

10-1919

## Announcements

American Institute of Accountants

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*Alabama C. P. A. Law*

such contemplated action and appointing a day for a full hearing thereon by said board, and provided, further, that no certificate issued under this act shall be revoked until such hearing shall have been heard.

Section 8. That if any person shall represent himself to the public as having received a certificate as provided in this act, or shall assume to practise as a certified public accountant, or use the abbreviations, C.P.A. or any similar words or letters to indicate that the person using the same is a certified public accountant, without having received a registration certificate as provided in this act, or if any person having received a certificate as provided in this act, and having thereafter lost such certificate by revocation as provided in section 7, thereof, shall continue to practise as a certified public accountant, he shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than \$100.00 nor more than \$500.00 and may be sentenced to hard labor for the county in the discretion of the court, for not longer than six months.

Section 9. That all laws and parts of laws in conflict with the provisions of this act be and the same hereby are repealed.

Section 10. This act shall take effect upon its approval by the governor.

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**Washington State Board of Accountancy**

The Washington State Board of Accountancy has organized as follows for the current fiscal year: R. D. White, chairman; Alfred Lister, vice-chairman; George Shedden, secretary-treasurer; William McAdam; E. J. Miner.

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

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W. McK. Evans announces that Clarence O. Evans has become associated with him under the firm name of W. McK. Evans & Co., with offices in the *Times-Dispatch* building, Richmond, Virginia.

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Webb, Read & Company and George A. Touche & Co. announce that their practices in Canada have been amalgamated and will be carried on in future under the firm name of George A. Touche & Co.

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Erich W. Kath and W. E. Baughman announce the formation of a partnership, under the firm name of Kath & Baughman, with offices at 1417 Schofield building, Cleveland, Ohio.

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Wilson & Heye, Rochester, New York, announce the opening of offices at 410 South Salina street, Syracuse, New York, and 3 East 44th street, New York.

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Samuel Namson announces the formation of a partnership with Frederick A. Young with offices in Higgins building, Los Angeles, California.

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J. W. Cufley & Co. have established connections in Philadelphia to be known as Cufley, Browne & Company, with offices in the Penn Square building.

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MacHugh & Garretson announce the opening of offices in Hobart building, San Francisco, and Syndicate building, Oakland, California.

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Shannon, Reynolds & Bone announce the opening of an office at 504 Volunteer State Life building, Chattanooga, Tennessee.

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Barrow, Wade, Guthrie and Co., New York, announce that E. Denison Hilton has become a partner in the firm.

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Daniel H. Bender announces the opening of offices at 136 South Sixteenth street, Philadelphia, Pennsylvania.

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Arthur M. Flynn & Co. announce the opening of offices in Tacoma building, Tacoma, Washington.

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Caddie H. Kinard announces the opening of an office at 107 Main street, El Dorado, Arkansas.

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Smith, Brodie & Lunsford announce the opening of offices in Mayo building, Tulsa, Oklahoma.

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Joseph B. Cohan announces the opening of an office in Slater building, Worcester, Massachusetts.

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R. A. Weston announces the opening of an office at 191 Church street, New Haven, Connecticut.

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Walter K. Smith announces the opening of an office in Masonic Temple, Mobile, Alabama.

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Mackay, Irons & Co. announce that J. C. Gray has been admitted to the firm.