

Certified Public Accountants

Section 3 of the Act of March 23, 1901, Statutes of California, creating the State Board of Accountancy, provides:

"Any citizen * * * may apply for examination * * * and upon issuance and receipt of such certificate, and during the period of its existence, or any renewal thereof, he shall be styled and known as a Certified Public Accountant or Expert of Accounts, and no other person shall be permitted to assume and use such title or to use any words, letters or figures to indicate that the person using the same is a Certified Public Accountant."

Is your Accountant licensed to practice as Certified Public Accountant in California?

VICTOR AARON
American Bank Building
Garfield 1347

AUSTIN & CO.
625 Market Street
Douglas 607

WALTER B. BAILEY
255 California Street
Douglas 7539

STUART S. BARNARD
Kohl Building
Sutter 468

BOURS & SMYTH
Crocker Building
Garfield 5653

BROTHERTON, THOMAS & CO.
American Bank Building
Kearny 3939

BULLOCK & KELLOGG
American Bank Building
Garfield 3424

WALTER H. CRAMER
268 Market Street
Sutter 2588

DAWSON & RILEY
Hearst Building
Sutter 5175

L. T. DIEBELS
American Bank Building
Garfield 4272

WILLIAM DOLGE & CO.
369 Pine Street
Sutter 697

**GARRETT, HARRISON, SKINNER
& HAMMOND**
332 Pine Street
Douglas 6898

HASKINS & SELLS
Crocker Building
Douglas 3480

PAUL HEYMANN
Mills Building
Garfield 1963

J. GORDON HILL
277 Pine Street
Douglas 510

HOOD AND STRONG
Standard Oil Building
Sutter 793

EDWARD B. JORDAN
433 California Street
Douglas 1184

JORGENSEN & LUCKHAM
Chancery Building
Garfield 4499

GEO. J. KASCH
325 Bush Street
Garfield 6136

KENNETH N. LOGAN
Balfour Building
Sutter 308

LOOMIS DOW & CO.
315 Montgomery Street
Garfield 2097

**LYBRAND, ROSS BROS. &
MONTGOMERY**
2 Pine Street
Sutter 1232

McLAREN GOODE & CO.
444 California Street
Sutter 5917

MATTISON & DAVEY
215 Market Street
Garfield 5434

OLD AND DAVIS
130 Sutter Street
Kearny 5557

**PEAT, MARWICK, MITCHELL &
CO.**
American Bank Building
Sutter 2696

PRICE WATERHOUSE & CO.
Balfour Building
Kearny 946

ROBINSON, NOWELL & CO.
Crocker Building
Sutter 1848

C. V. ROWE & CO.
Claus Spreckels Building
Kearny 852

RUCKSTELL & LAND
703 Market Street
Kearny 4151

CHARLES P. RUPP
255 California Street
Douglas 8787

JAMES O. SULLY & CO.
260 California Street
Sutter 1886

A. SUTTER & CO.
Nevada Bank Building
Sutter 3179

WENZELBURGER & SHIPLEY
315 Montgomery Street
Kearny 3071

WALTHER WOLF
625 Market Street
Garfield 6354

INCOME TAX

Only attorneys at law and Certified Public Accountants are entitled to practice before the newly constituted U. S. Board of Tax Appeals