Herman R. Ginsburg, Henry G. Berkowitz, Benjamin L. Landsberg and David Gerber announce the formation of the Accounting Service & Audit Co., with offices at 110 East Lexington street, Baltimore, Maryland.

Anton Gerharz announces that M. J. Roddy has become associated with him. The practice will be continued under the firm name of Gerharz, Roddy & Co., with offices at 215 Securities building, Billings, Montana.

Walter Hood and Addison G. Strong announce that William A. Doyle and Edward H. Lamont have been admitted to the firm of Hood & Strong, with offices at 260 California street, San Francisco, California.

T. O. Williams, chartered accountant, has been elected Lord Mayor of the city of Birmingham, England. This is the first time that an accountant has occupied that office in Birmingham.

John H. Reid and Henry Knust announce the opening of offices, practicing under the firm name of Reid & Knust at 125 Trumbull street, Hartford, Connecticut.

Stockton Bates & Sons announce the removal of their offices to 802 Bailey building, 1218 Chestnut street, Philadelphia, Pennsylvania.

Ericksen & Lusk announce the removal of their offices to 905-7 Chicago Temple building, 77 West Washington street, Chicago, Illinois.

Earl S. Clark & Co. announce the removal of their Providence office to the Hospital Trust building, 15 Westminster street.

McKee, Minteer & Co. announce the removal of their offices to 904 Grand Avenue Temple, Kansas City, Missouri.

Samuel I. Bendet announces the removal of his office to the Chamber of Commerce building, Newark, New Jersey.

Howard C. Nern announces the opening of offices in the Gibbons building, Parkersburg, West Virginia.

William Castenholz & Co. announce the removal of their offices to 79 West Monroe street, Chicago, Illinois.