KALVER, 101 W. 31st St. (1)
 (Milton M. Frumkin, Isidor Kalver)
- FRUMMER, ROBERT H., 505 Fifth Ave. (Robert
 H. Frummer)
- FUCHS, AARON AND COMPANY, 60 E. 42nd
 St., (Aaron Fuchs)
- FUNARO, GEORGE R. & Co., 521 Fifth Ave.
 (George R. Funaro)
- FUTERMAN, JEROME G. & Co., 52 Broadway
 (4) (George V. Delson, Jerome G. Futer-
 man)
- GALENSON, LIPSON & Co., 11 Park Pl. (7)
 (Louis P. Galenson)
- GANELES, RAYBIN & Co., 122 E. 42nd St. (17)
 (Benjamin M. Ganeles)
- GARBARINI, ANDREW, 217 Broadway (7) (An-
 drew Garbarini)
- GARBER, EDWARD J., 580 Fifth Ave. (19)
 (Edward J. Garber)
- GARLICK, HOWARD S., 280 Madison Ave. (16)
 (Howard S. Garlick)
- GELBER, MELVIN N., 150 Broadway (Melvin
 N. Gelber)
- GELLER & GELLER, 52 Vanderbilt Ave. (17)
 (Morton Geller)
- GELLIN, SAMUEL COMPANY, 11 W. 42nd St.
 (Samuel Gellin)
- GENEZ, MAURICE V., 114 Liberty St. (6)
 (Maurice V. Genez)
- GERSHEN, SIDNEY, 200 W. 34th St. (Sidney
 Gershen)
- GETTRY, MARTIN D., 276 Fifth Ave. (1)
 (Martin D. Gettry)
- GETZ, JOSEPH & COMPANY, 475 Fifth Ave.
 (Joseph Getz)
- GEWITZ, EDWARD, 350 Fifth Ave. (1) (Ed-
 ward Gewitz)
- GEZELTER, ABRAHAM, 1133 Broadway (10)
 (Abraham Gezelter)
- GILES, C. D. & Co., 67 Wall St. (5) (Daniel
 D. Brockman)
- GINDICK, IRVING, 60 Beaver St. (4) (Irving
 Gindick)
- GLASER, BENJAMIN, 11 W. 42nd St. (18)
 (Benjamin Glaser)
- GLASSER, GERARD A., 1457 Broadway (36)
 (Gerard A. Glasser)
- GLICKMAN & GLICKMAN, 5 E. 57th St. (22)
 (Louis Glickman)
- GLIDDEN & MCCORMICK, 33 W. 42nd St.
 (Eleanor McCormick)
- GOETTING, LOUIS C. JR., 50 Union Sq. (Louis
 C. Goetting, Jr.)
- GOLD, ARCHIBALD, 1407, 342 Madison Ave.
 (17) (Archibald Gold)
- GOLDBERG, ALEXANDER, 123 William St. (Alex-
 ander 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. (7) (Max
 Golding)
- GOLDMAN, DAVID, 27 William St. (5) (David
 Goldman)
- GOLDNER, JACK, 55 W. 42nd St. (36) (Jack
 Goldner)
- GOLDSMITH & VOORHEES, 7 Dey St. (7)
 (Bertram Goldsmith)
- GOLDSTEIN, A. JESSE & Co., 350 Fifth Ave.
 (1) (Robert A. Wiener)
- GOLDSTEIN & HERSKOWITZ, 320 Broadway (7)
 (Charles Z. Goldstein)
- GOLINKO, JEROME I. & COMPANY, 1776 Broad-
 way (Reinhold Dreher, Jerome I. Golinko,
 Aaron A. Mappen)
- GOMPERS & BLAU, 149 Broadway (Maurice
 Blau, Lewis Gompers)
- GOODKIN, HARRY, 120 Broadway (Harry Good-
 kin)
- GOODKIND, DAVID A. & COMPANY, 1 Madison
 Ave. (10) (David A. Goodkind, S. Martin
 Gang)
- GOODMAN, HERBERT S., 363 Seventh Ave.
 (Herbert S. Goodman)
- GORDON, ALEXANDER E., 927, 17 E. 42nd St.
 (17) (Alexander E. Gordon)
- GORDON, ARTHUR D., 210 W. 94th St. (25)
 (Arthur D. Gordon)
- GORDON, KRAUS & COMPANY, 122 E. 42nd
 St. (17) (Morris S. Weisgrau)
- GORSEY, SANDS & Co., 565 Fifth Ave. (17)
 (Daniel Gorsey, Philip S. Sands)
- GOTTLIEB AND BECKER, 545 Fifth Ave. (Philip
 Becker)
- GOTTLIEB, MORRIS, 225 Broadway (Morris
 Gottlieb)
- GOTTLIEB & MOSTEL, 341 Madison Ave. (17)
 (Vitaly M. Gottlieb, Milton I. Mostel)
- GRAHAM, ARNOLD H., 550 Fifth Ave. (19)
 (Arnold H. Graham)
- GRANGER, MARSHALL & COMPANY, 60 E. 42nd
 St. (17) (Marshall Granger)
- GRANT, ALEXANDER & COMPANY, 6 E. 45th
 St. (17) (H. J. Harder, Kenneth B. Wack-
 man, William J. O'Brien)

NEW YORK (Continued)

- GREELEY AND MCKAY, 50 Broad St. (4) (Alexander J. D. Greeley, Donald G. McKay)
- GREEN AND STROCKER, 7 E. 42nd St. (17) (Stanley Strocker)
- GREENBERG, BENJAMIN, 61 Broadway (Benjamin Greenberg)
- GREENBERG & GLUCKMAN, 115 Broadway (6) (Joseph J. Gluckman)
- GREENBERG, JACK, Empire State Bldg. (Jack Greenberg)
- GREENBERG, JOSEPH S., 350 Broadway (Joseph S. Greenberg)
- GREENBERG & TUCKER, 15 E. 26th St. (10) (Meyer Greenberg)
- GREENBLATT, ARNOLD I., 60 E. 42nd St. (17) (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. (17) (Aaron Greenspan)
- GREIDINGER, B. BERNARD & Co., 1441 Broadway (Joseph Danzig, B. Bernard Greidinger)
- GREMMEL & WUERFEL, 50 Church St. (George M. Gremmel, Gustave A. Wuerfel)
- GRIFFITH AND COMPANY, 630 Fifth Ave. (20) (R. Gerard Palmer, Robert H. Rissinger)
- GRILL & TURNER, 1 Madison Ave. (10) (Max Grill, Herman D. Turner)
- GRISS, WILLIAM, 205 W. 34th St. (18) (William Griss)
- GROSSMAN, DANIEL AND COMPANY, 47 W. 34th St. (1) (Bernard M. Grossman)
- GROSSMAN & FEDER, 217 Broadway (7) (Abraham Feder, Max Grossman)
- GRUBER, LEON E. & COMPANY, 565 Fifth Ave. (Leon E. Gruber, Stanford Gruber)
- GRUENFELD, OSCAR, 1841 Broadway (23) (Oscar Gruenfeld)
- GRUN, ALFRED E., 1440 Broadway (Alfred E. Grun)
- GRUNDMAN, IRWIN, 450 Seventh Ave (Irwin Grundman)
- GUNNER, MORRIS, 175 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 (38) (Sidney Gwirtzman)
- HAAS & HAAS, 225 W. 34th St. (Sol Haas)
- HAAS, SCHLESINGER & MAYERS, 122 E. 42nd St. (17) (Samuel Architect, Sidney H. Brown, Adrian L. Haas, Maurice A. Haas, Samuel Mayers, Julius Schlesinger)
- HACKELING, OBERKIRCH, CORBIN & Co., 608 Fifth Ave. (20) (Charles A. Corbin, Charles F. Corbin, John C. Hackeling, Fred W. Oberkirch)
- HACKER, SAMUEL & COMPANY, 1270 Avenue of the Americas (20) (Samuel Hacker, Joseph B. Haffner)
- HAFFER, BARAN & GOLUB, 521 Fifth Ave. (17) (Leo Baran, Irving Golub)
- HAIMO, ALAN, 225 W. 34th St. (1) (Alan Haimo)
- HALBOTH, HENRY C., 225 Broadway (Henry C. Halboth)
- HAMMER, M. J. & Co., 261 Broadway (Murray Jay Hammer)
- HAMMOND, ARTHUR D., Rm. 1129, 111 Broadway (3) (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. (5) (Thomas F. Hanley, Russell E. Stevens)
- HANNA, J. R. & Co., 551 Fifth Ave. (J. R. Hanna, Edward T. Reilly)
- HARRINGTON & NICHOLS, 200 W. 34th St. (Roy V. Harrington)
- HARRIS, KERR, FORSTER & COMPANY, 18 E. 48th St. (17) (W. J. Forster, Allan C. George, Joseph Brodner, Thomas J. Hogan, Joseph W. Hiehl, Arthur E. Iredell, Jr.)
- HARROW, BENJAMIN & COMPANY, 19 Rector St. (Benjamin Harrow)
- HARRY, SIDNEY E., 347 Madison Ave. (17) (Sidney E. Harry)
- HART, FRANK E., 25 Beaver St. (Frank E. Hart)
- HARTMEYER AND DUNCAN, 30 Vesey St. (Walter A. Hartmeyer)
- HARTZ, WILLIAM, 1450 Broadway (18) (William Hartz)
- HASKINS & SELLS, 67 Broad St. (4) (James Anderson, George P. Auld, John H. Baum, William H. Bell, John W. Boulter, Franklin Bowman, Lindsay R. Boyle, Arthur H. Carter, James M. Cashin, H. S. Chapin, George Cochrane, W. M. Coursen, H. Brooks Davies, Frank J. Donohue, Percy R. Everett, E. Kenneth Ernest, William Eyre, Henry Whitney Forbes, Arthur B. Foye, Edmund C. Gause, Bertram E. Gill, Karl A. Herrhammer, Thomas B. Hogan, Edward A. Kracke, Arthur M. Lovibond, L. J. Lucia, Frederick W. Lyon, Fitzroy D. Maclean, William R. McNamara, Murdock Norman MacRae, Paul Mestern, Leslie E. Palmer, John F. Parnaby, H. V. Pettillo, Austin R. Porterfield, Weldon Powell, John W. Queenan, Raymond C. Reik, J. E. Robertson, Everett J. Shifflett, Andrew Stewart, Milton M. Stone, Russell D. Tipton, John F. West, Robert H. Willson, C. E. Youngdahl, Karl R. Zimmermann)
- HASKINS & SELLS, 250 Park Ave. (17) (L. Joseph Case, Francis G. Connelly, Samuel E. Ellis, Gordon M. Hill, William D. Shay, H. R. Weyrich, Robert G. Koepfel)
- HASSON, ALBERT J. & Co., 1776 Broadway (Daniel I. Cohen)
- HAUSNER, LANDAU & Co., 152 W. 42 St. (Aaron Landau)
- HEATON, W. C. AND COMPANY, 25 W. 45th St. (36) (Howard E. Jackson, James J. O'Donnell, Christopher L. Roscher)
- HECHT, CHARLES & COMPANY, 20 Exchange Pl. (5) (Charles Hecht, Allen H. Toby)
- HELD, MORTON & Co., 401 Broadway (13) (Herbert Backman)
- HELD & ROSS, 305 Broadway (7) (Milton Held)
- HENCKE & FAHRENHOLZ, 220 Broadway (38) (George F. Fahrenholz)
- HENRY, ROBERT LEE, 60 E. 42nd St. (17) (Robert Lee Henry)
- 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)

NEW YORK (Continued)

- HILL, NORMAN & COMPANY, 20 Broad St. (Norman Hill)
- HINDEN, H. NORMAN, 1 E. 44th St. (17) (H. Norman Hinden)
- HIRSCH, SOL & Co., 12 E. 41st St. (17) (Lester Hermele, Sol Hirsch)
- HOFFMAN, JOSEPH, 152 W. 42nd St. (36) (Joseph Hoffman)
- HOFFMAN, MILTON N., 36 W. 44th St. (18) (Milton N. Hoffman)
- HOLLANDER, LOUIS J. & Co., 175 Fifth Ave. (10) (Louis J. Hollander)
- HOLTZMAN, JACOB M., 489 Fifth Ave. (Jacob M. Holtzman)
- HOMES & DAVIS, 521 Fifth Ave. (17) (Morton I. Davis, Henry Homes, Emil H. Lippner, Theodore Phillips, Lewis I. Septimus, Michael D. Waldman, Irving Weinstein, Louis Winsten)
- HORN, ROBINSON & NATHAN, 285 Madison Ave. (17) (Julius Nathan, Reuben R. Robinson)
- HORNE, MILTON M., 1440 Broadway (18) (Milton M. Horne)
- HOROWITZ, WILLIAM S., 261 Broadway (7) (William S. Horowitz)
- HORWATH & HORWATH, 41 E. 42nd St. (Ernest B. Horwath, C. Vernon Kane, Ferdinand L. Mino, Joseph H. Nolin, Louis Toth)
- HUDDESS, EUGENE R., 41 Union Sq. (Eugene R. Hudders)
- HUENE, ARTHUR H. & COMPANY, 70 Pine St. (Arthur H. Huene)
- HULL, WILLIAM, Five 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, Carl H. Fosberg, George Geisel, Charles B. Hellserson, Charles A. Hoyer, Frederick H. Kelley, Jr., Edward F. McCormack, John S. Moore, Leopold Roeder, John F. Schmonsees)
- HURDMAN AND COMPANY, 10 E. 40th St. (16) (John C. Hurdman)
- HYANS, STERN & COMPANY, 1441 Broadway (18) (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. (22) (Joseph Henry Ide)
- IRGANG, CARL, 51 Chambers St. (7) (Carl Irgang)
- ISAACS, EDWARD & COMPANY, 551 Fifth Ave. (Edward Isaacs)
- ISRAELITE, ABRAHAM, 116 Central Park South (19) (Abraham Israelite)
- JACOBS, DAVID B. & COMPANY, 19 Rector St. (6) (David B. Jacobs)
- JACOBS, MYRON J., 505 Fifth Ave. (17) (Myron J. 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. (1) (Herman Jaffe)
- JANCOURTZ, R. AUDIT Co., 276 Fifth Ave. (1) (Reuben Jancourtz)
- JANIS AND BRUELL, 11 Park Pl. (Frederick M. Bruell, Ralph R. Janis)
- JANIS & JANIS, 285 Madison Ave. (George N. Janis)
- JARVIS, THEODORE R., 1270 Avenue of the Americas (20) (Theodore R. Jarvis)
- 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. (18) (S. Lloyd Jones)
- JOSEPH, DAVID & COMPANY, 17 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. (7) (Louis Kadison)
- KALISH, PHILIP, 505 Fifth Ave. (17) (Philip Kalish)
- KALISH, RUBINROIT & Co., 280 Broadway (7) (Israel Kalish)
- KANARVOGEL, SAMUEL, 17 E. 42nd St. (Samuel Kanarvogel)
- KANTOR, JOSEPH & Co., 261 Fifth Ave. (Martin M. Darrow, Herman Yucht)
- KAPLAN, HENRY J., 570 Seventh Ave. (Henry J. Kaplan)
- KAPLAN, SAMUEL AND COMPANY, 551 Fifth Ave. (17) (Samuel Kaplan)
- KARASICK, A. S. & Co., 136 E. 57th St. (22) (Abraham S. Karasick)
- KARMEL, ABRAHAM & Co., 521 Fifth Ave. (17) (M. A. Karmel)
- KASS, J. B. & Co., 149 Broadway (6) (Daniel H. Kass)
- KASS, MITCHEL, 366 Madison Ave. (17) (Mitchel Kass)
- KAST, DANIEL K., 132 Nassau St. (38) (Daniel K. Kast)
- KATZENELSON, DAVID I., Suite 1265, 1440 Broadway (18) (David I. Katzenelson)
- KATZ, ZUCKERMAN & COMPANY, 50 Broad St. (4) (Irving Katz, Benjamin Zuckerman)
- KAUFMAN, IRVING & Co., 1440 Broadway (Irving Kaufman, Robert H. Solof)
- KAUFMANN, J. F. & Co., 37 Wall St. (5) (Jesse F. Kaufmann)
- KAY & YACKER, 217 Broadway (7) (William V. Kay, Max B. Yacker)
- KAYE, ELLIOTT, 550 Fifth Ave. (19) (Elliott Kaye)
- KELLER, HAROLD, 11 Park Pl. (7) (Harold Keller)
- KELLY, DANIEL F. & Co., 175 Fifth Ave. (Horace F. Kelly)
- KESSLER, HARRY A., 36 W. 44th St. (36) (Harry A. Kessler)
- KESSLER & SOHMER, 295 Madison Ave. (Bernard Sohmer)
- KESTENBAUM, DAVID & Co., 33 W. 42nd St. (18) (David Kestenbaum)
- KESTER, ROY B., 19 Rector St. (6) (Roy B. Kester)
- KEVENEY, W. D. & Co., 37 Wall St. (William D. Keveney)
- KIMELDORF, FARB & Co., 11 W. 42nd St. (18) (William Kimeldorf)
- KIMELMAN, OSCAR & Co., 400 Madison Ave. (17) (Oscar Kimelman)
- KIMMEL, MURRAY M., Co., 123 William St. (38) (Murray M. Kimmel)

NEW YORK (Continued)

- 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.)
- KIRKMAN, ALEXANDER S., 30 Church St. (7) (Alexander S. Kirkman)
- KIRSTEIN, PAUL H., 60 E. 42nd St. (Paul H. Kirstein)
- KLAUSNER & SCHNEIDER, 570 Seventh Ave. (Schneider)
- KLEIN, BERNARD L., 505 Fifth Ave. (Bernard L. Klein)
- KLEIN, HINDS & FINKE, 60 E. 42nd St. (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. (17) (Abraham J. Katcher, Jacob Klein)
- KLONSKY & ZINN, 1440 Broadway (18) (Louis H. Klonsky)
- KNAPP, MORRIS, JR., 37 Wall St. (5) (Morris Knapp, Jr.)
- KNOPF, RAEMAN & TEPPER, 350 Fifth Ave. (1) (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. (36) (Barnet M. Putterman)
- KOENIG AND GROSS, 149 Broadway (6) (Alfred Gross)
- KOHLERITER & SPANDORF, 113 W. 42nd St. (Sidney Kohleriter, Sidney Spandorf)
- 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. (Eugene W. Kortjohn, Martin F. Kortjohn)
- KOZAK, SAMUEL L. & Co., 347 Madison Ave. (17) (Aaron Kozak)
- KRADITOR & HABER, 38 Park Row (38) (Abraham Kraditor, Stanley B. Haber)
- KRAFT, VAN DAMM & Co., 37 W. 43rd St. (Elias Kraft, Stanley P. Van Damm)
- KRAMER, NATHANIEL, 1441 Broadway (18) (Nathaniel Kramer)
- KRANTZ, CHARLES S., 33 W. 42nd St. (Charles S. Krantz)
- KRASNOW, NATHAN A., 475 Fifth Ave. (17) (Nathan A. Krasnow)
- KRAUS, OSTREICHER & Co., 274 Madison Ave. (J. P. Ostreicher)
- KREPSKI, ADAM, 89 Broad St. (4) (Adam Krepiski)
- KRITZ, MORRIS, 225 W. 34th St. (1) (Morris Kritz)
- KRITZER, ALLAN, 1819 Broadway (23) (Allan Kritzler)
- KRONISH, BEN & COMPANY, 511 Fifth Ave. (Ben Kronish)
- KROTKI, CARL, 250 W. 57th St. (19) (Carl Krotki)
- KRUTMAN, ABRAHAM M., 570 Seventh Ave. (18) (Abraham M. Krutman)
- KUHNS, YEWDALE & LAYMAN, 154 W. 14th St. (Clifford Yewdall)
- KUPERMAN, GLASS & COMPANY, 437 Fifth Ave. (16) (William B. Glass)
- KURMAN, MURRAY, 1440 Broadway (18) (Murray Kurman)
- KURZER, HARRY, 408 W. 14th St. (Harry Kurzer)
- KURZMAN, LOUIS, 11 Park Pl. (Louis Kurzman)
- LAFRENTZ, F. W. & Co., 100 Broadway (Geo. W. Bredemeyer, A. F. Lafrentz, Ferdinand Lafrentz, J. Arthur Marvin, Melvin D. Moersch, Francis J. Serbek, Peter Cooper Wiegand, James H. Wren)
- LA GUARDIA & PETRELLA, 570 7th Ave. (Alexander R. La Guardia, William O. Petrella)
- LAMANNA, THEODORE J., 25 W. 43rd St. (18) (Theodore J. LaManna)
- LAND, WALTER J., 170 Broadway (38) (Walter J. Land)
- LANDE, ROBERT M., 141 E. 44th St. (17) (Robert M. Lande)
- LANDWEHR, HARRY C., 75 Maiden Lane (7) (Harry C. Landwehr)
- LANG BROS. COMPANY, 1133 Broadway (10) (Abraham Lang)
- LANGER, FELIX G., 1 Wall St. (Felix G. Langer)
- LASHINS, I. R. & COMPANY, 19 Rector St. (Ivan R. Lashins, Samuel Speiller)
- LASSEN, ROWLAND & COMPANY, 52 Wall St. (5) (Lewis A. Helphand, Rowland W. Lassen)
- LASSER, J. K. & COMPANY, 1440 Broadway (J. K. Lasser, Lawrence W. Bell, Howard F. Elin, Wm. T. Gayle)
- LASSER, S. JAY, 570 Seventh Ave. (S. Jay Lasser)
- LAVENTHOL, KREKSTEIN & Co., 521 Fifth Ave. (17) (Theodore N. Metzendorf)
- LAWSON, EDWARD L., 50 E. 42nd St. (Edward L. Lawson)
- LEFKOWITZ, JULIUS AND COMPANY, 1740 Broadway (Nathaniel J. Factor, Allen A. Kaufman, Julius Lefkowitz)
- LEIBNER, SOL L., 701 Seventh Ave. (19) (Sol L. Leibner)
- LEICHENGER, BENNETT & COMPANY, 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 Ultan)
- LEINWAND, ALAN J., 10 E. 40th St. (16) (Alan J. Leinwand)
- 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, 70 W. 40th St. (18) (Melvin L. Braun, Norman J. Elliot, Herbert H. Levess)
- LEVIN, HERMAN, 401 Broadway (Herman Levin)
- LEVIN, IRVING, 485 Madison Ave. (Irving Levin)
- LEVIN, NATHAN W., 100 Park Ave. (17) (Nathan W. Levin)
- LEVINE & GOLDMAN, 18 E. 41st St. (17) (Wm. P. Goldman, Aaron Levine)
- LEVINE, HARRY, 11 W. 42nd St. (Harry Levine)
- LEVINE, MORRIS L., 535 Fifth Ave. (17) (Morris L. Levine)
- LEVY, JACQUES M. & Co., 55 W. 42nd St. (Moses Sharlach)

NEW YORK (Continued)

- LEVY, PAUL, LEDLEY & BURGER, 175 Fifth Ave., (10) (Joseph A. Levy, Julius Paul, Ralph G. Ledley, Norman Burger)
- LEVY, SAUL, 1 Wall St. (Saul Levy)
- LEWSON, ADOLPH B., 565, 55 W. 42nd St. (36) (Adolph B. Lewson)
- LICHTENBERG, ALVIN J., 570 Seventh Ave. (18) (Alvin J. Lichtenberg)
- LIEB, DAVID L. & Co., 274 Madison Ave. (16) (William L. Weiss)
- LIEBERMAN, LEO, 11 E. 44th St. (17) (Leo Lieberman)
- LILLARD, JOSEPH A., 150 Broadway (Joseph A. Lillard)
- LINGLEY, R. T. & Co., 55 Liberty St. (Thomas J. King, John F. McCabe, George F. Sampson)
- LIPKIN & LIPKIN, 249 W. 34th St. (Charles Lipkin)
- LIPPMAN, IRVING C., 350 Broadway (13) (Irving C. Lippman)
- LIPSHIE, JOSEPH ASSOCIATES, 1440 Broadway (18) (Joseph Lipshie)
- LIPSKY, DANIEL, 160 Broadway (Daniel Lipsky)
- LITTMAN, RALPH, 250 W. 39th St. (18) (Ralph Littman)
- LIVINGSTON, WACHTELL & Co., 19 W. 44th St., (Jay J. Livingston, Herbert H. Reyburn, Theodore Wachtell)
- LOBENTHAL, MICHAEL S., 40 Exchange Pl. (5) (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)
- LONGARZO, ANTHONY A., 2488 Grand Concourse (58) (Anthony A. Longarzo)
- 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 (6) (Edwin J. Edwards, Peter J. Frank)
- LORD, HELEN, 342 Madison Ave. (17) (Helen Lord)
- LUBIN, HERMAN, 60 Beaver St. (4) (Herman Lubin)
- LUBIT, SINGERMAN & CAPUSTIN, 545 Fifth Ave. (17) (Louis K. Lubit)
- LUCAS AND TUCKER, 209 W. 125th St. (27) (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)
- LYBRAND, ROSS BROS. & MONTGOMERY, 90 Broad St. (4) (Philip Bardes, R. Kirk Batzer, Hermon F. Bell, Hilton R. Campbell, Edward G. Carson, Harry N. Case, Henry Elfers, Alvin R. Jennings, Christopher H. Knoll, Norman J. Lenhart, William M. Lybrand, John C. Potter, Louis H. Rappaport, Walter L. Schaffer, George S. Shegog, 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. (36) (Edward R. Mabel)
- MACDERMOTT, J. EDWARD & Co., 347 Madison Ave. (Harold Benjamin, Joseph S. Haas, Alvah W. Haff, Frederick W. Kelly)
- MACHTIGER, MORRIS L., 1819 Broadway (23) (Morris L. Machtiger)
- MACNEILL, JAMES H., 150 Broadway (38) (James H. MacNeill)
- MAGDOL, DAVID A. & Co., 250 W. 57th St. (Bernard Rubin)
- MAIN AND COMPANY, 1 Wall St. (T. L. Keaney, S. M. Braudy, G. A. Gomprecht, O. L. Miller, E. L. Wells)
- MALARKEY, HENRY F., 20 Broad St. (5) (Henry F. Malarkey)
- MALONE, JANELLI & SANK, 225 W. 34th St. (Roger A. Janelli)
- MALTZ, MILTON H., 565 Fifth Ave. (17) (Milton H. Maltz)
- MANDEL, GEORGE & COMPANY, 424 Madison Ave. (17) (George Mandel)
- MANN AND BROWN, 1819 Broadway (23) (Edwin S. Brown, Ivin Mann)
- MANOFF, MORRIS, 60 E. 42nd St. (17) (Morris Manoff)
- MARCOSSON, MARK, 24 W. 40th St. (18) (Mark Marcossion)
- MARDER, LOUIS, 150 Nassau St. (8) (Louis Marder)
- MARGOLIN, CHARLES, 18 E. 48th St. (17) (Charles Margolin)
- MARGOLIS, HARRY, 110 W. 42nd St. (36) (Harry Margolis)
- MARKEL, SCHNEE & COMPANY, 29 Broadway (Arnold Markel, Abraham A. Schnee)
- MARKOWITZ, SIDNEY, 154 Nassau St. (38) (Sidney Markowitz)
- MARKS AND GREY, 101 W. 31st St. (1) (Stanley B. Grey, George L. Marks, William H. Shron)
- MARKS, H. K. & COMPANY, 444 Madison Ave. (22) (Harold Kenneth Marks)
- MARKS, I. M. & Co., 1 E. 43rd St. (17) (Irving M. Marks)
- MARKS AND KRAUSS, 1270 Avenue of the Americas (20) (Richard Austin, Bernard Krauss)
- MARSHALL & GIBLEN, 1780 Broadway (19) (Irwin Giblen, Saul Marshall)
- MASCH, SOL, 551 Fifth Ave. (Sol Masch)
- MASON, RATTNER & Co., 521 Fifth Ave. (17) (Eli Mason, Mortimer Rattner)
- MATTERSOF & 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., 101 Front St. (5) (Alexander George McCaw)
- MCFAUL, WILLIAM J., 32 Broadway (William J. McFaul)
- MCGINITY, CORNELIUS V., 110 E. 42nd St. (17) (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)
- MEAD, RICHARD C., 817, 141 Broadway (6) (Richard C. Mead)
- MEINHARDT, HAROLD S., 150 Nassau St. (38) (Harold S. Meinhardt)
- MENIKOFF, A. L. & Co., 165 Broadway (6) (A. Le Roy Menikoff)
- MERDINGER, H. & Co., 61 Broadway (Harry Merdinger, Monroe Tobias)
- MERESMAN, MEYER & COMPANY, 225 W. 34th St. (1) (Jacob Meresman, Joseph P. Meyer)
- MESSER, BENEDICT C., 295 Madison Ave. (Benedict C. Messer)
- MEYER & BERMAN, 30 Church St. (7) (Mark S. Berman, Ira J. Meyer, Emanuel M. Wolf)

NEW YORK (Continued)

- MEYER, LOUIS & COMPANY, 40 Exchange Pl. (Leo Cooperman)
- MEYERSON, HYMAN & Co., Woolworth Bldg. (Hyman Meyerson)
- MICHAELSON, KRAFT & FINKELSTEIN, 95 Madison Ave. (16) (I. H. Finkelstein, Samuel Kraft, Ben S. Michaelson)
- MICHAELSON & METZ, 521 Fifth Ave. (17) (Nathan Metz, Henry Michaelson)
- MILLER, DAVID, 1472 Broadway (David Miller)
- MILLER, DONALDSON AND COMPANY, 90 Broad St. (4) (Harry C. Crosby, Willard S. Garretson, Wm. L. Keating, John J. McCue, Vincent P. Morrisette, Charles F. Rodican)
- MILLER, HERMAN & Co., 1133 Broadway (Jack Greenberg)
- MILLER, JAMES D. & Co., 140 Nassau St. (7) (Roger H. Andrews, John E. Lawlor, James D. Miller, August Seitz)
- MILLER, MILTON, 220 Broadway (Milton Miller)
- MILLIGAN, MULLER & COMPANY, 342 Madison Ave. (17) (Anthony Bennett, Herman E. Muller)
- MITCHELL, FRANCIS L., 1405, 92 Liberty St. (6) (Francis L. Mitchell)
- MITCHELL, THADDEUS H. & Co., 527 Fifth Ave. (Thaddeus H. Mitchell)
- MORONEY & DONELAN, 25 Beaver St. (Edward D. Donelan, Richard M. Moroney)
- MOROWITZ, SIDNEY, 12 E. 41st St. (17) (Sidney Morowitz)
- MORRIS, MOE & COMPANY, 1270 Avenue of the Americas (20) (I. Harold Brookstone, Moe Morris)
- MOSES, ISIDORE, 52 Broadway (4) (Isidore Moses)
- MOYER, MELBOURNE S., 20 Broad St. (5) (Melbourne S. Moyer)
- MUHLSTOCK, ELOWITZ & Co., 21 E. 40th St. (16) (Samuel J. Elowitz, George Muhlstock)
- MULDOWNEY & COMPANY, 25 Broad St. (4) (James X. Muldowney, John R. Muldowney)
- MUR, CARL, 130 W. 42nd St. (36) (Carl Mur)
- MURPHY, ALEX. S., 420 Lexington Ave. (Alexander Searight Murphy)
- MURRAY, KEARNS & Co., 500 Fifth Ave. (John W. Meany, Harold J. Murphy, 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. (17) (Harry H. Nadel, Irwin H. Nadel)
- NAGER, PHILIP, 521 Fifth Ave. (Philip Nager)
- NEBIKER, RALPH O., 299 Madison Ave. (17) (Ralph O. Nebiker)
- NELSON, ANDREW, 19 Rector St. (Andrew Nelson)
- NELSON, ARTHUR R., 420 Lexington Ave. (Arthur R. Nelson)
- NEUFELD & WEINBERG, 60 Broad St. (4) (S. Arthur Neufeld, David M. Weinberg)
- NEWBERG & NEWBERG, 11 W. 42nd St. (Benson B. Newberg)
- NEWMAN, HAROLD H., 401 Broadway (13) (Harold H. Newman)
- NEWMAN, NORMAN C. & COMPANY, 30 E. 40th St. (16) (A. Joseph Rakin)
- NICHOLS, IRA C., 603, 217 Broadway (Ira C. Nichols)
- NICHOLSON, FRED T., 108 Water St. (5) (Fred T. Nicholson)
- NICHOLSON, J. LEE & COMPANY, 233 Broadway (William W. Rohrbach, Edward A. Wilde)
- NIDEN, ZIVEL B., 11 W. 42nd St. (18) (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)
- NIVEN, G. E. & Co., 347 Madison Ave. (George E. Niven)
- NOONAN & SHERMAN, 170 Broadway (Donal C. Noonan)
- NORCHICK & LUBIN, 5 E. 57th St. (22) (George M. Lubin, Max L. Norchick)
- NORMAN, HERMAN A., 1270 Avenue of the Americas (20) (Herman A. Norman)
- NUSBAUM, BEN A., 12 E. 41st St. (17) (Ben A. Nusbaum)
- OBERSTEIN AND ROTHSCHILD, 122 E. 42nd St. (17) (Herbert Rothschild)
- OEHLER, CHRISTIAN, 302 Broadway (7) (Christian Oehler)
- OGDEN, HERBERT S. JR., 114 Liberty St. (6) (Herbert S. Ogden, Jr.)
- O'HARE, HENRY A., Empire State Bldg. (Henry A. O'Hare)
- OKOSHKIN, HAROLD I., 25 W. 43rd St. (Harold I. Okoshkin)
- OKUN, ISAAC E., 250 W. 57th St. (19) (Issac E. Okun)
- OPPENHEIM, APPEL, PAYSON AND DIXON, 33 Rector St. (6) (Edwin M. Appel)
- ORLIN, LUTNER & REINER, 17 E. 42nd St. (Benjamin Orlin)
- ORNSTEIN, IRVING, 25 W. 44th St. (18) (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 & NEWTON, 855 Sixth Ave. (1) (Samuel Padgug)
- PARK, POTTER & Co., 141 Broadway (6) (Percy Miles Taylor)
- PARK, S. W. & Co., 2 Broadway (4) (Stanley W. Park)
- PARSONS, FREDERICK S., 267 Fifth Ave. (Frederick S. Parsons)
- PARSONT, ASH & GREENWALD, 853 Broadway (Allan A. Ash, Sydney J. Greenwald, William Parsont)
- PASLEY & CONROY, 67 Wall St. (John P. Barlow, Thomas F. Conroy, John A. Smith)
- PATTERSON & RIDGWAY, 50 Broadway (4) (Edward J. Buehler, Roy L. Halsted)
- PATTERSON, TEELE & DENNIS, 120 Broadway (5) (David L. Milne, Randolph M. Fuller, Lloyd A. Barnstead, Rodney G. Dennis, Roger A. Seebe, Maximilian Mintz)
- PEARL, H. M. & Co., 1457 Broadway (18) (Frank Dworkin)
- PEARLBERG, HARRY & Co., 570 Seventh Ave. (18) (Harry Pearlberg)
- PEAT, MARWICK, MITCHELL & Co., 70 Pine St. (5) (William M. Black, Samuel J. Broad, Walter A. Cooper, Thomas B. Crawford, J. 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,

NEW YORK (Continued)

- Stanley E. Shirk, Edward Simone, Harold B. Simpson, John G. Watson, Frederick W. Wulfig)
- PELTZ, JULIUS, 200 Fifth Ave. (10) (Julius Peltz)
- PEPPER, DANIEL M., 130 W. 42nd St. (18) (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. (18) (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, Howard C. Hoeffling, Albert C. Koska)
- PHAGAN, TILLISON & TREMBLE, 25 W. 43rd St. (36) (Knox B. Phagan, Robert F. Tillison, Roland N. Tremble)
- PHILIPS & SMALLBERG, 10 E. 40th St. (16) (Seymour Smallberg)
- PHINNEY, ROBERT NASH, 50 Church St. (7) (Robert Nash Phinney)
- PILTCH & PILTCH, 38 Park Row (38) (Nathan Piltch)
- PINTER, ALEXANDER, JR., 505 Fifth Ave. (17) (Alexander Pinter, Jr.)
- PLANCHER & PLANCHER, 170 Broadway (Abraham Plancher, Herman Plancher)
- PLATTO, IRVING, 1907, 150 Broadway (7) (Irving Platto)
- PLAVIN AND LIPPEL, 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, David S. Pollock)
- POMERANCE, NATHANIEL, 320 Broadway (7) (Nathaniel Pomerance)
- POPPER, KATZMAN & SCHECKMAN, 79 Madison Ave. (16) (Joseph Katzman, Saul L. Klaw, Edward B. Popper)
- POSEN, KARNELL & Co., 250 W. 57th St. (19) (Meyer Posen)
- POST & OLSEN, 575 Fifth Ave. (Harry M. Olsen)
- POTASH, MARVIN & Co., 369 Lexington Ave. (17) (Marvin Potash)
- POTTER & GARD, 33 W. 42nd St. (Samuel I. Potter)
- PRICE & MERKUR, 350 Fifth Ave. (1) (Philip Merkur)
- PRICE, CHARLES N., 122 E. 42nd St. (Charles N. Price)
- 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, David F. Houlihan, John B. Inglis, Nicholas A. Leitner, Leslie Mills, John W. F. Neill, Joseph Pelej, Alan P. L. Prest, Weston Rankin, Percy Rappaport, Clark Sloat, Alden C. Smith, Charles A. Stewart, Leland G. Sutherland, Arthur B. Toan)
- PRIESTER, GERTRUDE, 60 E. 42nd St. (17) (Gertrude Priester)
- PRIMOFF AND COMPANY, 41 E. 42nd St. (Morris W. Primoff)
- PROSNITZ, ANDERSON & Co., 295 Madison Ave. (17) (Ludwig B. Prosnitz)
- PUDER & PUDER, 342 Madison Ave. (17) (Henry S. Puder)
- PULLEN, A. M. & COMPANY, 150 Broadway (Arthur J. Brettnall)
- PUSINELLI, ERIC & Co., 19 W. 44th St. (36) (Eric Pusinelli)
- RABIN, HERBERT R., 55 W. 42nd St. (18) (Herbert R. Rabin)
- RACHLIN, MURRAY L., 50 E. 42nd St. (17) (Muitay L. Rachlin)
- RADER, MORRIS, 565 Fifth Ave. (Morris Rader)
- RADIN, LEON I. & Co., 101 W. 31st St. (Sidney C. Lault)
- RAFTER, ADOLPHE, 1 Broadway (Adolphe Rafter)
- RAINESS, CLARENCE & Co., 570 7th Ave. (18) (Herbert Adler)
- RAND, SIDNEY H., 550 Fifth Ave. (19) (Sidney H. Rand)
- RANKIN, R. G. & Co., 30 Broad St. (4) (Frank J. Linehan, Colin MacLennan, R. G. Rankin, Gustave A. Reh, Jr.)
- RAPAPORT AND EDID, 100 W. 42nd St. (36) (Frank H. Rapaport)
- RASHBA, POKART AND GREENE, 350 Fifth Ave. (1) (Thomas R. Hunt)
- RATNER, MORRIS, 295 Madison Ave. (17) (Morris Ratner)
- RAUCH, MORRIS, 475 Fifth Ave. (17) (Morris Rauch)
- RAWLINS, LOUIS S., 200 W. 135th St. (Louis S. Rawlins)
- RECHT, JOSEPH & COMPANY, 1819 Broadway (23) (Joseph Recht)
- REEVE, ARCHIE F. & COMPANY, 37 Wall St. (5) (Archie F. Reeve, Archie F. Reeve, Jr.)
- REICH, SEYMOUR, 276 Fifth Ave. (1) (Seymour Reich)
- REICHER, HARRY J. & COMPANY, 350 Fifth Ave. (Harry J. Reicher)
- REILLY, DEANE & RABOY, 485 Madison Ave. (22) (John V. Deane)
- REINER & ORENS, 19 Rector St. (6) (Lincoln Orens)
- REISNER, DRUCKMAN & HILL, 70 Pine St. (5) (Maxwell A. Allen)
- RENC AND FROMM, 220 Broadway (38) (Irving W. Fromm, George W. Renc)
- RENDELL, ALBERT, 64 Wall St. (Albert Rendell)
- REPETTI, PETER J. & Co., 149 Broadway (6) (Peter J. Repetti, William H. Sullivan)
- REQUA, BURKHARDT AND SCHEEL, 489 Fifth Ave. (17) (Harold E. Burkhardt, John Scheel)
- REQUA, S. ERWIN, 489 Fifth Ave. (17) (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)
- RICHARDS & GANLY, 149 Broadway (6) (Paul J. Richards, Milton L. Ganly, Robert W. Preusch)
- 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)
- ROBBINS, IRA B. & Co., 551 Fifth Ave. (17) (Eleazer Hirmes, Ira B. Robbins)
- ROBERT & LEINWANDER Co., 225 Broadway (7) (Alexander Kaminsky)

NEW YORK (Continued)

- ROOT AND TRESTYN, 93 Worth St. (13) (Aaron Root, Philip Trestyn)
 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)
 ROSENBLATT & ROSENFELD, 170 Broadway (38) (Martin Rosenblatt)
 ROSENBLUM, ZWICKER & COMPANY, 135 Broadway (6) (A. Harris Rosenblum, Charles H. Zwicker, Milton Simon)
 ROSENFELD, EUGENE, 10 W. 47th St. (19) (Eugene Rosenfeld)
 ROSENSHEIN, MAX J. & Co., 61 Broadway (6) (Max J. Rosenshein)
 ROSENSTEIN & PUTTERMAN, 33 W. 42nd St. (36) (Harold Putterman)
 ROSENTHAL, JOSEPH, 630 Fifth Ave. (20) (Joseph Rosenthal, Burton L. Shepard)
 ROSOFF, L. H. AND COMPANY, 41 E. 42nd St. (Louis H. Rosoff)
 ROSETER, GEORGE & Co., 61 Broadway (6) (Ronald J. Condon)
 ROTH, JONAS & Co., 205 W. 34th St. (Abraham Lefkowitz, Jonas Roth)
 RUBIN, NATHAN, 170 Broadway (38) (Nathan Rubin)
 RUBIN, SIDNEY, 505 Fifth Ave. (17) (Sidney Rubin)
 RUBINOFF & NUSSBAUM, 350 Fifth Ave. (Ira Nussbaum, George Rubinoff)
 RUZOW, THEODORE M., 1775 Broadway (19) (Theodore M. Ruzow)
 SACHS, GEORGE M. AND COMPANY, 19 W. 44th St. (36) (Carl Heller, Victor M. Schneider)
 SACK, O'CONNOR & SACK, 285 Madison Ave. (17) (Benjamin Sack, N. Harry Sack)
 SAFRO, PAUL, 225 Broadway (7) (Paul Safro)
 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. (4) (Milton Klein)
 SANDERS, A. H., 11 W. 42nd St. (A. H. Sanders)
 SANTANGELO & D'ARCANGELO, 475 Fifth Ave. (A. Rick D'Arcangelo)
 SATTLER, JOSEPH M., 60 E. 42nd St. (17) (Joseph M. Sattler)
 SAWYER, ALBERT E. Co., 56 Beaver St. (Clarence K. Marion)
 SCALL, MAX, 51 Chambers St. (7) (Max Scall)
 SCHAEFER, WILLIAM B., 15 Park Row (William B. Schaefer)
 SCHAPIRO & SCHAPIRO, 111 Broadway (Jacob Schapiro)
 SCHARF & GEIST, 551 Fifth Ave. (Harry Geist, Harry A. Scharf)
 SCHARF, SAMUEL, 551 Fifth Ave. (17) (Samuel Scharf)
 SCHEIBER, M. S. & COMPANY, 271 Madison Ave. (Max S. Scheiber)
 SCHEINBLUM, BENJAMIN H. & Co., 276 Fifth Ave. (1) (Benjamin H. Scheinblum)
 SCHIFF, MICHAEL, 401 Broadway (13) (Michael Schiff)
 SCHILLER, GEORGE, 369 Lexington Ave. (17) (George Schiller)
 SCHILLER, JACOB H., 1440 Broadway (Jacob H. Schiller)
 SCHILLIG, ARTHUR J., 50 W. 46th St. (Arthur J. Schillig)
- SCHIMMEL, MICHAEL & COMPANY, 11 W. 42nd St. (36) (Victor Reda, Mortimer Lipsky)
 SCHINDALL & KATZ, 55 W. 42nd St. (36) (Henry Schindall)
 SCHLESINGER, DANIEL, 122 E. 42nd St. (17) (Daniel Schlesinger)
 SCHLESSINGER & KRAKOW, 565 Fifth Ave. (Samuel R. Krakow, Max Schlessinger)
 SCHLUSSEL, SIMON, 11 Park Pl. (Simon Schlusssel)
 SCHNEIDER, FRANK H., 60 Broadway (4) (Frank H. Schneider)
 SCHNEIDMAN, SEYMOUR & ASSOCIATES, 509 Madison Ave. (Seymour Schneidman)
 SCHNEIDERMAN, LOUIS, 565 Fifth Ave. (Louis Schneiderman)
 SCHOCHET, DAVID, 1225 Broadway (1) (David Schochet)
 SCHOOLMAN & SCHOOLMAN, 10 E. 40th St. (Irving Schoolman)
 SCHULTZ, LOUIS, 516 Fifth Ave. (36) (Louis Schultz)
 SCHUTTE & WILLIAMS, 50 Broadway (Frederick A. Schutte, Robert I. Williams)
 SCHWARTZ, BERNARD, 1441 Broadway (18) (Bernard Schwartz)
 SCHWARTZ, DANIEL D. AND SONS, 271 Church St. (13) (Lester P. Schwartz)
 SCHWARTZ & HOLTZ, Rm. 1004, 1457 Broadway (Harry Schwartz)
 SCHWARTZ, MILTON S., 274 Madison Ave. (16) (Milton S. Schwartz)
 SCHWARTZ, SEYMOUR S., 55 W. 42nd St. (18) (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 (6) (J. Warren Fowler, Elmer G. Kumbblad, Fred J. Sengstacke, John F. Sengstacke, Roger Wellington, C. Oliver Wellington)
 SCULL, E. H. COMPANY, 1441 Broadway (Herbert R. Scull)
 SEAMON, MAXWELL, 320 Fifth Ave. (1) (Maxwell Seamon)
 SECKLER, PHILIP F. & Co., 150 Broadway (38) (Philip F. Seckler)
 SEIDMAN, HERMAN AND COMPANY, 401 Broadway (13) (Bernard Pollack, Herman Seidman)
 SEIDMAN & SEIDMAN, 80 Broad St. (4) (William G. Chieco, Benjamin Grund, Hyman D. Klein, J. S. Seidman, M. L. Seidman)
 SEITELMAN, LEO H., 1451 Broadway (Leo H. Seitelman)
 SELVAGGIO, FRANK, 15 E. 41st St. (Frank Selvaggio)
 SHAPIRO, HERMAN M., 19 W. 44th St. (36) (Herman M. Shapiro)
 SHECHET & SHECHET, 505 Fifth Ave. (Samuel Shechet, David Shechet)
 SHIMMERLIK, GEORGE, 1440 Broadway (George Shimmerlik)
 SHINDLER, M., 527 Fifth Ave. (17) (M. Shindler)
 SHMERLER, MAXWELL & Co., 551 Fifth Ave. (Maxwell Shmerler)
 SHUSTER, HARRY C., 51 Chambers St. (Harry C. Shuster)
 SEGEL, ROBERT & Co., 32 Broadway (Allen Efros, Theodore Pincus, Charles S. Rosenblum, Robert Siegel)
 SIEGEL, SIDNEY H. & Co., 30 Broad St. (4) (Sidney H. Siegel)

NEW YORK (Continued)

- SIEGEL & SPIEGLER, 1501 Broadway (Samuel Spiegler)
- SILBERDICK & PERITZ, 286 Fifth Ave. (Norman Silberdick)
- SILVER, SIMON, 505 Fifth Ave. (17) (Simon Silver)
- SILVERMAN, MURRAY H., 280 Broadway (7) (Murray H. Silverman)
- SILVERSHINE, HERBERT A., 1440 Broadway (18) (Herbert A. Silvershine)
- SILVERSTEIN, GEORGE, 600 W. 161st St. (32) (George Silverstein)
- SILVEY & LIEBMAN, 140 Cedar St. (Paul Liebman)
- SIMON, J. L. & Co., 80 Broad St. (4) (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. (17) (Jack Schulman, Robert Simons)
- SINCLAIR, TOBIAS & Co., 521 Fifth Ave. (Sidney Tobias)
- SINGER AND FINKE, 295 Madison Ave. (J. Morton Finke, Murray Singer)
- SINGER, BERNARD E., 50 Broadway (4) (Bernard E. Singer)
- SIRKIN, SIDNEY, 475 Fifth Ave. (Sidney Sirkin)
- SIROTA, KRAUS & GLEASON, 175 Fifth Ave. (10) (Mark Donald Gleason, Nathan H. Sirota)
- SIVEK, MILTON M., 1775 Broadway (Milton M. Sivek)
- SMALL, IRWIN COMPANY, 535 Fifth Ave. (Irwin Small)
- SMITH & FLANAGAN, 141 E. 44th St. (17) (Owen J. Flanagan, Wilbur A. Smith)
- SMITH & GORSKY, 135 Broadway (Samuel C. Gorsky)
- SMITH, DAVIS & WILLS, 41 E. 42nd St. (17) (Irving A. Wills)
- SMITH, THOMAS & COMPANY, 60 E. 42nd St. (17) (Thomas H. Smith, Norbert J. Whitaker)
- SMOLOWE, MEYER, 320 Fifth Ave. (Meyer Smolowe)
- SOHN, FEIMAN & Co., 295 Madison Ave. (M. Jerry Feiman, Maurice I. Sohn)
- SOLOMON, JOSEPH & Co., 745 Fifth Ave. (22) (Charles R. Kaplan)
- SONET, SAMUEL & Co., 342 Madison Ave. (17) (Samuel Sonet)
- SOPHRIN AND BRENDER, 55 W. 42nd St. (18) (Harry Louis Sophrin)
- SPANGLER, HANNAH, 7 E. 42nd St. (17) (H. Spangler)
- SPAR, MORRIS, 29 Broadway (6) (Morris Spar)
- SPARROW, WAYMOUTH & Co., 141 E. 44th St. (17) (James M. Davis, Manager)
- SPEER, BAER & COMPANY, 60 E. 42nd St. (17) (Maurice M. Baer, Reuben B. Sperber)
- SPERO, SIDNEY G. & Co., 521 Fifth Ave. (17) (Stanley L. Cohen, Sidney G. Spero)
- SPIPKY, ABRAHAM H., 30 Broad St. (Abraham H. Spilky)
- SPRITZER, PASSETTI, MILLER & Co., 116 John St. (Ira I. Spritzer, Samuel L. Spritzer)
- SQUIRES & COMPANY, 101 Park Ave. (17) (Edward W. Breitung, Walter Ruehl, Warren M. Squires)
- STACKEL, JULIUS & Co., 535 Fifth Ave. (Julius Stackel)
- STAGG, MATHER & HOUGH, 141 Broadway (6) (William W. Heberling, E. Reginald Harding, Raymond Ives, Raymond U. Jordan, C. Ronald Mather, George B. Sackett)
- STAHL, RUDOLPH F., 10 E. 40th St. (16) (Rudolph F. Stahl)
- STARK, HARRY, 165 Broadway (Harry Stark)
- STARK, LEONARD L., 522 Fifth Ave. (36) (Leonard L. Stark)
- STEIN & DANZIGER, 551 Fifth Ave. (Allan N. Danziger, Seymour G. Stein)
- STEINBERG & LAURETZ, 551 Fifth Ave. (17) (Lewis Lauretz, William Steinberg)
- STEINBERGER, JOSEPH B., 521 Fifth Ave. (17) (Joseph B. Steinberger)
- STEINBORN, PHILIP M., 522 Fifth Ave. (Philip M. Steinborn)
- STERN, ESCOE & STERN, 217 Broadway (Herman Stern, Joseph Stern)
- STERN, HARRY A., 130 W. 42nd St. (18) (Harry A. Stern)
- STERN, PORTER, KINGSTON & COLEMAN, 551 Fifth Ave. (17) (Alfred J. Stern, S. Carlton Kingston, Lucius H. Coleman, Bertram C. Richter, George E. Plachter)
- STEWART, WATTS & BOLLONG, 25 Broad St. (4) (Roger M. Kelly)
- STILLMAN, M. J. & Co., 111 John St. (38) (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, DRASNER & Co., 154 Nassau St. (7) (David Drasner)
- 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., 70 Pine St. (5) (Oscar J. Sufrin)
- SULLIVAN, JAMES J., 230 Park Ave. (17) (James J. Sullivan)
- SWEENEY, HENRY W. & COMPANY, 52 Wall St. (Henry W. Sweeney)
- SWENSON, ARTHUR S. AND ASSOCIATES, 565 Fifth Ave. (Arthur S. Swenson)
- SWOFF, SAMUEL, 277 Broadway (Samuel Swoff)
- TABB, JACOB P. & Co., 475 Fifth Ave. (Stephen Tabb)
- TAIT, WELLER & BAKER, 8 W. 40th St. (Emile Z. Baker)
- TALLERING, LEO A., 401 Broadway (13) (Leo Arthur Tallering)
- TANKLOW, WILLIAM & Co., 225 Broadway (7) (William Tanklow)
- TANNEN, E. RICHARD & COMPANY, 280 Madison Ave. (16) (E. Richard Tannen)
- TANNER & TANNER, 271 Madison Ave. (16) (Benjamin F. Tanner)
- TARDINO, V. J., 63 Wall St. (5) (V. J. Tardino)
- TARLOW, D. H. AND COMPANY, 140 Cedar St. (6) (David H. Tarlow)
- TASCH, ULYSSES S., 1270 Broadway (Ulysses S. Tasch)
- TAURITZ, LEO L., 522 Fifth Ave. (36) (Leo L. Tauritz)
- TAYLOR, CHARLES R., 215, 9 Rockefeller Plaza (Charles R. Taylor)
- TAYLOR, O. F. & Co., 50 Broadway (4) (Walter J. Boyd, George L. Nohe, Otto F. Taylor, Herbert G. Whiting)
- TEICHER, JED J., 521 Fifth Ave. (17) (Jed J. Teicher)
- TESORIERE, S. A., 150 Broadway (7) (S. A. Tesoriere)
- THOMAS, GEORGE J., 230 Park Ave. (George J. Thomas)

NEW YORK (Continued)

- THORN, RALPH E., 70 Pine St. (5) (Ralph E. Thorn)
- TIKTINSKY, ISIDOR, 475 Fifth Ave. (Isidor Tik-tinsky)
- TITUS, JOHN L. & Co., 30 Church St. (7) (John L. Titus)
- TODD, E. M. & Co., 55 Liberty St. (William D. Barry)
- TODMAN, FREDERICK S. & Co., 60 Beaver St. (Leonard Laufer, Frederick S. Todman)
- TOLIN, LEO, 350 Fifth Ave. (Leo Tolin)
- TOUCHE, NIVEN, BAILEY & SMART, 233 Broad-way (7) (William C. Bechert, Gregory M. Boni, William K. Carson, J. P. Friedman, C. Herbert Gale, Carol F. Hall, Edwin Heft, John C. Kohlrieser, Kenneth P. Mages, Henry E. Mendes, William W. Wertz)
- TOWNSEND & DIX, 280 Broadway (Ferdinand C. Townsend)
- TRAGER & CALIMAFDE, 509 Fifth Ave. (Seymour Trager)
- TRAINOR, JAMES A. AND COMPANY, 595 Madis-on Ave. (22) (James A. Trainor)
- TRIPP, WILBOUR D. & Co., 271 Madison Ave. (16) (Henry F. Matheis, Wilbour D. Tripp)
- TRUEGER, PAUL M., 160 Broadway (7) (Paul M. Trueger)
- TUCK, CLARENCE O., 150 Varick St. (13) (Clarence O. Tuck)
- TUNICK & PLATKIN, 565 Fifth Ave. (Isidore Platkin, Stanley B. Tunick)
- TUSA, FRANK G. & Co., 37 Wall St. (5) (Frank G. Tusa)
- USATINE, ALEXANDER E., 55 W. 42nd St. (36) (Alexander E. Usatine)
- VAN BENSCHOTEN, MOLL & FLASKAL, 295 Madison Ave. (Arthur B. Moll, Harry E. Van Benschoten)
- VARAY, HENRY, 19 Rector St. (Henry Varay)
- VLAHOS, ATHAN D. AND COMPANY, 25 W. 43rd St. (Athand D. Vlahos)
- VOGEL, LEO, 520 Fifth Ave. (36) (Leo Vogel)
- VOLK AND SACCO, 551 Fifth Ave. (Kai Kwan Lee, Cornelius Sacco, Herman Volk)
- VONHAUSEN, CHARLES, 20 Broad St. (Charles Vonhausen)
- VON MINDEN & BRUNEAU, 150 Broadway (38) (Thomas M. Antonsen, Armand L. Bruneau, Jr.)
- WACHSMAN & WACHSMAN, 570 Seventh Ave. (Herman H. Wachsman)
- WACHTEL, JOSHUA, 130 W. 30th St. (Joshua Wachtel)
- WAGNER, M. J. & COMPANY, 50 Broad St. (Marvyn J. Wagner)
- WAGNER, P. H. & COMPANY, 1440 Broadway (18) (Erwin Wagner)
- WALSH, JAMES W. & Co., 150 Broadway (James W. Walsh)
- WALSH, JOSEPH P., 55 Liberty St. (Joseph P. Walsh)
- WALTZER, BERNARD, 501 E. 161st St. (56) (Bernard Waltzer)
- WARANTZ, ALEXANDER, 22 E. 40th St. (16) (Alexander Warantz)
- WARREN, JOSEPH, 1440 Broadway (Joseph Warren)
- WARRINGTON, YALDEN & Co., 117 Liberty St. (6) (C. W. Rolls-Warrington)
- WASSER, DAVID L., 1270 Broadway (1) (David L. Wasser)
- WASSERMAN, ABRAHAM H., 55 W. 42nd St. (18) (Abraham H. Wasserman)
- WASSERMAN, H. L., 271 Madison Ave. (16) (H. L. Wasserman)
- WASSERMAN AND TATEN, 501 Fifth Ave. (17) (Harry E. Taten)
- WEBSTER, HORNE & ELSDON, 50 Broadway (4) (Paul H. Elsdon, Henry A. Horne, Lester A. Krahe, John W. Schneider, Norman E. Webster)
- WEBSTER, SAMUEL W. & Co., 136 Liberty St. (6) (Samuel W. Webster)
- WECHSLER, JOSEPH J. & Co., 50 Broadway (4) (Bernard B. Corbin)
- WEIBEL & BARRETT, 366 Madison Ave. (Charles F. Barrett)
- WEINBERGER, DAVID E. & Co., 11 W. 42nd St. (David E. Weinberger)
- WEINER AND KREINIK, 3 E. 17th St. (3) (Ar-thur Kreinik, David D. Weiner)
- WEINPER, PHIL., 15 Park Row (38) (Philbert Weinper)
- WEINSTEIN, MORRIS J. & Co., 200 W. 57th St. (George Weinstein)
- WEISBERG, HARRY I., 295 Madison Ave. (17) (Harry I. Weisberg)
- WEISS, CHARLES B., 50 Broad St. (4) (Charles B. Weiss)
- WEISSBARTH & SALWEN, 50 Broadway (4) (Jack B. Salwen)
- WEISSMAN AND TAYLOR, 545 Fifth Ave. (17) (Jacob Weissman)
- WEITZ & STUCKGOLD, 220 W. 42nd St. (Samuel M. Stuckgold)
- WELLEN, A. L. & Co., 225 Broadway (7) (Abraham L. Wellen)
- WERTHEIM & COGAN, 350 Fifth Ave. (1) (Abraham Wertheim)
- WHELAN & WAGENBACH, 37 Wall St. (5) (Ernest F. Wagenbach, Arthur E. Whelan)
- WIDERKEHR, A. A. & COMPANY, 27 William St. (A. A. Widerkehr)
- WIEN, SAMUEL AND COMPANY, 177 E. 77th St. (21) (Samuel Wien)
- WILLIAMS, H. D. & COMPANY, 120 Broadway (Herbert D. Williams)
- WILLIAMS, R. BRADFORD, 42 Broadway (6) (R. Bradford Williams)
- WILLNER, NATHAN, 125 Broad St. (4) (Nathan Willner)
- WIND AND WIND, 11 E. 44th St. (Bernard L. Wind, Oscar Wind)
- WOLF AND COMPANY, 420 Lexington Ave. (17) (Francis William Hopkins)
- WOLF, A. B., 749 Broadway (3) (Abraham B. Wolf)
- WOLF, MURRAY L., 1800, 580 Fifth Ave. (Murray L. Wolf)
- WOOD, J. FREDERICK E., 110 William St. (38) (J. Frederick E. Wood)
- WRIGHT, LONG & COMPANY, 11 Broadway (4) (Bernard Bolhower, Michael Edelstein)
- WYGOD, PAUL, 21 Ann St. (10) (Paul Wygod)
- WYLER, WILFRED & COMPANY, 60 E. 42nd St. (17) (Hugo E. D'Aleo)
- YARMIS, NORMAN B., 410 E. 54th St. (22) (Norman B. Yarmis)
- YOHALEM, WALTER & COMPANY, 122 E. 42nd St. (17) (Walter Yohalem)
- YOUNG, ARTHUR & COMPANY, 165 Broadway (6) (Richard F. Barry, Louis C. Bender, Robert H. Birkhold, Harry Brick, J. Camp-bell Burton, John J. Deering, Thomas D. Flynn, Ralph H. Galpin, Harry C. Grum-pelt, Thomas G. Higgins, Ralph E. Kent, Norman G. Maiden, Robert G. Murdoch, Terence T. Shaw, Richard G. Tilt)
- ZABELLE & SCHULTZ, 1776 Broadway (19) (Joseph Schultz, Maxwell Zabelle)
- ZAHLER, PAUL, 136 E. 57th St. (Paul Zahler)
- ZASLOW, SOL, 225 W. 34th St. (Sol Zaslów)

NEW YORK (Continued)

ZIRKLE, BREDEN & Co., 30 Vesey St. (7)
(Frederick O. Breden, Wilmer D. Zirkle,
Karl J. Denenkamp, Jr.)
ZORN, EDWARD, 11 E. 44th St. (17) (Edward
Zorn)

Niagara Falls

CUBELLO, D. F., 1002 United Office Bldg.
(Dominic F. Cubello)
EWART, HUGH JR., 1203 United Office Bldg.
(Hugh Ewart, Jr.)
HEARY, JAMES WM., 1209 United Office Bldg.
(James Wm. Heary)

Olean

CARLSON, SHEESER & GALLMEIER, 206 Masonic
Temple Bldg. (Charles L. Carlson)

Onieda

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)

Peekskill

BROWN, LEONARD, 244 Washington St. (Leonard
Brown)

Plainview

NEWBORN, SOLOMON, 12 Mitchell Ave. (Solomon
Newborn)

Plattsburg

GILMORE, EDWARDS & WOLFE, 34 Cornelia St.
(Alexander D. Edwards)

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., Meadowbrook Bank
Bldg. (Raymond T. Hyer)

Potsdam

KREBS, WILLIAM D., 9 Market St. (William
D. Krebs)
OBERST, GEORGE C. W., 4 Clarkson Ave.
(George C. W. Oberst)

Queens Village

SPENCER, MARTIN M., 89-39 217th St. (Martin
M. Spencer)
TOMASIK, ANTHONY S., 89-05 Hollis Court
Blvd. (8) (Anthony S. Tomasik)

Richmond Hill

KEENER, FREDERICK J., 112-14 84th Ave.
(Frederick J. Keener)
SANDLER, FRED, 86-11 117th St. (Fred
Sandler)

Rochester

BIRNBAUM & BIRNBAUM, 510 Reynolds Arcade
Bldg. (Bernard P. Birnbaum)
BORISOFF, SAMUEL M., 800 Reynolds Arcade
(14) (Samuel M. Borisoff)
DORAN, THOMAS A., 8 Exchange St. (Thomas
A. Doran)
ELLIS, RAYMOND V., 110 Bobrich Dr. (10)
(Raymond V. Ellis)
ERNST & ERNST, 183 Main St., E. (4) (C. E.
Samuelson, Manager)
FAIN, RUPERT G. & Co., 14 Franklin St.
(Rupert G. Fain, C. Melville Kless)
GELB AUDIT Co., 102 Elwood Bldg. (Jay R.
Gelb)
GOOD, RALPH S., 42 East Ave. (Ralph S.
Good)
GREENHOUSE, MAX, 6 State St. (14) (Max
Greenhouse)
GUTTENBERG, I., 45 Exchange St. (14) (Irving
Guttenberg)
JACKSON & ZAENGLIN, 31 Exchange St. (14)
(Matthew A. Herron, Richard F. Jones,
Henry W. Rowley, Harold J. Sheehan, Ken-
nard W. Webster, Paul C. Zaenglein)
KNAUF AND KNAUF, 506 Granite Bldg. (Wil-
liam C. Knauf)
MARGOLIS, DONALD, 1202-8 Temple Bldg. (4)
(Donald Margolis)
MAY & EVANS, 45 Exchange St. (14) (John
A. May, Nicholas C. Evans)
MILLER, HERMAN A. & Co., 19 Main St., W.
(James A. Jackson, Herman A. Miller)
MILLER, FRANKLIN, McLEOD & COMPANY, 939
Lincoln-Alliance Bank Bldg. (4) (William
D. Gasser, Thomas L. McLeod)
NARAMORE, NILES & Co., 950 Lincoln-Alliance
Bank Bldg. (Robert T. Morrow, Oscar L.
Niles, Frederick W. Rapp)
PARKER, HAROLD R., 522 Powers Bldg. (14)
(Harold R. Parker)
POSNER AUDIT Co., 16 State St. (Sol Posner)
PRICE WATERHOUSE & Co., 15 Summit Dr.
(20) (Franklin C. Weber, Manager)
RANDALL & DYE, 45 Exchange St. (14) (Stan-
ley Marvin Dye)
RICHARDS AND PATTERSON, 625 Sibley Tower
Bldg. (4) (Arthur W. Patterson, Robert R.
Richards)
STONE & DICKMAN, 614 Union Trust Bldg.
(Kermit S. Dickman, Abraham Stone)
THOMY, CARL D. AND COMPANY, 1416 Temple
Bldg. (4) (Carl D. Thomy)
WILLIAMS, CLAPP AND COMPANY, First Fed-
eral Savings Bldg., 328 Main St. E. (Charles
L. Clapp, Glenn O. Williams, Allan A.
Gilman, D. Robert Nicholson)
WILSON, SHULTS & Co., 119 E. Main St. (4)
(Otto A. 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

SCHEIB, ARTHUR, JR., 32 Highfield Lane
(Arthur Scheib, Jr.)

NEW YORK (Continued)

Rye

KENNEDY, ALEXANDER W. & COMPANY, 11
3rd St. (James P. Kelly, Alexander W.
Kennedy)

Saint George

DAVIES, WILLIAM A., Corn Exchange Bank
Bldg. (1) (William A. Davies)

Saranac Lake

HOUGHTON, LEONARD, 64 Main St. (Leonard
Houghton)

Sayville

HOOST, ALLEN J., 63 Benson Ave. (Allen J.
Hoost)

Schenectady

COHEN, JOSEPH, 226 State St. (Joseph Cohen)
COPLON, LOUIS, 171 Jay St. (Louis Coplon)
MARVIN, CHARLES L., 246 State St. (Charles
L. Marvin)

South Fallsburg

GREENE, ELIAS GERALD, (Elias Gerald Greene)

Spring Valley

GARSON, IRVING A., 27 N. Main St. (Irving
A. Garson)

Staten Island

DOWELL, HAROLD M., 280 Broadway (10)
(Harold M. Dowell)
SHER, LESTER, 110 Victory Blvd. (1) (Lester
Sher)

Syracuse

BARR, JAMES & COMPANY, 1008 Hills Bldg.
(Isaiah Wolfson)
BROWN, MAURICE R., 529 University Bldg.
(Maurice R. Brown)
CARRIGAN & BOTTGER, 602 Chamber of Com-
merce Bldg. (2) (Frederick H. Bottger)
CHRISTY AND CHRISTY, 332 S. Warren St.
(William P. Christy, Jr.)
ELY, WILLIAM M., 2100 Park St. (William
M. Ely)
ENGREN, GEORGE M., 816 Loew Bldg. (George
M. Engren)
EVANS AND BENNETT, Onondaga Hotel (Rob-
ert G. Evans, Paul A. Winans)
FOX AND FOX, 2030 Erie Blvd., E. (3) (Lewis
P. Fox)
GERMAIN, EVROUL S., 603 Bellevue Ave. (4)
(Evroul S. Germain)
GILFOIL, MCNEAL & CUMMINGS, 407 S. War-
ren St. (2) (Raymond Wilbur Cummings,
F. Robert Gilfoil, Jr., Floyd R. Gilfoil,
Miles E. McNeal)
GRIMSHAW, R. D. REDVERS, 119 Concord Pl.
(10) (R. D. Redvers Grimshaw)
HAIGHT, HAROLD H., 200 Cherry Rd. (Harold
H. Haight)
HURDMAN AND CRANSTOUN, 622 University
Bldg. (Edward Frederick Haacke, Howard
V. Swartz)
HYDE AND DI MARCO, 317 Maple St. (10)
(Jerome Hyde)
KLAILA, WILLIAM C., JR., 106 E. Washington
St. (2) (William C. Klaila, Jr.)
KRUTH, JULIUS J., 121 S. Clinton St. (2)
(Julius J. Kruth)
LANDRY, HORACE J., 610 Empire 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 AND ROBINSON, 332 S. Warren St.
(Howard P. Nicholson, Philip Weeks Rob-
inson, Jr.)

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 Har-
rison St. (Harry D. Anderson, Manager)

SINGER, SAMUEL, Loew Bldg. (2) (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. Ed-
mund Ackart)

FRANKE, HANNON & WITHEY, 18 First St.
(Raymond J. Hannon)

MCCABE & DONSACH, 511-13 Rice Bldg.
(Thomas C. McCabe)

RHODES, BENJAMIN C., 10 Second St. (Ben-
jamin C. Rhodes)

Tuckahoe

HALTER, EDWIN C., 99 Manhattan Ave. (7)
(Edwin C. Halter)

Utica

CAHILL, WILLIAM C., 230 Genesee St., (Wil-
liam C. Cahill)

GANEY, HAGEN & Co., 140 Genesee St.
(Charles M. Ganey)

HALL, RAYMOND G., 140 Genesee St. (Ray-
mond G. Hall)

MOORE, ALFANO & O'REILLY, 110 Genesee
St. (2) (Joseph C. Alfano, John A. Moore)

Valley Stream

GOETZE, EDWARD C. & COMPANY, 70 E.
Euclid St. (Edward C. Goetze)

Wantagh

SEGELKEN, JULIUS D., 3420 Woodward Ave.
(Julius D. Segelken)

Watertown

FARRINGTON & ADAMS, Trust Company Bldg.
(Edwin H. Adams, Howard F. Farrington)

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

Wellsville

PICKUP, DANA R., 40 N. Main St. (Dana R.
Pickup)

Westbury

STUBENHAUS, MARTIN, 245 Post Ave. (Martin
Stubenhaus)

White Plains

EGAN, THOMAS F., 175 Main St. (Thomas F.
Egan)

GREISEN, H. PETER, 1 Court St. (H. Peter
Greisen)

NEW YORK (Continued)

PENNY, EVERETT J. & Co., 31 Mamaroneck Ave. (George T. Merkle, Everett J. Penny)
 RATOFF & LAPIN, 201 Main St. (Samuel B. Ratoff)

Williamsville

HUTCHINSON, EUGENE S., 5494 Main St. (21)
 (Eugene S. Hutchinson)

Woodridge

KANTZLER, BENJAMIN (Benjamin Kantzler)

Yonkers

ANDERSON, JOHN A., 30 S. Broadway (2)
 (John A. Anderson)
 CHIPPS AND LAWLESS, 57 Clinton St. (William
 Hartford Chipps)
 KAUFMAN, WILLIAM S., 30 S. Broadway (Wil-
 liam S. Kaufman)
 WEISS, HARRY D., 30 S. Broadway (2)
 (Ernest R. Catenacci)

NORTH CAROLINA

Albemarle

STARLING, ALFRED C., Box 87 (Alfred C. Star-
 ling)

Asheboro

LINDSAY, SQUIRES & EVERETT, 156 S. Fayette-
 ville St. (Glen H. Poston, Manager)

Asheville

BLAKE, ALBERT H., 200 Castanea Bldg. (Al-
 bert H. Blake)
 FLETCHER, F. O'C., 506, 44 Patton Ave. (F.
 O'C. Fletcher)
 FREELAND, ROBERT C., P. O. Box 989 (Rob-
 ert C. Freeland)
 GROSS, MARTIN, 44 Patton Ave. (Martin
 Gross)
 JONES, ROWLAND J., 203 Miles Bldg. (Row-
 land J. Jones)
 MILLER, THOMAS H., 220 Haywood Bldg.
 (Thomas H. Miller)
 ROBINSON, J. DOUGLASS, 204 Scenic Bldg. (J.
 Douglass Robinson)
 SNIPES, R. GLENN, Box 1393 (R. Glenn
 Snipes)
 TOLAND, HUGH J. 200 Miles Bldg. (Hugh J.
 Toland)
 WEAVER, PERRY M., P. O. Box 866 (Perry M.
 Weaver)

Burlington

GILLIAM, FREDERICK K., Box 1666 (Frederick
 K. Gilliam)
 HAIR AND APPLE, Ellington Bldg. (Roy D.
 Apple, W. Burton Hair)
 MASSEY, RAYMOND W., Moore-Jones Bldg.
 (Raymond W. Massey)
 OWEN, HOGAN & MCMILLAN, Box 1117 (James
 P. Hogan, Charles M. McMillan, Walter F.
 Owen)

Charlotte

AUSTIN, PARKS N., 124 Builders Bldg. (Parks
 N. Austin)
 BENNETT, JOHN C., 1812 Tippah Ave. (John
 C. Bennett)
 BEVIS, JAMES E., 910 Commercial Bank Bldg.
 (James E. Bevis)
 BROWN, W. LATIMER, 205 S. Church St. Bldg.
 (W. Latimer Brown)
 BUCK, FRANK P. COMPANY, P. O. Box 1362
 (A. Joseph Selzer, Manager)
 CAMPBELL & FECHHELM, 413 Liberty Life
 Bldg. (John A. Campbell, Richard E. Fech-
 helm, John R. Hartley)
 CARROLL, WILLIAM W., 121 E. Third St. (2)
 (William W. Carroll)
 CARTER, C. M., 140 Brevard Court (2) (Cleon
 M. Carter)

CONRAD & COMPANY, 305 Wilder Bldg. (2)
 (Theodore Charles Conrad, Asa C. Edwards,
 Jr., Newton P. Hoey)
 DOMBHART, GEORGE E., 802 Commercial Bank
 Bldg. (George E. Dombhart)
 FLIGEL, S. S., 910 Liberty Life Bldg. (2) (S. S.
 Fligel)
 FULLAGAR, C. C., 127 W. Seventh St. (C.
 Chandler Fullagar)
 GARGES, CARL FRANCIS, 612 E. Morehead St.
 (3) (Carl F. Garges)
 HASKINS & SELLS, 501 Johnston Bldg. (2)
 (Orion Neely Hutchinson, Kay J. Jennell)
 HEATH, LESLIE A., 404½ W. Trade St. (Leslie
 A. Heath)
 HUNTER, RICHARD M., 1017 Commercial Bank
 Bldg. (2) (Richard M. Hunter)
 MINOR, WILLIAM THOMAS JR., 1118 Johnston
 Bldg. (William Thomas Minor, Jr.)
 PEAT, MARWICK, MITCHELL & Co., 1510 Lib-
 erty Life Bldg. (E. J. Bamberger, Manager)
 PULLEN, A. M. & COMPANY, 2010 Liberty Life
 Bldg. (John B. Dickinson, Jr.)
 ROUSH, HOYT L., 607 Liberty Life Bldg. (Hoyt
 L. Roush)
 STRAND, SKEES, JONES & COMPANY, 1715 Lib-
 erty Life Bldg. (Otho J. Jones, Jr.)
 TAYLOR, ELTON B. & COMPANY, 1028A S.
 Boulevard (2) (Elton B. Taylor)
 TODD-McCOLLOUGH & Co., 716 E. Boulevard
 (3) (Derrill H. McCollough)
 VAN HOY, J. M., 1015 Mt. Vernon Ave. (J. M.
 Van Hoy)
 WESTMORELAND, MARVIN L., 612 E. Morehead
 St. (Marvin L. Westmoreland)

Concord

WELLS, THOMPSON M., Ingleside Dr. (Thomp-
 son M. Wells)

Dunn

ENNIS, THURMAN C. & Co., P. O. Box 246
 (Thurman C. Ennis)

Durham

ASHLIN, THOMAS & KNIGHT, Depositors Na-
 tional Bank Bldg. (Arthur W. Knight, N. A.
 Thomas, James W. Trent)
 HUTCHINGS & UMSTEAD, P. O. Box 1308 (Alex-
 ander Bruce Umstead)
 REDFORD & HARRIS, 210 Trust Bldg., (John
 Brame Harris, John Beverly Redford)
 RICCA, C. ANTHONY, Rm. 519, 111 Corcoran
 Street Bldg. (C. Anthony Ricca)

Elizabeth City

BUNDY, HARRY W., 309-314 Kramer Bldg.
 (Harry W. Bundy)

NORTH CAROLINA (Continued)

Farmville

PARKER, JOHN COUNCIL, Fitzgerald Bldg. (John Council Parker)

Fayetteville

ENNIS, THURMAN C. & Co., Box 232 (Harold E. Linder)

HAIGH AND VONROSENBERG, 609 First-Citizens Bank Bldg. (Phil W. Haig, Jr., Charles H. vonRosenberg)

MOORE, C. P., 1220 Fort Bragg Rd. (Clesson P. Moore)

Forest City

THORNELOE, FRANK C., 202 Turner Bldg. (Frank C. Thorneloe)

Fremont

YELVERTON, WILLIAM N. (William N. Yelverton)

Gastonia

BUTLER, HOYT, 601 Commercial Bldg. (Hoyt Butler)

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

UPCHURCH, FRED E., 412 Commercial Bldg. (Fred E. Upchurch)

Goldsboro

ADDERHOLDT, CHARLES H., P. O. Box 271 (Charles H. Adderholdt)

CRONE, JAMES C., 102 W. Walnut St. (James C. Crone)

GREATHOUSE & GREATHOUSE, Edwards Bldg. (Frank L. Greathouse)

Greensboro

CUNNINGHAM, ROBERT E., 215 Piedmont Bldg. (Robert E. Cunningham)

DAVENPORT & MARVIN, 411 Dixie Bldg. (P. E. Davenport)

DODGE, FREDERICK D., 1506 Edgedale Rd. (Frederick D. Dodge)

JESSUP, J. I., Jr., 428 Southeastern Bldg. (J. I. Jessup, Jr.)

LINDSAY, SQUIRES & EVERETT, 301 Piedmont Bldg. (D. H. Everett, John J. Lindsay, Irvin R. Squires)

MATLOCK, T. L., P. O. Box 727 (Thomas L. Matlock)

PEAT, MARWICK, MITCHELL & Co., Piedmont Bldg. (Robert Lloyd, Lester I. Swindell)

PULLEN, A. M. & COMPANY, 203 Southeastern Bldg. (Thomas J. Cribbin, Fred G. Eichhorn, Raymond B. Pearce, George E. Perrin, William H. Westphal)

ROBINSON, BERNARD AND COMPANY, Southeastern Bldg. (Bernard Robinson, Joseph Robinson)

ROSE, ALBERT, 306 Southeastern Bldg. (Albert Rose)

STRAND, SKEES & JONES, Southeastern Bldg. (Ralph Jarrard, Carl D. Kusenber, S. Roger Matthews, Laurence E. Skees, Allen E. Strand)

Greenville

PROCTOR, JOHN C., 110 E. 4th St. (John C. Proctor)

WORSLEY, JAMES R., Box 667 (James R. Worsley)

WORSLEY, RICHARD K., Box 667 (Richard K. Worsley)

Hickory

HOFFMANN, GEORGE A., 256 Third Ave., N.W. (George A. Hoffmann)

SCHARRER & ENGART, 407 Second St., N.W. (Robert Thompson Engart)

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. (Sydney A. Larter, Manager)

Kinston

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

Laurinburg

LIVINGSTON, PAUL H., Box 68 (Paul H. Livingston)

LUNDIN, GUSTAF C., State Bank Bldg. (Gustaf C. Lundin)

Lenoir

DODGE, ALFRED W., 201 Fidelity Bldg. (Alfred W. Dodge)

MOORE, MYRON L., JR., P. O. Box 671 (Myron L. Moore, Jr.)

SMITH & GRISETTE, Miller Bldg. (J. A. Grissette, E. W. Smith)

STEVENS, WM. E., P. O. Box 406 (Wm. E. Stevens)

Lumberton

DOUGLAS, S. PRESTON, 105-107 N. Court Sq. (S. Preston Douglas)

MACCALLUM, JAMES W., Box 228 (James W. MacCallum)

Moorehead City

EURE, HILLIARD M., City Theatre Bldg. (Hilliard M. Eure)

SPROUL, FRANK C., Wade Bldg. (Albert C. Gaskill, Manager)

Morganton

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

New Bern

SPROUL, 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)

LEWIS & SMITH, 2002 Wake Forest Rd. (W. H. Lewis, Hugh G. Smith)

LYNCH & HOWARD, Odd Fellows Bldg. (Mark G. Lynch, Richard O. Howard)

PRESCOTT, JOHN F. COMPANY, 235 Bryan Bldg. (Thomas E. Gatewood, John F. Prescott, Daniel O. Shackelford)

PULLEN, A. M. & COMPANY, 809 Raleigh Bldg. (J. S. Kirchheimer)

RUSS, W. M. AND COMPANY, 302 Security Bank Bldg. (T. N. Grice, William M. Russ)

NORTH CAROLINA (Continued)

- WATTS AND KOONCE, 111 W. Hargett St.
(Walter A. Watts, John E. Koonce, Jr.,
Cecil C. Wooten)
- WILLIAMS & URQUHART, 824 Insurance Bldg.
(Thomas Ficklin, Richard A. Urquhart, John
A. Williams, Jr)
- WILLIAMS & WALL, 122 S. Salisbury St. (Frank
P. Wall, James M. Williams)
- Red Springs
- LOVIN, ARCHIBALD K. (Archibald K. Lovin)
- Reidsville
- STRAND, SKEES & JONES, P. O. Box 124 (Frank
H. Jones)
- Rockingham
- LUNDIN AND SPENCER, 9 Professional Bldg.
(Walter Jesse Spencer)
- Rocky Mount
- BUTLER, FRANK E., P. O. Box 386 (Frank E.
Butler)
- GREATHOUSE & GREATHOUSE, P. O. Box 406
(William P. Greathouse)
- MEADOWS, FRANK P., JR., P. O. Box 983
Daniel Bldg. (Frank P. Meadows, Jr.)
- 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, William A. Sherrill, George
Curtis Smith)
- ZUMBRUNNEN, THOS. P. 118½ N. Main St.
(Thos. P. ZumBrunnen)
- Sanford
- MUSE, JOHN C. AND COMPANY, Masonic Tem-
ple Bldg. (Charles Hume McAdams, Jr.,
John C. Muse, E. M. Underwood, Jr.)
- Scotland Neck
- MADDISON, L. B., Bank of Halifax Bldg. (Lau-
rence B. Maddison)
- Shelby
- BLACKWELL ACCOUNTING SERVICE, Gardner
Bldg. (Howard F. Blackwell)
- Southern Pines
- MCIPHERSON, GARLAND, Graves Bldg. (Gar-
land McPherson)
- Statesville
- ROBINSON, BERNARD AND COMPANY, Stearns
Bldg. (M. P. Witherington)
- Tabor City
- CHASTEEN AND NORRIS (Frank C. Norris, Jr)
- Thomasville
- COX, DONALD R., First National Bank Bldg.
(Donald R. Cox)
- Wadesboro
- WATSON, JOHN B., JR., 11 E. Wade St. (John
B. Watson, Jr.)
- Wilmington
- BARFIELD, WILLIAM C., Box 891 (William C.
Barfield)
- CHERRY AND BEKAERT, WGNI Bldg. (Charles
J. Bekaert, Harry W. Cherry)
- LOWRIMORE, C. S. AND COMPANY, 510 Mur-
chison Bldg. (Charles S. Lowrimore, Sr.,
Frederick E. Cole)
- MCCABE, J. B. AND COMPANY, 602 Murchison
Bldg. (William Earle Beale, Robert C.
Platt, Jr.)
- NICHOLS, WILBURN C., 116 N. 16th St. (Wil-
burn C. Nichols)
- WALKER, DANIEL E., Murchison Building (Dan-
iel E. Walker)
- Wilson
- HANCHROW, J. H., Gold Professional Bldg.
(J. H. Hanchrow)
- Winston-Salem
- CANNON, E. H., 304-305 Nissen Bldg. (Ever-
ette Howard Cannon)
- ELBERSON, C. E. AND COMPANY, 425 Reynolds
Bldg. (3) (Charles E. Elberson, D. Eugene
Gatewood, Jr., Edward C. Hamrick)
- ERNST & ERNST, 1101 R. J. Reynolds Bldg.
(3) (Harry R. Borthwick)
- HENDRIX, MOYER P., Nissen Bldg. (Moyer P.
Hendrix)
- JUSTICE & HARRELL, 314 Nissen Bldg. (A. B.
Harrell, William C. Justice)
- MARTIN, CHESTER, 1405 Reynolds Bldg., (Che-
ster Martin)
- PULLEN, A. M. & COMPANY, 1005 Reynolds
Bldg. (James E. Gibson)
- RUSS, W. M. & COMPANY, 1401 Reynolds Bldg.
(J. Herman Ward)
- TEMIN, H., 306 Nissen Bldg. (H. Temin)
- WILSON, HOSICK & Co., Patten Bldg. (3) (Ted
R. Hosick, William Marcellus Jordan, Ben-
jamin A. Wilson)

NORTH DAKOTA

- Bismarck
- BAKKEN, PALMER C., 1st Federal Savings &
Loan Bldg. (Palmer C. Bakken)
- MCCANN, PAUL & Co., 412½ Main (Lloyd E.
Orser)
- SCHANTZ & PERSON, P. O. Box 565 (Carl A.
Person, William M. Schantz)
- Fargo
- ANDERSON, RICHARD W., 408 First National
Bank Bldg. (Richard W. Anderson)
- BLEGEN, ARTHUR, P. O. Box 89 (Arthur Ble-
gen)
- Grand Forks
- BRADY, EDWARD W., & Co., 304 First National
Bank Bldg. (Edward W. Brady, Dale W.
Youngren)
- CASTLE, FLOYD L., 315 First National Bank
Bldg. (Floyd L. Castle)
- deLendrecie
- BROEKER & HENDRICKSON, 400 deLendrecie
Bldg. (Charles E. Bailly, Manager)
- CONOBOY, GERALD R., 312 Black Bldg. (Ger-
ald R. Conoboy)
- EIDE, OLIVER A., Pioneer Mutual Life Bldg.
(Oliver A. Eide)

NORTH DAKOTA (Continued)

- HARVEY, L. A. AND ASSOCIATES, 307 Security Bldg. (L. A. Harvey)
 MATHESON, HOMER L., 111 Goebel Bldg. (Homer L. Matheson)
 SMITH, R. R., 108 Reeves Court (Raymond R. Smith)
- Minot
- JANZ, IVERSON & MARTZ, 405 First Avenue
- Williston
- HAUSAUER & SUESS, 204 Hapip Bldg. (Roland A. Suess)

OHIO

Akron

- ADAMS, ARTHUR W. & Co., Akron Savings & Loan Bldg. (Arthur W. Adams)
 BARUCH, JACOB S., 227 W. Bowery St. (8) (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, JACOB, 837 Second National Bank Bldg. (8) (Jacob Gordon)
 LAWRENCE, ELLIOT C. & Co., 326 S. Main St. (8) (Elliot C. Lawrence, Philip G. Herbst)
 LIPKIN, EUGENE M., 225 W. Exchange St. (2) (Eugene M. Lipkin)
 RAUSCH, C. G., 509 Metropolitan Bldg. (C. G. Rausch)
 REAVEN, ALBERT, 407 Second National Bldg. (8) (Albert Reaven)
 SARVER & LOWE, 175 W. Bowery St. (L. Ray Sarver)
 SORKIN, CHARLES K., 1001 Second National Bldg. (8) (Charles K. Sorkin)
 THAYER, JAMES E., 1610 First National Tower (8) (James E. Thayer)
 VINOPAL, ALVIN C., 1804 First National Tower (8) (Alvin C. Vinopal)

Alliance

- MATHER, R. K., 505 Alliance Bank Bldg. (Robert K. Mather)

Ashtabula

- CAMPBELL, LORNE P., 4631 Main Ave. (Lorne P. Campbell)

Bellefontaine

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

Bowling Green

- CHEEK, CARROLL W., 110 W. Wooster St. (Carroll W. Cheek)

Canton

- BAKER, A. B., 308 New Vicary Bldg. (A. B. Baker)
 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, JOHN E., 612 Renkert Bldg. (John E. Phillips)
 SCALES, ELLSWORTH & Co., 222 Cleveland Ave., N.W. (Ellsworth P. Scales, Jr.)
 WETMORE & NIST, 215 Mellett Bldg. (Robert V. Nist, Calvin B. Wetmore)

- Bldg. (Baldwin E. Martz, Shirley Hubbard Martz)
 WEBER, ERVEN H., 314 First National Bank Bldg. (Erven H. Weber)

- YOST, JOHN G. JR., 1406 Woodland Ave., N.W. (John George Yost, Jr.)

Chagrin Falls

- CLARK AND SON, Box 189 (Richard 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., 2042 Highland Ave. (19) (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. (2) (John D. Cloud, Edward Herman Dinke-laker, John L. Fricker)
 COHEN, RUBEN E., 525 Walnut St. (Ruben E. Cohen)
 COLLINS, CLINTON, 609 Transportation Bldg. (2) (Clinton Collins)
 DEPUE, HERIER & EVERSMAN, 2015 Union Central Bldg. (Earl Frederick Eversman)
 ERNST & ERNST, 3912 Carew Tower (2) (Earl I. McArthur, W. W. Peters)
 FULLER, FRED W., 2015 Union Central Bldg. (2) (Fred W. Fuller)
 GANO & CHERRINGTON, 807 Federal Reserve Bank Bldg. (2) (John L. Brown, John D. Cherrington, Louis J. Eckman, Frederick G. Fielman, Berl G. Graham, Russell E. Hildebrand, Albert H. Klehfoth, Edward J. Moringer, Fred S. Morrison, W. Earl Phillips, Maurice William Rutenschroer, W. Nelson Simlick)
 GEHLER, CHARLES, 1801 Carew Tower (2) (Charles Gehler)
 GRANT, ALEXANDER & COMPANY, 712 Traction Bldg. (2) (William A. Mauch, 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, Oliver W. Seifert, Gordon C. Stubbs, Charles W. Swormstedt)
 HATHAWAY & HATHAWAY, 1007 Ingalls Bldg. (C. E. Hathaway, Donald E. Hathaway)
 HEIBERTSHAUSEN, GEORGE, 408 First National Bank Bldg. (2) (George Heibertshausen)
 HITTNER, STANLEY & Co., 604 Traction Bldg. (Stanley A. Hittner)
 KELLER, C. J. & COMPANY, 1604 Union Trust Bldg. (2) (Charles J. Keller)
 KENNEDY, RICHARD C., 913 Keith Bldg. (Richard C. Kennedy)

OHIO (Continued)

- LOZIER & BABIN, 301 Provident Bank Bldg. (2) (Paul W. Babin, Charles E. Lozier)
- LYBRAND, ROSS BROS. & MONTGOMERY, Carew Tower (2) (Fred C. Dennis)
- MERS, WM. H. & CO., 724 Dixie Terminal Bldg. (John G. Merkhofer, Wm. H. Mers, Frederic A. Powers, H. W. Weiss)
- MOHLMAN, A. W., 7372 Richmond St. (36) (Arthur W. Mohlman)
- MUELLER, IRWIN L., 123 E. Sixth St. (2) (Irwin L. Mueller)
- PAINE AND OSBERGER, Enquirer Bldg. (2) (Joseph L. Osberger, Gordon T. Paine)
- PEAT, MARWICK, MITCHELL & Co., 49 E. 4th St. (2) (J. T. Kropp, Manager)
- RAFALSKÉ & SCHNEIDER, 626 Broadway (Merdard F. Rafalske)
- REINHARDT AND ROEBUCK, 2015 Union Central Bldg. (C. E. Reinhardt, Oral Boyd Roebuck)
- ROBINSON, WM. M., 1134 Carson Ave. (5) (Wm. M. Robinson)
- ROUSE, FAVRET & Co., 805 Mercantile Library Bldg. (James Raymond Favret, Robert B. Rouse, Robert M. Rouse, Ervin A. Stadler)
- SCHAEFER, FRANK G., 703 Provident Bank Bldg. (Frank G. Schaefer)
- SHRIVER, JOHN E., 404 Ingalls Bldg. (2) (John E. Shriver)
- SMETHURST, RICHARD & COMPANY, 1010 Edwards Bldg. (Frank C. Callahan)
- SOHN, J. ARTHUR, 1648 Vine St. (10) (J. Arthur Sohn)
- TEDTMANN, M. EARL, 209 Atlas Bank Bldg. (M. Earl Tedtmann)
- VOGELE, EDWARD A., 1205 First National Bank Bldg. (Edward A. Vogele)
- WILLIG, L. H. & Co., 1436 Union Trust Bldg. (Harris H. Hain, Marcus W. Labavitch, Joseph E. Meek, John S. Schott, Louis F. Schott, Daniel J. Willig)
- WRIGHT, CHARLTON C., 2011 Union Central Bldg. (2) (Charlton C. Wright)
- Cleveland
- AMBROSE & ROSENFELD & Co., 205 Plymouth Bldg. (15) (William I. Rosenfeld)
- ANDERSEN, ARTHUR & Co., 500 National City Bank Bldg. (14) (Richard J. Boland, Donald J. Erickson, J. Paul Grogan)
- BADEN & LINDEN, 1130 Standard Bldg. (13) (Joseph G. Baden, Harold S. Linden)
- BLACK, DALE W., 1808 Union Commerce Bldg. (Dale W. Black)
- BOX, HORACE T., SR. AND JR., 1178 Union Commerce Bldg. (14) (Horace T. Box, Jr.)
- BRUBAKER, HELFRICH & TAYLOR, 1014 Public Square Bldg. (Frank E. Brock, F. C. Brubaker, William A. Downey, Ralph W. Helfrich, William F. Taylor)
- BUCHKO, JOHN, 227 Hanna Bldg. (John Buchko)
- CAHUR AND SILVERMAN, 801 Union Commerce Bldg. (14) (Stanley C. Cahur)
- CARD, PALMER & SIBBISON, 765 Union Commerce Bldg. (14) (J. H. Sibbison, Wesley E. Watkins, Karl H. Koepke, Henry P. Mulder)
- COCHRAN, HUFFMAN & WEIR, 1128 Citizens Bldg. (Louis H. Huffman)
- COLE, ALLAN R., 204 Carnegie Hall Bldg. (Allan R. Cole)
- COLLIER AND GALLAGHER, 1114 N. B. C. Bldg. (14) (Richard N. Collier)
- CONE, SANFORD A., 607 Carnegie Hall Bldg. (15) (Sanford A. Cone)
- CONNER & CLARK, 811 Citizens Bldg. (14) (Paul R. Clark, George H. Conner)
- COOK, T. J., 1840 Standard Bldg. (Thomas J. Cook)
- COX, C. HERBERT, 712 National City Bank Bldg. (C. Herbert Cox)
- COZZA, MICHAEL E., 308 Leader Bldg. (14) (Michael E. Cozza)
- DAVIDSON, L. A. & Co., 1258 Euclid Ave. (15) (Lyman A. Davidson)
- DOMECK, HOWARD W., 1950 Lee Rd. (18) (Howard W. Domeck)
- 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, Samuel M. Myers, Hassel Tippit, C. J. Voigt, Richard D. Wayman, Louis Carl Weiss)
- FALCON, JACK N., 1621 N. B. C. Bldg. (14) (Jack N. Falcon)
- FRIEDMAN, MYRON HOLDER, 608 Hippodrome Bldg. (14) (Myron Holder Friedman)
- FRYE, MARION A., 601 Hanna Bldg. (Marion A. Frye)
- GIVERTZ, MORRIS J., 3339 E. 142nd St. (20) (Morris J. Givertz)
- GREEN, RICHARD ALAN, 1031 National City Bank Bldg. (Richard Alan Green)
- HANLON, HERBERT J., 1330 Williamson Bldg. (14) (Herbert J. Hanlon)
- HASKINS & SELLS, Williamson Bldg. (14) (Elmer G. Beamer, Edmund A. Clarke)
- HAUFE, ERNEST O., Hanna Bldg. (15) (Ernest O. Haufe)
- 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)
- JUREY, EDNAH H., 4714 Krueger Ave. (29) (Ednah H. Jurey)
- KNEIP, G. D., 1832 Union Commerce Bldg. (G. D. Kneip)
- KNOCHEL, W. A., 1258 Euclid Ave. (15) (W. A. Knochel)
- KOHLER, FRED R. & Co., 221 Hanna Bldg. (15) (Fred R. Kohler)
- KOHN, MEYER JACOB, 760 Hippodrome Bldg. (Meyer Jacob Kohn)
- KOVACHY, EDWARD M., 537 Leader Bldg. (14) (Edward M. Kovachy)
- GANGER, A. H. & Co., 2461 Chester Ave. (Author H. Ganger)
- LAFRENTZ, F. W. & Co., 779 The Arcade (14) (Robert J. Holan, Willis A. Smith)
- LAKIN, GEORGE C., 3134 Euclid Ave. (George C. Lakin)
- LENT, E. C., 3223 W. 142nd St. (E. C. Lent)
- LESSAM, SAM, 7512 Carnegie Ave. (3) (Sam Lessam)
- LYBRAND, ROSS BROS. & MONTGOMERY, Union Commerce Bldg. (14) (Louis D. Kork, Edwin P. Noell)
- MCQUILKIN, M. F., 1636 Standard Bldg. (13) (Martin F. McQuilkin)
- MEADEN & MOORE, 1321 Citizens Bldg. (Douglas S. Meaden, Vernon J. Moore, William Burke Nicol, John P. Blaser)
- MELINCOFF, MAURICE, 404 Finance Bldg. (Maurice Melincoff)
- MERKEL ASSOCIATES, 215 Euclid Ave. (Carl L. Merkel)

OHIO (Continued)

- MEYERS, A. Z., 3614 Euclid Ave. (15) (A. Z. Meyers)
- MORRIS & COMPANY, 1832 Union Commerce Bldg. (14) (Karl K. Morris)
- MURPHY AND MURPHY, 823 Hanna Bldg. (15) (Vincent Murphy)
- NISENSEN, MORRIS A., 608 Hippodrome Bldg. (14) (Morris A. Nisenso)
- PAL, JOHN J., 640 Hanna Bldg. (John J. Pal)
- PEAT, MARWICK, MITCHELL & Co., 910 Hanna Bldg. (15) (Robert F. Gabele, Robert W. Kiersted, Leonard Park, George W. Shepherd, Jr.)
- PETTIT, HARVEY B., JR., 3091 Mayfield Rd. (18) (Harvey B. Pettit, Jr.)
- PIERCE & BROWN, 515 Union Commerce Bldg. (14) (Milton C. Brown)
- POLSTER, HEIBER & Co., 605 Society for Savings Bldg. (14) (Frederick H. Heiber)
- POSNER & KLEIN, 706 The Arcade (14) (Harvery L. Klein)
- POWELL, ALBERT A. & ASSOCIATES, 3500 Lorain Ave. (13) (Carl J. Fink)
- PRICE, S. W., 735 Leader Bldg. (Simon William Price)
- PRICE WATERHOUSE & Co. 925 Euclid Ave. (14) (Robert O. Berger, Jr., William E. Wilkenloh)
- REEVES & LAUBSCHER, 440 Standard Bldg. (13) (John L. Reeves)
- ROBERTS & SEARS, National City Bank Bldg. (R. M. Roberts)
- RODIER, ALCUIN E., 506 Williamson Bldg. (14) (Alcuin E. Rodier)
- ROSEN, MORRIS & HERLANDS, 436 Bulkeley Bldg. (Irving Herlands, Jay G. Morris)
- ROSEWATER, HENRY W., 1401 NBC Bldg. (14) (Henry W. Rosewater)
- RUSK, JOHN D., Rm. 901 Ten Ten Euclid Bldg. (John D. Rusk)
- SCHICK, ROLAND, 2000 W. 25th St. (Roland Schick)
- SCHNACKEL, CHARLES, 917 Fidelity Bldg. (Charles Schnackel)
- SCHULTZ, ROBERT J., 1201 NBC Bldg. (14) (Robert J. Schultz)
- SCHWARTZ, MARTIN M., 906 Citizens Bldg. (14) (Martin M. Schwartz)
- SCOVELL, WELLINGTON & COMPANY, 404 Bulkeley Bldg. (5) (Albert B. Bishop, Jr., William J. P. Moonan, Frederic H. Roth)
- SINNOTT, JOHN J., 819 Hanna Bldg. (15) (John J. Sinnott)
- SLAGLE, HOWARD G., 1139 Terminal Tower (Howard G. Slagle)
- SMITH, CLEWELL & COMPANY, 1604 Standard Bldg. (13) (Clewell M. Smith)
- SMITH, THOS. J. & Co., 943 Society for Savings Bldg. (14) (Thos. J. Smith)
- SOLOWAY & VON ROSEN, 1509 Williamson Bldg. (Wilbur J. Snelvel, Eugene S. Soloway, Urban F. von Rosen)
- SOSS, MORTON AND ASSOCIATES, 1114 Hippodrome Bldg. (Morton I. Soss)
- SOUTHWICK, EDWARD H., 1178 Union Commerce Bldg. (Edward H. Southwick)
- STROMBERG AND ASSOCIATES, 1900 Euclid Ave. (Sidney G. Stromberg)
- SWEARINGEN & SWEARINGEN, 3334 Prospect Ave. (Howard A. Swearingen)
- TOUCHE, NIVEN, BAILEY & SMART, 1550 Hanna Bldg. (15) (Edward L. Pitt)
- TRAEGER, ROSE & ASSOCIATES, 410 Chester-12th Bldg. (14) (Harry H. Rose)
- UEBEL, MONROE & FABER, 1530 B. F. Keith Bldg. (15) (Donald H. Dawson, William H. Faber, Fred G. Maurer, John B. Mercer, Basil J. Monroe, Charles E. Uebel)
- WALDECK, FRANK J., JR., 3648 Euclid Ave. (15) (Frank J. Waldeck, Jr.)
- WALTHALL AND DRAKE, 1300 Keith Bldg. (15) (John F. Drake, S. Orville Walthall)
- WALTZ, ROBERT G., 620 Newman-Stern Bldg. (14) (Robert G. Waltz)
- WELSH AND LEFFINGWELL, Union Commerce Bldg. (Douglas C. Leffingwell, Arthur E. Welsh)
- WENTLAND, ERNEST & Co., 7902 Renwood Dr. (29) (Ernest J. Wentland)
- WHITING, ELMER J., JR., 1444 E. 105th St. (6) (Elmer J. Whiting, Jr.)
- WIDMAR, CHARLES C., 1110 Euclid Ave. (Charles C. Widmar)
- WILSON & WILSON, National City Bank Bldg. (Herbert W. Wilson, Ralph V. Wilson)
- WOLL, H. E., 7012 Euclid Ave. (H. E. Woll)
- YARKONY, PHILIP P., 2828 Euclid Ave. (15) (Philip P. Yarkony)
- YOUNG, ARTHUR & COMPANY, 1307 Terminal Tower Bldg. (13) (Joseph B. Collinson)
- ZEIGLER, J. M. & Co., 420 Chester-Twelfth Bldg. (14) (Joseph M. Zeigler)
- ZWICK & ZWICK, 12434 Cedar Rd. (6) (Philip S. Zwick, Irving R. Zwick)

Columbus

- ALLISON, FRANCIS T., 2950 E. Broad St. (9) (Francis T. Allison)
- BALDWIN, LOOFBOURROW & MOORE, 44 W. Gay St. (15) (Jesse H. Baldwin, Clark Ernest Loofbourrow, Robert W. Moore)
- CAMPBELL-ROSE & COMPANY, LeVeque-Lincoln Tower (15) (Francis B. Ryan)
- CHILDERS, JOHN A., 313 E. Town St. (15) (John A. Childers)
- ERNST & ERNST, 50 W. Broad St. (15) (D. W. Glenn)
- GLAS, MILTON G., 33 N. High St. (15) (Milton G. Glas)
- GRONER, M. WM., 5 E. Long St. (15) (Morris Wm. Groner)
- JAHN, ARTHUR C. & Co., 209 S. High St. (Arthur C. Jahn)
- KAGAY, EDMUND M., 3620 LeVeque-Lincoln Tower (15) (Edmund M. Kagay)
- KELLER, KIRSCHNER, MARTIN & CLINGER, 33 N. High St. (15) (Frank A. Boland, James N. Buccalo, Ralph H. Clinger, John W. Curl, W. Guy Forsythe, Clarence C. Gattner, Leonard L. Hopkins, Laurence D. Keller, John C. Martin, John H. Robb, Lewis S. Spees, Robert S. Streng, Wendell E. Yapple)
- KENT & RECTOR, 17 S. High St. (15) (Heber C. Kent, Geo. B. Rector, Starling Williamson)
- LANGDON, W. E. & SONS, 21 E. State St. (W. E. Langdon)
- LINGO & KONKLE, 12 N. Third St. (15) (Robert P. Breen, James A. Lingo)
- MASON, BURTON B., 1166 Goodale Blvd. (8) (Burton B. Mason)
- MATHLESS, NORMAN, 2700 E. Main (Norman Mathless)
- MELLMAN, DAVID B., 150 E. Broad St. (15) (David B. Mellman)
- PARKER, BOLON & COMPANY, 50 W. Broad St. (Eleanor Laughlin Craig, Everett B. Parker)
- PEAT, MARWICK, MITCHELL & Co., 50 W. Broad St. (15) (John W. Popp, Manager)
- PETERS, A. L., 3620 LeVeque-Lincoln Tower (A. L. Peters)

OHIO (Continued)

- RANKIN & REX, 44 E. Broad St. (15) (U. D. Rankin)
- REDMAN, E. C., 150 E. Broad St. (15) (Edmund C. Redman)
- ROACH, B. M., 1150 Bryden Rd. (B. M. Roach)
- ROBERTSON, JOSEPH W., 297 S. High St. (Joseph W. Robertson)
- SELDEN, EDWIN, JR., 85 S. Grant Ave. (15) (Edwin Selden, Jr.)
- STIRGWOLT, PATTEN & WILSON, 79 E. State St. (15) (Irwin G. Stirgwolt, Thomas L. Patten, Wilbur W. Wilson)
- SWEDLOW, MORRIS, 175 S. High St. (15) (Morris Swedlow)
- THOMAS, MUHLBACH AND HULING, 387 E. Broad St. (Charles C. Muhlbach)
- VAGNIER, JOHN R., 50 E. Broad St. (John R. Vagnier)
- WEIMER, EARLE E., 1395 Grandview Ave. (12) (Earle E. Weimer)
- Coshocton
- KELLER, KIRSCHNER, MARTIN & CLINGER, 709½ Main St. (Howard F. Robinson, Manager)
- Dayton
- ARNOLD, HAWK & CUTHBERTSON, 1127 Third National Bldg. (Frank L. Arnold, Harry Weldon Cuthbertson, J. A. Hawk, Charles A. Perkins, John E. Shirley)
- BATTELLE & BATTELLE, 403 W. First St. (2) (Louis G. Battelle, Gordon S. Battelle, Don D. Battelle)
- BRUSK, J. N., 526-7 Third National Bldg. (Jack N. Brusik)
- CHRISMAN AND EDWARDS, 847 Third National Bldg. (2) (G. Burgan Chrisman, Harrison P. Edwards)
- DAWSON, ORA RAY, Cappel Bldg. (Ora Ray Dawson)
- ELLINGER, A. H., R. R. 7, Box 505 (9) (Albert H. Ellinger)
- ERNST & ERNST, 32 N. Main St. (2) (John W. Kercher, Manager)
- FLORA, JAMES A., 1035 Knott Bldg. (2) (James A. Flora)
- FRY, WILLIAM S., 427 Third National Bldg. (2) (William S. Fry)
- GANS, WILLIAM L., 410, 11 W. Monument Bldg. (2) (William L. Gans)
- HAMMERMAN, BEN B., 1000 American Bldg. (2) (Ben B. Hammerman)
- HILL, HAROLD S., 1020, 25 South Main Bldg. (2) (Harold S. Hill)
- HOLLINGER, WILLIAM P., 801-2 Harries Bldg. (William P. Hollinger)
- HUBBARD, CHARLES E. & COMPANY, 402 Harries Bldg. (Orville Nelson Folker, Charles E. Hubbard)
- LLOYD, ROBERT N., 214-220 Harries Bldg. (2) (Robert N. Lloyd)
- MUMMA, TODD, 500 W. Second St. (2) (Todd Mumma)
- SHIELDS, M. EUGENE, 906 Winters Bank Bldg. (M. Eugene Shields)
- SIEFERMAN, ARTHUR AND ASSOCIATES, 907 Winters Bank Bldg. (2) (Arthur Allen Sieferman)
- SOMERS, FRANK R. & COMPANY, 1224 Knott Bldg. (Frank R. Somers)
- TERRY, HORACE B., 907 Winters Bank Bldg. (2) (Horace B. Terry)
- TOUCHE, NIVEN, BAILEY & SMART, 131 N. Ludlow St. (2) (R. Allan Parker)
- TROUT & BARSTOW, 510 Winters Bank Bldg. (2) (Thomas A. Carney, John K. Vlahos)
- WALL, CASSEL & GRONEWEG, 11 W. Monument Bldg. (2) (J. C. Cassel, L. Frederick Clark, C. Fred Groneweg, Paul G. Rohlfling, Hugh E. Wall)
- WEINREICH, ARTHUR L., 1240 Knott Bldg. (Arthur L. Weinreich)
- WILLIAMS, D. P. & Co., 778 Reibold Bldg. (2) (J. R. McGregor, Manager)
- Delaware
- KENT & RECTOR, 206-12 Peoples Bldg. (Reynold V. Ullom)
- Elyria
- GERLACH & Co., 603 Lorain County Bank Bldg. (William R. Gerlach)
- MOISE, T. L. ASSOCIATES, 316 Elyria Savings & Trust Bldg. (Daniel A. Boyd, Todd L. Moise, Frederick Stillwell, Jr.)
- WOLTZ, HARRY J. P., 207 Chronicle Telegram Bldg. (Harry J. P. Woltz)
- Fremont
- DODWAY, MERVIN O., 111½ S. Arch St. (Mervin O. Dodway)
- RINEHART, GRANT H., 410 S. Front St. (Grant H. Rinehart)
- SUHRER AND KOCH, 110½ N. Front St. (Norbert U. Koch)
- Geneva
- DEAL, GEORGE S., 48 N. Broadway (George S. Deal)
- Hamilton
- JENNINGS & LINDSEY, Rentschler Bldg. (Walter R. Lindsey)
- REIMER, DONALD A., 410 First National Bank Bldg. (Donald A. Reimer)
- Kingsville
- WOOD, E. W., P. O. Box 233 (Edwin W. Wood)
- Lakewood
- GRAF, DONALD J., 1350 Hird Ave. (7) (Donald J. Graf)
- Lima
- BOWSHER, H. F., R. D. 1 (H. F. Bowsher)
- EVANS, E. S., 926 National Bank Bldg. (E. S. Evans)
- HANSBARGER & SAVAGE, 6th Floor Dauch Bldg. (William C. Hansbarger, Harry A. Savage)
- JOHN & DOTY, 210 W. Spring St. (Frederick L. John, W. Lowell Doty)
- Lorain
- FRANK, SERINGER & CHANEY, 617 Broadway (Michael N. Frank, Joseph E. Seringer, Jr.)
- Schwering, Henry L., 610 Oakwood Ave., Sheffield Lake (Henry L. Schwering)
- Louisville
- EDWARDS, THOMAS W., III, 419 E. Main St. (Thomas W. Edwards, III)
- Mansfield
- BAIR, DONALD R., 496 Lexington Ave. (Donald R. Bair)
- CAMPBELL, ROSE & COMPANY, 100 W. Fourth St. (Dale E. Rose)
- HURWITZ AND CZAJKA, Suite 1, 91 Park Ave. W. (Leonard B. Hurwitz)

OHIO (Continued)

WILLIS, WILLIS & OSMOND, 357 Marion Ave.
(H. D. Osmond)

Marietta

SMITH, C. KENNETH, First National Bank Bldg.
(C. Kenneth Smith)

Marion

SMOOT AND ROUSH, 407 E. Center St. (Clay-
borne W. Smoot, K. Wayne Roush, Earl
W. Manter)

Marysville

GRAY, JOHN J., 110 S. Court St. (John J.
Gray)

Massillon

FELLER & TAYLOR, 800 Ohio-Merchants Bldg.
(William A. Taylor)
PAULSON AND NETZLY, 700 Ohio Merchants
Bldg. (Dwight Harold Netzly)

Medina

ZIEGLER & KLEINES, 107 W. Liberty St. (John
H. Ziegler)

Middletown

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

Montgomery

MACK, RAYMOND P., 9590 Ross Ave. (Ray-
mond P. Mack)

Newark

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

Newbury

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

New Philadelphia

REA, RICHARD C. & ASSOCIATES, 152 N. Broad-
way (Richard C. Rea)

Norwalk

FRANK, SERINGER & CHANEY, Citizens National
Bank Bldg. (Loyal F. Chaney, Edward L.
Whitcomb)

Olmsted Falls

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

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., 425 National Bank Bldg.
(Eugene H. Fryman)
RICHARDS, WILLIAM J., Masonic Bldg. (Wil-
liam J. Richards)

Shaker Heights

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

South Euclid

WIMMER, GEORGE C., 1372 Belvoir Blvd.
(George C. Wimmer)

Springfield

PEERY, DALE F., 118 E. Washington St. (Dale
F. Peery)
SHERWOOD, PETER, 202 Woolworth Bldg.
(Peter Sherwood)
WOOD, J. A. & COMPANY, Arcue Bldg. (Jack
A. Wood, J. G. Lairh)

Steubenville

ADLER, A. DAVID, 412 Exchange Realty Bldg.
(A. David Adler)
YEOMANS, CLYDE D., 1011 National Exchange
Bank Bldg. (Clyde D. Yeomans)

Toledo

BROCK, KENNETH E., 835 Frederick St.
(Kenneth E. Brock)
BUCKENMEYER & KING, 901 Spitzer Bldg.
(Joseph A. King)
ERNST & ERNST, 1903 Toledo Trust Bldg. (4)
(Arthur L. Nagel, A. M. Zucker)
HIGGINS, HERBERT S., 970 Spitzer Bldg. (Her-
bert S. Higgins)
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. (4)
(John R. Creagan, Homer Leo Dalton,
Rolland O. Dermer, Vernon J. Dobson,
Robert A. Draper, J. M. Ecker, Lothar T.
Konopak, Robert U. Patterson, Willard J.
Ramser, Harry J. Sweeny)
KRIEGER, H. D. AND ASSOCIATES, 447 Spitzer
Bldg. (4) (Herman D. Krieger)
LAFRANCE, JOHN W. & COMPANY, 404 United
Savings Building (John W. LaFrance)
LEYBOURN AND LEYBOURN, 2105 Adams St.
(2) (Leslie C. Leybourn)
MACDANIELS, W. J., 872 Spitzer Bldg. (4)
(William J. MacDaniels)
MAHEN, ROYDEN, 436 Spitzer Bldg. (Royden
Mahen)
MILLER, I. R., 1700 Jefferson Ave. (2) (I.
R. Miller)
MILLER, SAMUEL D., 415 Madison Ave. (S.
D. Miller)
PRICE WATERHOUSE & Co., 820 Security Bldg.
(4) (William Young, Manager)
SHAWEN, DONALD M., 471 Spitzer Bldg. (4)
(Donald M. Shawen)
STRASSNER, GEO. D., 345 Spitzer Bldg.
(George D. Strassner)
TAYLOR, EARL H., 651 Spitzer Bldg. (Earl
H. Taylor)
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)

OHIO (Continued)

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)

Wilmington

BRESTER, WM. H., Murphy Theater Bldg. (Wm. H. Brester)

Wooster

GERBERICH, HAROLD R., 428 N. Market St. (Harold R. Gerberich)

Youngstown

AXTMANN & AXTMANN, 18 N. Phelps St. (Charles F. Axtmann, Charles F. Axtmann, Jr.)

BROOKS AND JONES, 2203 Market St. (7) (T. McDonald Jones)

BURGESON AND THOMAS, 604 Union National Bank Bldg. (3) (Elmer E. Burgeson, Paul J. Thomas)

CLARK AND COLLINS, 711 Mahoning Bank Bldg. (George S. Clark, Sidney J. Collins, Louis J. Giering, J. M. Penman)

EDIE, ROBERT J., 811 Union Bank Bldg. (Robert J. Edie)

ERNST & ERNST, 16 Central Sq. (1) (W. D. Monroe, Manager)

HILL & HAMMONDS, 909 Union National Bank Bldg. (3) (Rowland D. Hill)

LERNER, LOUIS, 903 Union National Bank Bldg. (Louis Lerner)

LIBBY & LIBBY, 501 Realty Bldg. (H. L. Libby)

QUINBY, PAUL L., 323 N. Phelps St. (3) (Paul L. Quinby)

SIMONTON, JONES & COMPANY, 1211 Mahoning Bank Bldg. (Arthur L. Jones)

TUTTER, GEORGE HARRY, 1307 Mahoning Bank Bldg. (3) (George Harry Tutter)

WILLIAMS, GOMER, JR., 224 Berkshire Dr. (Gomer Williams, Jr.)

WILLIAMS, JOHN D., 103 Withers Dr. (John D. Williams)

Zanesville

HARTLEY, STUBBINS & CO., First National Bank Bldg. (James B. Stubbins)

LYNCH, THOMAS F., First National Bank Bldg. (Thomas F. Lynch)

OKLAHOMA

Ada

FENTEM, LEWIS N., Room 310, American Bldg. (Lewis N. Fentem)

GROOM, DONALD K., 201 First National Bldg. (Donald K. Groom)

KLEIN, JOHN H., 205 Cummings Bldg. (John H. Klein)

Altus

QUIGLEY, SCOTT, 414 Badger-Henry Bldg. (Scott Quigley)

Ardmore

COMBS, CHARLES A., Box 283 (Charles A. Combs)

HULME, WOODROW W., 228 W. Main St. (Woodrow W. Hulme)

STEED, JOHN T., 313 Little Bldg. (John T. Steed)

WRIGHT, WILLIAM C., Box 75 (William C. Wright)

Bartlesville

SEIDLE, JACK, Foster Bldg. (Jack Seidle)

Blackwell

LARSON AND BICKFORD, Rivoli Bldg. (J. B. Bickford, J. B. Larson)

Chickasha

NIKKEL, ERNEST H., Oklahoma National Bank Bldg. (Ernest H. Nikkel)

Duncan

CONNER, CECIL C., Powers Bldg. (Cecil C. Conner)

El Reno

GARNER, L. A., 203 E. Wade St. (L. A. Garner)

Enid

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

MCCUBBINS, CLARENCE F., 406 Broadway Tower (Clarence F. McCubbins)

WRIGHT AND SAWYER, Broadway Tower (Will T. Wright)

Lawton

BENDURE, LLOYD K., 206 Security Bldg. (Lloyd K. Bendure)

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

Miami

CAMPBELL, PAUL C. & CO., 310 Robinson Bldg. (Paul C. Campbell, R. Lawrence Campbell)

Muskogee

DAVIS, GLENN R., 1001-1006 Barnes Bldg. (Glenn R. Davis)

HEARRELL, MARSHALL J., 304 Manhattan Bldg. (Marshall J. Hearrell)

WRIGHT, CHARLES A., 503 Manhattan Bldg. (Charles Albert Wright)

Oklahoma City

ALPERN, ERWIN, 716 Midwest Bldg. (Erwin Alpern)

BEAVERS AND BAKER, 531 Commerce Exchange Bldg. (Lawrence S. Baker, James Glee Beavers)

BEDNAR, MARTIN F., 2701 Liberty Bank Bldg. (Martin F. Bednar)

BILLUPS, WOOD & CHAMPLIN, First National Bldg. (2) (Ford L. Billups, Arthur L. Wood, A. O. Champlin, A. Bryan Arnn)

CARLETON, JOHN D., 718 Braniff Bldg. (John D. Carleton)

CHARLES, EMMETT M., 534 Commerce Exchange Bldg. (Emmett M. Charles)

OKLAHOMA (Continued)

CORY, ALBERT W., 719 Hightower Bldg. (Albert W. Cory)
 EPHRAIM AND SURECK, 432 Commerce Exchange Bldg. (Frank H. Ephraim, Jake B. Sureck)
 FELIX, GRIFFIN & BUTTS, 632 Liberty Bank Bldg. (Jean C. Butts)
 FRANK, SHREFFLER & COMPANY, 508 Cravens Bldg. (2) (Robert M. Frank, S. Gordon Shreffler, Howard B. Weston)
 GARNETT, ROBT. & Co., 608 Hales Bldg. (Robert E. Garnett)
 GREEN, JOHN A., JR., 1701 N. Broadway (3) (John A. Green, Jr.)
 HAMMONDS, SAM J., 529 Hightower Bldg. (Sam J. Hammonds)
 HARTMAN, E. A. & Co., 905 Midwest Bldg. (Edgar Allan Hartman)
 HEDRICK, J. MARQUIS, 537 Commerce Exchange Bldg. (J. Marquis Hedrick)
 HEUSER, GEO. J., 1212 Republic Bldg. (Geo. J. Heuser)
 HILL, JOSEPH H., 215 Colcord Bldg. (Joseph H. Hill)
 HOSTETTER, DARWIN A., 1500 S. Indiana Ave. (Darwin A. Hostetter)
 HOWELL, A. D. & Co., 1601 Liberty Bank Bldg. (2) (G. Harlan Bumpas, Alfred D. Howell)
 KENNEDY, WILLARD C., 540 Commerce Exchange Bldg. (Willard C. Kennedy)
 LINNEY, R. RANDALL, 25 N. E. 28th St. (R. Randall Linney)
 MCAFEE & TAFT, 1316 Liberty Bank Bldg. (Kenneth E. McAfee, Richard G. Taft)
 MURRAY AND LOBAUGH, 1511 Liberty Bank Bldg. (Paul M. Lobaugh, Charles F. Murray)
 O'BRYAN, W. H. PAT, 1012 Hightower Bldg. (W. H. Pat O'Bryan)
 PEAT, MARWICK, MITCHELL & Co., 2501 First National Bldg. (2) (Gray C. Wakefield, Manager)
 PLATER, D. FRANK, 901-2 Braniff Bldg. (D. Frank Plater)
 SCHIFF, HERBERT F. & Co., 1416 Liberty Bank Bldg. (2) (E. Rea Chamberlain, J. D. Early, Clare C. Smith, J. T. Thomas)
 SNELL, WALTER D., 1116 Colcord Bldg. (Walter D. Snell)
 SWINGLE, F. J., Midwest Bldg. (F. J. Swingle)
 WILLIAMS, HURST & GROTH, 2220 First National Bldg. (2) (T. Dwight Williams, Kenneth Hurst, Paul A. Puttroff, Marvin Petty)
 WILSON, C. C., 610 Braniff Bldg. (C. C. Wilson)
 WOLF AND COMPANY, 815 First National Bldg. (Oscar R. Davis, Carl R. Johnson, J. Carlton Updike)

Okmulgee

JONES, ARTHUR, 219 Graham Bldg. (Arthur Jones)
 MOCK, J. A., 1614 E. 8th St. (J. A. Mock)
 SMITH, S. GRAHAM, 209 McCulloch Bldg. (S. Graham Smith)

Pawhuska

GAMBILL, LADD H., P. O. Box 622 (Ladd H. Gambill)

Picher

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

Ponca City

BURNS, LOWREY & COMPANY (John W. Burns)

Shawnee

FOX, GUY V., 603 Federal National Bldg. (Guy V. Fox)
 NELSON, CECIL EUGENE, 613 Federal National Bldg. (Cecil Eugene Nelson)
 TRAWEEK, T. G., Masonic Bldg. (Toby Glenn Traweck)
 WALSH, THOMAS AND COMPANY, 201 American National Bldg. (Gerald D. McGehee, Thomas Walsh)

Tulsa

BAILEY, J. L., 206 Junior League Bldg. (J. L. Bailey)
 BRENNEMAN, A. L., 504 Philtower Bldg. (A. L. Breneman)
 BROCKWELL, PAUL A., JR., 3713 E. 24th St. (Paul A. Brockwell, Jr.)
 BROWN & BALA, 1110 Hunt Bldg. (3) (Eugene H. Bala, Oscar W. Brown)
 CALDWELL, J. A., Box 391 (James Andrew Caldwell)
 CHILDS, CORINNE, 432 Kennedy Bldg. (Corinne Childs)
 CLACK, BURNEY R., Box 7188 (5) (Burney R. Clack)
 CLAUS, EDWARD J., 1013 Hunt Bldg. (3) (Edward J. Claus)
 DANIEL, DANIEL, ENNIS & Co., The Philtower Bldg. (James Littleton Daniel, Walter Dryden Ennis, Otis W. Winchester)
 EBERHART AND BROWN, Oil Capital Bldg. (3) (Earl T. Eberhart, Roy G. Brown)
 ELLIOTT, ROSS W., 4135 E. 35th St. (Ross W. Elliott)
 FARRIS, R. J., National Bank of Tulsa Bldg. (R. J. Farris)
 FISHER, WILTON M. & Co., 216 Citizens Bank Bldg. (Wilton M. Fisher, William Lyon Hausman)
 FRAZER AND TORBET, 1513-1517 Hunt Bldg. (John F. Y. Stambaugh)
 GARNETT, ROBT. E. & Co., 237 Kennedy Bldg. (Earl L. Hogard)
 HASKINS & SELLS, 902 Mid Continent Bldg. (3) (P. S. Ford, Jr., Vincent M. Kelly)
 HAUSER, HERBERT J., Rm. 302, 424 S. Cheyenne (Herbert J. Hauser)
 HAWKINS, SUMPTER & COMPANY, 441 Kennedy Bldg. (L. Clark Hawkins, Quanah W. Sumpter)
 HAYS, R. M. AND COMPANY, 610 Ritz Bldg. (Roy Marshall Hays, George E. Wellman)
 HOPKINS, NELSON O., 502 National Bank of Commerce Bldg. (Nelson O. Hopkins)
 LIGON, W. O. & COMPANY, 410 National Bank of Tulsa Bldg. (Ralph D. Bowen, Harden C. Hart, E. C. Leonard, Jr., W. W. Rostet, R. W. Spain, Virgil S. Tilly)
 LYBRAND, ROSS BROS. & MONTGOMERY, First National Bldg. (3) (Albert H. Degener, Thomas W. McKibben, Managers)
 MOREHEAD, JENKINS T., 1013 Hunt Bldg. (Jenkins T. Morehead)
 NICHOLSON, REYBURN & COMPANY, 1107 Philtower Bldg. (3) (Maynard H. Fellers, W. I. Nicholson, H. O. Reyburn)
 PEAT, MARWICK, MITCHELL & Co., 801 First National Bldg. (3) (Paul W. Fitzkee, C. A. Martin, Charles E. McCune)
 PRICE WATERHOUSE & Co., 1007 First National Bldg. (3) (Verden R. Draper, Manager)
 RAYL, LLOYD H., 1013 Hunt Bldg. (3) (Lloyd H. Rayl)
 ROQUEMORE, O. G., 806 World Bldg. (O. G. Roquemore)

OKLAHOMA (Continued)

- STANFIELD & O'DELL, 302 Tri-State Bldg. (S. F. O'Dell, Allison G. Stanfield)
 STORMS, C. B., P. O. Box 2022 (1) (Clyde B. Storms)
 TOMLINS, E. EARLE & Co., 614 Kennedy Bldg. (3) (Tandy S. Matthews, E. Earle Tomlins)
 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. Godfrey, Howard B. McAfee, L. Donald Pilkington, Jr., Ross T. Warner)
- WILLIAMS, HURST & GROTH, 517 Atlas Life Bldg. (Robert E. Groth, Charles V. Kile)
 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) (D. J. Fennelly, G. A. Savage)
 ZOLLINGER, W. J., 304 Tri-State Bldg. (W. J. Zollinger)
- Wakita
- ELLIOTT, SPEED A., JR., P. O. Box 182 (Speed A. Elliott, Jr.)

OREGON

- Albany
- THOMASON & WARNER, 6 U. S. National Bank Bldg. (Karl M. Thomason)
- Astoria
- YERGEN AND MEYER, 612 Commercial St. (Gayle S. Hunt)
- Baker
- MILES, ROLAND G., Voruz Bldg. (Roland G. Miles)
 MITCHELL'S ACCOUNTING SERVICE, 2019 First St. (Carroll Mitchell)
- Bend
- NORTON & PAYNE, Coble Bldg. (Douglas P. Norton, 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, 601 Washington (Joseph Thorpe Thaler)
- Eugene
- BROWN, PERCY W. & Co., 257 Eugene Medical Center (Percy W. Brown, William A. Stevenson, Ronald E. Babcock, Dowell A. Callis, Norman R. Eggimann)
 CALLAHAN & MCKAY, 1801 Willamette St. (James W. Callahan)
 COLLINS, SPENCER R. & Co., 170 Eleventh Ave., E. (Bruce John Herzinger, Leonard L. Ray, Jr., Glen P. Porter, 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. (Marvin E. Piquet, Roger L. Lee, Nathan W. Coleman)
 RUBEY AND BEDIENT, 29 W. Eleventh Ave. (Lemoyno E. Bedient, Edward E. Rubey)
 WALDER, VICTOR R., 1375 W. 11th Ave. (Victor R. Walder)
 WINN, SHINN, SNYDER & Co., 230 Washburne Bldg. (Christian W. Brenden, Myron F. Pinkstaff, Delos D. Shinn, Thomas Winn)
 YOUNG, MONTGOMERY & Co., 338 Eleventh Ave., W. (Edward K. Montgomery)
- Forest Grove
- LANCASTER, WARREN E., 1930 Pacific Ave. (Warren E. Lancaster)
- Grants Pass
- HERNDON, B. K. & Co., Wing Bldg. (Byron K. Herndon, Wilson P. Noblin)
- Hillsboro
- AMACHER, A. L. & Co., 209 Commercial Bank Bldg. (A. L. Amacher, Lloyd Koehler)
- Hood River
- ARENS, JOHN W., 212 2nd St. (John W. Arens)
- Klamath Falls
- LAMBIE, KENNETH E., 519 Walnut Ave. (Kenneth E. Lambie)
 MITCHELL, ROBERT A., 411 Main St. (Robert A. Mitchell)
 MOEN, OLIVER E., 202 Boivin Bldg. (Oliver E. Moen)
 RODOLPH, ROLLIN & Co., 204 First National Bank Bldg. (Adolph Zamsky, Jr.)
- La Grande
- EVESON AND SNYDER, Rms. 1-3, 20 First National Bank Bldg. (Charles A. Snyder)
- Medford
- GRAFF, JOHN A., JR., 200 U. S. National Bank Bldg. (John A. Graff, Jr.)
 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., 221 U. S. National Bank Bldg. (Oliver P. Taylor)
 YERGEN AND MEYER, 9 Brophy Bldg. (James M. Herndon, Glenn F. Schneider)
- Newport
- GRIMSTAD, ERLING, 8 Pearson Bldg. (Erling Grimstad)
- Ontario
- WALSTON AND FOWLER, 52 S. W. First Ave. (John L. Fowler, Jr.)

OREGON (Continued)

Oregon City

DERR, ROGER DAVIS, 217 Masonic Bldg. (Roger Davis Derr)
KENT, TED W., 208 S. 2nd St. (Ted W. Kent)

Pendleton

GREEN, JOSEPH B., 113 S. E. Byers (Joseph B. Green)
YERGEN AND MEYER, P. O. Box 533 (Joseph R. Weis)

Portland

ANDERSON, WILLIAM H., 419 Board of Trade Bldg. (4) (William H. Anderson)
BECKER, HENRY G., 1505 S. E. Gideon St. (Henry G. Becker)
BLACK, GEORGE & COMPANY, 404 Selling Bldg. (5) (John F. Lee)
BLOOMFIELD, H. E., 1011 S. W. Sixth Ave. (H. E. Bloomfield)
BRIGGS, ROBERT, 505 American Bank Bldg. (5) (Robert Briggs)
CARSTENSEN, FARRA & PIDCOCK, Pittock Block (5) (Richard E. Farra)
COOPER, SIDNEY M., 444 Pacific Bldg. (4) (Sidney M. Cooper)
COUCH, LLOYD J., 1309 S. W. 13th Ave. (Lloyd J. Couch)
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. & Co., 902 Equitable Bldg. (4) (Frank H. Eisenman)
ERNST & ERNST, 421 S. W. 6th St. (4) (A. R. Taylor, Manager)
FAUNT, HAROLD, 418 American Bank Bldg. (Harold Faunt)
FREED, HILDA W., 1004 American Bank Bldg. (Hilda W. Freed)
GEARHART, R. E. & Co., 925 S. E. Morrison St. (14) (Ross E. Gearhart, Jr.)
GIVENS & SHAFER, 444 Pacific Bldg. (John A. Givens, Fred C. Shafer)
GOODPASTER, JAMES M., Weatherly Bldg. 516 S. E. Morrison St. (14) (James M. Goodpaster)
GREAVES, CARD, 917 Public Service Bldg. (Card Greaves)
HARRIGAN, ELWOOD, Equitable Bldg. (Elwood Harrigan)
HASKINS & SELLS, Public Service Bldg. (4) (Aubrey C. Fullerton, Porter M. Larson)
HATCH, ALFRED G., American Bank Bldg. (5) (Alfred G. Hatch)
HATFIELD, ROY H., 315 Portland Trust Bldg. (Roy H. Hatfield)
HAVILAND, MCFADDIN & Co., 520 Mead Bldg. (John F. Haviland, Dwight E. McFaddin)
HUTCHISON, JOLMA & Co., 409 United States National Bank Bldg. (William P. Hutchison)
JANNEY, HAWKES & Co., 478 Pittock Block, (Ruth G. Felton, John M. Hawkes, Philip W. Janney)
JOHNSON, J. FREDERICK, 1817 S. E. Seventh Ave. (J. Frederick Johnson)
JOHNSON, ORDWAY & Co., Failing Bldg. (4) (Julius J. Ordway, Willard A. Johnson)
KIMBERLING, D. O. & Co., 737 American Bank Bldg. (5) (Webber C. Harrington, Delbert O. Kimberling, George W. Schwartz)
KING, LEE KIPLING, 319 Pittock Block (5) (Lee Kipling King)
KNEELAND & KNEELAND, 1104 Public Service Bldg. (Richard C. Kneeland)
LANDAU, ADOLPH E., 706 Failing Bldg. (4) (Adolph E. Landau)
LANDRUD, JOSEPH C., 3015 N. E. Brazee St. (12) (Joseph C. Landrud)
LESHER, RAY H. COMPANY, 1206 Equitable Bldg. (Ray H. Lesher)
LEWIS, PAUL A., 813 Public Service Bldg. (4) (Paul A. Lewis)
LOGAN, R. B., 1200 S. W. Morrison St. (2) (R. Bruce Logan)
MAGINNIS, T. F., 924 Terminal Sales Bldg. (5) (Timothy F. Maginnis)
MARLETT, HOWARD N., 1123 S. W. Fifth Ave. (4) (Howard N. Marlett)
MAYS, WOOD AND ESTERHOLDT, Terminal Sales Bldg. (5) (Donald H. Wood)
MEYER, SOL J., 412 Pacific Bldg. (4) (Sol J. Meyer)
MILKES, BERNERD H., 625 Cascade Bldg. (4) (Bernerd H. Milkes)
MOSS, ADAMS & Co., 834 American Bank Bldg. (John N. DeVille)
NIEMI, ALBERT M., 1101 Equitable Bldg. (Albert M. Niemi)
NOCE, JACK M., 803 Public Service Bldg. (4) (Jack M. Noce)
O'BLISK, MYLES R., 319 Pittock Block (Myles R. O'Blisk)
O'CONNOR, PAUL 'L'ROY, 907 Equitable Bldg. (4) (Paul 'L'Roy O'Connor)
OLDS, JACK W., 220 Corbett Bldg. (4) (Jack W. Olds)
PAGE, GORDON R., 636 Morgan Bldg. (5) (Gordon R. Page)
PATTULLO, DAVID S., 813 Public Service Bldg. (4) (David S. Pattullo)
PEAT, MARWICK, MITCHELL & Co., 509 American Bank Bldg. (15) (Raymond M. Alexander)
PIEPENBRINK AND KRON, 603-8 Wilcox Bldg. (William J. Piepenbrink, Charles M. Flesher)
POPE, HEWITT & LOBACK, 307 Weatherly Bldg. (14) (John Loback, McNamara M. Pope)
PRICE WATERHOUSE & Co., 1410 American Bank Bldg. (5) (H. W. McIntosh, Manager)
PRINGLE, J. HOWARD, 3325 N. E. 51st Ave. (13) (J. Howard Pringle)
RALSTON, ALTEN & COMPANY, 320 Park Bldg. (5) (Irving Alten)
RIST, CULLEN T., Cascade Bldg. (Cullen T. Rist)
ROBERTS, WALKER E., 1006 Failing Bldg. (4) (Walker E. Roberts)
SAWTELL, GOLDRAINER & COMPANY, 471 Pittock Block (5) (Donald B. Carmichael, James C. Goldrainer, A. R. Sawtell, Norman E. Swanson)
SHARP & YOUNG, 908 Cascade Bldg. (O. A. Young)
SKELTON, HARRY D., 217 Terminal Sales Bldg. (5) (Harry D. Skelton)
SMITH, BURTON M. & Co., 1117 Equitable Bldg. (4) (Frank A. McMenamin, Jr. Burton M. Smith),
STRATFORD, HANSON, RUSH & NEELY, Pacific Bldg. (C. Wade Hanson, Guy R. Neely, Walter K. Rush, Jr., Richard C. Stratford)
STRATFORD, VISSÉ & Co., Pacific Bldg. (Glen R. McDaniel, Ralph B. Stratford, Harry C. Visse)
STROWGER, WADE, 1101 Cascade Bldg. (Wade Strowger)
SUSSMAN & BLAUER, 809 Corbett Bldg. (4) (Henry S. Blauer, Benjamin M. Sussman)
SWINT, ROY H., 1123 N. W. Glisan St. (Roy H. Swint)
TERCEK, FRANCES, 1006 American Bank Bldg. (5) (Frances Tercek)

OREGON (Continued)

TODD, KENNETH C., 1226 American Bank Bldg. (Kenneth C. Todd)
 TODD, NORMAN, 1226 American Bank Bldg. (Norman Todd)
 TURCHI, AUGUST J. COMPANY, 519 Henry Bldg. (4) (August J. Turchi)
 TWIETMEYER, E. H., 211 N. E. Columbia Blvd. (11) (E. H. Twietmeyer)
 WALD, JAHN & COMPANY, 1208 American Bank Bldg. (5) (Harold E. Jahn)
 WELLS & KING, 716 Weatherly Bldg. (Wm. A. King, M. D. Wells)
 WHITFIELD & LEO, Cascade Bldg. (Gene E. Leo, Herbert O. Whitfield)
 WILLIAMS, T. G., 217 Terminal Sales Bldg. (5) (T. G. Williams)
 WILSON, JAY & CO., 803 Jackson Tower (5) (Jay R. Wilson)
 WOOD, I. D. & Co., Mayer Bldg. (5) (Riley L. Hanson, 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. (4) (Alford L. Lukens, James E. Selder)

Roseburg

YOUNG, MONTGOMERY & Co., 304 Pacific Bldg. (Leo F. Young)

Salem

BOWERS, DAVIS AND HOFFMAN, 415 Pioneer Trust Bldg. (Floyd K. Bowers, Ward R. Davis, Joseph F. Glennie)

CALDWELL, WILLIS T., 229 N. Liberty St. (Willis T. Caldwell)
 ELLIOTT, JAMES I., 218 N. Liberty St. (James I. Elliott)
 JACOBSON, JENTZSCH, RECTOR & JONES, 444 Marion St. (E. W. Rector)
 MICHAELIS, HARVEY A., 125 Pacific Bldg. (Harvey A. Michaelis)
 NEWELL, A. C., 175 Candalaria Blvd. (A. C. Newell)
 WINDEDAHL, GEORGE H., 229 N. Liberty St. (George H. Windedahl)

Springfield

DERICKSON, DONALD D., 445 Main St. (Donald D. Derickson)

Sweet Home

HANSCAM & CASTO, 1331 Main St. (Mervin L. Hanscam, Clarence E. Casto)

The Dalles

MUSA, BEN, 512 Court St. (Ben Musa)
 NELSON AND ROOPER, 411 Washington St. (Marshall W. Nelson, William S. Rooper)

Tillamook

GRIFFITHS, FRANK R., P. O. Box 447 (Frank R. Griffiths)
 MYERS, MORTON R., 204 Tillamook Bldg. (Morton R. Myers)

PENNSYLVANIA

Aliquippa

CANSON, SAMUEL A., 2101 Ritchie Rd. (Samuel A. Canson)

Allentown

BREIDENTHALL, WILLIAM R., 502 Hamilton St. (William R. Breidenthall)
 CAMPBELL AND LEVAN, 902 Linden St. (L. Roy Campbell, Walter Jacob LeVan)
 CARR, ROWLAND, 721 Walnut St. (Rowland Carr)
 FAYLOR, HOMER O., 315 Colonial Theatre Bldg. (Homer O. Faylor)
 HOCHSTRASSER, HENRY W., 2324 Livingston St. (Henry W. Hochstrasser)
 RISSER, EARL T., 607 Commonwealth Bldg. (Earl T. Risser)
 VARRICCHIO, PHILIP T., 2030 Walnut St. (Philip Thomas Varricchio)
 WESTGATE, KENNETH H., 1219 N. Tacoma St. (Kenneth H. Westgate)

Altoona

YOUNG & COMPANY, 1210-12 Thirteenth St. (J. W. Oakes)

Ardmore

LINDINGER, ELMER J., 16 E. Lancaster Ave. (Elmer J. Lindinger)
 ROCKEY, CHARLES S. & Co., 15 E. Lancaster Ave. (Edward J. Lutz)

Bala-Cynwyd

MCDEVITT, JOHN F., 18 Bryn Mawr Ave. (John F. McDevitt)

Beaver

HUDSON, L. IVAN, 135 S. Lincoln Ave. (L. Ivan Hudson)

Beaver Falls

SNODGRASS & COMPANY, Masonic Bldg. (Stewart R. Snodgrass)

Bethlehem

AUBERT, ERMA LEDICH, 265 E. Broad St. (Erma Ledich Aubert)
 MARGOLIS, HARRY & Co., Union Bank Bldg. (Harry Margolis)

Bloomsburg

ACHY, RUSSEL E., Farmers National Bank Bldg. (Russel E. Achy)

Butler

MILLER-MORGAN & COMPANY, 316 N. Main St. (Edward O. Miller)

Callery

KENNEDY, CLAIR R., Box 113 (Clair R. Kennedy)

Cheltenham

O'DONNELL, JOHN J., 4 Lawnside Rd. (John J. O'Donnell)

Chester

RUDMAN, MELVIN, 605 Crozer Bldg. (Melvin Rudman)

PENNSYLVANIA (Continued)

- Claysburg**
LINGENFELTER, DONALD R., (Donald R. Lingenfelter)
- Clearfield**
SCOTT AND RABE, 106 N. Second St. (George Scott, David F. Rabe, Russell Jackson)
- Clifton Heights**
MURPHY, JAMES J. (James J. Murphy)
- Cynwyd**
MAGEN, GEORGE, 14 Levering Circle (George Magen)
- Drexel Hill**
GUINAN, FRANK R. & Co., 84 Warrior Rd. (Francis R. Guinan)
- Dubois**
KESSLER, SHARKEY, PETERSON AND KOPP, Dubois Deposit National Bank Bldg. (Charles C. Kessler, Carl F. Kopp, Lagrant N. Peterson, John J. Sharkey, Jr.)
- Easton**
DEGEN, MESSER AND COMPANY, 510 Alpha Bldg. (D. H. Messer)
LEONARD, A. J. & COMPANY, Northampton National Bank Bldg. (Daniel W. Hildreth, 3rd, Manager)
NEUMOYER, CHAS. WM. & COMPANY, 209 Easton Trust Bldg. (Charles William Neumoyer)
REIMERT, ROBERT C., Northampton National Bank Bldg. (Robert C. Reimert)
- Elizabethtown**
STOUFFER, EMORY E., E. High St. (Emory E. Stouffer)
- Ellwood City**
SNODGRASS AND COMPANY, 503 Lawrence Ave. (Donald Lee Mulhollen)
- Erie**
APPLETREE, HERBERT W., 702 Palace Hardware Bldg. (Herbert W. Appletree)
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)
ROOT, SPITZNAS AND SMILEY, Marine Bank Bldg. (J. Douglas Smiley)
- Gettysburg**
DALEY, C. SAMUEL, 57 York St. (C. Samuel Daley)
- Greensburg**
CONTI, GEORGE A., First National Bank Bldg. (George A. Conti)
- Harrisburg**
BOYER, LEE E. AND COMPANY, 216 Pine St. (Winfield E. Koehler, Raymond E. Messimer)
DUNN & KREPS, 229 State St. (Philip M. Dunn)
FISHEL, BASKIN AND COMPANY, 216 Locust St. (Philip W. Fishel)
HARKNESS, JOSEPH R., 124 Walnut St. (Joseph R. Harkness)
- HOFFMAN, JOHN ROBERT, 210-211 Kline Bldg. (J. R. Hoffman)
KUHN AND COMPANY, 403 Keystone Bldg. (Guy H. Bogar, Joseph A. Coggins, Walter F. Kuhn)
LAVENTHOL, KREKSTEIN & Co., 500 Blackstone Bldg. (Lawrence N. Desaretz)
MAIN AND COMPANY, Commerce Bldg. (A. T. Contie, Joseph W. Kettering, Jack A. Shindle)
PROCASCO, CHARLES E., 302 Dauphin Bldg. (Charles E. Procasco)
RITTER, TODD AND HAAYEN, 512 N. 2nd St. (Robert E. Ritter)
SCHULTZ, H. A. AND COMPANY, Commerce Bldg. (Haity A. Schultz, David Sorin)
SNYDER & TRIVELY, 304 State Street Bldg. (Edwin W. Trively)
SNYDER, FRANK B., 905 N. Second St., P. O. Box 881 (Frank B. Snyder)
WAGGONER, DONALD C., 217 Forster St. (Donald C. Waggoner)
WILDEMAN, JOHN V., 100 Market St. (John V. Wildeman)
YAUERBAUM AND COMPANY, 405 Dauphin Bldg. (Leonard D. Goldring, Irving Yaverbaum, Samuel L. Yaverbaum)
- Hatboro**
WEBB, HARMON M., 112 S. York Rd. (Harmon M. Webb)
- Hazleton**
KLINE, BERNARD H., 502 Hazleton 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)
WEBER AND WILL, 224 Markle Bank Bldg. (Joseph W. Weber, Gordon John Will)
- Hershey**
NARK, LEON EDWARD, 122 Linden Ave. (Leon Edward Nark)
- Hilltown**
ROCKEL, JOHN H. (John H. Rockel)
- Jenkintown**
FRY, HOCH & MORGAN, 808 West Ave. (Michael N. Tillger, Arthur W. Hoch)
- Johnstown**
BRETT, JOHN J. & Co., Cambria Savings Bldg. (John J. Brett)
- Kittanning**
KRIZMANICH, MICHAEL, JR., Gruskin Bldg. (Michael Krizmanich, Jr.)
- 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. (Charles E. Hass, Manager)
GERHART, PAUL, 1235 E. Orange St. (Paul Gerhart)
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)

PENNSYLVANIA (Continued)

KUNTZ, RICHARD F., 122 N. Prince St. (Richard F. Kuntz)
 SHEETZ, J. PAUL, 50 Spencer Ave. (J. Paul Sheetz)
 STINE, RALPH E., 502 Fulton Bank Bldg. (Ralph Edward Stine)
 STROSSER, NORMAN G., 620 Fremont St. (Norman G. Strosser)
 TROUT, PAUL H., 453-461 Breneman Bldg. (Paul H. Trout)

Lansdale

FADELEY, EDWARD HUBBERT, 300 South Broad St. (Edward Hubbert Fadeley)
 GILBERT, EARLY LYMAN, 300 W. Main St. (Early Lyman Gilbert, Early Lyman Gilbert, Jr.)

Lansdowne

PRESTON AND COMPANY, 108 W. Baltimore Ave. (James J. Jordan, Henry J. Preston, Harry K. Young)

Lebanon

MILLER, ROBERT L. & COMPANY, 428 Chestnut St. (Edward A. Folmer, Robert L. Miller)
 RITTER, TODD AND HAAYEN, 811 Cumberland St. (James U. Todd)

Lewistown

LAVENTHOL, KREKSTEIN & Co., 3 N. Wayne St. (Harold S. Cinoman, Manager)

Lititz

MILLER, WILBUR B., 117 Liberty St. (Wilbur B. Miller)

McKeesport

ANDERSON, MOELLER & COMPANY, 226 Fifth Ave. (Erik S. Moeller)
 SHEPPARD, BUDD E., 314 Sixth Ave. (Budd E. Sheppard)
 WINTNER, HAROLD, 145 Fifth Ave. (Harold Wintner)

Meadville

ARMSTRONG, JAMES ALFRED, JR., 253 Arch St. (James Alfred Armstrong, Jr.)
 BELL AND COMPANY, 403 Trust Company Bldg. (William J. Phelan)

Mohnton

JOHNS, PAUL A., 113 Main St. (Paul A. Johns)

Morrisville

BURTON, ANTHONY, 20 N. Pennsylvania Ave. (Anthony Burton)
 EBY, A. JAMES, 88 Fairview Ave. (A. James Eby)

Narberth

BALLINGALL, WILLIAM & Co., 511 Haverford Ave. (John B. Ballingall)

New Brighton

THAW, MURRAY C., P. O. Box 298 (Murray C. Thaw)

New Castle

WALKER, CARBIS & ASSOCIATES, 705-7 Lawrence Savings & Trust Bldg. (Thomas J.

Donovan, Carbis A. Walker, Thomas E. Gettings)
 WEINER, PHILIP AND COMPANY, First National Bank Bldg. (Philip Weiner, Sol Weiner)

Norristown

BROGAN, JOHN E., 317 Swede St. (John E. Brogan)
 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., 220 Veach Bldg. (Howard C. Nern)

Palmyra

KREIDER, RICHARD E., Valley Trust Bldg. (Richard E. Kreider)

Philadelphia

ABEL, NORMAN, 1315 Walnut St. (7) (Norman Abel)
 ACKER, N. DELROY, 2209 Walnut St. (3) (N. DelRoy Acker)
 ADAMS, HARVEY H., 1622 Chestnut St. (3) (Harvey H. Adams)
 ADLER, FELIX & Co., 1020 Lewis Tower Bldg. (2) (Leonard Berg)
 ADLER, MORTON H., 2021 Walnut St. (3) (Morton H. Adler)
 ALEXANDER, GREGORY P., 611 Harrison Bldg. (2) (Gregory P. Alexander)
 ALTERMAN AND MARGOLIS, 1232 Bankers Securities Bldg. (7) (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 F. Stone)
 AUGUST, JOHN J., 1700 Walnut St. (3) (John J. August)
 AUGUST, MAURICE M., 12 S. 12th St. (7) (Maurice M. August)
 AXELROD, MURRAY M., 600 Bankers Securities Bldg. (7) (Murray M. Axelrod)
 BALEN, A. WARNER, 12 S. 12th St. (7) (A. Warner Balen)
 BAROW, SAMUEL M., 4725 Walnut St. (39) (Samuel M. Barow)
 BECK, BERK & COMPANY, 1406 Fox Bldg. (Edward H. Beck, Maxwell H. Rasman, Roy B. Rieder, Abraham B. Solow)
 BECK, ROSEN & Co., 2044 Pine St. (Paul Grossman)
 BECKER, ABRAHAM L., 1428 S. Penn Square (2) (Abraham L. Becker)
 BELL, GEO. D. & Co., 1062 Drexel Bldg. (Geo. B. Bell, Geo. D. Bell)
 BERENSON, JEROME N., 5431 Belmar Terrace (43) (Jerome N. Berenson)

PENNSYLVANIA (Continued)

- BERGER, SAMUEL D., 1211 Chestnut St. (7) (Samuel D. Berger)
- BERK AND BERK, Western Saving Fund Bldg. (7) (Irwin Berk, Rudolph Berk)
- BERKOWITZ, HERBERT, 715 Witherspoon Bldg. (Herbert Berkowitz)
- BERKOWITZ, HYMAN B., 1827 Land Title Bldg. (10) (Hyman B. Berkowitz)
- BERNSTEIN, MORRIS, 812 Packard Bldg. (2) (Morris Bernstein)
- BERNSTEIN AND SALKIND, Broad and Locust Sts. (Stanley J. Bernstein)
- BERSHAD, ALBERT M. & Co., 1420 Walnut St. (Joseph R. Goldfarb, Herbert C. Sarvetnick)
- BERSON, HAROLD, 641-42 Western Saving Fund Bldg. (7) (Harold Berson)
- BLUMBERG, WILLIAM S., 1305 Vine St. (7) (William S. Blumberg)
- BLUMENTHAL, HERMAN, Suite 607, 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 Brenner)
- 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)
- CAHAN, SOMERMAN & SPEWAK, Bankers Securities Bldg. (7) (Bernard Robert Cahan)
- CARROLL, ARTHUR, 5448 W. Berks St. (31) (Arthur Carroll)
- CLADER, WILL-A, Packard Bldg. (Will-A Clader)
- COGEN, SKLAR AND COMPANY, 2020 Chestnut St. (3) (William E. Sklar)
- 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)
- COHEN, SOLOMON AND Co., 226 S. 15th St. (Albert C. Cohen)
- COUGHLAN, EDW. A. & Co., 123 S. Broad St. (9) (Edw. A. Coughlan, John J. Coughlan, Alexei L. R. Kovner, Leonard P. Connolly, Harold J. McConnell)
- COZEN, SIDNEY, 8271 Forrest Ave. (19) (Sidney Cozen)
- CREAMER, MILTON B., 1616 Western Saving Fund Bldg. (7) (Milton B. Creamer)
- DALE, ERNEST H., 1222 Lincoln-Liberty Bldg. (Ernest H. Dale)
- DIAMOND, A. L. & Co., 714 Bankers Securities Bldg. (7) (A. L. Diamond, Emanuel Stein)
- DIANTONIO AND MARUCCI, Commercial Trust Bldg. 15th St. and S. Penn Sq. (Angelo E. DiAntonio)
- DICKERMAN & BROWN, 1208 Girard Trust Co. Bldg. (2) (William Brown)
- DUBIN, IRWIN, 121 S. Broad St. (7) (Irwin Dubin)
- DUFFELL, WILLIAM R., Girard Trust Bldg. (2) (William R. Duffell)
- DUNN, HOWARD M. & Co., 1238 Lincoln-Liberty Bldg. (Howard M. Dunn, Robert E. Levy, Melvin M. Kreiner)
- EDWARDS & EDWARDS, 1201 Lewis Tower (2) (Leroy E. Edwards)
- EISENBERG, KOSTMAN & Co., 805 Lewis Tower Bldg. (2) (Warren L. Eisenberg, Arthur S. Kostman)
- ELFMAN, I. S., 12 S. 12th St. (I. S. Elfman)
- ELIAS, HANDLER & PERRICK, 1010 Bankers Securities Bldg. (7) (Samuel J. Elias, Benjamin Handler, Isidore Perrick)
- ELKINS, HARRY S., 1326 Fairmount Ave. (Harry S. Elkins)
- EMERSON, F. B. & COMPANY, 918 Girard Trust Bldg. (Frederick Bradford Emerson)
- EPSTEIN, MAX, 1011 Finance Bldg., 1416 S. Penn Sq. (2) (Max Epstein)
- ERNST & ERNST, 123 S. Broad St. (9) (J. H. Hecht, C. M. Jones, William W. Jones, Francis Murphey)
- ESKIN, EMANUEL D., 1406 Fox Bldg. (3) (Emanuel D. Eskin)
- ESTES, ZINK AND TAIT, 1500 Commercial Trust Bldg. (John P. Lally, Jr.)
- FAHRER, SIMON S., 2000 Commercial Trust Bldg. (2) (Simon S. Fahrer)
- FAIR, GEORGE, 8241 Temple Rd. (19) (George Fair)
- FELDMAN & FELDMAN, Market Street National Bank Bldg. (Leonard Feldman)
- FELDMAN, JEROME, 616 Bulletin Bldg. (7) (Jerome Feldman)
- FELDMAN, LEONARD J., 949 E. Slocum St. (26) (Leonard J. Feldman)
- FELZER, JACK H. AND Co., 1606 Walnut St. (3) (Jack H. Felzer)
- FERNALD & COMPANY, 110 S. 20th St. (3) (Charles E. Fernald, Earl L. Cox, J. Leroy Vosburg, Lawrence H. Baberick, Edward J. Turner, Charles F. Miller, Jr., Mary J. King, Bernard L. McDevitt)
- FINESTONE, ROY, 121 S. Broad St. (7) (Roy Finestone)
- FISHER AND KANDEL, 215 S. Broad St. (Lawrence H. Kandel, Samuel M. Fisher)
- FOX, MORRIS, 1411 Walnut St. (2) (Morris Fox)
- FRANK, ALLEN, 1213 Broad-Locust Bldg. (Allen Frank)
- FRATKIN, RALPH M. & Co., Market Street National Bank Bldg. (Ralph M. Fratkin)
- GANTMAN, JACK A. & Co., 121 S. Broad St. (7) (Jack A. Gantman, David Wexler)
- GITLER, ISADORE, 2419 N. 56th St. (31) (Isadore Gitler)
- GLASBERG, M. S. & Co., 1714 Bankers Securities Bldg. (7) (Meyer S. Glasberg, William Glasberg)
- GLENDENING, FRANK S. & Co., 1816 Lincoln-Liberty Bldg. (Richard J. Gallagher, Frank S. Glendingen)
- GLICKMAN, BERKOVITZ & Co., 1106 Fox Bldg. (3) (Leonard P. Glickman)
- GLICKMAN, SYDNEY, 1211 Chestnut St. (Sydney Glickman)
- GOLD AND GOLD, 1528 Walnut St. (Sidney J. Gold)
- GOLDENBERG, ROSENTHAL COMPANY, 1040, 12 S. 12th St. (7) (Benjamin Goldenberg, Leonard Koplín)
- GOLDFARB, HY, 1223 Widener Bldg. (7) (Hy Goldfarb)
- GOLDNER, SIDNEY D., 1167 E. Sharpnack St. (19) (Sidney D. Goldner)
- GOLDSMITHS' ACCOUNTANTS, 1616 Walnut St. (3) (Charles J. Faunce, Jack F. Adler, Frank B. Johnson, Frank L. Tosti)
- GOLDSTEIN & GOLDSTEIN, 227 Lafayette Bldg. (6) (Sidney B. Goldstein)
- GOTTFRIED, KESSLER & Co., 1315-17 Walnut Street (7) (Victor J. Gottfried)

PENNSYLVANIA (Continued)

- GRAY, ROBERT, 202 North Broad St. (2)
(Robert Gray)
- GREENSPUN, NORMAN H., 710 Western Saving Fund Bldg. (7) (Norman H. Greenspun)
- GREENWALD, THOMAS S., 6613 N. 7th St. (26)
(Thomas S. Greenwald)
- GRIFFITH AND COMPANY, 2300 Girard Trust Company Bldg. (2) (Oliver Drummond, Richard R. Sooy, William R. Terres)
- GRONER, HARVEY D., 1300 Market St. National Bank Bldg. (2) (Harvey D. Groner)
- GROSS AND MASTER, 1010 Bankers Securities Bldg. (7) (Joseph S. Gross, Irving Master)
- GUERIN, FRANCIS J., 4229 Lansing St. (36)
(Francis J. Guerin)
- GUTNICK, A. L., 1129 Bankers Securities Bldg. (7) (Abe L. Gutnick)
- HACKMASTER, JOHN W. & Co., 711 Morris Bldg. (2) (John W. Hackmaster)
- HAMILTON & FRANCIS, 206 Ripka Ave. (Russell Hamilton)
- HARE, YOUNG & COMPANY, 1510 Western Saving Fund Bldg., Broad & Chestnut Sts. (Frank E. Hare, John H. Prentice)
- HARRIS, FRANK W., JR., 1422-27 Lewis Tower Bldg., 15th & Locust Sts. (2) (Frank W. Harris, Jr.)
- HARRIS, WALTER P., 410 S. 15th St. (Walter P. Harris)
- HARTUNIAN, ALBERT A., 451 S. 51st St. (43)
(Albert A. Hartunian)
- HASKINS & SELLS, 1638 Land Title Bldg. (10)
(Frank E. Gray, A. B. Richardson, John S. Schumann)
- HASS AND COMPANY, 1428 S. Penn Square (2)
(Louis H. Hass, Sol Robbins)
- HAUCH, JOHN P., 1986 Cheltenham Ave. (38)
(John P. Hauch)
- HEATON, W. C. AND COMPANY, 160 N. 15th St. (2) (Charles W. Petersen)
- HEINS, JOHN & Co., 1421 Chestnut St. (2)
(Alfred C. Brombach, William M. Gwynn, Stephen A. Girard, James A. McQuail, Jr., Albert G. Metz, Jr.)
- HERR AND HERR, 1701 Arch St. (3) (John P. Herr)
- HOFFMAN, BRAGIN & COMPANY, 1315 Walnut St. (Joseph Bragin)
- HOLTZMAN, ROBERT M., 1522 Lincoln-Liberty Bldg. (Robert M. Holtzman)
- HOTCHKIN AND DOHAN, 1524 Land Title Bldg. (10) (Paul D. Dohan, Robert F. Hotchkin)
- HOWE, WILLIAM E. & Co., 2320 Lincoln-Liberty Bldg. (7) (Geo. W. Campbell)
- HUGHES AND FISLER, 4800 Baltimore Ave. (43)
(Albert J. Fislser)
- HUNZIKER AND QUINLAN, 123 S. Broad St. (9)
(Joseph P. Quinlan)
- ISAACMAN, IRVING, 4801 N. Broad St. (41)
(Irving Isaacman)
- 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. (10) (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, 1408 Bankers Securities Bldg. (7) (Leon A. Kahn, Samuel Resnikoff)
- KAISER AND MARKMANN, 2812 Guilford St. (15) (Walter J. Kaiser)
- KATZ, H. LOUIS, 1006 Lafayette Bldg. (6)
(H. Louis Katz)
- KEIM, HERVEY C., 1218 Girard Trust Bldg. (Hervey C. Keim)
- KING & Co., 213 S. Broad St. (7) (Malcolm Marryat)
- KNORR, WILLIAM F., 1900 Chestnut St. (William F. Knorr)
- KOPP, FISHMAN & VOGEL, 829 Lewis Tower Bldg. (Edward Fishman, Simon S. Vogel)
- KRANTZ, B. SIDNEY, 1232 Bankers Securities Bldg. (B. Sidney Krantz)
- KRAVITZ, FREDERICK, 1704 Walnut St. (3)
(Frederick Kravitz)
- KREIZMAN, JACK A., 1716 Cherry St. (7)
(Jack A. Kreizman)
- LANDESMAN, SAMUEL, 1410 Market Street National Bank Bldg. (7) (Samuel Landesman)
- LANDSBURG, JAMES M., Architects Bldg., 117 S. 17th St. (3) (James M. Landsburg)
- 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)
- LAVIN, SOL & Co., 1016 Girard Trust Co. Bldg. (2) (Martin Parelman)
- LEFFERTS, WM. REUBEN & Co., 1222 Lincoln-Liberty Bldg. (Wm. Reuben Lefferts)
- LEONARD, A. J. & COMPANY, 1436 Lincoln-Liberty Bldg. (Albert Greenbaum, Abraham J. Leonard)
- LEVESS, ELLIOTT, ROSE & ABRAMSON, 123 S. Broad St. (9) (Arthur H. Abramson, Aaron M. Rose)
- LEVICK, AURITT & Co., Market Street National Bank Bldg. (7) (Nathan Auritt, Allan M. Levick)
- LEVIN, DAVID COMPANY, 1332 Bankers Securities Bldg. (David Levin, Lewis Stern Weiss)
- LEVIN, NORMAN, 4901 Oxford Ave.-9B (24)
(Norman Levin)
- LEVIN, OBERFIELD & Co., 226 South 16th St. (2) (Albert J. Levin, Richard J. Oberfield)
- LEVINE, SIMON H., 508 Market Street National Bank Bldg. (7) (Simon H. Levine)
- LEVITT, ALAN, 121 S. Broad St. (7) (Alan Levitt)
- LEVY, M. WILLIAM, 323 N. 13th St. (7) (M. William Levy)
- LICHTENSTEIN, OSCAR S., 602 Jefferson Bldg. (7) (Oscar S. Lichtenstein)
- LIFT, MORRIS, Lewis Tower Bldg. (7) (Morris Lift)
- LINK, GROSS AND COMPANY, 1405 Locust St. (2) (Harry S. Gross, Jules Link)
- LINSALATA, J. J. AND Co., 1518 Walnut St. (2) (Joseph J. 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. Peppler)
- LYBRAND, ROSS BROS. & MONTGOMERY, Packard Bldg. (2) (Roger H. Burd, George R. Drabenstadt, Clarence R. Haas, George A. Hewitt, John Hood, Jr., James J. Mahon, Jr., John L. Moneta, Glenn O. Petty, T. Edward Ross, Gustave F. Schweitzer, Harry H. Steinmeyer, Harry Zug)
- LYNCH, J. RAYMOND, 915 Land Title Bldg. (John Raymond Lynch)
- MACALPINE, J. C. & Son., 1411 Walnut St. (2) (John C. MacAlpine, Jr.)

PENNSYLVANIA (Continued)

- MCCAFFREY AND PETERS, 1717 Spruce St.
 (Henry S. McCaffrey, William H. Peters,
 Jr.)
 MACK & COMPANY, 1420 South Penn Sq.
 (Harry J. Mack)
 MACNEAL, KEETZ & ALLEN, 2013 Packard
 Bldg. (S. Kenneth Allen, John J. Keetz,
 Kenneth Forsythe MacNeal)
 MAGITSON, SAMUEL W., 703 Commercial Trust
 Bldg. (2) (Samuel W. Magitson)
 MAIN AND COMPANY, 2222 Packard Bldg.
 (Benjamin Bricklin, John Sinclair Cowing,
 Joseph C. Hudson, Russel S. Hunsberger,
 LeRoy Layton, Jr., Thomas Murphy, Jr.,
 William E. Shirley, Ross S. Tippin, Charles
 F. Toewe, John B. Welsh)
 MALASKI, MITCHEL M., 914 Locust St. (7)
 (Mitchel M. Malaski)
 MARKEL AND RIGBY, 918 Land Title Bldg.
 (10) (Gideon H. Markel, James Lord Rig-
 by)
 MATHIESON, AITKEN & Co., 112 S. 16th St.
 (2) (John N. Aitken, Jr., William B.
 Haines, Robert P. Hughes, J. Cyril Mc-
 Garrigle, Samuel W. Price, Frederick K.
 Reese, Henry T. Schug)
 MCALPINE, RUSSELL A., 812 Packard Bldg.
 (2) (Russell A. McAlpine)
 MCCLUSKEY, WILLIAM D., Architects Bldg.
 (3) (William D. McCluskey)
 MCCONNELL & BREIDEN, 1832 Fidelity-Phila-
 delphia Trust Bldg. (9) (William L. Azpell,
 Jr., Hugo R. Breiden, Howard H. McCon-
 nell, Harry C. Messinger, Lawrence J.
 Scully)
 MEDOFF & MEDOFF, 810 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. (How-
 ard W. McClurken)
 MORTON, ARTHUR F. & Co., 220 S. 16th St.
 (2) (Frederick M. H. Currie, Arthur F.
 Morton, Robert Scott Noone)
 MOXEY, EDWARD P. & Co., 1421 Chestnut St.
 (Arthur T. Cameron, William A. Johnson,
 Gordon A. Schofield)
 MYERS, HERBERT, 1400 Bankers Securities
 Bldg. (Herbert Myers)
 NEEDLEMAN, SAMUEL J. & Co., 1000 Liberty
 Trust Bldg. (Lawrence C. Harris, Samuel
 J. Needleman)
 NEFF, SIDNEY L., 1000 Schaff Bldg. (2)
 (Sidney L. Neff)
 NEMORE, H. L. Co., 916 Walnut St. (7)
 (Henry L. Nemore, Harris R. Margolis)
 NIDEN, FRANK D. & COMPANY, 1806 Girard
 Trust Company Bldg. (2) (Frank D. Niden,
 Melvin W. Niden)
 NOVACK, BERNARD M., 606 Land Title Bldg.
 (10) Broad and Chestnut Sts. (Bernard M.
 Novack)
 O'CONNELL, ROBERT A., 1539-43 Western
 Saving Fund Bldg., S. E. Cor. Broad &
 Chestnut Sts. (7) (Robert A. O'Connell)
 O'NEILL, THOMAS M. & Co., 2222 Lewis
 Tower (2) (Thomas M. O'Neill, John W.
 Vondercrone, Jr.)
 PEAT, MARWICK, MITCHELL & Co., 1500 Wal-
 nut St. (2) (Thomas Carroll, Elmer L.
 Glover, Howard E. Hansen, Samuel H.
 Lavery, George C. Lieb, Francis Small)
 PODOLSKY, ALBERT, 7921 Fayette St. (Albert
 Podolsky)
 PRICE WATERHOUSE & Co., 123 S. Broad
 St. (9) (Jonathan O. Dickinson, Robert W.
 Williams)
 PRINCE, ESOCK, 1023 Bankers Securities Bldg.
 (7) (Esock Prince)
 PURE, ALBERT R., 1023 Bankers Securities
 Bldg. (7) (Albert R. Pure)
 RAPOPORT, SEGAL AND LEPOFF, 501 Liberty
 Trust Bldg., (Nathan S. Lepoff)
 REESE, A. H. & Co., 3320 Lewis Tower Bldg.
 15th & Locust Streets (Arthur H. Reese)
 REISCHER, ALFRED, 700 Lewis Tower Bldg.
 (2) (Alfred Reischer)
 RENNICK, J. G. & COMPANY, Bankers Securi-
 ties Bldg. (7) (Julius G. Rennick, J. Irving
 Weinberg)
 REVELL, ELWOOD B. & Co., 1411 Walnut St.
 (2) (Elwood B. Revell)
 RICKER, SHELDON & Co., 1202 Morris Bldg.
 (Walter E. Sheldon)
 RISHEL, DAVID H., 5515 Wissahickson Ave.
 (44) (David H. Rishel)
 ROBBINS, DAVID L., 2100 Walnut St. (3)
 (David L. Robbins)
 ROCKEY, CHARLES S. & Co., 1200 Bankers
 Securities Bldg. (7) (Robert Caldwell, Jr.,
 William Craemer, Jr., David M. Fillman,
 Willard R. Ginder, Lawrence J. Klauder,
 David E. Longacre, Jr., Charles S. Rockey,
 John H. Schenck, Clarence Q. West, Lester
 Wichterman, Sydney V. Young)
 ROOMBERG, GERALD A., Lafayette Bldg. (6)
 (Gerald A. Roomberg)
 ROOT, MORRIS J., 610 Lafayette Bldg. (Mor-
 ris J. Root)
 ROSENFELD, GOLDBLUM AND WEISS, 629 Chest-
 nut St. (6) (Samuel G. Goldblum)
 ROSS, LEONARD H., 1414 S. Penn Sq. (Leonard
 H. Ross)
 ROSS, MORRIS H., 1411 Walnut St. (2) (Mor-
 ris H. Ross)
 RUBENSTEIN, KOHN & Co., Bankers Securities
 Bldg. (7) (Milton B. Kohn)
 RUDNEY & RUDNEY, 910, 1422 Chestnut St.
 (Alien E. Rudney, Frank M. Rudney)
 RUDOLPH, PALITZ & Co., 732 Land Title Bldg.
 (Louis R. Palitz, Louis Rudolph)
 RUSSMAN, MAX, 1232 Bankers Securities Bldg.
 (7) (Max Russman)
 SATTERTHWAITE, J. RALPH, 214 Western Saving
 Fund Bldg. (7) (J. Ralph Satterthwaite)
 SAVOR, MILTON J., 204 Fuller Bldg., 10 S.
 18th St. (3) (Milton J. Savor)
 SCHAFFER, ESLEDER D., 1509 Land Title Bldg.
 (Esler D. Schaffer)
 SCHINDLER, SOL D. & Co., 730 Widener Bldg.
 (7) (Sol D. Schindler, Leonard D. Bezark)
 SCHMIDT & WALKER, 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 (10)
 (Ralph Schwartz)
 SCHWERIN, E. M. AND COMPANY, Packard
 Bldg. (2) (Joseph Piasecki, E. Marx Schwe-
 rin)
 SCOVELL, WELLINGTON & COMPANY, Liberty
 Trust Bldg. (Eugene H. Ogden, Manager)
 SHANHOLTZ, DAVID, 1505 Race St. (2) (David
 Shanholtz)
 SHAPEY, RALPH, 6337 Oakland St. (Ralph
 Shapey)

PENNSYLVANIA (Continued)

- SHAPIRO, D. H. COMPANY, 1616 Walnut St. (David R. Gettlin, Elmer I. Rosen, Davis H. Shapiro)
- SHAPIRO AND GUSSMAN, 1409 Market Street National Bank Bldg. (19) (Irving D. Gussman)
- SHAPIRO, WILLIAM, 1600 Bankers Securities Bldg. (7) (William Shapiro)
- SHERRAT, WILLIAM, 1415 Land Title Bldg. (10) (William Sherratt)
- SHREIBMAN, OSCAR, Suite 724, Jefferson Bldg. 1015 Chestnut St. (Oscar Shreibman)
- SIMONS, WACHS & COMPANY, 2140 Land Title Bldg. (10) (David Victor Wachs)
- SINGER, VICTOR L., 603 Lewis Tower Bldg. (2) (Victor L. Singer)
- SKLAR, CARMOSIN & COMPANY, 910 Bankers Securities Bldg. (7) (Milton Carmosin, Clement Perlman, Irvin Sklar)
- SLADEK, JOSEPH F., 401 N. Broad St. (8) (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)
- SPEISER, ALLEN, 14 Trent Road (31) (Allen Speiser)
- STAUFFER BUNN & CHAMBERS, 1518 Walnut St. (2) (Charles R. Chambers, Paul P. Dickes, Donald J. Kester, Ralph L. Stauffer)
- STEIN, LOUIS & Co., 1111 Lewis Tower Bldg. (2) (Leon Goldberg, Martin L. Goldberg, Louis Stein)
- STEINBERG, HERMAN M., 2103 Market Street National Bank Bldg. (7) (Herman M. Steinberg)
- STEINBERG, I. K. AND SON, 1505 Race St. (2) (Sidney Steinberg)
- STEINBERG, SPIEGEL AND COMPANY, 1619 Walnut St. (3) (Murray Spiegel, Benjamin Steinberg)
- STERLING, STOUGHTON, 1440 Land Title Bldg. (10) (Stoughton Sterling)
- STOCKTON BATES & COMPANY, 1411 Walnut St. (2) (John L. Ricketts)
- STREDLER AND STREDLER, 909 Market Street National Bank Bldg. (7) (Nathan H. Stredler)
- TAIT, WELLER & BAKER, 225 S. 15th St. (2) (Arnold N. Parris, Frank M. Tait, Robert L. Weller)
- TALUS, MELVIN, Bankers Securities Bldg (Melvin Talus)
- TIETZE, POMFRET & Co., 219 N. Broad St. (7) (Edward J. Pomfret)
- 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, 1622 Chestnut St. (3) (Richard H. Crook, Richard L. Entwisle, Clarence L. Turner, John H. Zebley, Jr.)
- VALLEI, FRANK, Widener Bldg. (7) (Frank Vallei)
- VAN DUSEN, CLARENCE H. & Co., 615 Chestnut St. (6) (Clarence H. Van Dusen)
- WALDBAUM, ROCKOWER & COMPANY, 1422 Chesnut St. (2) (Ellis Berkowitz, Ephraim Hoffman, J. R. Rockower, Morris Thomas, A. B. Waldbaum)
- WALZER, HERMAN M., 1828 Lewis Tower Bldg. (2) (Herman M. Walzer)
- WATSON, GEORGE K. & COMPANY, 123 S. Broad St. (M. Edward Drayer, Paul K. Goldwald, John B. Moore, George K. Watson, Harold J. Watson, H. Oscar Zimmerman)
- WATT, ALEXANDER HENRY, 1346 Chestnut St. (7) (Alexander Henry Watt)
- WEBB, ERMA P., 1700 Walnut St. (Erma P. Webb)
- WEINER, ABRAHAM I., 8211 Fayette St. (19) (Abraham I. Weiner)
- WEINROTT, EDGAR R., Bankers Securities Bldg. (Edgar R. Weinrott)
- WEISSINGER, CHARLES & Co., 145 N. 16th St. (Charles Weissinger, Charles Weissinger, Jr.)
- WELSCH, MARVIN A., 1015 Lewis Tower Bldg. (2) (Marvin A. Welsch)
- WHEELER, CROSSBIE, SEILER AND COMPANY, 121 Broad St. (7) (Dean B. Seiler)
- WILLIAMS, ROY E. & Co., 1125 Spruce St. (Sidney S. Shulman)
- WILLIS, ALEXANDER, 2216 N. Graham St. (31) (Alexander Willis)
- WILSON, ANDREW S., 1024 Foulkrod St. (Andrew S. Wilson)
- WILSON & QUINLAN, 2300 Lincoln-Liberty Bldg. (Thomas J. Quinlan)
- WINDERMAN, CAPLAN AND Co., 1512 Fox Bldg. (3) (Herman Winderman)
- 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. AND SON, 803 Jefferson Bldg. (Louis J. Yampolsky)
- YOUNG, ARTHUR & COMPANY, 123 S. Broad St. (9) (William D. Conklin)
- ZAMRIN, S. K. & Co., 1537 Chestnut St. (2) (Sidney K. Zamrin)

Philipsburgh

- JOHNSTON, CLIFFORD ANCEL, Passmore Bldg. (Clifford Ancel Johnston)

Pittsburgh

- ANDERSON, MOELLER & COMPANY, 1404 Frick Bldg. (19) (John M. Anderson)
- APPEL, CLARENCE F. K., 3213 Sunnyside Rd. (34) (Clarence F. K. Appel)
- BACHRACH, SANDERBECK & COMPANY, 1508 Farmers Bank Bldg. (Jerome C. Bachrach, Michael D. Bachrach, Paul Katzen, John R. McKeever, J. Maxwell Neely, William W. Nuernberg, Lawrence P. Quill, Adrian F. Sanderbeck, Murray H. Swartz)
- BALMUTH, NATHAN P., 802 Grant Bldg. (Nathan P. Balmuth)
- BARNES & COMPANY, 1707 Clark Bldg. (22) (E. A. Ford Barnes, Frank Irvin)
- BIELAU, O. T. & COMPANY, 437 Grant St. (19) (Otto T. Bielau, Harry Coon, Harry Coon, Jr., Walter J. Tierney)
- CHIURAZZI & GEORGE, 108 Smithfield St. (22) (Thomas L. George)
- COHEN, JOSEPH B., 610 Berger Bldg. (Joseph B. Cohen)
- COLLEDGE, WILLIAM W., 1200 Jones Law Bldg. (William W. Colledge)
- COLLINS & COMPANY, 1643 Oliver Bldg. (22) (Gerald I. Collins)
- CONNIFF, EUGENE A. COMPANY, 717 Park Bldg. (Eugene A. Conniff)
- CONRAD, R. K., 1534 W. Oliver Bldg. (22) (R. K. Conrad)
- CRAWFORD AND ELLENBOGEN, 1412 Berger Bldg. (Joseph Ellenbogen)
- CULLEY, HARRY B. AND COMPANY, 905 Clark Bldg. (22) (George W. Long, Manager)

PENNSYLVANIA (Continued)

- CUSTER, GUY F., 407 Biddle Ave. (21) (Guy F. Custer)
- DIAMONDSTONE, JULIUS, Clark Bldg. (Julius Diamondstone)
- EBY, GEORGE W., Henry W. Oliver Bldg (22) (George W. Eby)
- EPSTEIN & TABOR, 913 Plaza Bldg. (19) (A. J. Epstein, Harry P. Tabor)
- ERNST & ERNST, 2912 Grant Bldg. (19) (Bertrand J. Belda, Ross K. Conaway, Thomas N. Herreid, John R. Ranson)
- EVANS AND BENNETT, Law & Finance Bldg. (Richard Tinkey)
- FREY, LEE, 2509 Library Rd. (34) (Lee Frey)
- GABELL, FRANK C., 258 Crestview Dr. (36) (Frank C. Gabell)
- GLAUSSER, GRANT H., Rm. 134, 1320 Penn Ave. (22) (Grant H. Glausser)
- GOULD, W. H. A., Empire Bldg. (W. H. A. Gould)
- HASKINS & SELLS, 140 Stanwix St. (22) (Richard H. Grosse, A. Chester Livengood, Archibald F. Wagner)
- HAUSMAN & KETTERING, 303 Plaza Bldg. (19) (Kenneth C. Kettering)
- HEMPHILL, ADLEY W., 1544 Shady Ave. (Adley W. Hemphill)
- HERSPERGER & Co., 830 Grant Bldg. (19) (John F. Love)
- HOROVITZ, SAMUEL, 1218 Highland Bldg. (6) (Samuel Horovitz)
- HORWATH & HORWATH, Oliver Bldg. (Herbert M. Howson)
- HOSACK, SPECHT, MUETZEL & WOOD, 917 Park Bldg. (22) (W. H. Specht)
- JACKLEY, DOUGHERTY & Co., First National Bank Bldg. (22) (Wendell L. Jackley)
- KELLY AND WILLISON, 1211 Benedum-Trees Bldg. (22) (Paul J. Kelly, Robert B. Willison)
- KOMLYN & COMPANY, 1505 Law & Finance Bldg. (Joseph Gilbert Karas, Nicholas Komlyn)
- KOOS, THEODORE L., 211 Elm St. (Theodore L. Koos)
- LEAP, JOSEPH F., 1122 Empire Bldg. (22) (Joseph F. Leap)
- LEVIN, MACY L., 443 Union Trust Bldg. (19) (Macy L. Levin)
- LOVE, P. A. AND COMPANY, 1111 Plaza Bldg. (19) (Percy A. Love)
- LUICK, CARL, 201 Berger Bldg. (19) (Carl Luick)
- LYBRAND, ROSS BROS. & MONTGOMERY, Oliver Bldg. (22) (Joseph W. Bower, William F. Marsh)
- MAIN AND COMPANY, First National Bank Bldg. (22) (Frank Wilbur Main, M. C. Conick, A. L. Jacobs, O. A. Bashor, A. R. Englehart, L. H. Hufnagel, J. F. Macha, D. W. Switzer, G. G. Thomas, R. C. Wetzel, H. G. Womsley, R. G. Yinger, J. H. Young, Jr.)
- MARTUCCI AND COMPANY, 201 Manufacturers Bldg. (Peter J. Martucci)
- MCCARTAN, J. R. & Co., 1208 Commonwealth Bldg. (22) (Paul E. Downs, J. R. McCartan, James W. Miller, James T. Schneider, Ernest W. Turnbull)
- MCGANNON, GEORGE E., 7110 Thomas Blvd. (8) (George E. McGannon)
- MOSES, ERIC AND COMPANY, 803 Clark Bldg. (22) (Robert J. Arnold, William L. Kenzleiter, Eric Moses)
- MUCHOW AND COMPANY, Park Bldg. (Robert Logie, William G. Muchow)
- PANAGULIAS, C. J. & COMPANY, 300 W. North Ave. (12) (Paul C. Panagulias)
- PEAT, MARWICK, MITCHELL & Co., 1044 Henry W. Oliver Bldg. (22) (John F. Moeller)
- PRICE WATERHOUSE & Co., 140 Stanwix St. (22) (Edwin C. Chinlund, Robert M. Griffiths, J. Woodrow Mathews)
- ROYSTON, W. T. COMPANY, 908 Farmers Bank Bldg. (William T. Royston, Donald Deeley)
- RUSH & MCGONIGLE, 705 Grant Bldg. (James J. McGonigle, Wilfred D. Rush)
- SABEL, GEORGE J. & COMPANY, 1000 Farmers Bank Bldg. (22) (George J. Sabel)
- SCHNEIDER, A. L., 429 Fourth Ave. (A. L. L. Schneider)
- SCULLY, VINCENT C. A., 1808 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. Sisterson)
- SNODGRASS & COMPANY, 1102 Park Bldg. (B. D. Snodgrass)
- SNYDER, ELLINGER & DAVIES, 1308 Farmers Bank Bldg. (Walter J. Bright, Leo C. Mulvihill)
- SODINI, VINCENT J., 7127 Hamilton Ave. (8) (Vincent J. Sodini)
- SPEHLING, MAX R., 608 Berger Bldg. (Max R. Sperling)
- SPOULL, R. C. & SONS, 150 McClellan Dr. (36) (Robert C. Sproul)
- STANNY, NORBERT F., 2003 Commonwealth Bldg. (Norbert F. Stanny)
- STEPHENS & COMPANY, 1405 Investment Bldg. (Leo J. Stephens)
- SUTO & CENGIA, 1018 Grant Bldg. (19) (Charles M. Atkinson, Bruno A. Cengia, Alexander L. Suto)
- TISHMAN, STANLEY, 203 Fifth-Grant Bldg. (19) (Stanley Tishman)
- TORRENCE, ROBERT W., 502 Renshaw Bldg. (22) (Robert W. Torrence)
- TOUCHE, NIVEN, BAILEY & SMART, 504 Grant Bldg. (19) (Robert M. Trueblood)
- VOLLBRECHT, CHARLES M. ASSOCIATES, 510 Jones Law Bldg., Annex (19) (C. M. Vollbrecht)
- VOLOVIC, ANDREW, 1907 Clark Bldg. (Andrew Volovic)
- WECHSLER AND LEVINE, 1001 Law and Finance Bldg. (19) (Arnold I. Levine, Irving A. Wechsler)
- WEHRHEIM, R. E. & COMPANY, Investment Bldg. (Regis E. Wehrheim)
- WRIGHT, CLARENCE L., Reis Run Rd. (2) (Clarence L. Wright)
- YOUNG, ARTHUR & COMPANY, 430 Seventh Ave. (19) (John P. Brown, John L. Harvey)
- YOUNG, RALPH W., 1432 Oliver Bldg. (22) (Ralph W. Young)

Pottsville

- FISHEL, BASKIN AND COMPANY, 15 South Centre St. (Martin M. Baskin)

Quakertown

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

Reading

- BAKER, ERNEST C., 230 N. 5th St. (Ernest C. Baker)

PENNSYLVANIA (Continued)

- BEARD, JOHN A. & COMPANY**, 632 Washington St. (John A. Beard, W. Frank Laudenslayer)
- ERNST & ERNST**, 604 Colonial Trust Bldg. (Frank B. Carll)
- HERR, ROBERT R.**, 24 N. 6th St. (Robert R. Herr)
- JUNG, F. W.**, 315 Berks County Trust Bldg. (F. W. Jung)
- KANE, JAMES R.**, 1011 Penn St. (James R. Kane)
- KNAUER, WILLIAM W.**, 522 Washington St. (William W. Knauer)
- LAMANNA, JEROME A.**, 632 Washington St. (Jerome A. LaManna)
- MARKLEY, GEORGE L.**, 22 N. Fifth St. (George L. Markley)
- SCHLIPIERT & YERGER**, 526 Court St. (Robert F. Schlippert)
- SPONAGLE, ALVIN W. & COMPANY**, 210 N. 6th St. (Harry F. Haag, Mark Reber)
- TURNER, CROOK & ZEBLEY**, 35 N. 6th St. (J. Craig Aikins)
- WENGER, RAYMOND J.**, Baer Bldg. (Raymond J. Wenger)
- WILSON, F. FERRER**, 534 Washington St. (F. Ferrer Wilson)
- Sayre**
- VAN LEWEN, L.**, 100 N. Elmer Ave. (L. Van Lewen)
- Schuylkill Haven**
- BOTZ, JAMES H.**, 10 Avenue D (James H. Botz)
- Scranton**
- BARLOW & PETERSON**, 215 N. Washington Ave. (3) (William H. Peterson, Jr.)
- BELL, GRANT L.**, 604 First National Bank Bldg. (Grant L. Bell)
- ECKERSLEY ACCOUNTING SERVICE**, Scranton-Lackawanna Trust Bldg. (Vance L. Eckersley, Robert N. Eckersley)
- HARRINGTON, WALTER J.**, 303 Brooks Bldg. (3) (Walter J. Harrington)
- MULHERIN, FRANCIS X.**, 312 Rehrig Bldg. (Francis X. Mulherin)
- 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)
- WEISS, BAER & KAUFFMAN**, 701 Connell Bldg. (Joseph Kauffman)
- WILENSKY, ALVIN**, 713 Connell Bldg (Alvin Wilensky)
- Sewickley**
- DAVIS, JOHN K.**, Peoples First National Bank Bldg. (John K. Davis)
- Sharon**
- BELL & COMPANY**, First National Bank Bldg. (William P. Goodrick)
- ELLIOTT-FINUCANE & Co.**, 15 Vine Ave. (James A. Elliott)
- Smethport**
- HELMS AND 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**
- SHELL, OLIVER F.**, 1100 Logan Ave. (Oliver F. Shell)
- Uniontown**
- HARPER, ROBERT M.**, 7 E. Main St. (Robert M. Harper)
- TENNEY AND COMPANY**, 817 Second National Bank Bldg. (Ned L. McClure)
- Villanova**
- SHEA & Co.**, Box 715 (John J. Shea)
- Warren**
- CURTIS, HAROLD L.**, 311 Pennsylvania Ave., E. (Harold L. Curtis)
- SWANSON & COMPANY**, 304 Fourth Ave. (Clarence O. Swanson)
- Washington**
- SPROAT & CLARK**, 73 S. Main St. (C. Ross Sproat)
- STORMWIND, A. L.**, 609 Washington Trust Bldg. (Abraham L. Stormwind)
- Wayne**
- HUGHES, T. MORGAN, JR.**, 106 N. Aberdeen Ave. (T. Morgan Hughes, Jr.)
- Waynesburg**
- MILINOVICH, M. A.**, 408 County Office Bldg. (M. A. Milinovich)
- West Chester**
- SANVILLE, HENRY F., JR.**, 19 S. High St. (Henry F. Sanville, Jr.)
- West Reading**
- BACH, SMITH AND BACH**, 630 Penn Ave. (C. Malcolm Smith)
- Wilkes-Barre**
- DOBSON ACCOUNTING SERVICE**, 98 S. River St. (W. F. Dobson)
- LAVENTHOL, KREKSTEIN & Co.**, 1042 Miners National Bank Bldg. (Alexander E. Loeb)
- MARCUS, ABRAHAM**, 317 Brooks Bldg. (Abraham Marcus)
- NAVEEN & NAVEEN**, 814 Brooks Bldg. (Harry Louis Naveen)
- SHAFFER AND MURZIN**, 415 Miners National Bank Bldg. (David L. Murzin, Joseph Shaffer)
- SIEMINSKI, CASIMIR A., JR.**, 53-59 N. Main St. (Casimir Sieminski, Jr.)
- SLAMON, JOSEPH B., JR.**, 481 S. Main St. (Joseph B. Slamon, Jr.)
- STAPLETON, JOHN T.**, Deposit & Savings Bank Bldg. (John T. Stapleton)
- WILLIAMS, JOSEPH H.**, 200 Brooks Bldg. (Joseph H. Williams)
- Williamsport**
- MYERS, L. CLIFFORD & Co.**, 531 W. 4th St. (L. Clifford Myers, Gail G. Webster)

PENNSYLVANIA (Continued)

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

FRIEDMAN, PHILIP R., 8 N. George St. (Philip R. Friedman)
 KOCHENOUR, RISSINGER & MORRIS, 15 S. Duke St., (William H. Earnest, Richard E. Wonik)

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

NESS, HARRY & COMPANY, 123 E. Market St. (Cyrill A. Bielek, Wilbert J. Nace, Harry Ness, R. Donald Ness)

SELIGMAN AND NATHANSON, 110 S. Beaver St. (Aaron Nathanson, Charles S. Seligman)

TURNER, CROOK AND ZEBLEY, 35 N. George St. (Paul L. Workman)

RHODE ISLAND

Newport

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

Pawtucket

KILBERG, ARNOLD, 66 Oak Hill Ave. (Arnold Kilberg)

Providence

BERKOWITZ, SAMUEL M., 86 Weybosset St. (Samuel M. Berkowitz)

BLACKMAN & BLACKMAN, 1209 Industrial Trust Bldg. (Edward Blackman, Earl F. Midwood)

BROWN, HARRY C., 611 Industrial Trust Bldg. (3) (Harry C. Brown)

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

CHRISTIANSEN AND COMPANY, 1210 Union Trust Bldg. (Carl W. Christiansen, George T. Helm, John J. Hourigan)

COHN, NEWTON B., 87 Weybosset St. (3) (Newton B. Cohn)

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

CONNOR, RALPH J., 17 Exchange St. (3) (Ralph J. Connor)

DRUMMOND, R. E. & COMPANY, 610 Industrial Trust Bldg. (3) (Russell E. Drummond, E. Marjorie Feeley)

ELWELL, SMITH & LAWTON, 111 Westminster St. (Ronald W. Lawton)

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. (3) (Samuel Gereboff)

GODFREY, ALBERT E., 1401 Industrial Trust Bldg. (Albert E. Godfrey)

HARRIS & GIFFORD, 15 Westminster St. (H. Howard Croome, Jr., Seth B. Gifford, Townes M. Harris)

JONES, H. WEBSTER, 1129 Industrial Trust Bldg. (H. Webster Jones)

KUPERMAN, GLASS & COMPANY, 722 Industrial Trust Bldg. (3) (Elliott E. Dittelman)

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, Ralph T. Neff)

LEVIN, LEONARD M., 36 Exchange Pl. (Leonard M. Levin)

O'BRIEN, E. L. & COMPANY, 2504 Industrial Trust Bldg. (3) (Edmund Leo O'Brien, Andrew J. McMahon)

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)

SELINKER, SOLOMON E., 86 Weybosset St. (3) (Solomon E. Selinker)

SHEA, QUINLAN J., 15 Westminster St. (Quinlan J. Shea)

SPARROW & JOHNSON, 171 Westminster St. (Robert E. Sparrow)

TAYLOR, RICHARD W. A., 146 Westminster St. (Richard W. A. Taylor)

WARD, FISHER & COMPANY, 2400 Industrial Trust Bldg. (Edward C. Daley, Ernest L. Goodman, C. Watson Scott)

Riverside

ALGER AND BLACKWAY, 15 Allens Ave. (Howard C. Blackway)

Woonsocket

DUROCHER, ARMAND D., 62 Hamlet Ave. (Armand D. DuRocher)

McMURTRIE, ARTHUR, 40 Westwood Road (Arthur McMurtrie)

SOUTH CAROLINA

Aiken

CROHEN, RUSSELL P., Ram Bldg. (Russell P. Crohen)

Anderson

COPPAGE, CARLOS F., SR., 109½ W. Benson St. (Carlos F. Coppage, Sr.)

Andrews

BELL & BELL, P. O. Box 386 (Clifford T. Bell, Sr.)

Bennettsville

LUNDIN AND BROGDON, Plaza Bldg. (James E. Brogdon)

Camden

BRUCE, ROBERT A. & Co., 512 Rutledge St. (Robert A. Bruce)

Charleston

DANIELL, E. ROY, 39 Broad St. (3) (E. Roy Daniell)

SOUTH CAROLINA (Continued)

McKNIGHT, FRAMPTON & McKNIGHT, 12 Broad St. (George G. McKnight, Henry W. Frampton, Daniel L. McKnight)
 MUCKENFUSS, WILLIAM F. AND ASSOCIATES, P. O. Box 815, (William F. Muckenfuss)
 POWERS, MARTIN T., 58 Broad St. (Martin T. Powers)
 SCHLEETER AND MONSEN, 39 Broad St. (Magnus A. Monsen, Oscar William Schleeter)
 TANENBAUM, MAX M., 507 Peoples Bldg (3) (Max M. Tanenbaum)

Clover

JACKSON, JOE L., (Joe L. Jackson)

Columbia

CANNON, F. E., P. O. Box 5153 (F. E. Cannon)
 CLARKSON, A. C. & Co., 610 Barringer Bldg. (Andrew Crawford Clarkson, Jr., Robert Alexander Harden)
 DERRICK, STUBBS & STITH, P. O. Box 363 (N. E. Derrick, W. J. Stubbs, Jr., H. Talcott Stith, Jr.)
 EDGAR, WESLEY B., 1310 Lady St. (1) (Wesley B. Edgar)
 FINCH, RAYMON R. & Co., 1226 Sumter St. (Raymon R. Finch, Wm. J. Love)
 HUNT, J. W. AND COMPANY, South Carolina National Bank Bldg. (J. W. Hunt, Thomas A. Waites, Jr., Bruce O. Hunt)
 LASLEY, WILLIAM, 4435 Devine St. (William Lasley)
 LEWIS, ADLAI RICHARD, P. O. Box 124 (Adlai Richard Lewis)
 MCGOWAN, E. L., 1228 Butler St. (E. L. McGowan)
 MCGREGOR, C. C. & Co., 1518 Pickens St. (C. C. McGregor, G. M. Williams)
 RESPESS AND RESPESS, 101 Palmetto State Life Bldg. (W. O. Matthiessen, Manager)
 SEARSON, LOUIS A., 1845 Assembly St. (Louis A. Searson)
 SHOWALTER AND TEEL, 606 Palmetto Bldg. (1) (Wayne T. Showalter, William J. Teel)
 THAYER, GEORGE M., P. O. Box 1201 (George M. Thayer)
 WILSON, W. G., JR., 507 Carolina Life Bldg. (Walter G. Wilson, Jr.)
 WINGATE AND KIGHT, Palmetto Bldg. (R. L. Kight)

Florence

CHASTEEN AND NORRIS, P. O. Box 1184 (Elmer E. Chasteen)

Greenville

BURGESS, JAMES F., 222 Lawyers Bldg. (James F. Burgess)
 ELLIOTT, DAVIS & COMPANY, 7 Pendleton St. (Merrill C. Patten)

Aberdeen

HAGENSON, S. N., 601 N. Main. (Sylvan Hagenson)

Mitchell

WOHLBERG, DONALD F., 201 Medical Arts Bldg. (Donald F. Wohlenberg)

LEACH AND CLARK, 200-A. W. McBee Ave. (Harold C. Clark, Jr., James C. Leach)
 PALM & HARRIS, P. O. Box 906 (Wm. P. Harris, William M. McMillan, John M. Palm)
 RIGGINS, J. HARLON & COMPANY, Box 2363 (Chester W. Johnston, J. Harlon Riggins)
 WHITMIRE, H. GRADY, 501 Masonic Temple (H. Grady Whitmire)
 WINN & WRIGHT, 207-211 Masonic Temple Bldg. (John C. Winn, William C. Wright)

Greenwood

WALLACE, BRAXTON C., Textile Bldg. (Braxton C. Wallace)

Lancaster

CONNELLY, C. K., JR., 114½ E. Gay St. (C. K. Connelly, Jr.)

Laurens

ROPER, ROBERT B., Box 153 (R. B. Roper)

Myrtle Beach

SMITH, C. FOSTER, Box 1624 (C. Foster Smith)

Orangeburg

BEACH & BOMAR, P. O. Box 223 (Ladson H. Beach)

Spartanburg

DODGE, L. C., Montgomery Bldg. (L. C. Dodge)
 GREER, LOY M., JR., 212 Montgomery Bldg. (Loy M. Greer, Jr.)
 MADGE, ARTHUR D., 221 Montgomery Bldg. (Arthur D. Madge)
 McRAE, ALLEN M., 1002 Montgomery Bldg. (Allen M. McRae)
 SEARSON AND CANNON, 709 Andrews Bldg. (John B. Cannon, Jr., W. Arnold Searson)

Summerville

ANDERSON, BRADFORD E., P. O. Box 1002 (Bradford E. Anderson)

Sumter

STEWART, ROBERT B., 406 Dixie Life Bldg. (Robert B. Stewart)
 SToudenMIRE, SIGMUND WELCH, Shelor Bldg. (Sigmund Welch Stoudenmire)

Walterboro

MOYSEY, EDWARD D., (Edward D. Moysey)

SOUTH DAKOTA

Rapid City

ANDERSON, M. F., 2 Elks Bldg. (M. F. Anderson)
 HELMS, HAROLD S., Box 1162 (Harold S. Helms)
 SCHOUWEILER, S. S., 603½ Main (S. S. Schouweiler)
 SORENSEN, J. W. AND COMPANY, P. O. Box 968 (C. D. Dunmire, Frank E. Short)

SOUTH DAKOTA (Continued)

Sioux Falls

DRAEGER, RICHARD W., 516 Northwest Security National Bank Bldg. (Richard W. Draeger)
 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, J. W. & ASSOCIATES, 107 E. 11th St. (George B. Medeck, John W. Sorensen)
 YOUNG, CLARENCE R., 902 National Bank of South Dakota Bldg. (Clarence R. Young)

Yankton

HOBBS, HARRY H., 305 Walnut St. (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, Suite 910-14 Volunteer State Life Bldg. (Lee H. Battle, Richard T. Battle)
 BUFFON, CLIFFORD D. AND ASSOCIATES, 436-40 Volunteer State Life Bldg. (Clifford D. Buffon)
 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., 1023 Chattanooga Bank Bldg. (2) (J. H. Hardy)
 HAZLETT, LEWIS AND BIETER, 715 Hamilton Bank Bldg. (Joseph G. Bieter, Roy D. Hazlett, Thomas S. Lewis, Jr.)
 HIXSON, SCRUDDER, BAKER AND ABERNATHY, 1014 Chattanooga Bank Bldg. (2) (Dewey G. Hixson)

JOHNSON, ORVILLE E. AND ASSOCIATES, 1219 Hamilton National Bank Bldg. (2) (Robert E. Johnson, Jack W. Thompson)
 KLEINAU, GLENN R., 2006 McCallie Ave. (Glenn R. Kleinau)
 LEWIS, DIXIE L., JR. AND ASSOCIATES, 430 Volunteer Bldg. (Dixie L. Lewis, Jr., Lawrence Bernard Stone)
 LOCKERBY, C. H., 703 James Bldg. (2) (Charles Herbert Lockerby)
 MARSHALL, J. E., 1026 James Bldg. (John Edward Marshall)
 MCGHEE, WILLIAM M., 613 Walnut St. (William Marion McGhee)
 MCKENZIE & MCKENZIE, 401 Oak St. (James E. McKenzie, William C. McKenzie)
 MENEFFEE, JOHN T., 1115 Volunteer Life Bldg. (John T. Meneffee)
 OAKES, HERBERT L., 721 James Bldg. (Herbert L. Oakes)
 SWAFFORD, CARL A., 1223 Volunteer Bldg. (Carl A. Swafford)
 TURNBULL, FRED S., 1220 James Bldg. (Frederick Syme Turnbull)
 WINER, OGLE & PEAK, 935 Volunteer Bldg. (Louis E. Ogle, Meyer Winer)

Clarksville

MALONEY, ALBERT B. & COMPANY, 208 Glenn Bldg. (Fred W. Brown)

Columbia

BONE, LESTER H., Dale Bldg. (Lester H. Bone)

Concord

CHAFFIN, WILLIAM T., Westland Drive, R. D. No. 1 (William T. Chaffin)

Dyersburg

ALEXANDER & HOLMES, 310 First Citizens National Bank Bldg. (W. P. Alexander Jr., William M. Holmes)

Jackson

BRANHAM, ARNOLD & BADGETT, First National Bank Bldg. (Henry Grady Arnold, William T. Badgett, R. E. Branham)

Johnson City

ATKINS, TALMADGE W., 708 W. Maple St. (Talmadge W. Atkins)
 BAYLOR AND BACKUS, 408½ S. Roan St. (Edward N. Backus, Everett R. Baylor, Bill C. Payne)
 HOLT, JAMES B., 827 W. Walnut St. (James B. Holt)
 HULL, A. T. & SONS, Tennessee National Bank Bldg. (A. H. Hull, H. D. Carriger)

Kingsport

BURK, DENT K. ASSOCIATES, 309 Commerce St. (R. Carl Counts, Roy F. Maness, Jr.)
 WERTH, BAILEY, MCCORKLE & Co., 150 Commerce St. (Richard F. Bailey, F. Stewart McCorkle, John St. C. Werth)

Knoxville

ADAMS, ELLIOTT D., 301 Commercial Bank Bldg. (Elliott D. Adams)
 CARPENTER & CLARK, 220 W. Clinch Ave. (R. A. Carpenter)
 DAVIS, W. BEN, 412 Empire Bldg. (W. Ben Davis)
 ERNST & ERNST, 813 Burwell Bldg. (2) (O. C. DeView)
 GILLESPIE & SHERROD, 210 Commercial Bank Bldg. (Keith G. Sherrod)
 HENRY, JOE E., 715 Henley St. (Joe E. Henry)
 JONES, HOMER K. & COMPANY, 405 Fidelity Bankers Trust Company (H. Clay Jones)
 OSBORN & PAGE, 401 Fidelity Bankers Trust Bldg. (Albert M. Miller)
 SCHENKEL, EMANUEL, 406 Commercial Bank Bldg. (Emanuel Schenkel)
 SIEGEL, MILES, P. O. Box 1342 (Miles Siegel)
 TIMMONS AUDIT COMPANY, Burwell Bldg. (Bruce Moody, Buford A. Timmons)

Lebanon

MALONEY, ALBERT B. & COMPANY, 406 W. Main St. (Channie C. Law)

Maryville

GILLESPIE AND SHERROD, 402 Blount National Bank Bldg. (A. C. Gillespie)

TENNESSEE (Continued)

McMinnville

MALONEY, ALBERT B. & COMPANY, 406 Old Bank Bldg. (Charles G. Moore)

Memphis

AHLBERG, CHARLES R., 210 Madison Ave. (Charles R. Ahlberg)
 ANDERSON AND NOEL, 1216 Commerce Title Bldg. (Keith B. Anderson, Deane A. Noel)
 ANDRUS, FRANK W., JR., 1216 Eighty-One Madison Bldg. (Frank W. Andrus, Jr.)
 BARNARD AND DOLAN, 779-80 Shrine Bldg. (3) (Ray E. Barnard, T. Frank Dolan)
 BERNSTEIN & SNODGRASS, 1016 Dermon Bldg. (Walker Earl Snodgrass)
 CARLIN, J. B., JR., Box 6745 Hollywood P. O. (J. B. Carlin, Jr.)
 CARTER, M. O. CO., 480 Shrine Bldg. (Marvin Orion Carter, Rebert M. Hasselle, W. Ross Junkin, Clinton R. Pearson, Paul Franklin Ridgway, J. Clayton Sims)
 COBB, OLIVER P. & COMPANY, 205 Hotel Peabody Bldg. (Robert S. Carney, Oliver P. Cobb, Oliver P. Cobb, Jr., H. Landrith Thomas)
 COPELAND, GEORGE P., 215 Madison Ave. (George P. Copeland)
 COX, RONALD C., 624 Sterick Bldg. (Ronald C. Cox)
 DALLAS, JAMES L. AND COMPANY, 205 Towers Bldg. (James L. Dallas, B. H. Merchant)
 ERNST & ERNST, 67 Madison Ave. (3) (Russell E. Latschaw, Manager)
 FLOYD, LEONARD M., 1139 Sterick Bldg. (Leonard M. Floyd)
 FORESTER, J. LEON, 501 Union Planters Bank Bldg. (J. Leon Forester)
 GARFINKEL, BERNARD J., 81 Madison Bldg. (Bernard J. Garfinkel)
 HIMES, IRVING L. & COMPANY, Sterick Bldg. (Irving L. Himes)
 HUDSON, CLYDE C., 2094 Union Ave. (Clyde C. Hudson)
 HULL, DONALD T., Columbian Mutual Tower Bldg. (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, 6th Floor, Falls Bldg. (Homer K. Jones, Robert Hale Jones)
 JONES, WM. HUNTER, 926 Exchange Bldg. (Wm. Hunter Jones)
 LEFKOWITZ, BERNARD, 943 Biggs (Bernard Lefkowitz)
 MALONEY, ROBNETT AND BARCLAY, 414 Falls Bldg. (William A. Barclay, William E. Fisher, Alfred E. Robnett)
 MATTHEWS, JAMES A. & COMPANY, Manhattan Bank Bldg. (James A. Matthews, Harrison M. Spain, Jr.)
 MILLER, BURK COMPANY, 402 Commerce Title Bldg. (William D. Burk, John S. Miller)
 MINOR & MOORE, 1414-18 Sterick Bldg. (L. S. Minor)
 OWENS, ALBERT T., 107 S. Court Ave. (Albert T. Owens)
 PEAT, MARWICK, MITCHELL & Co., 1208 Union Planters National Bank Bldg. (3) (F. Clyde Lambert)

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, Main at Union (3) (Phillip K. Seidman)
 WATSON AND RAGSDALE, 825 Commerce Title Bldg. (Garner A. Watson, Russell G. Ragsdale, John H. Quinn, D. Roy Collins, Jr.)
 WELLBORN, CARL B., 1201-4 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)

Murfreesboro

MALONEY, ALBERT B. & COMPANY, Haynes Bldg. (Winfield W. Major)

Nashville

ALLEN, MARTIN & COMPANY, 1018 Third National Bank Bldg. (3) (James W. Allen, James W. Allen, Jr., Herman D. Bradley, Walter D. Dickson, William L. Martin)
 ANDERSON, GUILLIAMS & WILSON, 707 Third National Bank Bldg. (R. D. Anderson, John C. Guilliams, John W. Wilson)
 EWING AND TALBOT, 601 First American National Bank Bldg. (3) (Joseph H. Talbot, Jr.)
 GLENN, JOHN S. AND ASSOCIATES, First American National Bank Bldg. (3) (John S. Glenn, Jr., John H. Hanson, Jr.)
 GRANNIS AND ASSOCIATES, 904-6 Stahlman Bldg. (John Avery Grannis, Sr., John Avery Grannis, Jr.)
 HOFFMAN & KRAFT, 605 Stahlman Bldg. (3) (Irving Hoffman)
 HOLT, WILLARD W., 1125 Church St. (3) (Willard W. Holt)
 KEATON, EMERSON T., 530 Third National Bank Bldg. (Emerson T. Keaton)
 LAWS & TUNE, 308 Sudekum Bldg. (3) (George W. Laws, William L. Tune, Jr.)
 MALONEY, ALBERT B. & COMPANY, 2100 West End Ave. (Charles M. Bibb, Jack K. Byrd, Owen F. Campion, David Harold Hirsberg, B. Allen McSwiney)
 MCINTYRE AND ASSOCIATES, 919 Third National Bank Bldg. (Thos. M. McIntyre, Fred Marlin Connelly)
 OSBORN AND PAGE, 407 American Trust Bldg. (Robert Adair, Eugene R. Mullins, Hilary H. Osborn, Fred G. Page)
 PATY AND WOMACK, 602 Stahlman Bldg. (Ben H. Paty and Price B. Womack)

Shelbyville

MALONEY, ALBERT B. & COMPANY, Riverview Office Bldg. (Charles G. Bostick)

Springfield

KNIGHT, KENNETH C., 205 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, William Morphew)
 CRITCHFIELD & OLIVER, White Bldg. (Quentin L. Critchfield, Harley B. Oliver)
 DAVIS, BEN M. & COMPANY, 823 Mims Bldg. (Ben M. Davis, Edgar J. Helton, Norman L. Huff)
 LARUE, LAWRENCE, WOOD & KELLEY, Partin Bldg. (Russell E. Withrow, Francis V. Hurt)
 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., 621 W. 8th Ave. (John P. Burke, Jr.)
 CRABTREE AND THOMAS, 703 Fisk Bldg. (Lloyd A. Thomas)
 CORNELL & COMPANY, 812 Tyler (Wilbur E. Swenson)
 DOSHIER, ZED, JR., 228 Amarillo Bldg. (Zed Doshier, Jr.)
 FARR, M. H., P. O. Box 1697 (M. H. Farr)
 GLOVER, ARTHUR, P. O. Box 2228 (Arthur Glover)
 HAYS, JACK, 2217 Fannin St. (Jack Hays)
 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, Suite 612-617 Barfield Bldg. (George G. Kiker, Michael R. Lindsey)
 ROBERTSON, H. V. & COMPANY, 914 Barfield Bldg. (Robert J. Hibbetts)
 RUSSELL, CURTIS & GRAHAM, P. O. Box 2228 (William R. Curtis, Wilmer A. Graham, Walter G. Russell)
 SHILE, HAROLD B., 317 W. 6th Ave. (Harold B. Shile)
 STERQUELL, U. C., JR., 107 E. 5th Ave. (U. Calvert Sterquell, Jr.)
 STITT, LARRY B., 804 Rusk St. (Larry B. Stitt)

Austin

ANSLEY, D. E., JR., 205 Littlefield Bldg. (Daniel Edward Ansley, Jr.)
 AUSTIN, V. LEON, 1805 Pearl St. (V. Leon Austin)
 BAKER & HILGERS, 107 W. 14th St. (1) (J. Boone Baker, William B. Hilgers)
 BOHLS, EVERETT D., 402 W. 6th St. (Everett D. Bohls)
 BOSWELL, GEORGE L., 203 Commodore Perry Hotel Bldg. (George L. Boswell)
 BURNS, EDWARD A., 5404 Montview (5) (Edward A. Burns)
 CHITWOOD, WINFRED N., 409 Nalle Bldg. (Winfred N. Chitwood)
 COX, HOWARD T. & Co., 309 Perry-Brooks Bldg. (1) (Howard T. Cox, Fred J. Sublette, B. R. Ramsey)
 HOLCK, MANFRED, P. O. Box 3188, S. Austin Station (13) (Manfred Holck)
 JONES, E. MAXWELL, 1401 Capitol National Bank Bldg. (E. Maxwell Jones)

JORDAN, B. R. A., 1113 Capital National Bank Bldg. (B. R. A. Jordan)
 KLAEVEMAN, LESTER H., 1110 East 32 (Lester H. Klaveman)
 MULHOLLAN, WESLEY J., 1306 Capital National Bank Bldg. (Wesley J. Mulhollan)
 RIGBY, G. E., Box JJ, Capitol Station (Gholson E. Rigby)
 SCHIEFFER AND LYDA, Capital National Bank Bldg. (Don M. Lyda, Hunter Schieffer)
 TROTTER & CASTER, 910 Brown Bldg. (Albert W. Caster)
 WADE, BARTON & MARSH, 718 Brown Bldg. (Jim T. Barton, Albert L. Wade)

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)
 HEBERT, GERALD I., 657 Park St. (Gerald I. Hebert)
 HUGHES, B. H., JUNCKER & NORFELDT, 226A-227A San Jacinto Bldg. (Benny H. Hughes, Walter K. Juncker)
 KOSHKIN, LEVINGSTON AND MICHEL, 714 American National Bank Bldg. (Frederick H. Koshkin, Robert F. Michel)
 MASCHKE, HAMBY & MILLER, American National Bank Bldg. (Oswald H. Maschke, Woodie J. Hamby, Herman William Miller, Sr.)
 MCCLENDON & DAVIS, 376 Wall St. (Martin Davis, M. W. McClendon)
 MUNRO, MARION F., Goodhue Bldg. (Marion F. Munro)
 PHELPS, CHARLES R., American Bank Bldg. (Charles R. Phelps)
 RICHARDSON, NELSON O., American National Bank Bldg. (Nelson O. Richardson)
 ROBERTS & NEUSHAFER, Goodhue Bldg. (Robert F. Roberts)

Bellaire

GRIFFIN, DOROTHY GUEST, 4907 Elm St. (Dorothy Guest Griffin)
 THEILIG, HAROLD P., 818 N. 3rd (Harold P. Theilig)

Belton

YARBROUGH, VANCE & BARGE, Box 570 (Ver-non Barge, Jr.)

Big Spring

HILLIARD, NEIL G., P. O. Box 68 (Neil G. Hilliard)
 STEWART, MERLE J., 508 Petroleum Bldg. (Merle J. Stewart)

Boerne

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

Borger

WILLIAMS, LEWIS C., 116 Phillips Rd. (Lewis C. Williams)

Brady

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

TEXAS (Continued)

Brownfield

MERRIMAN & THOMAS, 207-South Fifth (Hugh Spencer Thomas)

Brownsville

LONG & CHILTON, 115 Majestic Bldg. (Carl S. Chilton, Jr., L. William Long)

Brownwood

LEACH, WALTER, 417 Citizens National Bank Bldg. (Walter Leach)

Canutillo

DOUGHTY, R. A., P. O. Box 25 (R. A. Doughty)

Carthage

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

Corpus Christi

ADAMS, A. KEMP, 716 Wilson Tower (A. Kemp Adams)

BEAMAN, R. J. & COMPANY, 603 Wilson Tower (Reuben John Beaman)

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

CUMMINS, E. MELVIN, 716 Wilson Tower (E. Melvin Cummins)

DOUGHTY & COMPANY, 811 Wilson Tower (Preston Doughty, Roy Doughty)

FRAZER AND TORBET, 801 Wilson Tower (James F. Nigh)

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

MCGEE, DRYDEN AND RIPPY, 702 Jones Bldg. (Joseph William Dryden)

MORGAN & COX, 507 Wilson Tower (Wm. B. Cox, Wilbur W. Durrflinger, Fred F. Morgan, George E. Stephens)

MOTE, ALLAN AND COMPANY, 507-8 Medical-Professional Bldg. (Allan Mote)

PEARCE, MARSHAL W., 621 Wilson Bldg. (Marshal W. Pearce)

POTTER, THOMAS B., 101 Bevlly Bldg. (Thomas B. Potter)

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

SLAVIK AND PONDER, 1108 Wilson Bldg. (William E. Ponder, Frank Slavik)

SMITH, CLINTON E., P. O. Box 319 (Clinton E. Smith)

TOUCHSTONE, W. S., 707 Wilson Tower (W. Sloan Touchstone)

Dallas

ABLON, ARNOLD N., 1009 Texas Bank Bldg. (Arnold N. Ablon)

ABRAMSON, MILTON S., 1215 National City Bldg. (Milton S. Abramson)

ALFORD, MERONEY & CO., P. O. Box 5088 (Fred F. Alford, Frank H. Grost, Charles A. Meroney, Albert O. Schnabel, Stanley J. Scott)

ALLEN AND JACKSON, Guardian Life Bldg. (1) (Robert Moody Allen, Edward R. Jackson)

ANDERSEN, ARTHUR & CO., 720 Corrigan Tower (1) (Andrew Peterson, Robert Zech)

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

BASHFORD, H. H., 740 Rio Grande National Bldg. (H. H. Bashford)

BILLUPS, WOOD & CHAMPLIN, Reserve Loan Life Bldg. (Jack A. Mascho)

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

BLOCH AND LIVINGSTON, 633 Fidelity Union Life Bldg., 1511 Bryan St. (1) (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, C. E. Young, Allen Gano, Theodore D. Stallings)

BRANCH, LEE W., 70 Great National Life Bldg. (Lee W. Branch)

BRIGHT, GILBERT L. AND ASSOCIATES, 2103 Mercantile Bank Bldg. (Gilbert L. Bright, Truxton Shaw)

BRYAN, WILFRED A., 512 Southwestern Life Bldg. (Wilfred A. Bryan)

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

BURST, JOHN, 509 Jefferson Tower (John Burst)

BUSBY, HOWARD L. Co., 2719 McKinney Ave. (Howard L. Busby)

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

CHRISMN, CLINTON JOHN, 922 National City Bldg. (1) (Clinton John Chrisman)

CHURCH, EDGAR H., National City Bldg. (Edgar H. Church)

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. (4) (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. (1) (George W. Culler, R. B. Smith)

DAVES AND MCFARLAND, 502 Jefferson Tower Bldg. (William P. Daves, Jr., Jamie F. McFarland)

DAVIS, JOHN MARTIN, Rm. 201, 2013½ Young St. (John Martin Davis)

DOHM AND COMPANY, 316 Commercial Bldg. (Joe H. Dohm, Owen William Johnson)

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

DRANGUET, FOOTE & COMPANY, 1414 Mercantile Bank Bldg. (1) (Joseph Dranguet, Guy M. Foote, Raymond Lee Gibbs)

DUNLAP, JAMES H., 1131 Fidelity Union Life Bldg. (James H. Dunlap)

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

ERNST & ERNST, 1106-15 First National Bank Bldg. (2) (Ben F. Irby)

FERGUSON, TIM K., 5347 McCommas (Tim K. Ferguson)

FORREST, WILLIAM B., JR., 714 Jefferson Tower (8) (Wm. B. Forrest, Jr.)

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

GARVIN, WELBORN & McCULLOCH, 928 Irwin-Keasler Bldg. (Mary Ethel Welborn, W. G. McCulloch)

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

GRIFFIN, JACK F., 115 Praetorian Bldg. (Jack F. Griffin)

HARRISON, PAYNE, Mercantile Bank Bldg. (Payne Harrison)

TEXAS (Continued)

- HASKINS & SELLS, Fidelity Union Life Bldg. (Curtis H. Cadenhead, H. W. Goodson, M. H. Grant)
- HASSE, JOHN W., 3431 Shenandoah (5) (John W. Hasse)
- HASTY AND EGAN, 1008 Gulf States Bldg. (Wilton H. Hasty)
- HELFBAND, ALBERT A., 810 Mercantile Securities Bldg. (Albert A. Helfband)
- HITT, DANIEL W., 1113 Kirby Bldg. (1) (Daniel W. Hitt)
- HODGES, JAMES E., 1114 National City Bldg. (James E. Hodges)
- HOPKINS, WM. CLYDE, 911 National City Bldg. (1) (Wm. Clyde Hopkins)
- HORWARTH & HORWARTH, 311 S. Akard St. (Andrew Charles King)
- HUNT, P. L., 328 N. St. Paul (6) (P. L. Hunt)
- IRION, EVERETT, 823 Mercantile Bank Bldg. (Everett Irion)
- JORDAN, FRED A., JR., 3606 Commerce St. (26) (Fred A. Jordan, Jr.)
- KAISER, PAUL A., 941 National City Bldg. (1) (Paul A. Kaiser)
- KERR, WARREN R., 810 Mercantile Securities Bldg. (Warren R. Kerr)
- KEYS & HARRELL, 2726 W. Mockingbird Lane, (R. Drumwright Keys, James B. Harrell)
- KREATSCHMAN, T. J., 804 Fidelity Union Life Bldg. (T. J. KREATSCHMAN)
- LAFRENTZ, F. W. & Co., 902 Praetorian Bldg. (1) (James B. Burlison, Horace H. Woodruff)
- LARUE, LAWRENCE, WOOD & KELLEY, 310 Reserve Loan Life Bldg. (Lod C. Allison)
- LAWHON, DEWEY L., 1502 Argentia Dr. (Dewey L. Lawhon)
- LAX, EDWIN, 208 Commerce Bldg. (Edwin Lax)
- LEININGER, C. W., P. O. Box 4633 (C. W. Leininger)
- LEWIS, JACK, 508 Dallas National Bank Bldg. (1) (Jack Lewis)
- LIGON, W. O. & COMPANY, 420 Mercantile Bank Bldg. (1) (W. B. Goode, Ford R. Hale, Jr., Charles G. Watters)
- LUMBARD, RICHARD F., 4701 Reiger Ave. (Richard F. Lumbard)
- LYBRAND, ROSS BROS. & MONTGOMERY, First National Bank Bldg. (1) (J. F. Stuart Arthur)
- MAY, G. R., 932 Fidelity Union Life Bldg. (G. R. May)
- MCALPINE, D. P., 3933 Greenbrier Dr. (D. P. McAlpine)
- MCELROY, JOSEPH, 5505 Gaston Ave. (1) (Joseph McElroy)
- MEHRTEN, SMYER & KERNAGHAN, 1201 Main St. (W. A. Kernaghan, Frank W. Mehrten, Richard A. Smyer)
- MIDDLETON, J. FRANCIS, 512 Mercantile Securities Bldg. (J. Francis Middleton)
- MIMIER, JOHN J. & Co., Merchants State Bank Bldg. (James Philip Barber, John J. Mmier)
- MOOBERRY, S. L. Co., 8925 Quinn St. (S. L. Mooberry)
- MORRIS, PAUL V., 941 National City Bldg. (1) (Paul V. Morris)
- NABHOLTZ, JOHN L., Mercantile Bank Bldg. (John L. Nabholtz)
- NELSON & NELSON, 1318 First National Bank Bldg. (2) (H. T. Nelson, Harry M. Nelson, J. R. Nelson, J. R. Nelson, Jr.)
- OVIATT, PHILIP M., 2102 Bryan (Philip M. Oviatt)
- PARISH AND MURRELL, 2003 Republic Bank Bldg. (William Ivan Murrell)
- PEAT, MARWICK, MITCHELL & Co., 920 Mercantile Securities Bldg. (1) (George H. Abbott, George D. Boone, Clark W. Breeding, Waymon G. Peavy, Frank C. Taylor, William B. Wood)
- PETERS, HENRY J., Kirby Bldg. (Henry J. Peters)
- PETERSON, E. W., 4049 N. Central Expressway (E. W. Peterson)
- PHILLIPS, DOROTHY G., 623 S. Barnett (Dorothy G. Phillips)
- POPE, J. E., 1206 Texas Bank Bldg. (J. E. Pope)
- PRICE WATERHOUSE & Co., 808 Kirby Bldg. (Adolph G. Schlosstein, Jr., Manager)
- RAMSEY, FRED M., 740 Rio Grande National Bldg. (Fred M. Ramsey)
- RATNER, JOE, 604 Commerce Bldg. (Joe Ratner)
- REEVES & NELSON, 207 Empire State Bank Bldg. (Isham P. Nelson, Jr., James H. Reeves)
- REID, JOHN B., JR., 1507 Dallas National Bank Bldg. (John B. Reid, Jr.)
- REINERT, JOHN C., 1530 Mercantile Securities Bldg. (1) (John C. Reinert)
- RENNER, PERRY T., 3606 Live Oak (1) (Perry T. Renner)
- SALOIS & MORRISON, 702 Praetorian Bldg. (John R. Salois)
- SAVAGE, CARL H., 1728 Life of America Bldg. (Carl H. Savage)
- SMITH, WALTER D., 3211 Main St. (Walter D. Smith)
- STARKE, LON R., 808 Mercantile Securities Bldg. (Lon R. Starke)
- STOLLER & LACHMAN, 222 Howell Street (Hy Stoller, Gerson H. Lachman)
- TAYLOR, C. L., 2332 N. Henderson (C. L. Taylor)
- THOMPSON, EDWARD P., 702 Reserve Loan Life Bldg. (Edward P. Thompson)
- THORNTON, OSCAR KEMP, 2001 Bryan St. (1) (Oscar Kemp Thornton)
- TRENT, NOLAN, 308 N. Akard St. (1) (Nolan Trent)
- WALLER, JOHN B., 920 National City Bldg. (John B. Waller)
- WESSON, LAWRENCE M., Rm. 213, Oil and Gas Bldg. (Lawrence M. Wesson)
- WHITE, KENNETH B., 704 Great National Life Bldg. (Kenneth B. White)
- WILKERSON, EARL E., 85½ Highland Park Village (Earl E. Wilkerson)
- WILLIAMS, JAMES P., JR., 1342 National City Bldg. (James P. Williams, Jr.)
- WINTERS, R. KENNETH, Irwin-Keasler Bldg. (1) (R. Kenneth Winters)
- YOUNG, ARTHUR & COMPANY, 318 N. St. Paul St. (1) (Joe C. Harris, C. A. King, William D. Prince, Alex C. Schumacher, Fladger F. Tannery, Irby N. Taylor)
- ZIEGLER AND WEINER, 610 Tower Petroleum Bldg. (Samuel E. Ziegler)

Del Rio

- HORTON, LEATHERWOOD AND WARD, P. O. Box 158 (W. E. Cook)
- MACKEEN, WILLIAM D., 314 Del Rio National Bank Bldg. (William D. MacKeen)

TEXAS (Continued)

Denison

DEARMOND, GEORGE L., 209 Citizens National Bldg. (George L. DeArmond)

Denton

JOHNSON, LEE E., P. O. 398 (Lee E. Johnson)

Eastland

JOHNSTON, E. C., Exchange Building (E. C. Johnston)

Edinburg

SMITH, OTIS & Co., 118 N. 12th St. (Paul A. Fankhauser)

El Campo

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

El Paso

BIXLER & ROBINSON, 1006 Mills Bldg. (J. Glenn Bixler, Paul H. Carlton, Eugene P. Rister)

BUCKNER & BYMARK, 1314 E. Yandell Blvd. (Donald P. Bandy, Eric J. Bymark, O. C. Moore, Myron S. Prager, Murray J. Manning)

DOUGLASS, DOUGLAS & HUGHES, 514 El Paso National Bank Bldg. (R. A. Douglas, Guy A. Douglass, Herbert E. Hughes)

GARRITY AND GILLULY, 703 N. Kansas St. (Joseph P. Garrity, Harry F. Gilluly)

GROSS, SAMUEL, 519 Caples Bldg. (Samuel Gross)

KAHN, JOSHUA N. & Co., Mills Bldg. (Joshua N. Kahn, Elmer Berkenfield)

LAUTERBACH, BERNARD S., Caples Bldg. (Bernard S. Lauterbach)

MAIN AND COMPANY, 1881 Bldg. (Marshall T. Finley, William H. Wimer, Jordan B. Wolf)

MAYHALL, WILLIAM F., 820 Mills Bldg. (William Franklin Mayhall)

POGSON, PELOUBET & Co., 723 Mills Bldg. (Percy W. Pogson, Percy W. Pogson, Jr.)

THURSTON AND GRIDER, 303 Bassett Tower (C. C. Boldt, Charles M. Grider, Conrad L. May)

Falfurrias

ROBERT, CURTIS D., 204 Hopper Bldg. (Curtis D. Robert)

Fort Worth

BASSINGER & PICKARD, 623 S. Henderson St. (Lee Bassinger)

BEHELER, SHERMAN H., 1226 Fair Bldg. (Sherman H. Beheler)

CLARK, O. T., JR., 112, 1201 Jones St. (O. T. Clark, Jr.)

DAY, BENTON AND COVEY, 813 Lamar St. (2) (Frank M. Benton, William Roscoe Covey, Jr., J. Warren Day)

DICKEY, H. E., 6108 Camp Bowie Blvd. (7) (H. E. Dickey)

ERNST & ERNST, 809 Continental Life Bldg. (2) (G. N. Kerby, Manager)

FRANKLIN, DOUGLAS L., Dan Waggoner Bldg. (Douglas L. Franklin)

FREDERICK & REEDER, 1312 Sinclair Bldg. (2) (Edwin Frederick, Oscar E. Reeder)

GUINN, C. N., 5000 James Ave. (15) (C. N. Guinn)

HARWELL, RODDY & SCHMIDT, 1305 Commercial Standard Bldg. (Tommie E. Roddy, Jr., Kenneth W. Fuller)

HORTON, LEATHERWOOD AND WARD, 706 Dan Waggoner Bldg. (2) (Rodney B. Horton, Walter Z. Leatherwood, Harry E. Ward)

JAMES, NED, 1310 Commercial Standard Bldg. (2) (Ned James)

LARUE, LAWRENCE, WOOD & KELLEY, 1012 W. T. Waggoner Bldg. (Dan B. LaRue, Sr., E. M. Lawrence, Emil G. Wood, Guy M. Kelley, Jr.)

LIGON, W. O. & COMPANY, 716 W. T. Waggoner Bldg. (2) (Richard J. Banks, Ray K. Coody, Joseph O. LeBlanc, Jr.)

MCCAMMON, MORRIS, PICKENS & MAYHEW, 1205 Fair Bldg. (Thomas N. Jenness, Jr., H. Grady Mayhew, Clifton H. Morris, Ben T. Neilson, Hatcher A. Pickens, Theodore C. Salmon, W. J. Wagner, Jr.)

MCCLEERY, ALAN T., Suite 10, Gordon Bldg. (9) (Alan T. McCleery)

McKINNEY, RIDDLE & TYLER, Continental Life Bldg. (Wm. H. McKinney, Lloyd P. Riddle, Thomas R. Tyler)

MENDENHALL, L. WARD, 1310 W. T. Waggoner Bldg. (L. Ward Mendenhall, Jr.)

MOORE, R. A. AND COMPANY, 1022 Fort Worth National Bank Bldg. (Revely A. Moore)

NEWKIRK & MOOR, 708 Fort Worth National Bank Bldg. (Fran A. Moor, Richard Carroll Newkirk)

NORRIS, JERRY AND COMPANY, 309 Sinclair Bldg. (Philip H. Ackin, Jerry Norris)

PARKER, JEROME H., 303 Danciger Bldg. (Jerome H. Parker)

PATTERSON, HOWARD G., 1804 Ransom Terrace (Howard G. Patterson)

PITNER & ADAMS, 708 First National Bank Bldg. (2) (Geo. S. Adams, Roy M. Pitner)

RAMICK, CECIL C., 713 Fort Worth National Bank Bldg. (Cecil C. Ramick)

SHEFFIELD, GORDON G., 924 Cherry St. (3) (Gordon G. Sheffield)

SPROLES, WOODARD, LAVERTY AND MCGEE, 1601 Oil and Gas Bldg. (Ben L. McGee, Hilton T. Ray, Lyle R. Sproles, W. Charles Woodard)

TROTTI, WILLIAM A., 408 Sinclair Bldg. (William A. Trotti)

WEAVER AND TIDWELL, 1103 W. T. Waggoner Bldg. (D. Wayne Tidwell, Lloyd J. Weaver)

Fredericksburg

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

Freeport

WALSTON, J. E., Box 1051 (J. E. Walston)

Galveston

ANSELL, LEE B., 315 Cotton Exchange Bldg. (Lee B. Ansell)

HALLAUER, HERMAN D., Cotton Exchange Bldg. (Herman D. Hallauer)

HERMAN, FRANK W., 319 Stewart Bldg. (Frank W. Herman)

MEHAN, R. I., United States National Bldg. (R. I. Mehan)

WALSH, EDWARD J., 308 Trust Bldg. (Edward J. Walsh)

Garland

NICHOLSON, L. B., 1917 Melody Lane (L. B. Nicholson)

RUSEK, CARL G., Harris-Boyd Bldg. (Carl G. Rusek)

TEXAS (Continued)

George West

HARRIS, MORRIS RAY, P. O. Box 294 (Morris Ray Harris)

Grand Prairie

LEE, ERNEST F., 110 E. Main St. (Ernest F. Lee)

STRUWE, ROBERT M., 103 S. Center (Robert M. Struwe)

Greenville

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

Harlingen

HUFFMAN & HARDIN, 122-128 Texas Reserve Bldg. (Frank S. Hardin)

HUMPHREY, FRED, 103 N. Third (Frederick Lee Humphrey)

MOTHERSHEAD, SIMPSON & HAMILTON, 113 E. Harrison St. (B. S. Mothershead, W. M. Simpson, C. H. Hamilton, Jr.)

SMITH, SEWARD G., 310 E. Van Buren St. (Seward G. Smith)

WATSON, WOODROW W., 114 Carter Bldg. (Woodrow W. Watson)

Hereford

FULLER, SIDNEY N., 137 W. 3rd St. (Sidney N. Fuller)

Houston

ABRAMOWITZ, N. F., 641 First National Bank Bldg. (2) (N. F. Abramowitz)

ADAM, ALWIN & Co., 848 M. & M. Bldg. (2) (Alwin Adam, G. C. Branum, Calder Street)

ALLEN, FRED W., JR., 701 C & I Life Bldg. (2) (Fred W. Allen, Jr.)

ANDERSEN, ARTHUR & Co., 652 Esperson Bldg. (2) (Joe D. Beasley, Grant E. Judge, Earl W. Pierson, Walter A. Plumhoff)

ANDERSON, JOHN A., 3215 Fannin St. (John A. Anderson)

ARENDALE, W. S., 4364 Arbor (4) (W. S. Arendale)

BAKER, LINK, 2615 San Jacinto St. (4) (Link Baker)

BARNES, DAVID H. & Co., 957 San Jacinto Bldg. (2) (David H. Barnes)

BEEM, W. C., 412 West Bldg. (2) (W. C. Beem)

BETHEA, HENRY C., 523 City National Bank Bldg. (Henry C. Bethea)

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, HOUSE AND STOVALL, 510 Taft (W. M. Briscoe, John M. Stovall)

BROWN, HELOISE, 514 City National Bank Bldg. (Heloise Elizabeth Brown)

BUGH, E. B., 306 E. Tidwell Rd. (9) (E. B. Bugh)

BURER, WALTER CONRAD, 2802 Louisiana St. (Walter Conrad Burer)

BURKE, MARTIN L., 609 Scanlan Bldg. (3) (Martin L. Burke)

BURTON, LUCILE V., 227 Niels Esperson Bldg. (Lucile V. Burton)

BYESS, GEORGE W., 1107 City National Bank Bldg. (2) (George W. Byess)

CARTER, L. D., 1613 Telephone (17) (L. D. Carter)

CARTER, W. DAWSON, 2261 W. Holcombe Blvd. (W. Dawson Carter)

CARTER, W. WINTHROP, 319 Pioneer American Insurance Bldg. (2) (W. Winthrop Carter)

CHEATHAM, BRADY & Co., 414 Pioneer American Insurance Bldg. (Albert J. Brady, Paul N. Cheatham)

COOKE, MARIAN A., 2004 Woodhead (Marian A. Cooke)

CORTNER, EUGENE, 7670 Greenstone St. (Eugene Cortner)

CROUT, FRANK H., 4000 Westheimer (Frank H. Crout)

DAVIDSON, ROSS & Co., 2503 Gulf Bldg. (Glenn Y. Davidson, Theodore Weller Hammond)

DAVIS, EDWIN I., 417 Pioneer American Insurance Bldg. (2) (Edwin I. Davis)

DOSSEY, T. E., JR., 4101 San Jacinto (4) (Theron E. Dossey, Jr.)

ELDRIDGE, GORDON E., 7427 Kingsley St. (17) (Gordon E. Eldridge)

ELLZEY, DORA BAILEY, 1832 Portsmouth (6) (Dora Bailey Ellzey)

ERNST & ERNST, 712 Main St. (2) (Lee V. Brinton, Erwin Heinen)

FARB, BROCHSTEIN, MERMEL & Co., 318 Melrose Bldg. (Aubrey M. Farb, Paul Z. Brochstein, Irving Mermel)

FARFEL, A. J. & Co., 1621 Commerce Bldg. (2) (F. W. Conrad, L. L. Jones, Jr., W. P. Colquitt, U. D. Porter)

FRAZER AND TORBET, 2121 Commerce Bldg. (Felix T. Terry, Walter E. Vater, Kurt A. Welgehausen)

FRIEDMAN, J. B., 660 San Jacinto Bldg. (J. B. Friedman)

GARDINER, WILLIAM H., 3215 Fannin St. (William H. Gardiner)

GARRETT, WILLIAM BYRON, 711 Main St. (2) (William Byron Garrett)

GILLIS, STANLEY STUART, Esperson Bldg. (Stanley Stuart Gillis)

GILLIS, TOM S., 540 Strey Lane (24) (Tom S. Gillis)

GRAHAM, HERBERT C., 1416 Main St. (Herbert C. Graham)

GRAY, EARLE F., JR., 506 San Jacinto Bldg. (Earle F. Gray, Jr.)

GREENFIELD, M. A. & Co., 402 Hermann Bldg. (Joseph H. Cohn, Morris A. Greenfield)

GRIFFIN, E. E., 406 First National Bank Bldg. (E. E. Griffin)

GROVER, R. M., 743 First National Bank Bldg. (2) (R. M. Grover)

HALL, G. I., Niels Esperson Bldg. (G. I. Hall)

HANER, THOS. E., 3805 Kirby Drive (Thos. E. Haner)

HARRIS, KERR, FORSTER & COMPANY, 708 Main St. (2) (George L. Macha)

HASKINS & SELLS, 508 Sterling Bldg. (2) (George W. Graham, Ralph W. Peters)

HAYNES, HINTON W., 2N, 2204 Fannin St. (2) (Hinton W. Haynes)

HEIDBREDER, LAWRENCE U., 2815 Caroline (4) (Lawrence U. Heidbreder)

HENSLEE & HOPSON, 1630 Bank of Commerce Bldg. (J. G. Henslee, Harry D. Hopson)

HIGGINS, WILLIAM N., P. O. Box 13091 (19) (William N. Higgins)

HOLBROOK, JOHN R., 339 West Bldg. (John R. Holbrook)

TEXAS (Continued)

- HOLT, JEAN, 4107 Wynona St. (17) (Jean Holt)
- HULL, JAMES F. & COMPANY, 1903 Polk Ave. (3) (James F. Hull)
- IRVIN, FRED N., 2508 Wentworth St. (Fred N. Irvin)
- JAMES, L. LEON, JR., 737 San Jacinto Bldg. (2) (L. Leon James, Jr.)
- JAY, HARRY M. AND ASSOCIATES, 510 Scanlan Bldg. (Hugh B. Edens, Jr., Billy G. Stroud)
- KEATING, RAYMOND B., 734 Bank of Commerce Bldg. (Raymond B. Keating)
- KENDALL, BEN G., P. O. Box 2275 (1) (Ben Gray Kendall)
- KILLINGSWORTH, I. D., 3805 Blodgett (4) (I. D. Killingsworth)
- KOBB, MARKS & COMPANY, 711 Main St. (2) (Myron B. Marks, Sol R. Kobb)
- KOSHKIN, LEVINGSTON AND MICHEL, 214 J. Robert Neal Bldg. (Clyde Levingston)
- LIGHTER & LIGHTER, 320 S. 66th St. (11) (Cecilia Lighter, Marshal T. Lighter)
- LIPCOMB, BUSBY & Co., 1035 San Jacinto Bldg. (2) (Howard J. Busby)
- LOTHMAN & FOWLER, 935 Bankers Mortgage Bldg. (Robert E. Fowler)
- 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)
- LYNCH, LINCOLN H., 5215 Main (Lincoln H. Lynch)
- MAIN AND COMPANY, Commerce Bldg. (Frank R. Jobst, Charles A. Reynolds)
- MANDELL, KENNETH S., JR., 813 Union National Bank Bldg. (2) (Kenneth Stuart Mandell, Jr.)
- MANN AND LEAVITT, 2405 San Jacinto St. (2) (Ernest E. Leavitt, Seymour Mann)
- MARKHAM, T. M. 4029 Gulf St. (17) (T. M. Markham)
- MARRIN, NEAL R., 922 San Jacinto Bldg. (Neal R. Marrin)
- MASQUELETTE, BRUHL & COMPANY, 1002 Houston Cotton Exchange Bldg. (W. Vernon Bain, Edwin L. Bruhl, J. Russell Hobbs, J. W. Humphreys, F. G. Masquette, Arthur Hennell Stevens, 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, Z. TURNER, 204 Fannin State Bank Bldg. (5) (Z. Turner McGuire)
- MCLAUGHLIN, JOHN P., 205, 4000 Westheimer (John P. McLaughlin)
- MCNUTT, F. L., 4101 San Jacinto (4) (F. L. McNutt)
- MERRILL, SAM A., 518, 711 Main St. (2) (Sam A. Merrill)
- MILLEDGE, C. F., 701-5 C. & I. Life Bldg. (C. F. Milledge)
- MILLIGER, PHIL D., 2518 Drexel (6) (Phil D. Milliger)
- MOHLE, T. W. & COMPANY, 736 Bank of Commerce Bldg. (George F. Bertine, John McBrady, T. W. Mohle)
- MONTAGNE, DON E., 2208 Niels Esperson Bldg. (2) (Don E. Montagne)
- NORSWORTHY, GEORGE WILLIS, P. O. Box 514 (George Willis Norsworthy)
- OAKS, MARGARET, 1440 Lawson (Margaret Oaks)
- O'CONNOR & LAWSON, 649 San Jacinto Bldg. (2) (James L. Lawson, Francis G. O'Connor)
- PEAT, MARWICK, MITCHELL & Co., 2038 Commerce Bldg. (2) (Jesse H. DeVault, Aubrey Fariss, J. A. Martin, Albert W. Tolman, Jr.)
- PEEL, BROOKS I., 2284 W. Holcombe Blvd. (25) (Brooks I. Peel)
- PHILLIPS, J. A., SHEFFIELD & Co., 1809 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., 803 Pioneer American Insurance Bldg. (2) (John E. Pledger)
- POST, REX V., 854 M & M Bldg. (2) (Rex V. Post)
- PRICE WATERHOUSE & Co., 520 Esperson Bldg. (2) (R. H. Irving, Jr., John R. Jordan, Louis A. Wynhoff)
- RAAZ, O. F., 722 First National Bank Bldg. (2) (O. F. Raaaz)
- RACK, J. MELVIN, 531 First National Bank Bldg. (2) (J. Melvin Rack)
- RANKIN, W. H., 604 Hawthorne St. (William H. Rankin)
- READER, WM. WHITNEY, 4101 San Jacinto St., (4) (Wm. Whitney Reader)
- REEVES, WILLIAM L., 1709 Niels Esperson Bldg. (William L. Reeves)
- REYNOLDS, H. D., 308 Rusk Building (Henry D. Reynolds)
- ROBERSON, HURLEY C., Mellie Esperson Bldg. (2) (Hurley C. Roberson)
- ROSMARIN, BERNARD & COMPANY, 2204 Fannin St. (2) (Lee Ella Costello)
- ROYSTON & WHITE, 541 First National Bank Bldg. (2) (W. D. Royston)
- RUDNICK, BOSSIN AND RUMSEY, 733 First National Bank Bldg. (A. H. Rumsey)
- RUDNICK, JACOB & Co., 733 First National Bank Bldg. (Solomon Bossin)
- SAX, HILARY H. & Co., 406 Sterling Bldg. (Hilary H. Sax)
- SHEBAY, ANDREW G., 313 Melrose Bldg. (2) (Andrew G. Shebay)
- SHEFFIELD, VERNON G., 319 Pioneer American Insurance Bldg. (Vernon G. Sheffield)
- SHUMAKE, GEORGE C., Pioneer American Insurance Bldg. (George C. Shumake)
- SMITH AUDITING Co., 721 Bankers Mortgage Bldg. (E. E. C. Smith)
- STAGG, MATHER & HOUGH, 1621 Commerce Bldg. (A. J. Farfel)
- STENZEL, EDWARD A., 615 Citizens State Bank Bldg. (Edward A. Stenzel)
- TAPP, T. J., Room 35, 2009 Fannin St. (Thomas J. Tapp)
- TAYLOR, R. H., 2209 Second National Bank Bldg. (R. H. Taylor)
- THOMSON, A. F. & Co., 904 San Jacinto Bldg. (William H. Shoemaker, Arthur F. Thomson)
- TIGRETT, WILLIAM O., 1637 Commerce Bldg. (William O. Tigrett)
- TOOMIN, DAVID R. & Co., 1073 San Jacinto Bldg. (Sanford Brown)
- TOUCHE, NIVEN, BAILEY & SMART, 410 First National Bank Bldg. (2) (Charles A. Blankenburg)
- TROTTER, J. C., 1503 Jefferson St. (J. C. Trotter)

TEXAS (Continued)

TROTTER, T. B., 712 Citizens State Bank Bldg. (T. B. Trotter, J. T. Trotter, J. C. Marrow, F. X. Houlihan)
 VOGAN, HERBERT W., 927 Chronicle Bldg. (Herbert W. Vogan)
 WALBORG, EARL F. & Co., 826 Esperson Bldg. (James G. Jones, L. Cleveland Lockett, Earl F. Walborg)
 WEATHERBY, J. IRL, 1931 W. Lamar Ave. (19) (J. Irl Weatherby)
 WELLER, LESTER B., 803 Citizens State Bank Bldg. (2) (Lester B. Weller)
 WHITE, HOLLIS & PEDERSON, 911 Electric Bldg. (Robert A. White)
 WILLIAMS & COMPANY, 905 City National Bank Bldg. (2) (J. Howard Williams, Jr.)
 WILSON, MILTON, 2411 Dowling Street (Milton Wilson)
 WINKELMAN, DAVIES & BAKKE, 1831 Commerce Bldg. (2) (R. Glenn Davies)
 WOODHOUSE, EDGAR R., 1003 S. Shepherd (19) (Edgar R. Woodhouse)
 WOODROOF, W. D., JR., 4511 Kyle St. (6) (W. D. Woodroof, Jr.)
 WRIGHT, JAMES RYAN, Bankers Mortgage Bldg. (James Ryan Wright)
 YOUNG, ARTHUR & COMPANY, Oil & Gas Bldg. (2) (Bert H. Rush, Kenneth G. Miller)

Kermit

ROBERSON, FINLEY & DUNCAN, 211 North Oak (George Finley)

Kerrville

MEREDITH, WM. R., 204 Peterson Hospital Bldg. (William R. Meredith)

Kilgore

BROWN, BRONSTAD & HABENICHT, 207-211 Pioneer Bldg. (Frank A. Brown)
 LOUIE B. GREEN, HOLLINGSWORTH & COMPANY, 202 J. S. Y. Bldg. (R. Clyde Hollingsworth)

Kingsville

POWELL, MORRISON & WOMACK, P. O. Box 1147 (T. C. Morrison)

Lake Jackson

CREWS, JAMES F., 225 Parking Way (James F. Crews)

Lamesa

WILTON, ROBERT S., P. O. Box 401 (Robert S. Wilton)

Laredo

DICKINSON, CHAS. B., P. O. Box 818 (Chas. B. Dickinson)
 KOWALSKY, SAMUEL, Laredo National Bank Bldg. (Samuel Kowalsky)
 SOTO, RUBEN, 512 Sames-Moore Bldg. (Ruben Soto)

Levelland

HARPER, JOHN C., 809 8th St. (John C. Harper)

Liberty

ARNOLD AND ROOT, Box 306 (Paul E. Arnold, J. D. Root)

Longview

LOUIE B. GREEN, HOLLINGSWORTH & COMPANY, 321 Bramlette Bldg. (Louie B. Green)
 MURPHY, QUINCY C., 225 Bramlette Bldg. (Quincy C. Murphy)

Lubbock

BEHNER AND KELLY, Tripp Bldg. (Vernon L. Behner, Wayne L. Kelly)
 BRASHER & BOLINGER, 301 Myrick Bldg. (Harold A. Bolinger, C. J. Brasher)
 CASSEL, J. B., 715 Lubbock National Bank Bldg. (J. B. Cassel)
 CONDRAY, PRATAS AND SMITH, 916 Lubbock National Bldg. (William W. Condray, George A. Pratas, L. Edwin Smith)
 CORNELL & COMPANY, 201 Russell Bldg. (Claude Allen White)
 HALLMARK AND ARMSTRONG, 603 Myrick Bldg. (J. C. Armstrong, C. N. Hallmark)
 MERRIMAN, EDWIN E. & COMPANY, 1624 15th St. (Edwin E. Merriman, Harold J. Douglas)
 PRYOR, CURTIS E., 1011½ Main (Curtis E. Pryor)
 SEGARS, A. B., 223 Whiteside Bldg. (A. B. Segars)
 TEAGUE, JAMES O., JR., 915 Texas Ave. (James O. Teague, Jr.)
 WILLIAMS, BEN E., Lubbock National Bldg. (Ben E. Williams)

Lufkin

AXLEY & RODE, 408 Perry Bldg. (Branch L. L. Axley)
 SHIREY, E. KURL, 412 Perry Bldg. (Edward Kurl Shirey)
 SPOTTEN, J. L., Rm. 302, Perry Bldg. (Joe Louis Spotten)

Marshall

DEMME, C. J. & COMPANY, 207½ W. Rusk St. (Quinton B. Carlile, K. V. Woodruff)

McAllen

DEAN, FRANK G., 825 Quince St. (Frank G. Dean)
 EUBANKS, ERNEST E., P. O. Box 1672 (Ernest E. Eubanks)
 HART, VEALE, DAVIS & Co., P. O. Box 1288 (A. L. Hart, Jr., Paul G. Veale)
 PAYTE, PETER G., Commercial Bldg. (Peter G. Payte)
 REICHERT, ELMER E., P. O. Box 449 (Elmer E. Reichert)

Midland

BALDWIN, D. C., P. O. Box 2276 (D. C. Baldwin)
 BIZZELL, JOHN P., JR., 126 Central Bldg. (John P. Bizzell, Jr.)
 DODSON, ERNEST K., 1703 Harvard St. (Ernest K. Dodson)
 GRIMLAND, JOHN M., JR., Rm. M-5, Midland National Bank Bldg. (John M. Grimland, Jr.)
 HENDRICK & WELCH, 803 First National Bank Bldg. (Max Hendrick, Jr., Tom Welch)
 HENRY AUDIT CO., P. O. Box 1793 (Dean E. Hudson)
 HOWELL, BENTON, 111 N. Pecos (Benton Howell)
 MURPHREE & CONLY, 106 Wilkinson-Foster Bldg. (Geo. T. Conly, Maynos A. Murphree)
 NEWKIRK, WHITLEY & COMPANY, P. O. Box 1872 (Hansel O. Kincaid, William B. Newkirk, Jr., Loyd George Whitley)
 SCHULZE, MAX GEORGE, 603 West Texas (Max George Schulze)
 SPROLES, WOODARD, LAVERTY AND MCGEE, 503 First National Bank Bldg. (Paul H. Laverty)

TEXAS (Continued)

WHITMIRE, MARSHALL O., 2507 W. Washington
(Marshall O. Whitmire)
WILKINSON, J. HENRY, JR., McClintic Bldg.
(J. Henry Wilkinson, Jr.)

Mineral Wells

HARWELL, RODDY & SCHMIDT, State National
Bank Bldg. (Clifford C. Schmidt)

Mission

HAYES, JOHN E. CO., P. O. Box 827 (Sam L.
Hornbeak)
SMITH, OTIS & CO., First State Bank Bldg.
(Otis K. Smith)

Monahans

JENKINS, J. R., 305 East Rogers (James Rue
Jenkins)

Nacogdoches

REDFIELD AND ARMSTRONG, Hayter Bldg. (S.
D. Redfield)

Navasota

PATOUT, R. A., JR., Security State Bank Bldg.
(R. A. Patout, Jr.)

New Braunfels

BRIDGES, JIM L., P. O. Box 605 (Jim L.
Bridges)

Odessa

CRISWELL AND MUNS, 104 O'Michael Bldg.
(Lee A. Criswell, Ralph E. Muns)
EVANS, J. ERNEST, 505 N. Lee (J. Ernest
Evans)
KING, JOE W., 900 Green Dr. (Joe W. King)
MARSH & FARIS, 201 Burks Bldg. (William H.
Faris)

Orange

EBANKS, J. T., JR., Orange Drug Bldg. (John
Timothy Ebanks, Jr.)

Pampa

DOSIER, H. PRICE, 208 Hughes Bldg. (H. Price
Dosier)
NENSTIEL & DOGGETT, 412 Combs-Worley Bldg.
(R. N. Nenstiel)
SIMMONS, EDWIN E., 200 Hughes Bldg. (Edwin
E. Simmons)

Paris

HORTON, LEATHERWOOD AND WARD, 509 Liberty
National Bank Bldg. (F. I. McClanahan,
Manager)

Pasadena

GLISPIN, VERNON L., 207 Pasadena State Bank
Bldg. (Vernon L. Glispin)

Pecos

PATTEE, J. F., Box 1206 (J. F. Pattee)
TRAVIS, CHAS. M., P. O. Box 838 (Chas. M.
Travis)

Perryton

DEPEW, THOMAS S., Box 817 (Thomas S.
Depew)

Plainview

METZGER, J. ROBERT, P. O. Box 1192 (J. Robert
Metzger)

Port Arthur

BERNHARDT, CARL H., 303 Adams Bldg. (Carl
H. Bernhardt)
CAMPBELL, J. MARVIN, 411 Fifth Street (J.
Marvin Campbell)
COULBOURN, DIXON L., 212 Adams Bldg.
(Dixon L. Coulbourn)
MAZUR AND STAGGS, P. O. Box 112 (Herman
F. Mazur, Joe I. Staggs)
NEUMANN, CHARLES E., 237 Adams Bldg.
(Charles E. Neumann)

Raymondville

OWENS AND MORGAN, Box 715 (John A. Mor-
gan)

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., 2423 Sherwood Way
(Charles K. Moore)
WHITSITT & HALL, 602 San Angelo National
Bank Bldg., (Francis D. Bachman, Jr., E.
Marvin Hall)

San Antonio

AIKMAN & AIKMAN, Maverick Bldg. (5) (W.
M. Aikman)
ALFORD AND DOEBBLER, Insurance Bldg. (Ho-
ward A. Doebbler, Jr.)
BARCELLONA, JOSEPH, JR., 1050 Avenue A (2)
(Joseph Barcellona, Jr.)
BEYNON, A. B., 619 Milam Bldg. (A. B.
Beynon)
BRUHL, KENNETH S., 510-11 South Texas Bldg.
(Kenneth S. Bruhl)
BURSON, M. R., International Bldg. (Marshall
R. Burson)
CARNEIRO, CHUMNEY & CO., 1820 Alamo Na-
tional Bldg. (M. S. Carneiro, W. T. Chum-
ney)
COLL, STANLEY M., 409 Maverick Bldg. (5)
(Stanley M. Coll)
CUNNINGHAM, W. G., 708 National Bank of
Commerce Bldg. (W. G. Cunningham)
DENTON, HORN & COMPANY, Milam Bldg. (5)
(Lloyd A. Denton)
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, 320 Transit Tower (5) (C.
A. Barlow, Manager)
FLACK, WALTER R. AND COMPANY, 210 Alamo
Title Bldg. (5) (Louis C. Doehne, Water R.
Flack)
FLUME, LAWRENCE J., JR., 130 Shannon Lee
Dr. (12) (Lawrence J. Flume, Jr.)
GARZA, ALFONSO J., 2116 Transit Tower (5)
(Alfonso J. Garza)
GEORGE, THRIFT & COCKRELL, 1105 Alamo
National Bldg. (Robert B. Thrift)
HANKE, WILLIAM F., 207 Aztec Bldg. (William
F. Hanke)
HENDRIX, E. G., 411 Frost National Bank
Bldg. (5) (E. G. Hendrix)
HOLMES, J. R., 4900 Broadway (J. R. Holmes)
KARPEL, LEONARD, 301 S. Main Ave. (5)
(Leonard Karpel)

TEXAS (Continued)

KING, WILLIAM C., Gunter Bldg. (William C. King)
 LANCASTER & LANCASTER, 410 Houston Bldg. (5) (Ethel Barnes Lancaster)
 LEVY, RENE H., 226 Bedell Bldg. (5) (Rene H. Levy)
 LEWIS, LEON O., 1709 Transit Tower (5) (Leon O. Lewis)
 LICHTENSTEIN, FRANK H. AND ASSOCIATES, 1014 Alamo National Bldg. (Frank H. Lichtenstein)
 MCATEE, ROBERT H., 600 Insurance Bldg. (5) (Robert H. McAtee)
 NOLAN, PHIL, JR., 519 Topeka St. (Phil Nolan, Jr.)
 PADGETT & McCARTY, Aztec Bldg. (5) (Sidney A. Padgett)
 PETERSEN, VERNON H., 2003 N. Main Ave. (12) (Vernon H. Petersen)
 PFLUGHAUPT, FRED E., Suite 1615 Alamo National Bldg. (5) (Fred E. Pflughaupt)
 POPE, ROY L., & SPILLERS CO., 1022 Majestic Bldg. (5) (Roy L. Pope, Leslie E. Spillers)
 RAQUET, ROBERT E., Rm. 215, 4900 Broadway, (Robert E. Raquet)
 RODGERS, CHORPENING & LYNN, 703 Alamo National Bldg. (D. C. Chorpensing, Frank G. Rodgers)
 SEEMAN, NORMAN, 324 Moore Bldg. (Norman Seeman)
 SLAVIK, HENRY C., 1504 Milam Bldg. (Henry C. Slavik)
 SURBER, JOHN L. & COMPANY, 917 Frost Bank Bldg. (5) (John L. Surber)
 TUCKER, T. N., 409 National Bank of Commerce Bldg. (T. N. Tucker)
 WALKER, LAWRENCE R., P. O. Box 897 (6) (Lawrence R. Walker)
 WILLIAMS, GEORGE M., Maverick Bldg. (George M. Williams)
 WOOD AND TUTTLE, Frost National Bank Bldg. (5) (William E. Tuttle, Wilbur A. Wood)

San Benito

BACON, ROBERT L., P. O. Drawer 1273 (Robert L. Bacon)

Sherman

BATSELL, C. ROWAN, M & P National Bank Bldg. (C. Rowan Batsell)

Snyder

DEFFEBACH & YORGESSEN, P. O. Box 925 (Russell S. Yorgesen)

Sweetwater

MARSH & FARIS, 202 Doscher Bldg. (Jack W. Harris, George H. Marsh)

Temple

CHIRHART, EDWARD F., 509 First National Bldg. (Edward F. Chirhart)
 OEHLER, HERBERT E., 802 First National Bldg. (Herbert E. Oehler)
 YARBROUGH, VANCE & BARGE, P. O. Box 1 (Charles R. Vance)

Texarkana

BELL, FLOYD, 423 State National Bank Bldg. (Floyd Bell)
 DUNN, C. W., 402 Texarkana National Bank Bldg. (Charles Woodrow Dunn)
 JAY, HARRY M. AND ASSOCIATES, 614 Texarkana National Bank Bldg. (J. Marshall Grier)

Texas City

CASEY, ROBERT A., 812 6th St., N. (Robert A. Casey)
 WHITE, HOLLIS & PEDERSON, Box 747 (Alton C. Pederson)

Tulia

SEDGWICK AND WEBB, 210 S. W. 1 St. (Eugene Rush Sedgwick)

Tyler

COWAN, R. DON, 404 Citizens National Bank Bldg. (R. Don Cowan)
 FRENKEL, I. K., 311 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., 560 Fair Foundation Bldg. (Kenneth W. Hurst, Worth F. Johnson, Arthur Squyres)

Vernon

MOORE AND JOHNSTON, P. O. Box 1331 (Garland F. Johnston, Killen M. Moore)

Victoria

SLAVIK & WILLIAMS, 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., Amicable Bldg. (James F. Goodman)
 RESSLER, PARKER E., 312 Professional Bldg. (Parke E. Ressler)
 TALBERT, CAMERON M., JR., 303 Professional Bldg. (Cameron M. Talbert, Jr.)
 UPLEGER, A. C., & CO., 219 N. 8th St. (Harroll H. Adams, Chas. E. Miller, Harry H. Roberts, William F. Smith, Arthur C. Upleger)
 USREY, WILLIAM B. COMPANY, 233 N. 6th St. (William B. Usrey)
 WEBB, ANDERSON & STORY, Medical Arts Bldg. (Jamie L. Anderson, B. B. Story, Thomas C. Webb)
 WILCOX, PATTILLO AND COMPANY, 815 Liberty Bldg. (C. Scott Heltzel, R. D. Pattillo, Fred J. Pearson, Frank L. Wilcox)

Weatherford

HARWELL, RODDY & SCHMIDT, Hopkins Bldg. (George Henry Harwell)

Weslaco

WELCH, R. J., 115 Henson Bldg. (R. J. Welch)

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., 531 Wichita National Bank Bldg. (T. C. Anthony)
 BATCHA, J. P., 606 Oil & Gas Bldg. (J. P. Batcha)
 COLLIER, H. G., 1220 Oil & Gas Bldg. (H. Grady Collier)
 FREEMON, SHAPARD & STORY, City National Bldg. (A. H. Freemon, Herbert B. Story)

TEXAS (Continued)

- HOUSER, HOMER, 322 Wichita National Bank Bldg. (Homer Houser)
 LAMBERT, P. H., Suite 420 Oil & Gas Bldg. (Pat H. Lambert)
 PARFET, CLARENCE C., Wichita National Bldg. (Clarence C. Parfet)
 STEWART, FLYNN W., 921 Oil & Gas 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, Professional Center (Theron B. Lee)

Logan

- CLAY AND HANCEY, 208 Cache Valley Bank Bldg. (John E. Clay, Blaine W. Hancey)

Ogden

- ALEXANDER, WAYMENT & CURRIN, 2640 Washington Blvd. (George V. Alexander, Vincent S. Currin, Dee W. Wayment)
 BUNKER, TANNER AND GARRETT, 712 First Security Bank Bldg. (R. H. Bischoff, Doren B. Boyce, S. Bertell Bunker, Alma B. Rigby)
 CORKEY, HERBERT J., 2761 Washington Blvd. (Herbert J. Corkey)
 JONES AND ATWOOD, 464 24th St. (Millen D. Atwood, G. Miles Jones)
 MANNING, LEON M., 609 Eccles Bldg. (Leon M. Manning)
 PETERSON, ARTHUR D. (Dan), 2460 Kiesel Ave. (Arthur D. (Dan) Peterson)
 STOREY AND TERRY, 1014-1015 First Security Bldg. (Karl S. Storey, Orvil K. Terry)
 WELLS, BAXTER & MILLER, 1218-21 First Security Bank Bldg. (Gordon L. Barney, Leonard Peterson, William R. Stockdale)

Price

- REVES, WILLIAM F., First National Bank Bldg. (William F. Reves)

Provo

- BUNKER, TANNER & GARRETT, 217 First Security Bank Bldg. (Richard J. Millward)
 GARDNER & HAWKINS, Farmers & Merchants Bank Bldg. (Glen A. Gardner)
 OLSEN & GARDNER, P. O. Box 445 (Frank H. Gardner, Ralph Reed Olsen)
 SQUIRE & DODGE, 232 W. Center St. (S. Arvid Dodge, De Lance W. Squire)
 WOOD, CHILD, MANN AND SMITH, First Security Bank Bldg. (Willard G. Smith)

Richfield

- TASKER, WALTER J., 151 N. Main St., No. 3 (Walter J. Tasker)

Salt Lake City

- BIRRELL, MCGEE, ZIMMERMAN & THOMAS, 605 Continental Bank Bldg. (Lawrence H. Birrell, Robert L. McGee, John Robert Thomas, Herbert J. Zimmerman)
 BUNKER, TANNER AND GARRETT, 404 Zions Savings Bank Bldg. (J. Dale Parkinson, Paul B. Tanner)
 CASELLA, J. N., 502 Walker Bank Bldg. (J. N. Casella)

- CHIPMAN, DEAN W., 402 Utah Savings & Trust Bldg. (Dean W. Chipman)
 CHRISTIANSEN AND FAGG, 218 Phillips Petroleum Bldg. (1) (T. J. Christiansen, Floyd W. Fagg)
 DAVIS, BRUCE R., 1026 Kearns Bldg. (1) (Bruce R. Davis)
 ERNST & ERNST, 316 Beneficial Life Bldg. (David W. Rewick, Manager)
 GODDARD, SUNIVILLE AND GRIFFIN, 527 Phillips Petroleum Bldg. (J. P. Goddard, Charles M. Griffin, Harry F. Suniville)
 HAINES, H. CLAIRE, P. O. Box 1768 (H. Claire Haines)
 KELLY, LINCOLN G. AND COMPANY, Walker Bank Bldg. (Lincoln G. Kelly, Lincoln Spry Kelly, Ralph L. Neilson, Lawrence S. Olsen, Clifford G. Snow)
 LYBBERT, EVERT D., 501 Phillips Petroleum Bldg. (Evert D. Lybbert)
 MULLINER, DONALD W., 516 Continental Bank Bldg. (Donald W. Mulliner)
 NEWMAN, PARDOE & DIMOND, 1303 Continental Bank Bldg. (1) (Stephen E. Newman, Deveal W. Dimond)
 NIELSON AND PSARRAS, 623 Judge Bldg. (Frank C. Neilson)
 PETRIE, MALCOLM M. C., 1121 Newhouse Bldg. (Malcolm M. C. Petrie)
 PINNOCK, LAWRENCE S., 502 Newhouse Bldg. (Lawrence S. Pinnock)
 RICHMOND & JONES, 1186 S. Main St. (Merwin W. Jones)
 ROBINSON AND WOOD, Zions Savings Bank Bldg. (William L. Robinson, Frank S. Wood)
 SOLOMON, RAYMOND C., 907 Continental Bank Bldg. (1) (Raymond C. Solomon)
 SOLTIS, JOHN P., 260 East 1st South (John P. Soltis)
 SUGAR & ULMER, 527 Atlas Bldg. (Harry R. Ulmer, Jr.)
 SUMMERHAYS, LORENZO B., 858, 19 W. South Temple St. (1) (Lorenzo B. Summerhays)
 TANNER & HANSEN, 1758 S. State St. (15) (B. Leland Tanner)
 WELLS, BAXTER & MILLER, 407-410 Kearns Bldg. (1) (Lynn E. Baxter, Z. Vernon Derrick, H. Smith Evington, Donald A. Miller, Henry R. Nelson, Fred M. Oliver, Seymour Wells)
 WOOD, CHILD, MANN AND SMITH, First Security Bank Bldg. (G. Ellsworth Brunson, Harold L. Child, Alan Grant Mann, Joseph Woodruff McEwan, Herman L. Wood, Ray G. Wood)

Vernal

- HERMAN, ROBERT S., Suite 1 Coltharp Bldg., Box 277 (Robert S. Herman)

VERMONT

Brattleboro

SALVESEN, EDGAR C., 2 Country Hill Edgar C. Salvesen)

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)

Essex Junction

KIMBALL, RICHARD A., 6 Williams St. (Richard A. Kimball)

Londonderry

HUTCHINSON, H. G. (Harold Gibbs Hutchinson)

Montpelier

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

Norwich

PEISCH, ARCHIBALD M. & COMPANY, 1 Main St. (Welden H. Darling, Archibald M. Peisch, William C. Rugg)

White River Junction

SMITH, GEO. W., (Geo. W. Smith)

VIRGINIA

Accomac

LEATHERBURY-BROACHE, (E. Clyde Broache, Jr., Edwin Leatherbury)

Alexandria

DIENELT, B. G., JR., 807-809 Cameron St. (B. G. Dienelt, Jr.)
 HOLMES, BOWDEN A., 101 N. Columbus St. (Bowden A. Holmes)
 STANTON, MINTER AND BRUNER, 113 N. St. Asaph St. (Arthur J. Bruner, D. Worth Stanton)
 WILLIS, T. LELAND, P. O. Box 1099 (T. Leland Willis)

Arlington

EVANS, HAROLD R., 2030 16th St., N. (1) (Harold R. Evans)
 HALQUIST, ROY H., 2049-15th St., N. (Roy H. Halquist)
 HUMPHREY, NELSON C., 3814 N. Vernon St. (Nelson C. Humphrey)
 JOHNSON, ARTHUR, 2510 4th St. S. (Arthur Johnson)
 LEWIS, MELVIN E., 1430 N. Uhle St. (Melvin E. Lewis)
 MURRAY, RODERICK L., 505 Radio Bldg. (Roderick L. Murray)
 NICKSON, THEODORE B., 1210 Lee Highway (Theodore B. Nickson)
 SIMMONDS, A. G., 5050 Columbia Pike (A. G. Simmonds)
 SPRIGG, ROGER B., 3108 Tenth Rd., N. (1) (Roger B. Sprigg)

Bristol

BURK, DENT K., ASSOCIATES, Dominion National Bank Bldg. (Jerry B. Cunningham, Carlton B. Lowder, James M. Tayloe)
 HILLMAN, SHELTON B., Reynolds Arcade Bldg. (Shelton B. Hillman)
 JONES, HOMER A., JR., Reynolds Arcade Bldg. (Homer A. Jones, Jr.)

Charlottesville

HANTZMON, R. G. & COMPANY, 206 Valley View Bldg. (Clifford L. Beakes, Richard G. Hantzmon, Reuel A. Wiebel, Jr.)
 KESLER AND ROBINSON, 604 National Bank Bldg. (Frank H. Kesler, Daniel A. Robinson)

MUSSELMAN AND DRYSDALE, 317 E. High St. (Robert M. Musselman, Douglas D. Drysdale)

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)
 HARRIS, FLETCHER D., 257 Jefferson Ave. (Fletcher D. Harris)
 MANNING & PERKINSON, McDaniel Bldg. (James W. Perkinson)
 PULLEN, A. M. & COMPANY, Masonic Temple (Emmett G. Frizzell)

Franklin

PEAK, DANIEL K., Farmers Bank Bldg. (Daniel Keene Peak)

Fredericksburg

BAKER, BRYDON, RENNOLDS & WHITT, 809 William St. (William Thompson, Jr.)

Hampton

CORCORAN, JOHN F., 17 Locust St. (John F. Corcoran)

Harrisonburg

CLARKE, JOHN W., 122 S. Main St. (John W. Clarke)
 HOOVER, S. B. AND COMPANY, 401-405 National Bank Bldg. (S. Beery Hoover, Merwin Baker Stickley)
 WILLETT, J. A., III, 508 First National Bank Bldg. (J. A. Willett, III)

Lexington

SHELTON, J. R., McCrum Bldg. (J. R. Shelton)

Lynchburg

ABRAHAMS, ST. GEORGE T., 211 Lynch Bldg. (St. George T. Abrahams)
 BURNHAM AND OULD, 217 Lynch Bldg. (Walker E. Burnham, James Palmer Ould, Jr.)

VIRGINIA (Continued)

LEACH, CALKINS & SCOTT, 1111 Peoples Bank Bldg. (Ralph E. Burnette, H. M. Crowder)
NEHER, C. R., JR., Allied Arts Bldg. (C. Richard Neher, Jr.)

Martinsville

SMITH, J. CARL, Chief Tassel Bldg. (J. Carl Smith)

Newport News

AARON, LEONARD B., 311 Melson Bldg. (Leonard B. Aaron)
AMES, FRED F. & COMPANY, 84 30th St. (Thomas R. Hall)
DANIELS, J. A., 306 Melson Bldg. (J. A. Daniels)
LEACH, CALKINS & SCOTT, P. O. Box 14 (James F. Rindfleisch)
TANNER, ALLEN C., 2610 West Ave. (Allen Clarence Tanner)

Norfolk

ALTSCHUL, LEMUEL, 237 Wainright Bldg. (Lemuel Altschul)
BERLAGE, LAVERNE C. 1214 Granby St. (Laverne C. Berlage)
CANOLES, LEROY T., 200 W. 21st St. (Leroy T. Canoles)
CHAMBERLAYNE, ALVA B., 241 W. York St. (10) (Alva B. Chamberlayne)
COFER, PAUL D., 206 Kresge Bldg. (10) (Paul D. Cofer)
COOTES AND BURRUS, 431 Granby St. (George M. Cootes, Corlett W. Burrus)
CRAVER, CLIFFORD E., 614 National Bank of Commerce Bldg. (10) Clifford Ellwood Craver)
DAY, CLARENCE, 603-8 Portlock Bldg. (10) (Clarence Day)
EDMONDSON, LEDBETTER AND BALLARD, National Bank of Commerce Bldg. (10) (W. P. Edmondson, L. Dow LedBetter, John W. Ballard, Jr.)
EDWARDS, WALTER A., JR., 316 Kresge Bldg. (10) (Walter Armistead Edwards, Jr.)
GABEL, ALBERT A., 310 Citizens Bank Bldg. (Albert A. Gabel)
GOODMAN, M. LU & COMPANY, 713 Citizens Bank Bldg. (10) (Meyer Lu Goodman, D. Vernon Norman)
HIGGER, BERGER & DANIEL, 248 W. Bute St. (10) (Irwin Berger, Robert D. Daniel)
HILL, FREDERICK B. AND COMPANY, 624 Flatiron Bldg. (Frederick B. Hill, Joseph C. Greene, Seab E. DuVall, Jr.)
HILTON, SHEFFIELD & HILTON, 119 W. Tazewell St. (10) (Herbert E. Gouldman, Alfred N. Hilton, W. P. Hilton, A. Vernon Sheffield)
KLINGMEYER, W. A., Rm. 300, Helena Bldg. (10) (W. A. Klingmeyer)
LASKY, M., 201 Western Union Bldg. (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., 403 Kresge Bldg. (10) (Elihu M. Shepard)
SWARTZ, H. B., 206 Western Union Bldg. (Hyman B. Swartz)

THOMPSON, FESTUS W., 306 Kresge Bldg. (10) (Festus W. Thompson)

WALKER, ROGERS & COMPANY, 414 Kresge 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)

WASSERMAN, LOUIS L., 216 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, 508-510 Union Trust Bldg. (Harry Nelson James)
MASON, ALEX. H., Union Trust Bldg. (Alex. H. Mason)

Portsmouth

NASH, MONROE, 601 Professional Bldg. (Monroe Nash)

SCHNEIDER, JOEL, 424 Dinwiddie St. (Joel Schneider)

TOLLETH, W. R., 124 Dinwiddie St. (William Robertson Tolleth)

Pulaski

MILLER, JAMES P., Pulaski National Bank Bldg. (James P. Miller)

Richlands

HULL, A. T. & SONS, Terminal Bldg. (Raymond V. Hull)

Richmond

ANDREWS, BURKET & Co., 915 American Bldg. (6) (Alvin W. Burket, William E. Crawford, Jr., Johnson McRee, Walter F. Payne, Louis A. Ryan, Daniel Witt)

ATKINS & PENNELL, 1621 Central National Bank Bldg. (19) (J. Herman Atkins, Jr., William A. Pennell)

BAKER, BRYDON, RENNOLDS & WHITT, Travelers Bldg. (Samuel H. Baker, Jr., Robert Brydon, III, John S. Rennolds, William Thompson, Jr., J. Asa Whitt)

BENNETT, L. GUY, Richmond Federal Bldg. (19) (Guy L. Bennett)

CARTER, HUGHES & PARKER, 509 Southern States Bldg. (1) (William C. Carter, William J. Hughes, V. Lee Parker)

DALTON & PENZER, Central National Bank Bldg. (19) (H. Addison Dalton, Louis V. Penzer)

DERIEUX, SAMUEL A., 16½ N. 9th St. (Samuel A. Derieux)

ELKINS, DURHAM AND KEMP, 901 State Planters Bank Bldg. (W. L. Elkins, Arthur N. Kemp)

ERNST & ERNST, 409 E. Main St. (Thomas L. L. Thrasher)

FAIRBANK, KNAPP & Co., Suite 519 Mutual Bldg. (John J. Fairbank, Jr.)

FINNEY, G. G., 301 Sauer Bldg. (20) (G. G. Finney)

HARDY & IRVIN, 3202 W. Cary St. (21) (Edward I. Hardy, Julian R. Irvin)

VIRGINIA (Continued)

LAFRENTZ, F. W. & Co., 1001 E. Main St. Suite 608 (19) (Stuart D. Walden, Richard J. Jones, Jr.)

LEACH, CALKINS & SCOTT, 311 Mutual Bldg. (Hugh H. Baird, Jr., Frank S. Calkins, Lawrence H. Camp, Charles B. Flow, James Archibald Leach, Jr., John A. Lepp)

MADDEEA, FERGUSSON & WOODY, 108 WRNL Radio Center Bldg. (19) (Thomas Grayson Maddrea, Raymond A. Woody)

MCCARTHY, LAWRENCE L., 3206 Monument Ave. (Lawrence L. McCarthy)

MITCHELL, WIGGINS & SMITH, Southern States Bldg. (13) (J. Snyder Mitchell, Percy M. Smith, Jr., Robert E. Wiggins, C. Hunter Jones, Robert J. Lechner)

PULLEN, A. M. & COMPANY, 1105 State-Planters Bank Bldg. (Edwin T. Bass, Cecil A. Bean, Forrest W. Brown, Jr., Virginius Butt, T. Roy Grubbs, John E. Hamilton, C. Foster Jennings, Robert C. Peery, James A. Rennie, A. Frank Stewart)

RISON, J. WADDELL, 216 Southern Bank Bldg. (19) (J. Waddell Rison)

ROCK, WALTER H., 111 N. 4th St. (Walter H. Rock)

RUDISILL, ERNEST K., 5107 Devonshire Rd. (25) (Ernest K. Rudisill)

SHANDS & DONAHUE, Massey Bldg. (7) (James E. Donahue, Jr., 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)

WATSON, DONALD R., Rm. 203, Broad Grace Arcade Bldg. (Donald R. Watson)

WELLS, DREXEL D. & COMPANY, 211 Mutual Bldg. (Drexel D. Wells)

WELLS, T. B., MOHR & COMPANY, 400 Travelers Bldg. (T. Berkeley Wells, Norman J. Mohr)

WHITT, JOHN B. T., Box 405-A, RFD No. 8 (John B. T. Whitt)

WORCESTER, F. L., & COMPANY, 1111 Mutual Bldg. (Francis L. Worcester, Harry Murray)

Roanoke

ANDREWS, BURKET & Co., 527 Shenandoah Bldg. (A. L. Knighton, K. Clement Quinn)

BROWN, C. A. AND COMPANY, 706 Boxley Bldg. (11) (C. A. Brown, Albert E. Shank, 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. (Leslie A. Kimble, Louis A. Rothgeb, Guy M. Wilson)

POWELL, ANDERSON & REED, Shenandoah Bldg. (Hayden Q. Anderson, Emmett H. Powell, C. Douglas Reed)

Salem

BROWN, ARTHUR C., 760 Virginia Ave. (Arthur C. Brown)

Staunton

YANCEY, LAYTON W., Suite 10, Witz Bldg. (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., Box 576 Tucker Clinic Bldg. (H. T. Easley)

Winchester

LEACH, CALKINS & SCOTT, 18 Rouss Ave. (Wendell R. Barney)

YOUNT, HYDE & Co., P. O. Box 392 (Lewis H. Hyde, Ralph P. Yount)

Wytheville

COLE AND ARMBRISTER, 203-204 Wythe County National Bank Bldg. (Garnett K. Cole, Edwin C. Armbrister)

WASHINGTON

Aberdeen

LANG, AIKEN & COMPANY, 535 Finch Bldg. (Robert L. Aiken, Donald J. Lang, Sid M. Lockitch)

STICKNEY & PRESZLER, 523 Finch Bldg. (H. A. Preszler)

Auburn

CLEARMAN, FRED L., 31248 Pacific Highway S. (Fred L. Clearman)

JULSON, SAM E., 210 Auburn Avenue Bldg. (Sam E. Julson)

Bellingham

ADAMSON, LEE J., 333 Seattle First National Bank Bldg. (Lee J. Adamson)

HULL AND KELLY, Bellingham National Bank Bldg. (Stanley F. Hull, John R. Kelly)

LARSON & RIFFE, Herald Bldg. (Theodore E. Larson)

LEHN, R. A., 305 Medical Bldg. (R. A. Lehn)

LINDELL, CARROLL E., 201 Kulshan Bldg. (Carroll E. Lindell)

WIMBUSH, PERCE A., 302 Bellingham National Bank Bldg. (Perce A. Wimbush)

YOUNG, RALPH W., Bellingham National Bank Bldg. (Ralph W. Young)

Centralia

STEINMETZ, RUDOLPH F., P. O. Box 297 (Rudolph F. Steinmetz)

Clarkston

MILLER & CUPP, 837 Sixth St. (Richard C. Cupp, Robert Bruce Miller)

Colfax

KIRKPATRICK & UTGAARD, Old National Bank Bldg. (Harold D. Kirkpatrick)

Ellensburg

BOYD, OLOFSON & COMPANY, P. O. Box 60 (Harold S. Overland, Manager)

WASHINGTON (Continued)

- Ephrata**
MORRIS & JONES, P. O. Box 597 (John A. Morris)
- Everett**
EGAN, MAURICE F., Monte Cristo Hotel Bldg. (Maurice F. Egan)
MCLEOD, RALPH W., 2918 Wetmore Ave. (Ralph W. McLeod)
SPURRELL & HASCAL, 3019 Colby Ave. (Albert L. Hascal, Fred William Spurrell)
- Kennewick**
NIEMI, HOLLAND & SCOTT, 22 Bateman Bldg. (Ralph K. Scott)
- Longview**
KNUDTZON, HALVOR, 1327 Broadway (Halvor Knudtson)
LINHOFF, WILLIAM H., 1329 Broadway (William H. Linhoff)
MOSS, ADAMS & Co., 202 Robval Bldg. (Arthur E. Fitzgerald, Manager)
- Mt. Vernon**
WILLIAMS & NULLE, Sinnett Bldg. (W. Ernest Williams)
- Moses Lake**
MORRIS & JONES, Box 643 (John E. Jones)
- Olympia**
PEARSON, DIMON AND BRIGGS, National Bank of Commerce Bldg. (Charles S. Pearson)
STICKNEY & PRESZLER, 521 Security Bldg. (C. L. Stickney)
- Opportunity**
HAYDEN, L. C., (Lester C. Hayden)
- Pasco**
FRAME, WHITING & RIDGWAY, P. O. Box 661 (Johnnie T. Ridgway)
HALL, BRYCE B., 428 W. Lewis St. (Bryce B. Hall)
- 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., 16738-5th Ave. N. E. (Neil V. Allman)
ANDERSEN, ARTHUR & Co., 1410 Dexter Horton Bldg. (4) (Edward J. Fox, R. M. Simpson)
ANDREWS, C. A., 1430 Joseph Vance Bldg. (C. A. Andrews)
BARRIOS, HILLIARD, SAIN & Co., 2d and Cherry Bldg. (4) (Donald E. Hilliard, Howard C. McMahon)
BENSON, JOHN H., 6548 24th Ave. N. W. (John H. Benson)
BENSON & McLAUGHLIN, 1021 Summit Ave. (4) (Henry V. Benson)
BRANDT, ELLERY I., 802 Dearborn St. (4) (Ellery I. Brandt)
BURNS, DOUGLAS M., 317 Lloyd Bldg. (1) (Douglas M. Burns)
CAIRNS, DOUGLAS H., 550 Mercer St. (Douglas H. Cairns)
CHAMBERS, JOHN E., 4237 Latona Ave. (5) (John E. Chambers)
CLAUSON, CLARENCE AND ASSOCIATES, 1619 Terry Ave. (Clarence Clauson)
COSTELLO, MARSHBANK & RAINES, 317 Lloyd Bldg. (1) (Earl W. Costello, John M. Marshbank, Raymond L. Raines)
CRAIG, C. EARLE, 416 Virginia St. (C. Earle Craig)
CULP, CHAS. M., 605 First Ave. (4) (Charles Miller Culp)
DERRIG, J. F., 590 Dexter Horton Bldg. (4) (J. F. Derrig)
DROKER, WAYNE M., 4008 47th Ave. S. (8) (Wayne M. Droker)
EISEMAN, CARL W., 520 Colman Bldg. (Carl W. Eiseaman)
ERNST & ERNST, 1218 Third Ave. (1) (Edgar B. Arnett)
FEINBERG & WOLF, 1020 Joseph Vance Bldg. (1) (Henry E. Wolf)
FISHER AND WAGNER, 3135 Western Ave. (1) (Vernon O. Wagner)
FORBES, JOHN F. & COMPANY, Dexter Horton Bldg. (Roy C. Comer, Emil P. Jarvis)
FRIEDMAN, LOBE & BLOCK, 613 Jones Bldg. (1) (Robert L. Block, Samuel E. Friedman, Carl E. Houston, Ludwig Lobe)
FROL & PEASLEY, 1103 White Bldg. (Cyril M. Frol, Elbert D. Peasley)
GALLEY, NEWTON W., 730 Securities Bldg. (Newton W. Galley)
GIBB, MARGUERITE, 1012 Securities Bldg. (1) (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)
HARDING, T. H. CLIFF, 616 Ranke Bldg. (T. H. Cliff Harding)
HARPER, RICHARD E., 438 Central Bldg. (4) (Richard E. Harper)
HASKINS & SELLS, 520-1411 Fourth Ave. Bldg. (1) (John H. Davis, William James Fronk, Emmett S. Harrington, R. D. White, Lorin H. Wilson)
HAYS, JAMES P., 417 Lloyd Bldg. (James P. Hays)
HESSE AND PAGE, 1005 Joseph Vance Bldg. (1) (K. F. Hesse)
HILL, DAVID, 337 White Bldg. (David Hill)
HOLSINGER, GLENN HAROLD, 715 Lloyd Bldg. (Glenn Harold Holsinger)
HOUSTON, CARL E., 613 Jones Bldg. (Carl E. Houston)
HUEBENER, E. C., 7109 Woodlawn Ave. (5) (E. C. Huebener)
HULL, GEORGE L., 2206 Exchange Bldg. (George L. Hull)
HUTCHINSON, LEONARD C., 7750-15th Ave., N. E. (5) (Leonard C. Hutchinson)
JACOBSON, JENTZSCH, RECTOR & JONES, 602 Lloyd Bldg. (1) (Lewis P. Jones)
JACOBSON, NORMAN M., 2700 First Ave. (1) (Norman M. Jacobson)
JENSEN, MORGAN & Co., 848 Henry Bldg. (E. O. Jensen, Thomas L. Morgan)
JENSEN, ROBERT E., 221 Lloyd Bldg. (Robert E. Jensen)

WASHINGTON (Continued)

- JOHNSON, ANSELL & Co., 941 Stuart Bldg. (1)
(Ansell G. Johnson, William A. Safstrom)
- JONSON, ERNEST A., Dexter Horton Bldg. (4)
(Ernest A. Jonson)
- LALA, STANLEY W., 509 Belmont Ave., N. (2)
(Stanley W. Lala)
- LAWSON AND LAWSON, 719 Securities Bldg.
(1) (Irwin P. Lawson)
- 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)
- MARX, WILLIAM H., 2016 Smith Tower (4)
(William H. Marx)
- MAXFIELD, VERNON L., & Co., 804 White
Bldg. (1) (Vernon L. Maxfield)
- MCGIRR, H. D., 3200 W. Dravus (99) (H.
D. McGirr)
- MCLAUGHLIN, C. EDGAR, 1019 Vance Bldg.
(C. Edgar McLaughlin)
- MEALS AND COMPANY, 1411 Fourth Avenue
Bldg. (W. Bruce Jones, John E. Meals)
- MENDENHALL, W. HOWARD, 2206 Exchange
Bldg. (W. Howard Mendenhall)
- MINER, E. J. & Co., 640 Central Bldg. (4)
(E. J. Miner)
- MOLITOR, F. H. & Co., American Bldg. (F.
H. Molitor)
- MOORE, W. DONALD, 208 Columbia St. (4)
(W. Donald Moore)
- MOSS, ADAMS & Co., 465 Skinner Bldg. (1)
(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. (99) (J.
R. Nelson)
- NEWTON, J. A., Seaboard Bldg. (J. A. New-
ton)
- NOBLE, THERON A., 590 Dexter Horton Bldg.
(4) (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, Hoge Bldg. (4) (Rus-
sel A. Pearson, Harry W. Verhoef)
- PEAT, MARWICK, MITCHELL & Co., 957 Stuart
Bldg. (1) (Leslie H. Taylor, Harold L.
Scott, Philo R. Zimmerman)
- PEMBROOKE, RAYMOND A., 620 Jones Bldg.
(1) (Raymond A. Pembroke)
- PETERSON, RALPH M., 2517 Sixth Ave. (1)
(Ralph Merrill Peterson)
- PORTER, BARTON F., 1522 Northern Life Tow-
er (1) (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)
- RAICHLER, J. ALBERT, 403 Marion Bldg. (4)
(J. Albert Raichler)
- RAMSEY, ROBERT L., 422 Smith Tower (4)
(Robert L. Ramsey)
- RANKIN & STOKES, 1619 Terry Ave. (1) (R.
B. Rankin, H. S. Stokes)
- REIMERS, MARGUERITE, Rm. 216, 418 Loretta
Pl. (2) (Marguerite Reimers)
- RISK, CLYDE, 2104 Northern Life Tower
(Clyde Risk)
- ROSS, SHEPHERD & Co., 583 Dexter Horton
Bldg. (4) (Raymond C. Shepherd)
- SCHREIBER, ERWIN G., 810 Joseph Vance Bldg.
(1) (Erwin G. Schreiber)
- SCOTT, JAMES D., 317 Lloyd Bldg. (1) (James
D. Scott)
- SEXTON & CHABOT, 1411 Fourth Avenue Bldg.
(1) (Edward F. Chabot, Robert J. Kamer-
ling, George C. Petrie, Neil Sexton)
- SHEPHERD, RAYMOND C., 583 Dexter Horton
Bldg. (4) (Raymond C. Shepherd)
- SIMPSON, WALTER G., 8324 15th Ave., N. W.
(7) (Walter G. Simpson)
- SITES, RALPH F., 120 6th Ave., N. (Ralph F.
Sites)
- SMITH, HERBERT ELLES, 5507 White Bldg.
(Herbert Elles Smith)
- SNEKVIK, MARIE, 4417 White-Henry-Stuart
Bldg. (1) (Marie Snekvik)
- STOCKTON, WM. T., 590 Dexter Horton Bldg.
(2) (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)
- TOUCHE, NIVEN, BAILEY & SMART, 1411
Fourth Ave. (1) (Durwood L. Alkire, Ed-
ward P. Tremper)
- TUOHY, JOHN F., 4709 19th N. E. (4) (John
F. Tuohy)
- VON HARTEN, TRENHOLME & Co., 1411
Fourth Ave. Bldg. (1) (John H. Von
Harten)
- WHITTLE & WHITTLE, 1823 Smith Tower
(George V. Whittle, George Clifford
Whittle)
- WILEY, JOHN, 5129 E. 41st St. (John Wiley)
- ZENER, CARLOS R., 507 Lloyd Bldg. (1) (Car-
los R. Zener)

Spokane

- ARICK, ROBERT N., 400 Title Bldg. (Robert
Arick)
- BATTY & FORSGREN, 303 American Legion
Bldg. (Harry H. Batty, Robert H. Forsgren)
- BELL, HOWARD S. AND SON, 201 Empire State
Bldg. (1) (Lloyd B. Avery, Howard S. Bell,
John H. Bell)
- COOPER, R. MAURICE, 408 Hutton Bldg. (R.
Maurice Cooper)
- DOSTERT, CLARENCE J., W. 714 Second Ave.
(4) (Clarence J. Dostert)
- ELDER, TRACY K., 501 Washington Trust Bldg.
(Tracy K. Elder)
- ERNST & ERNST, 410 Fernwell Bldg. (Alva H.
Giffin, Jr., Manager)
- ERNST, LEO, 524 W. 14th Ave. (4) (Leo
Ernst)
- FRUCI, ROGER & ASSOCIATES, 200 Columbia
Bldg. (James A. Geiger)
- JOHNSON, ROY P., 611 Peyton Bldg. (1) (Roy
P. Johnson)
- LEMASTER & DANIELS, 212 Symons Bldg. (4)
(Eustace LeMaster, E. C. Daniels, Firth J.
Chew, T. R. Sampson, Floyd N. Smith)
- MCINTOSH, GEORGE P., W. 2003 Third Ave.
(43) (George P. McIntosh)
- MORRIS, LEE & Co., 1429 Old National Bank
Bldg. (1) (G. David Jones, L. Gordon Lee,
A. William Morris, George E. King)
- MORSE, LAURENCE D., 1001 Old National
Bank Bldg. (Laurence D. Morse)

WASHINGTON (Continued)

NICHOLSON, IRELAND & McADAM, 711 Spokane and Eastern Bldg. (1) (Richard M. Ireland, James F. McAdam, Carl L. Nicholson)
 ONSTINE, WARNER, 621 Columbia Bldg. (8) (Warner Onstine)
 PHELPS, FREDERICK M., 406 Hyde Bldg. (Frederick M. Phelps)
 RANDALL & EMERY, Peyton Bldg. (J. R. Randall, Elmer H. Emery)
 SCHOEDEL, DONALD L., 400 Title Bldg. (1) (Donald L. Schoedel)
 SIEGEL, MCFARLAND, ALTON & SPRINGER, Spokane & Eastern Bank Bldg. (Will D. Alton, Joseph P. McFarland)
 SILVERSTEIN, BOUNDS & HARNEY, 307 Sherwood Bldg. (1) (Ben Harney)
 SKOG, HAZEL JOHNSON, 3118 E. Fifteenth Ave. (33) (Hazel J. Skog)
 VANDER WAL, WILLIAM, 400 Title Bldg. (8) (William Vander Wal)
 WATTERS, DUANE H., 712 Hutton Bldg. (Duane H. Watters)
 WHITE, LLOYD A., 303 Lincoln First Federal Bldg. (1) (Lloyd A. White)

Sunnyside

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

Tacoma

ANDERSON, HARRY, 516 N. Stadium Way (3) (Harry Anderson)
 BENNETT, J. L. & Co., 1502 Puget Sound Bank Bldg. (2) (J. L. Bennett, Renie M. Bennett)
 BENTON, LEE A., 1510 Puget Sound Bank Bldg. (2) (Lee A. Benton)
 BERGLUND, CARL H., 1019 Washington Bldg. (2) (Carl H. Berglund)
 BROTTM, JOHN L., JR., Jones Bldg. (John L. Brottem, Jr.)
 BUSCH & WEBB, 1014 Puget Sound Bank Bldg. (2) (George J. Busch, Edwin P. Allen, Jr., Lawrence R. McCamant, Ralph H. Nelson)
 DWYER, J. T., 1507 Puget Sound Bank Bldg. (2) (Joseph T. Dwyer)
 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)
 MOSS, ADAMS & Co., 805 W. R. Rust Bldg. (George C. Roberts, Manager)
 OLSON, DAVID F., 1113 Center St. (David F. Olson)
 TAYLOR, WILLIAM W., 716 Pacific Ave. (2) (William W. Taylor)
 THORSTENSON, JOHN G., 710 W. R. Rust Bldg. (John G. Thorstenson)
 WATTS & LONG, 210-12 Anderson Bldg. (E. S. Watts)

Vancouver

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

Walla Walla

JACOBSON, JENTZSCH, RECTOR & JONES, 502 Baker Bldg. (Albert Jentzsch)
 LACEY, MYRON D., 304 Denny Bldg. (Myron D. Lacey)
 MEERDINK, ORVILLE J., P. O. Box 177 (Orville J. Meerdink)
 NIEMI, HOLLAND & SCOTT, 701 Baker Bldg. (William H. Holland, Fred G. Niemi)
 WOODS, DON, P. O. Box 545 (Don Woods)

Wenatchee

FRANKLIN, C. W., 307 Doneen Bldg. (C. W. Franklin)
 MORRIS, LEE & Co., Exchange Bldg. (Willis D. Brown)
 NIEMELA, L. W., Doneen Bldg. (L. W. Niemela)

Yakima

BOYD, OLOFSON & COMPANY, P. O. Box 408 (John F. Cadigan, Paul Fountain, C. Walter Olofson, Delmar L. Pearson)
 FRAME, WHITING & RIDGWAY, 223 Miller Bldg. (D. W. Frame, Richard B. Whiting)
 SHRADER, JAMES B., 211 Masonic Temple (James B. Shrader)

WEST VIRGINIA

Beckley

MASON, H. WAYNE, 405 Raleigh County Bank Bldg. (H. Wayne Mason)

Bluefield

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

Charleston

BEATTY, J. EARL, 408 Union Bldg. (1) (J. Earl Beatty)
 ELLIS, WILLIAM M., 1029 Virginia St., E. (William M. Ellis)
 ERNST & ERNST, 408 Embleton Bldg. (William Martin Johnson, Manager)
 FITZHUGH, NORMAN S. & COMPANY, 508 Kanawha Banking & Trust Bldg. (Norman S. Fitzhugh, Norman S. Fitzhugh, Jr., W. H. McKee, Robert L. Hickman)

HERMAN, RICHARD E., 704 Atlas Bldg. (1) (Richard E. Herman)
 HOWELL AND PATERNO, 401 Kanawha Valley Bldg. (Norman A. Clarke, Harry R. Howell, John S. Lacaria, Michael C. Paterno)
 JAYNE, DAVID A. AND COMPANY, 408 Knight Bldg. (Perry W. Melton)
 KRISHER, DONALD P., Peoples Bldg. (1) (Donald P. Krisher)
 OSBORNE, THOMAS J., North Bldg. (Thomas J. Osborne)
 ROSENTHAL, JOSEPH C., 911-12-13 Security Bldg. (Joseph C. Rosenthal)
 SCHWARTZ, MENDEL, 205 Union Bldg. (Mendel Schwartz)
 TUCKWILLER AND ERWIN, 713 Atlas Bldg. (J. R. Tuckwiller, Jr.)
 WILLIAMS, CHESTER O., 402 Morrison Bldg. (Chester O. Williams)
 WILLIAMS, MAURICE J., 701 Atlas Bldg. (1) (Maurice J. Williams)

West Virginia (Continued)

WITSCHY, ROBERT E. & Co., 404 Knight Bldg. (21) (Robert E. Witschey, Warren H. White)

Clarksburg

COTTRILL, JAMES C., Ritz Theatre Bldg. (James C. Cottrill)
 GRIFFIN, R. H., 303 Greaney Bldg. (Ray H. Griffin)
 MEREDITH, WILLIAM R., Goff Bldg. (William R. Meredith)
 TOOTHMAN, C. EUGENE, Empire Bank Bldg. (C. Eugene Toothman)

Dunbar

TRAINER, G. R., 327-24th St. (G. R. Trainer)

Elkins

McLAUGHLIN, GEORGE, 102 2nd St. (George McLaughlin)

Fairmont

WARE & SKAGGS, 207 Robinson Bldg. (Clarance M. Ware, Charles P. Skaggs)

Huntington

BAUGHAN, ROBERT L., 1122 First Huntington National Bank Bldg. (Robert L. Baughan)
 BROWN, FREDERICK E., Box 1677 (Frederick E. Brown)
 HAYFLICH, JEROME B., First National Bank Bldg. (Jerome B. Hayflich)
 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.)
 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, Monongahela Bldg. (Edgar Williams)

WISCONSIN

Antigo

BRAUN, FREDERIC W., Vassau Bldg. (Frederic W. Braun)

Appleton

BECHER, CARL J. & Co., 303 W. College Ave. (Carl J. Becher, Frank C. Okada)
 DERSCHIED, VINCENT K., 214½ E. College Ave. (Vincent K. Derscheid)
 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., 209 First National Bank Bldg. (Willard J. Schenck)

Parkersburg

CRAMER AND CRAMER, 19 Citizens National Bank (Jesse Cramer)
 JOHNSTON, BEN C., JR., 209½ Fourth St. (Ben C. Johnston, Jr.)
 NICHOLSON, GEORGE M., 504 Union Trust Bldg. (George M. Nicholson)
 POWELL, GEORGE R., 504 Union Trust Bldg. (George R. Powell)
 SCHMIDT, HARRY J., 710 Race St. (Harry J. Schmidt)
 STARLING & GRAMLICH, P. O. Box 292 (Carl Dean Gramlich)
 TAVENNER, GEORGE W., 404 Juliana St. (George W. Tavenner)

Weirton

DUMBAUGH, WILLIAM C., 3238 Main St. (William C. Dumbaugh)

Welch

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

Wheeling

DREYFUSS, JOSEPH M., 509 Riley Law Bldg. (Joseph M. Dreyfuss)
 GESSNER, MILTON, 610 Laconia Bldg. (Milton Gessner)
 GOLDBERG, DAVID S., 305 Laconia Bldg. (David S. Goldberg)
 HUTZELL, H. S., 512 Laconia Bldg. (H. S. Hutzell)
 PRICE WATERHOUSE & Co., 810 Riley Law Bldg. (Carl H. Anderson, Manager)
 SNODGRASS & COMPANY, 1300 Market St. (Fred D. Roth)
 THIEROFF, GEO. E., 402 Board of Trade Bldg. (George E. Thieroff)
 WISEMAN, JOHN, 1219 Chapline St. (John Wiseman)

Williamson

ALEXANDER, GUY S., P. O. Box 1601 (Guy S. Alexander)
 BLACKBURN, WILLIAM FRENCH, JR., P. O. Box 719 (Wm. F. Blackburn, Jr.)
 LOCKWOOD, M. W., Rm. 26, Kapourales Bldg. (M. W. Lockwood)

Baraboo

HOPPE, JOHN A., 522½ Oak St. (John A. Hoppe)

Beaver Dam

PARENT, GAILE M., 219 W. Third St. (Gaile M. Parent)

Beloit

SIEPERT, HERBERT G., 408 Strong Bldg. (Herbert G. Siepert)

Cedarburg

EBERHARDT, HENRY M., 311 S. Hilbert St. (Henry M. Eberhardt)

WISCONSIN (Continued)

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., 119 Columbus Bldg. (William E. Campbell)
 CANNING, BAPTIE & KEENAN, 110 Columbus Bldg. (John J. Canning)
 EVANS AND RACE, 609 Northern Bldg. (John H. Evans, Lincoln F. Race)
 GRANT, ALEXANDER & COMPANY, 311 Bellin Bldg. (Sheldon B. Vandermuss, Manager)
 KALCIK, GEORGE J. & Co., 24-26 Nicolet Bldg. (George J. Kalcik)
 NELSON, ROBERT E., Columbus Bldg. (Robert E. Nelson)
 SMITH-ELLINGSON-SCHULDES COMPANY, 209 Northern Bldg. (Abraham Arthur Alk, James P. Burns, Malcolm H. Schuldes, Henry M. Winkel)

Greendale

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

Janesville

MCNALLY, JAMES E., 225 Milton Ave. (James E. McNally)

Kenosha

GUNDLACH, HERMAN C., 815 57th St. (Herman C. Gundlach)

La Crosse

ASH & BAPTIE, 415 Exchange Bldg. (James O. Ash, David D. Baptie)
 BUCHANAN & GIBSON, 324 Exchange Bldg. (Rollin E. Buchanan, Wilson A. Gibson)
 GRANT, ALEXANDER & COMPANY, 509 Batavian Bank Bldg. (Wallace E. Olson)
 HAWKINS, RICHARD G., 502 Exchange 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)
 EXTROM, G. P., 2121 Fox Ave. (5) (George P. Extrom)
 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)
 HOOD, GEORGE K., 227 North St. (4) (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)

OKEY, JOHN L., 110 E. Main St. (3) (John L. Okey)

SAKRISON, ROCKEY, STORTROEN & REUSCHLEIN, 111 S. Hamilton St. (Earl V. Reuschlein, Anders Stortroen)

SMITH & GESTELAND, 1 S. Pinckney St. (3) (Howard L. Smith, Elmer R. Gesteland, Audrey J. Kleinschmidt)

SORENSEN & WENZLAFF, 5718 Elder Pl. (Russell S. Wenzlaff)

WEGNER, ROBERT E., 310 W. Washington Ave. (3) (Robert E. Wegner)

Manitowoc

KUGLER, HAROLD A., 817 Chicago St. (Harold A. Kugler)

SCHMALZ & STEPHANI, 201 Savings Bank Bldg. (Herbert B. Schmalz)

WORTHINGTON, T. C., Capitol Theatre Bldg. (T. C. Worthington)

Marinette

RETTKE, ARTHUR R., Rm. D, 1916 Hall Ave. (Arthur R. Rettke)

Marshfield

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

Medford

KLINNER, ROBERT W., Aschenbrewer Bldg. (Robert W. Klinner)

Menomonee Falls

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

Merrill

KOENIG, E. C. (MARK), 120 S. Mill St. (E. C. Koenig)

Milwaukee

ANDERSON, ARTHUR & Co., 231 W. Wisconsin Ave. (3) (E. Woody Kuhlman, Herbert D. Soper)

CHERRY, GLADSTONE & COMPANY, 161 W. Wisconsin Ave. (3) (Gladstone Cherry)

CHORTEK, SAMUEL K., 161 W. Wisconsin Ave. (Samuel K. Chortek)

CONLEY, JOHN G. & Co., 735 N. Water St. (John G. Conley)

CONNOLLY, BERNARD I., 740 N. Plankinton Ave. (Bernard I. Connolly)

COPPERSMITH, LLOYD G., 5409 W. Vliet St. (8) (Lloyd G. Coppersmith)

DIETZE, CARL E., 213 W. Wisconsin Ave. (Carl E. Dietze)

ERNST & ERNST, 735 N. Water St. (2) (V. William Wallin)

FISCHER, NORMAN J. & Co., 2313 N. 35th St. (10) (Norman J. Fischer)

FORTEINE, MCCURDY & COMPANY, 225 E. Michigan St. (2), T. A. Bruett, Lamont E. Fonteine, 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, 633 N. Water St. (2)
(Daniel J. Bartz, John P. Chole)
- GEISLER, E. M., 735 N. Water St. (E. M. Geisler)
- GENGLER, HILMER J., 767 N. Water St. (2)
(Hilmer J. Gengler)
- GOODMAN, DAVID, 1630 W. Highland Ave.
(David Goodman)
- GRANT, ALEXANDER & COMPANY, 312 E. Wisconsin Ave. (2) (James E. Burgess)
- GRUNWALD, FRED. W., 3815 W. Linden Pl. (8)
(Fred. W. Grunwald)
- GUENTNER, HARRY F., Suite 301, John Mariner Bldg. 411 E. Mason St. (2) (Harry F. Guentner)
- HAFNER, ADOLF & COMPANY, 421 Metropolitan Block (3) (Adolf Hafner)
- HAGEN, WILLIS W., 324 E. Wisconsin Ave.
(Willis W. Hagen)
- HARRIS, ROBERT A., 2914 N. 75th St. (10)
(Robert A. Harris)
- HASKINS & SELLS, 633 N. Water St. (2) (O. W. Christopherson, Harry L. Erb)
- HELLER, LOUIS V., 152 W. Wisconsin Ave.
(Louis V. Heller)
- HENKEL, RALPH W., 756 N. Milwaukee St. (2)
(Ralph W. Henkel)
- HOYE, LAWRENCE G., 740 N. Plankinton Ave.
(Lawrence G. Hoye)
- JENNIK, EDWARD F. & COMPANY, 108 W. Wells St. (3) (Edward F. Jennik)
- JONES, THEODORE A. & COMPANY, 813 W. North Ave. (Elvera W. Taylor)
- KANOUSE, J. W. & COMPANY, 740 N. Plankinton Ave. (3) (J. W. Kanouse)
- KOCH, RICHARD A. & Co., 740 Plankinton Ave. (3) (Richard A. Koch)
- KRESSIN, ROBERT E., 735 N. Water St. (Robert E. Kressin)
- LANDOWSKI, RAYMOND P., 2959 N. 59th St.
(Raymond P. Landowski)
- LERAND, HARVEY O., 324 E. Wisconsin Ave.
(Harvey O. Lerand)
- MADNEK, HYMAN W., 229 E. Wisconsin Ave. (2) (Hyman W. Madnek)
- MAYER, WEINER, LEWIS & Co., 710 N. Plankinton Ave. (3) (Merton H. Lewis)
- MCDONALD, SPRAGUE AND COMPANY, 740 N. Plankinton Ave. (George A. Bark, William Berne Zellmer)
- MELNIK & KARAN, 229 E. Wisconsin Ave. (2)
(Max B. Karan, Leo Melnik)
- MULLIGAN, GEORGE E., 4447 N. Oakland Ave.
(George E. Mulligan)
- PATTISON, CHARLES F., 324 E. Wisconsin Ave.
(Charles F. Pattison)
- PEAT, MARWICK, MITCHELL & Co., 110 E. Wisconsin Ave. (2) (Hugh A. Sinclair)
- PRICE WATERHOUSE & Co., 735 N. Water St. (2) (Horace S. Irving)
- REILLY, PENNER & BENTON, 110 E. Wisconsin Ave. (Clarence H. Benton, Edward L. Benton, Lloyd W. Birkett, William W. Leece, Carl Penner)
- 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. (3)
(Howard B. Sapiro)
- SCHROEDER, GORDON E., 739 N. Second St. (3)
(Gordon E. Schroeder)
- SEIDEMAN, EDWARD C., 757 N. Broadway (2)
(Edward C. Seideman)
- SIEVERS, ALBERT J. & COMPANY, 176 W. Wisconsin Ave. (Albert J. Sievers)
- SOMMERFIELD, EUGENE D., 5058 N. 67th St. (16) (Eugene D. Sommerfield)
- SPITZ, LOUIS J., 912 E. Wells St. (2) (Louis J. Spitz)
- STAPLES, FREDERICK & Co., 735 N. Water St. (Frederick S. Staples, Virgil C. Murphy)
- STARK, HENRY & Co., 2218 N. 3rd St. (Henry Stark)
- TARNOW, MEYER L., 435 N. 2nd St. (Meyer L. Tarnow)
- TOPPER, MARVIN, 744 N. 4th St. (3) (Marvin Topper)
- 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. (3) (Raymond A. Weber)
- WOOD, DAVID L., 125 E. Wells St. (David L. Wood)
- YOUNG, ARTHUR & COMPANY, 735 N. Water St. (2) (J. Francis Gerdis, Bernard M. Vaughan)

Minocqua

JACOBI, ERWIN W., Box 632 (Erwin W. Jacobi)

Monroe

MEYTHALER, MERLIN J., Goetz Bldg. (Merlin J. Meythaler)

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)

Platteville

MEYTHALER & CATON, 24 E. Main St. (John F. Caton)

Racine

BUROW, W. E., 1418 Carlisle Ave. (Wilmer E. Burow)

MAIER, GORDON J. & COMPANY, 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. (William B. Danford, Earl W. Hammill, Leslie W. Van Natta)

Sheboygan

HENSEL, WM. F., 1426 School Ave. (Wm. F. Hensel)

JUNG, WESLEY W. & Co., 701 N. 8th St. (Wesley W. Jung, Wesley Jung, Mark Jung)

Sturgeon Bay

KEYES, WALTER H., 123 N. Third Ave. (Walter H. Keyes)

WISCONSIN (*Continued*)

Tomah

CHRISTENSEN, W. R. & COMPANY, 902½ Superior Ave. (W. R. Christensen)

Waterloo

VIRCHOW & KRAUSE, 125 W. Madison St. (Francis A. Krause)

Waukesha

LUBNOW, ARTHUR H., 325 South St. (Arthur H. Lubnow)

SCHLEY, NORMAN E., 204 Wisconsin Ave. (Norman E. Schley)

Wausau

KRAUSE, WILLIAM F., 502 Third St., First American State Bank Bldg. (William F. Krause)

WIPFLI, 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

CHAPIN & McNAMARA, 6 Townsend Bldg. (Charles S. Chapin)

CLARE, H. J., JR., 162 S. Center St. H. J. Clare, Jr.)

HIGGINS, FRED H., 501 E. 2nd St. (Fred H. Higgins)

JOHNSON, EARL R., 204 Wyoming National Bank Bldg. (Earl R. Johnson)

RAAB, ROUSH & GAYMON, 211 Consolidated Royalty Bldg. (Gordon J. Raab, Manis G. Roush, Frederick Sims, Donald Tempest)

TANGNEY, CHARLES L., 205 Con Roy Bldg. (Charles L. Tangney)

VERING, EDWARD H., P. O. Box 1107 (Edward H. Vering)

Cheyenne

COOLIDGE, C. B., 1902 Thomes Ave. (C. B. Coolidge)

RAAB, ROUSH & GAYMON, 204 Hynds Bldg. (Clyde W. Gaymon, Alvin C. Wade, Delton E. Bagne)

Jackson

TOPPAN, CLARA R., (Clara Raab Toppan)

Laramie

JEFFRYES, E. R., 221 S. 2nd St. (E. R. Jeffryes)

Newcastle

MEYER AND RAYMOND, Box 66 (R. L. Meyer)

Rawlins

MACDOUGALL, ALEXANDER H., P. O. Box 354 (Alexander H. MacDougall)

Rock Springs

LIKES, ELMER M., 211 North Side State Bank Bldg. (Elmer M. Likes)

Sheridan

COX, KENNETH, 40 N. Gould St. (Kenneth Cox)

Torrington

MASTERS, WILLIAM D., P. O. Box 28 (William D. Masters)

Worland

COOPER, ALFORD W., Veile Bldg. (Alford W. Cooper)

TERRITORIES

ALASKA

Anchorage

ALFORD, H. E., McKinley Bldg. (Harold Eugene Alford)

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

MAXON, R. N., 802 Mt. McKinley Apts. (R. N. Maxon)

MOLITOR, F. H. & Co., 545 E. Fourth Ave. (J. L. Cook, Manager)

YERION, ROBERT M., P. O. Box 1847 (Robert M. Yerion)

Fairbanks

HAGELBARGER, PAUL R., 201 Northward Bldg. (Paul R. Hagelbarger)

Ketchikan

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

Juneau

EHRENDREICH, CHRISTIAN J., P. O. Box 2329 (Christian J. Ehrendreich)

HAWAII

Honolulu

BAKER & GILLETTE, 688 Alexander Young Bldg. (13) (John A. Baker, Jr., David O. Gillette)

CAMERON, TENNENT & DUNN, P. O. Box 3556 (Doris E. Bennett, Herbert C. Dunn, Charles J. Moses, Hugh C. Tennent, V. L. Tennent, Richard Wurdeman, William L. Higdon)

CHAR & WONG, 2B James Campbell Bldg. (3) (Theodore C. H. Char, Dick Yin Wong)

CHO, SAMUEL S., 211 Liberty Bank Bldg. (Samuel S. Cho)

CHOW, Y. C., 1679 Kapiolani Blvd. (Yee Chuing Chow)

DEAN, PARIS AND AYRES, 1160 Bishop St. (13) (David B. Ayres, Jr., Pierson G. Dean, Robert H. Paris)

FORBES & PRESCOTT, 80 Alexander Young Bldg. (Stanley L. Prescott)

FROMM, C. A., Box 1350 (7) (C. A. Fromm)

TERRITORIES (Continued)

- GILBERT, VIVIEN K., P. O. Box 3294 (Vivien K. Gilbert)
 GRAHAM, MATT. M., 306 Inter-Island Bldg. (Matthew M. Graham)
 HANSON, RAUN & HANSON, Dillingham Bldg. (Harry A. Hanson, John L. Hanson, Theodore A. Raun)
 KADOWAKI, GORDON M., P. O. Box 2201 (5) (Gordon M. Kadowaki)
 KAJIKAWA, H., 657 Kapiolani Blvd. (H. Kajikawa)
 LEMAN, FRANK H., P. O. Box 3853 (Frank H. Leman)
 LEONG, PAUL B., 1507 Kapiolani Blvd. (14) (Paul B. Leong)
 LOUI, OWEN, 843 Fort St. (3) (Owen Loui)
 MATAYOSHI, STANLEY R., P. O. Box 3383 (Stanley R. Matayoshi)
 NELSON, JOHN L., 502 Stagenwald Bldg. (John L. Nelson)
 ROBINSON AND RHYS, 424 Dillingham Bldg. (13) (John H. Rhys)
 SMELKER, ROBERT T., 430 Damon Bldg. (Robert T. Smelker)
 YOUNG, LAMBERTON & PEARSON, 1154 Bishop St. (9) (Edwin E. Hunter, Stanley C. Good-sill, Ian K. Lamberton)

COMMONWEALTH OF PUERTO RICO

- Caguas**
 PACHECO & ALVARADO, 55 Jimenez Sicardo St., Hereter Bldg. (Manuel Alvarado, Rafael Pacheco)
Rio Piedras
 PIRAZZI, RAFAEL, 1055 Manila St., Urbanizacion Santa Rita (Rafael Pirazzi)
San Juan
 APONTE, GONZALO, Box 1263 (Gonzalo Aponte, P. E. Purcell)
 BETANCOURT & RAYMOND, 261 Tetuan St. (Ramon Betancourt del Valle)
 DE ANGEL AND HAYDON, P. O. Box 3249 (Angel De Angel, Jr., Thomas J. Haydon)
 ERNST & ERNST, Cuesta Bldg., Fortaleza 253, Box 4614 (Harry C. Boyd, III, Manager)
 GARCIA, RAFAEL MORENO, P. O. Box 1207 (Rafael Garcia Moreno)
 GORBEA, JOSE P., Box 2552 (Jose P. Gorbea)
 MARTIN, ANTONIO, Padin Bldg. (Antonio Martin)
 MUNOZ, ANIBAL, P. O. Box 2 (1) (Anibal G. Munoz)
 POL, TORO, GIL & Co., P. O. Box 3227 (14) (Emiliano Pol, Jr., Manuel Toro Aquiles, Juan A. Gil, Antonio Otero, Acisclo Vallecillo)
 PRICE WATERHOUSE & Co., Bank of Nova Scotia Bldg. (Morris B. Manwaring, Weldon B. Manwaring)
 RODRIGUEZ & GAUTIER, P. O. Box 2175 (Cesar E. Rodriguez)
 ROSAS-HERNANDEZ, B., Palace Hotel Bldg. (Buenaventura Rosas-Hernandez)
 SPARROW, WAYMOUTH & Co., P. O., Box 3632 (Fernando J. Domenech)
 STAGG, MATHER & HOUGH, Bank of Nova Scotia Bldg. (Morris B. Manwaring, Weldon B. Manwaring)
 TURNER, BRYAN, P. O. Box 2213 (A. O. Bryan Turner)
 VAN DERYDYS, S. E., Box 188 (1) (S. E. Van Derydys)
Santurce
 MONTOYA, JAIME A., 504 Banco Popular Bldg., Stop 22 (Jaime A. Montoya)
 VAZQUEZ VAZQUEZ, LUIS, Box 8367, Fernandez Juncos Station (Luis Vazquez Vazquez)

FOREIGN

CANADA

- Calgary**
 WINSPEAR, HAMILTON, ANDERSON & Co., Toronto General Trust Bldg. (Douglas R. Hagerman)
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 & COMPANY, 36 Toronto St. (Fred Page Higgins)
 HIGGINS, HURDMAN AND CRANSTOUN, 36 Toronto St. (Fred Page Higgins)
 THORNE, MULHOLLAND, HOWSON & MCPHERSON, 1018 Federal Bldg. (Frank L. Kerr)
Vancouver
 DELOITTE, PLENDER, HASKINS & SELLS, 675 W. Hastings St. (C. W. Duncan, Manager)
 OSWALD, JOHN C. & Co., 207 W. Hastings St. (John Christian Oswald)

CENTRAL AMERICA

GUATEMALA CITY

- GIBSON, J. H. & Co., P. O. Box 141 (W. Allen Levy)

FOREIGN (Continued)

CUBA

Havana

DELOITTE, PLENDER, HASKINS & SELLS, Edificio de la Lonja 511-516, Apartado 2438 (George E. Green)

INSUA & MENENDEZ, Edificio Colonos 403, Aguiar 360 (William P. Field)

PEAT, MARWICK, MITCHELL & Co., Avenida Presidente Menocal 16 (Joseph Loutit)

DOMINICAN REPUBLIC

Ciudad Trujillo

PRICE WATERHOUSE & Co., Apartado 1286 (Leonard W. Raichle, Manager)

STAGG, MATHER & HOUGH, Apartado 1286 (Leonard W. Raichle)

ENGLAND

London

CHALK, A. L. CRAMPTON, 29, Queen's Gate Terrace (S. W. 7) (A. L. Crampton Chalk)

MEXICO, D. F.

Mexico City

ANDERSEN, ARTHUR & Co., Avenida Hidalgo 5 (1) (John H. Lumpkin)

LYNDE-LOCKWOOD, J., Apartado Postal No. 2395 (J. Lynde-Lockwood)

DELOITTE, PLENDER, HASKINS & SELLS, Edificio "El Roble," Paseo de la Reforma 133-801 (4) (A. J. H. Thistlethwaite)

PRICE WATERHOUSE & Co., Apartado 1403 (Alphonsus T. Cummins)

REPUBLIC OF PANAMA

Panama City

PRICE WATERHOUSE & Co., Apartado 1468 (Carden S. Shekell, Manager)

PHILIPPINES

Manila

ABASTILLAS, P. U. & Co., 401 Chaco Bldg. (Pedro U. Abastillas)

FLEMING & WILLIAMSON, Soriano Bldg. (Hans Hausmann)

CAGUIAT, ENRIQUE & Co., 603 Trade & Commerce Bldg. (Enrique Caguiaat)

OLLADA, DACANAY & ASSOCIATES, 501 China Bank Bldg. (Felipe B. Ollada)

DEL ROSARIO & Co., P. O. Box 1768, TVT Bldg. (Anselmo T. del Rosario)

QUIRINO GREGORIO & ASSOCIATES, 5th Fl., State Theater Bldg., Rizal Ave. (Alberto P. Reyes)

WHITE, PAGE & Co., Moserco Bldg., 111 13th St. Port Area (Joaquin Cunanan)

SCOTLAND

Dundee

MACKAY, IRONS & Co., 93 Commercial St. (James Wright)

SOUTH AMERICA

COLOMBIA

Bogota

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

VENEZUELA

Caracas

PRICE WATERHOUSE & Co., Apartado 1789 (Robert Chapin, George L. McCalla, Gerald Maxfield, Royal C. Thurston, Jr.)

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

SPARROW, WAYMOUTH & Co., Apartado 2371 (William A. Waymouth)

Maracaibo

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