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Correspondence

American Institute of Accountants

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Society of Certified Public Accountants of the State of New Jersey

At the annual meeting of the Society of Certified Public Accountants of the state of New Jersey, the following officers and trustees were elected for the ensuing year: Charles E. Mather, president; James F. Welch, vice-president; Theo. A. Crane, secretary and treasurer; John H. Bowman, Frank G. DuBois, Edwin G. Woodling, John B. Niven, Wm. H. Compton, Arthur Wright, Thomas R. Lill, trustees; Fred L. Main, Hyman Besser, auditors.

James A. Councilor and Alexander Thompson announce the formation of a partnership under the firm name of Thompson & Councilor, with offices in the Woodward building, Washington, D. C.

Goodman & Goodman and Nathan Vogel announce the consolidation of their practices under the firm name of Goodman, Vogel & Goodman, with offices at 949 Broadway, New York.

C. B. Hurrey and Franklin C. Parks announce the formation of a partnership under the firm name of Hurrey & Parks, with offices at 543-6 Munsey building, Washington, D. C.

Homer W. McCoy announces his retirement from McCoy & Co., 105 South LaSalle street, Chicago. The name of the organization has been changed to Hill, Joiner & Co.

Edward H. Bailey and Karl A. Brede announce the formation of a partnership under the firm name of Bailey & Brede, with offices at 54 Buhl building, Detroit, Michigan.

H. M. Stein, N. F. Ross and I. Sack announce the formation of a partnership under the firm name of Stein, Ross & Sack, with offices at 52 Broadway, New York.

Goldsmiths' Accountants, Penfield building, Philadelphia, announce that Henry F. Whitmore, Thomas R. Bell and Frank K. Ralston have been admitted to the firm.

Townsend. Dix & Pogson announce the opening of a branch office at 27 Bedford street, Fall River, Massachusetts, under the management of M. B. Lovelace.

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The firm name of Hopstein, Olney & Co., has been changed to Hopstein, Harrison & Nhare, with offices at 47 West 42nd street, New York.

J. Arthur Greenfield announces the opening of an office in the Citizens National Bank building, Los Angeles, California.

Woodward & Gaskill announce the removal of their office to 339 I. W. Hellman building, Los Angeles, California.

Edwin H. Wagner & Co. announce the opening of offices in the Great Southern Life building, Dallas, Texas.

Smith, Brodie & Lunsford announce the opening of offices at 2107-9 Woolworth building, New York.

Victor Edward Buron announces the opening of an office in State National Bank building, Texarkana.

Charles Hecht & Co. announce the removal of their offices to 300 Madison avenue, New York.

Mucklow & Ford announce the removal of their offices to 420 Hill building, Jacksonville, Florida.