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Recommended Citation

Haskins & Sells Bulletin, Vol. 03, no. 03 (1920 March), p. 35-43

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William P. Bickett

Born Cincinnati, Ohio, August 21, 1873; educated in private schools; miscellaneous banking and accounting experience; joined Haskins & Sells organization December 23, 1901; appointed manager Chicago office March 1, 1913; member of firm June 1, 1918; certified public accountant under the laws of Missouri and Oklahoma; member of the American Institute of Accountants; president Illinois Society of Public Accountants; member Chicago Association of Commerce, Chamber of Commerce of the United States, and Foreign Trade Commission.

Arthur H. Carter

Born Hillsboro, Kansas, January 6, 1884; educated at the Marion Kansas High School, Braden's School, Highland Falls, New York, and the United States Military Academy, graduating from the latter in 1905; served in the United States Army from 1905 to 1915; engaged in civil pursuits until April, 1917, when he offered his services to the government and was made a major in the ordnance department; appointed lieutenant colonel January, 1918, and in April was promoted to colonel of ordnance; in July, 1918, he was appointed a colonel of field artillery, and subsequently assigned to duty as commandant of the Field Artillery, Central Officers' Training School at Camp Zachary Taylor, Kentucky; organized and conducted this school with great success, and received the distinguished service medal; joined the Haskins & Sells organization April 1, 1919; head of the Department of Organization and Expansion.

Sarah I. Bolles

Educated in grammar schools of Brooklyn and in Northfield Seminary; special courses New York Preparatory School and Columbia University; after one year's experience engaged by Haskins & Sells, November, 1900, as a typist in the Report Department; successively stenographer, Mr.

Sells' private secretary, secretary for the firm, and head of the Secretarial Department.

John R. Wildman

Born Yonkers, New York, March 15, 1878; educated public schools, Yale University, New York University; degrees Sc.B., B.C.S. (cum laude), M.C.S.; member Delta Mu Delta Scholarship Society; accounting prize, New York University; served in Spanish-American War in U. S. and Porto Rico, and in operations incident to American organization in Porto Rico 1898-1900; government disbursing officer's clerk and disbursing officer 1900-1905; manager, Porto Rican Teachers' Expedition to the United States, 1904; member Haskins & Sells New York staff 1905-1909; instructor and professor of accounting New York University since 1909; certified public accountant, New York; director, New York State Society Certified Public Accountants; member, American Institute of Accountants, American Economic Association, American Statistical Association, American Association of University Instructors in Accounting, National Association of Cost Accountants; director of professional training, Haskins & Sells, since January 15, 1918; member of firm of Haskins & Sells since December 1, 1918.

Edmund C. Gause

Born Wilmington, Delaware, July 22, 1873; educated in the private schools of Wilmington, and at Pennington Seminary, Pennington, N. J.; business and accounting experience in connection with lumber companies, ship-building, car-building, engine-building, blast furnaces and railroads; for three years instructor in the University of Pittsburgh, School of Economics, Accounts and Finance; certified public accountant under the laws of Pennsylvania, Ohio, Missouri, Colorado and Oklahoma; member of the C. P. A. societies of Pennsylvania, Ohio, Missouri and Illinois; American Institute of Accountants; Military Order

of the Loyal Legion; joined Haskins & Sells January 22, 1909; member of firm December 1, 1918.

Arthur S. Vaughan

Born Richmond, Virginia, June 1, 1869; educated in the public schools of Richmond, Virginia, and Cincinnati, Ohio; graduated from Woodward High School, Cincinnati, June, 1888; employed in the comptroller's office of the Cincinnati, New Orleans & Texas Pacific Railroad Company from 1888 to 1893; auditor Birmingham and Atlantic Railroad Company from 1893 to 1898; greater part of time between 1894 and 1899 making special examinations and audits, several of which were made for Haskins & Sells; auditor of the Carolina Construction Company, 1899-1900; from December 1, 1900, to date, with Haskins & Sells as accountant, manager Chicago office, and member of firm; now head of General Report Department; certified public accountant of New York; member of the New York State Society of Certified Public Accountants; member American Institute of Accountants.

William H. Bell

Born Uxbridge, Ontario, Canada, October 1, 1883; came to the United States in 1895, and renounced allegiance to the British King in 1913; educated in various grammar and high schools; graduated in 1900 from the high school at Springville, New York; business experience covers general bookkeeping in department store, telephone factory, and shoe factory; joined Haskins & Sells January 25, 1909, entering the Report Department; successively, member New York staff, Baltimore staff, associate manager Baltimore office, manager Saint Louis office, manager New York Report Department; member of firm December 1, 1918; graduate New York University School of Commerce, Accounts and Finance with the degree B.C.S., 1910; M.C.S. from Saint Louis University, 1918;

engaged in educational work in Baltimore and Saint Louis; certified public accountant under the laws of New York, Maryland and Missouri; member of the American Institute of Accountants, American Association of New York Instructors in Accounting.

George M. Dallas

Born Nashville, Tennessee, April 29, 1884; educated grammar and college preparatory schools; graduate United States Naval Academy, 1907; served in the United States Navy until 1912; business and accounting experience in connection with the Western Electric Company, Powers Accounting Machine Company, and Poster Advertising Company; specialized on financial and cost accounting systems; with Haskins & Sells since November 12, 1917, as head of the Tax Department.

Leslie N. Simson

Born Seneca Falls, New York, April 13, 1868; educated in the common and high schools; miscellaneous banking and railroad accounting experience, including service as general bookkeeper and traveling auditor; from July, 1901, to June, 1908, with Haskins & Sells; 1908 to 1912, with Equitable Life Assurance Society of the United States, as Superintendent, Bureau of Insurance; since January 15, 1912, with Haskins & Sells successively as manager of the Saint Louis office, and member of the firm; now head of the Financial Department; certified public accountant under the laws of New York and Missouri; member, the American Institute of Accountants and the New York State Society of Certified Public Accountants.

Charles E. Morris

Born Virginia, 1867; graduate University of Georgia, class 1886; joined Haskins & Sells July 16, 1900; now resident partner New York; certified public accountant New York, Pennsylvania and Illinois.

Edward Fuller

Born in Brooklyn, New York, in July 1876; in 1897, upon the completion of a special course at the Norwich Academy, entered the industrial field in accounting, later assisting in various industrial and commercial reorganizations and consolidations; entered the employ of Haskins & Sells on August 28, 1905, as accountant on the staff of the New York office; resigned December 19, 1908, to accept the presidency and general managership of the Maryland Biscuit Company, Baltimore, Maryland, and assisted in its reorganization, continuing in that capacity until November, 1910, when he resigned and returned to the Haskins & Sells organization; appointed manager of the Baltimore office of Haskins & Sells at the date of its opening, December 1, 1910; became a member of the firm December 1, 1913, acting as resident partner, Baltimore, until October 1, 1919, when he was appointed district partner with supervision over the firm's offices at Baltimore, Philadelphia, Atlanta and New Orleans; in 1918 assisted the Bureau of Personnel, American Red Cross (National Headquarters) in connection with the enrollment of personnel for overseas service; holds the C.P.A. certificates of Maryland and Missouri, and is a member of the American Institute of Accountants and the International Committee of Young Men's Christian Associations.

J. N. Patton

Born in the year 1871 on a farm in the state of Iowa; graduated from the Columbus, Ohio, High School in 1890; took up accounting work in 1893, such work for twelve years thereafter being confined to companies operating in the United States and Canada engaged in mining, manufacture of steel and metal products; desiring to embark in the public accounting profession, took employment on the New York staff of Haskins & Sells in 1905; made manager of the Cleveland office in 1909; passed the regular examination of the Ohio

State Board of Accountancy in 1911, and holds degree of C.P.A. in that state; admitted as a partner in the firm of Haskins & Sells in 1912, and appointed district partner in 1919; in charge of the Pittsburgh, Cleveland and Detroit offices, with headquarters in Cleveland.

John F. Forbes

Born in Wilmington, California, on March 24, 1876; privately instructed, receiving an education substantially equivalent to the university degree of Juris Doctor; for several years connected with the legal and accounting departments of the Southern Pacific Railroad; opened an office for the practice of accountancy in San Francisco on April 1, 1906; merged his practice with that of Haskins & Sells and became a partner in the latter firm on January 1, 1912; now commencing his fourth term of four years as President of the California State Board of Accountancy; member of the faculty of the University of California for over ten years; member of the California Bar; chairman of the Committee on Municipal Budgets of the Commonwealth Club of California; consulting accountant for the city of San Francisco; Secretary-Treasurer of the California State Society of Certified Public Accountants; member of the council of the American Institute of Accountants; certified public accountant under the laws of California, Colorado, Illinois, Louisiana, Maryland, Missouri, Ohio and Oklahoma.

Thomas N. Willins

Born Memphis, Tennessee, December 29, 1871; educated in private schools; miscellaneous business and accounting experience, of which nine years were in the accounting department of the Kansas City, Fort Scott and Memphis Railroad and affiliated companies; joined Haskins & Sells June 28, 1905; now manager of the New York office; certified public accountant under the laws of New Hampshire; associate member of the American Institute of Accountants.

A. Roy Porterfield

Born Wheeling, Missouri, March 25, 1876; educated in the schools of Kearney, Missouri; miscellaneous accounting experience with the Kansas City, Fort Scott and Memphis Railroad Company; the Saint Louis and San Francisco Railroad Company; the El Paso and Southwestern Railroad Company; the Missouri, Kansas and Texas Railway Company; auditor Arkansas Southern Railroad Company; with Haskins & Sells from June, 1908, to May, 1917; subsequently auditor American International Corporation; rejoined the Haskins & Sells organization in May, 1918; now associate manager New York office.

S. George Hay

Born Belfast, Ireland, January 25, 1882; educated in the preparatory schools and Queen's College, Belfast; came to the United States in 1902; since engaged in public accounting; joined the Haskins & Sells organization November, 1917; now assistant manager New York office; certified public accountant under the laws of Montana; member the Washington Society of Certified Public Accountants; member, the American Institute of Accountants.

Edward A. Kracke

Born in New York City (in what is at present Manhattan Borough) on November 29, 1882; attended public school in Brooklyn, graduating in 1900 from the Boys' High School; entered Harvard College in the autumn of 1900 and completed the requirements for the A.B. degree, receiving the degree in 1904; engaged in the banking, foreign exchange, and real estate fields from 1904 to 1912; joined the Haskins & Sells organization December 30, 1912; appointed manager Chicago Office June 1, 1918.

George W. Rossetter

Born at Gilman, Illinois, January 31, 1879; moved to Chicago in 1887; comes of

a family long identified with the history of Chicago, being the grandson of Asher Rossetter, one of the earliest residents of Chicago, and best remembered as proprietor of the American Temperance House, Chicago's first hotel; several years' banking experience; since 1905 principally in public accounting, five years of which were with Haskins & Sells, in connection with Chicago office; attended second Officers' Training Camp at Fort Sheridan, Illinois, and was commissioned in November, 1917, serving in France in the 326th Machine Gun Battalion, 84th Division, and latterly as director in charge of accounting and commercial courses of the 36th Division, until June, 1919; rejoined the Haskins & Sells organization November 1, 1919, as manager of the Chicago office; certified public accountant under the laws of Missouri; member of the Illinois Society of Certified Public Accountants, and the American Institute of Accountants; lecturer on accounting and accountancy at American Institute of Banking, Chicago Chapter, Chicago Y. M. C. A. and Northwestern University; member Sons of the American Revolution; American Legion; Chicago Association of Commerce.

Franklin Bowman

Born in Markham, Ontario, Canada, September 3, 1885; attended grammar and high schools in Canada; studied advanced accounting while employed as accountant for Waterloo Manufacturing Company, Limited, passing intermediate examination for chartered accountant in 1905; entered public accounting in Detroit, Michigan, in 1905; attended New York University School of Commerce, Accounts and Finance 1907-1910, graduated with degree of B.C.S.; obtained New York State C.P.A. degree in 1910 by examination; entered employ of Haskins & Sells January 1, 1911; appointed manager of Detroit office February 1, 1920.

Elijah Bates

Born in Ohio in 1877; educated in the public schools at Alliance, Ohio, graduating from the high school in 1895, and from the Normal Department of Mt. Union College one year later; experience consists of teaching in the public schools for three years, followed by four years in the employ of the government in the postal service; during the next ten years held various office positions and entered public accounting in 1913; joined the staff of Haskins & Sells in 1915; transferred to the Cleveland office in December, 1916, and appointed manager November, 1919.

Ralph K. Hyde

Born at Providence, R. I., January 29, 1878; attended public schools of Providence and Brown University; graduated from Brown in 1898 with degree of A.B.; graduate student and instructor in mathematics at Brown for one year following graduation; four years in the government service as deputy collector of internal revenue, followed by six years of partly business and partly accounting experience in the employ of various firms engaged in the manufacture of boots and shoes and machinery and tools; for the last ten years a practising public accountant as a member of the staffs of Edwin L. Pride & Company, Price, Waterhouse & Company, Lybrand, Ross Brothers and Montgomery, and Haskins & Sells; joined the last-named firm on November 1, 1917, and was appointed manager of the newly opened Boston office on September 1, 1918; obtained C.P.A. certificate from Massachusetts in 1911, and became a member of the American Association of Public Accountants and the Certified Public Accountants of Massachusetts, incorporated in 1915.

J. Harvey O'Connell

Born Saint Louis, Missouri, October 27, 1883; educated in the public schools of Saint Louis and the City College of Law

and Finance; several years in the freight accounting department of the Missouri Pacific Railroad; miscellaneous general bookkeeping experience; joined the Haskins & Sells organization January 15, 1911, as member of the Saint Louis staff; certified public accountant under the laws of Missouri; instructor at the Saint Louis University School of Commerce and Finance, and the City College of Law and Finance; member of the American Institute of Accountants, Missouri Society of Certified Public Accountants, American Association of University Instructors in Accounting, and Secretary of State Board of Accountancy of Missouri; appointed manager of Saint Louis office November 1, 1918.

Ernest Boyd

Born Prairie County, Arkansas, November 18, 1877; graduated from Central High School, Saint Louis, Missouri, 1896; twenty years' experience in bookkeeping and accounting, among which were one and one-half years as chief accountant under the State Auditor of Missouri, and four years in the practice of accountancy; joined the Haskins & Sells organization January 15, 1919; certified public accountant of Missouri, instructor in the City College of Law and Finance, and in the Saint Louis University; member of the Missouri Society of Certified Public Accountants, American Institute of Economics, National Economic League, American University Instructors in Accounting; assistant manager of Saint Louis office.

Charles C. Croggon

Born in Baltimore, Maryland, July 4, 1886; educated in the public schools of Baltimore, attending for three years the Baltimore City College and the Polytechnic Institute of Baltimore; studied accounting under private instructor 1906-1907; was graduated from the International Accountants' Society in December, 1908; entered the service of the Merchants' & Min-

ers' Transportation Company as office boy in the accounting department and left as chief clerk of receipts, having worked in every division of the accounting department; retained in October, 1914, as chief accountant by the Public Service Commission of Maryland in its investigation of The Chesapeake & Potomac Telephone Company of Baltimore City for rate making purposes; entered the service of Haskins & Sells, Baltimore Office, July, 1915, and was appointed manager, Baltimore Office, June 1, 1919.

Raymond C. Reik

Born in Frederica, Delaware, May 5, 1886; educated in Frederica High School, Scranton Business College, University of Maryland and Pace Institute of Accountancy; LL.B., University of Maryland; C.P.A., Maryland; President, Maryland Society of Certified Public Accountants; associate member, American Institute of Accountants; entered the military service of the United States August 27, 1917; commissioned first lieutenant in the aviation section Signal Corps, November 8, 1917; promoted to the rank of captain on October 28, 1918; served in the Bureau of Aircraft Production; assistant manager of the Baltimore office since April, 1919.

Frederic H. Sanford

Born in Thompsonville, Connecticut, July 15, 1874; after receiving education in the public schools at Salisbury, Connecticut, entered the Episcopal Academy, Cheshire, Connecticut, in 1887, graduating in 1890, with honors in Latin; entered the employ of D. E. Loewe & Company, hat manufacturers, Danbury, Connecticut, early in 1891, with whom he remained associated until 1906. During the latter part of this association, D. E. Loewe & Company commenced a suit under the Sherman anti-trust law against the hatters' labor unions for damages incurred by reason of the boycotting of their product. This suit, which

was decided in favor of the plaintiff, became well known as the "Danbury Hatters Case." The financial evidence upon which the original award of damages was made was based upon figures prepared by Mr. Sanford and supported by his testimony. On July 16, 1917, he joined the New York staff of Haskins & Sells, was assigned to their Pittsburgh office in April, 1919, and appointed manager thereof on November 1, 1919. Mr. Sanford is a certified public accountant of New York, and a member of the Council, Pittsburgh Institute of Accountants.

Henry W. Beebe

Born at Chillicothe, Missouri, March 29, 1869; from 1876 to 1884 attended public and private schools, with special instruction in bookkeeping; experience in banking, auditing and public accounting in Portland, Oregon, and San Francisco, with such organizations as the American Steel and Wire Company, and Price, Waterhouse & Company; from 1906 to 1913 office manager and chief accountant of Leland Stanford, Jr., University; with Haskins & Sells since December, 1915; now assistant manager San Francisco office.

F. F. Hahn

Born Cincinnati, Ohio, 1882; educated in public schools; miscellaneous accounting experience; in practice on his own account from 1911 to 1916; with Haskins & Sells since October, 1916; certified public accountant, California; instructor in accounting, University of California, 1918-1919; manager Los Angeles office.

James Mainland

Born Kirkwall, Orkney Islands, Scotland, May 29, 1881; came to the United States in 1888; educated in the grammar and high schools of Oakland, California; miscellaneous accounting experience with the Market Street Railway Company and the United Railroads of San Francisco;

with Haskins & Sells since November, 1915; now assistant manager Los Angeles office.

Henry J. Jumonville

Born New Orleans, Louisiana, July 29, 1879; educated in the graded and high schools of New Orleans; successively, assistant auditor, New Orleans Railway and Light Company; auditor, New Orleans Railway and Light Company; general auditor, American Cities Company; served from 1917 to 1919 with the Gulf Division of the American Red Cross, successively as assistant manager, and comptroller in charge of accounting and finance; appointed manager New Orleans office January 9, 1919; certified public accountant of Louisiana; Vice President, Louisiana Society of Certified Public Accountants; member of the Round Table Club at New Orleans and the New Orleans Association of Commerce.

Pearce C. Davis

Born Cincinnati, Ohio, April 4, 1886; educated in the public and high schools of Cincinnati; experience in bookkeeping and accounting with numerous mercantile, manufacturing and jobbing concerns on the Pacific coast; joined the staff of Haskins & Sells August 1, 1912, and was assigned to the San Francisco office; appointed manager of the Seattle office June 1, 1917; certified public accountants of California; member of the American Institute of Accountants, California State Society of Certified Public Accountants, and Washington Society of Certified Public Accountants.

Page Lawrence

Born in East Las Vegas, New Mexico, September 8, 1885; educated in the private schools of Denver; several years' accounting experience various organizations in Denver; continuously in practice as public accountant since 1907; certified public accountant of Colorado; one time professor of accountancy, University of Denver

School of Commerce, Accounts and Finance; during the Great War, auditor in charge of cantonment construction at Camp Taylor, Louisville, Kentucky, and Camp Sherman, Chillicothe, Ohio; also Mountain Division accountant for the American Red Cross; member of the American Institute of Accountants, Society of Industrial Engineers; honorary member of the Alpha Kappa Psi Fraternity; Vice-President of the Colorado State Society of Certified Public Accountants; Secretary State Board of Accountancy; senior partner in the firm of Lawrence & Lawrence until January 1, 1920, when the practice was absorbed by Haskins & Sells; now manager Kansas City office.

Thomas H. Lawrence

Born in Denver, Colorado, November 15, 1886; car accountant and later in the engineering corps of the El Paso and Northeastern Railroad; 1902-1909 newspaper reporter in Denver and Kansas City; began the practice of accountancy in Denver in 1912; associated in practice with his brother, Page Lawrence, until January 1, 1920, when their practice was merged with that of Haskins & Sells; certified public accountant of Colorado; member of the American Institute of Accountants; manager Denver office.

Thomas R. Young

Born in Vincennes, Indiana, July 29, 1886; educated in the public schools and University of Denver, graduating from the latter in 1913 with the degree of Bachelor of Commercial Science; with Continental Oil Company 1907 to 1917; became associated with Lawrence & Lawrence January 22, 1918; certified public accountant of Colorado; member of American Institute of Accountants, Alpha Kappa Psi fraternity; now assistant manager Denver office.

L. C. Matthews

Born Washington County, Georgia, October 11, 1867; educated in the high school

at Tennille, Georgia, and the Virginia Military Institute; accounting experience obtained with Central of Georgia Railway Company and related companies in positions respectively of division traveling auditor, general traveling auditor and special accountant; several years with the Atlantic Compress Company and the Cotton Insurance Association; special accountant for the Railroad Commission of Georgia; two years manager of the Atlanta branch of the Audit Company of New York and subsequently for five years as an in-charge accountant on the staff of Alonzo Richardson & Company, certified public accountants; appointed manager Atlanta office of Haskins & Sells, June 1, 1915.

Willis L. Chaffee

Born Lowville, Erie County, Pennsylvania, November 4, 1867; educated in schools of Wattsburg, Pennsylvania, and Allegheny College, Meadville, Pennsylvania; several years' experience in private and public accounting, including service with Price, Waterhouse & Company, and Haskins & Sells; from 1908 to 1918, chief examiner of accounts, State of New York; from 1918 in-charge accountant with Haskins & Sells; appointed assistant manager Atlanta office September 15, 1919; certified public accountant of New York since 1906.

J. Adrian Padon

(Autobiography)

"I was born in the City of Saint Louis, June 1, 1888. During my summer vacation in the year 1904, I was referred to the Saint Louis Office of Haskins & Sells by Mr. A. B. Thompson of A. J. Edwards & Sons, a client, who informed me that they wished to employ an office boy.

At that time I had finished my grammar school education and intended to work only during my vacation, planning to return to school in the fall to complete my education.

I found my new work to be very inter-

esting and after careful consideration it appeared to me that the opportunities and possibilities for a thorough commercial education were so good that I decided to retain the position taken during the summer and endeavor to pursue my studies at night and during unemployed time. I took a course of study at a commercial college and after being advanced to assistant office secretary was assigned to the Saint Louis staff as a junior accountant, during which time I took up accountancy and kindred subjects in a school of commerce and finance.

This brief resumé of my association with the firm does not bring out, as fully as I should like, how I have striven and studied for the appointment I have just received as manager of one of the firm's offices,* and how I have endeavored at all times to live up to the ideals the firm holds so dear.

I realize my opportunities have been great and I feel as though I have been tutored by such men as Messrs. Chas. S. Ludlam, T. F. Wharton, L. N. Simson, W. P. Bickett, W. H. Bell, and E. C. Gause, as I have come in close contact with these gentlemen at times when they were actively engaged in the practice of public accounting and have received from them their generous instructive assistance. The inspiration and help received, due to this association, was necessarily conducive, in a large part, to what I consider my present success."

Clifford E. Scoville

Born Chester, Connecticut, April 12, 1878; educated in the graded and high schools; from 1895 to 1902 in various clerical and accounting positions with large manufacturing concerns; with Haskins & Sells as member of staff 1902-1906; during 1908-1909, while in the employ of a firm of certified public accountants, made an exhaustive examination of the accounts of one of the Southern states. This examination covered a period of over 40 years and involved receipts aggregating over \$200,-

*Tulsa, Oklahoma.

000,000.00. From 1910-1915 practiced as a professional accountant with an office at Watertown, New York; practice merged with that of Haskins & Sells April 1, 1915; manager of Watertown office from April 1, 1915; member of firm December 1, 1918; certified public accountant New York; member New York State Society of certified public accountants and of the American Institute of Accountants.

Howard F. Farrington

Born New York City, August 30, 1890; educated in the public schools of New York, the High School of Commerce, New York University School of Commerce, Accounts and Finance, graduating with the degree of Bachelor of Commercial Science; entered the accounting profession in 1909; with Haskins & Sells since January, 1916; transferred to Watertown office May 30, 1916; appointed assistant manager Watertown office, October 1, 1918.

Arthur M. Lovibond

Born New York City, 1878; miscellaneous bookkeeping and accounting experience in connection with importers; joined Haskins & Sells October 21, 1907; appointed manager of the London office June, 1916; certified public accountant, New York; member of the New York State Society of Certified Public Accountants and of the American Institute of Accountants.

Henry S. DeVault

Born Bristol, Virginia, 1883; various accounting positions from 1900-1910, including five years as auditor of the Tennessee Railway Company; joined Haskins & Sells February 1, 1910; appointed associate manager Atlanta office January 1, 1918; appointed manager Shanghai office December 1, 1919.

Recognition of Service

In pausing at this time to reflect on the past life of the firm, it is pleasant to make acknowledgment of the long-continued and earnest efforts contributed by the following members of the organization:

Mr. James F. Kerr Nov. 29, 1899
 Mr. Albert Greacen Mar. 3, 1901
 Miss Loretta Taaffe June 12, 1901
 Mr. Gage Hills Sept. 26, 1901
 Miss Belle Hatfield May 15, 1902
 Miss Anna Skinner June 2, 1902
 Mr. Cyril B. Dooley Oct. 3, 1904
 Mr. Paul Shepard Nov. 27, 1905
 Mr. John H. Garrison Aug. 27, 1906
 Mr. Frank J. McNally Dec. 27, 1907

Some Who Have Helped

A review of the work and events of the past twenty-five years brings to mind many individuals who at one time or another have helped to carry on the work. Some of these have passed to the Great Beyond; some have gone into public practice; some have become associated with other organizations.

Among those who have passed from this world are Peter G. White, known throughout the organization for his keen mind, ready wit, and ability as an accountant. Many a man will remember, when he was a struggling junior assistant, the helpful hand held out to him by Peter White. Others who have gone are H. W. Brown, Garry Brown, E. A. Hifton, J. O. Rice, T. J. Murray, M. E. Tarver, C. D. Martin, A. A. Noble and E. B. Wade.

Some of those engaged in public practice are W. H. West, John Flint, J. S. Mitchell, W. H. Ferris, F. M. Brown, R. C. Brown, P. J. Esquerré, C. H. Crocker, L. L. Tompkins, F. H. Hurdman, T. R. Lill and C. S. McCulloh.

Many of the Haskins & Sells' "alumni" are occupying important positions of responsibility and trust in the business world. Dr. J. V. Westfall and Mr. L. O. Fisher are vice-presidents of the Equitable Life