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Announcements

American Institute of Accountants

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The Journal of Accountancy

Herbert E. Smith and J. P. Robertson, formerly of Smith, Robertson & Moorhouse, announce the formation of a partnership under the name of Smith, Robertson & Co. The office continues in the Henry building, Seattle, Washington.

J. J. Jerome and F. M. Shaefer announce the formation of a partnership under the firm name of Jerome-Shaefer Company with offices at 302 Capital National Bank building, Lansing, Michigan.

G. Charter Harrison and Eric A. Camman announce the dissolution of partnership. G. Charter Harrison will continue in practice under his own name at 31 Nassau street, New York.

H. M. Webster and A. A. Webster announce the resumption of practice under the firm name of H. M. Webster & Co. with offices at 140 Nassau street, New York.

Callihan, Bliss & Co. announce the opening of offices in the Bergner building, Harrisburg, Pennsylvania.

Edwin H. Wagner announces the opening of offices at 1506 Arcade building, St. Louis, Missouri.