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Announcements

American Institute of Accountants

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Certified Public Accountants of Massachusetts, Inc.

The Certified Public Accountants of Massachusetts, Inc., held the annual "Ladies' night" at the Copley-Plaza hotel May 6th. More than one hundred members and guests were present. The invited guests included the bank commissioner, Augustus L. Thorndike, the collector of internal revenue, John F. Malley and several state and city officers. Officers of the association are: president, Edwin L. Pride; vice-president, Hollis H. Sawyer; secretary, George Lyall; treasurer, Gerald Wyman.

Davies & Nield, 103 Park avenue, New York, announce the dissolution of partnership by mutual consent. The practice will be continued by W. Sanders Davies and Allan Davies as Davies & Davies. Charles F. Nield is retiring from public practice.

Greeley & Giles announce the dissolution of the firm by mutual consent. Cecil D. Giles, Richard E. Niederwiessen, and John W. Fahr will conduct their practice under the firm name of C. D. Giles & Co., with offices at 140 Nassau street, New York.

George Shedden and William McAdam announce that they have formed a partnership under the firm name of Shedden & McAdam, with offices at 664-665 Empire building, Seattle, Washington, and 530 Provident building, Tacoma, Washington.

David A. Jayne and P. M. MacCutcheon announce the formation of a partnership under the firm name of Jayne & MacCutcheon with offices in Masonic Temple, Charleston, West Virginia.

Chas. E. Cady, Norman L. Nathan and Daniel Feder announce the formation of a partnership under the firm name of Cady, Nathan & Feder with offices at 1400 Broadway, New York.

C. Elmer Wiegner and Charles S. Rockey announce the formation of a partnership under the firm name of Wiegner, Rockey & Co., with offices at 584-586 Drexel building, Philadelphia

Vollum, Fernley, Vollum & Rorer announce that they will resume the original firm name of Vollum, Fernley & Vollum, with offices at 907-12 Lincoln building, Philadelphia.

Reed, McCook & Hoyt announce that Mr. McCook and Mr. Dougherty have resumed practice as members of the firm. Lester H. Washburn has been admitted to partnership.

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Louis P. Galenson and Max Schlessinger announce the formation of a partnership under the firm name of Galenson & Schlessinger, with offices at 15 Park Row, New York.

Haskins & Sells announce the opening of an office in Philadelphia in the Franklin Bank building, and the appointment of Edmund C. Gause as resident partner.

H. Winfield Wright has resumed practice as a member of the firm of Strickler, Wright & Co., Widener building, Philadelphia.

William Guthrie & Co. announce the opening of an office in Kennedy building, Omaha, in charge of William Bryden.

Baldwin, Norlin & Sneddon announce the formation of a partnership with offices in Penobscot building, Detroit.

Patterson, Teele and Dennis announce that Stanley G. H. Fitch has become a partner of the firm.

Sparrow, Harvey & Co. announce the removal of their offices to 145 Nassau street, New York.

Raymond C. Brown & Co. announce the removal of their offices to 290 Broadway, New York.

Nathaniel Pomerance announces the removal of his offices to 350 Broadway, New York.

Saul Levy announces the opening of an office at 120 Broadway, New York.