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Announcements; Franklin K. Moyer; Mack E. Stewart; Frank H. Walker

American Institute of Accountants

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the corporation, or in respect of property which the stockholders or their agents on or shortly before the date of such payment acquired at a bargain price, as, for instance, at a receiver's sale. Generally, allowable claims under this article will arise out of transactions in which there has been no substantial change of beneficial interest in the property paid in to the corporation, and in all cases the proof of value must be clear and explicit.

Franklin K. Moyer

Franklin K. Moyer, member of the American Institute of Accountants, certified public accountant of Pennsylvania, died at Souderton, Pennsylvania on August 12th. Mr. Moyer was a partner of the firm of Moyer & Schectman, Philadelphia.

Mack E. Stewart

Mack E. Stewart, member of the American Institute of Accountants, died June 26th as a result of a gasoline explosion. Mr. Stewart had been a member of the institute since 1920 and was an active member of the profession in Oklahoma.

Frank H. Walker

Frank H. Walker, member of the American Institute of Accountants, died August 16, 1922. Funeral services were held at Amherst on August 18th. Mr. Walker had been associated for many years with the firm of Herbert F. French & Co. of Boston.

Oklahoma Society of Certified Public Accountants

At a meeting of the Oklahoma Society of Certified Public Accountants, held June 16, 1922, the following officers were elected: President, Homer C. Hammonds; treasurer, Mack E. Stewart; secretary, Carl L. Rice; auditors, Arthur Jones, Mack Porter; trustees, Robert E. Garnett, Hugh M. Rush and William C. Beck.

Arthur E. Chandler and Howard E. Murray announce the admission to partnership of Floyd Chilton, under the firm name of Chandler, Murray & Chilton, with offices at 816-818 Second National building, Akron, Ohio.

William Bryden & Co. announce change in name to Bryden & Fauble and the removal of their offices to 638 Securities building, Omaha, Nebraska.

Patterson, Teele & Dennis announce the admission of Harold Burton Hart to partnership as of July 18, 1922.

Seward, Stone & Monde announce the opening of an office in the Aeolian building, 33 West 42nd street, New York.