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Announcements

American Institute of Accountants

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The Journal of Accountancy

Delaware Society of Certified Public Accountants

At the annual meeting of the Delaware Society of Certified Public Accountants, April 9, 1918, the following officers were elected: president, Peter T. Wright; vice-president, Will-A. Clader; secretary, Wm. H. Van Heckle; treasurer, Clifford E. Iszard. All the officers and T. Whitney Iszard were elected members of the executive committee.

California State Board of Accountancy

The California state board of accountancy announces that the following candidates were granted the C. P. A. certificate as a result of the examinations held in November, 1917: Constantine A. H. Narlian, Frederick Beveridge, William Gardiner, Francis Peloubet Farquhar, William Putnam Field, Roy Stanley Stone and George Rea.

A. Porter Robinson and B. W. Bours, members of the American Institute of Accountants, announce that they have become associated under the firm name of Robinson & Bours, certified public accountants, Merchants National Bank building, San Francisco, California.

The Tanner-Gilman company announces that the name of the organization has been changed to Tanner, Gilman & Ellis, certified public accountants. The office remains at 624 South Michigan avenue, Chicago.

William H. Foster, member of the American Institute of Accountants, announces that he has resumed public practice and has opened offices in the First National Bank building, New Haven, Connecticut.

F. A. Hamilton, C.P.A., announces that he has entered practice on his own account with offices in the Union Central building, Cincinnati.

Harris, Allan & Co. announce the removal of their offices from 32 Liberty street to 347 Madison avenue, New York.

William A. Ullrich announces the removal of his offices to Mutual Home building, Dayton, Ohio.