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Announcements

American Institute of Accountants

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Alabama Society of Certified Public Accountants

The annual meeting of the Alabama Society of Certified Public Accountants was held at Mobile, September 5, 1921.

Two members of the society were dropped from rolls. New constitution and by-laws were adopted. The following officers were elected for the ensuing year: Robert E. Troy, president; John F. Andrews, secretary and treasurer; council, Francis B. Latady, chairman, George T. Rosson, Mayer W. Aldridge, H. B. Urquhart and H. C. Crane.

The next meeting of the society will be held at Birmingham, Labor day, 1922.

Utah Association of Certified Accountants

At the annual meeting of the Utah Association of Certified Accountants held in Salt Lake City, October 7, 1921, the following officers were elected for the ensuing year: Wilford A. Beesley, president; F. S. Forman, vice-president; C. M. Christensen, secretary and treasurer.

Wisconsin Society of Certified Public Accountants

The annual meeting of the Wisconsin Society of Certified Public Accountants was held at the Milwaukee Athletic Club, October 20, 1921. The following officers were elected for the ensuing year: Carl Penner, president; Gladstone Cherry, vice-president; H. D. Sampson, secretary and treasurer. The principal speakers at the dinner were Stephen W. Gilman and F. D. Strader.

Gano & Co. of Albuquerque, New Mexico, and Turner S. Underwood of Pueblo, Colorado, announce that they have formed a partnership under the firm name of Gano, Underwood, Sippel & Co., with offices in the French building, Albuquerque, New Mexico, and Opera House block, Pueblo, Colorado.

Frederick B. Emerson and I. F. Armstrong announce the formation of a partnership under the firm name of Emerson & Armstrong, with offices at 1322-3 North American building, Philadelphia, Pennsylvania, and 785 Fifth avenue, New York.

Arthur Wolff & Co. of 522 Fifth avenue, New York, announce that their former partner, Paul L. Loewenwarter, will succeed to and conduct their practice hereafter under his own name.

James S. Matteson announces the opening of branch offices in the Metropolitan Bank building, Minneapolis, and Hamm building, St. Paul, Minnesota, with Stanley C. Coward as resident manager.

David A. Allen and William B. Hanson announce the formation of a partnership under the firm name of Allen, Hanson & Co. with offices at 544 Union arcade, Pittsburgh, Pennsylvania.

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Robert R. Bowles and Patrick S. Dolan announce the formation of a partnership under the firm name of Bowles & Dolan with offices at 521 Chamber of Commerce building, Denver, Colorado.

Marwick, Mitchell & Co. announce that on October 1st John S. Williams was admitted to partnership in the firm and will continue to practise at the New York office.

George E. Morgan announces the opening of an office at 522 Board of Trade building, Indianapolis, Indiana.

The Franklin Audit Company announces the opening of an office in the Liberty building, New Haven, Connecticut.

Harry L. Altman announces the opening of offices at 723 Plymouth building, Minneapolis, and 237 Hamm building, St. Paul.

Scales & Motherhead announce the opening of offices at 401-2 Fort Worth National Bank building, Fort Worth, Texas.

William G. Adkins announces the removal of his Chicago office to 707-9 Powers building.

Lucius D. Burton announces the removal of his office to 53 State street, Boston, Mass.

H. Wiesenthal announces the removal of his office to 150 Nassau street, New York.

David Berdon & Co. announce the opening of branch offices in the Woodward building, Washington, and in the Widener building, Philadelphia.

H. C. Crane announces the opening of an office at 702 Bell building, Montgomery, Alabama.

John G. McIntosh & Co. announce the opening of an office at 712-715 Gasco building, Portland, Oregon.

Dahlberg & Co. announce the removal of their offices to 723 Holston Bank building, Knoxville, Tenn.

Thurston & Grider announce the removal of their offices to 215-219 Two-Republics Life building, El Paso, Texas.

J. Lee Boothe announces the opening of an office at 1423 Majestic building, Detroit, Michigan.

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Harry A. Scharf and Harry Geist announce the formation of a partnership under the firm name of Scharf & Geist with offices at 1542 Broadway, New York.

Riggins & Beck, of Okmulgee, Oklahoma, announce that Arthur Jones has been admitted to partnership and the firm name will now be Riggins, Beck & Jones.

R. L. McCrea announces the removal of his office to 1110 C. C. Chapman building, Los Angeles, California.

Sheppard & Co. announce the removal of their Pittsburgh offices to the Oliver building, Sixth Avenue and Smithfield Street.

C. Howard Smith announces the opening of offices in Hynds building, Cheyenne, Wyoming.

Eli Moorhouse & Co. announce the removal of their offices to 1207-1208 L. C. Smith building, Seattle, Washington.

Flink, Krohn & Besser announce the opening of offices in the Prudential building, Newark, New Jersey.

Harvey, Fuller & Co. announce the removal of their offices to 82 Beaver street, New York.

Joseph Miller announces the opening of an office at 2 Rector street, New York.