

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 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 the person using the same is a Certified Public Accountant."

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

iron, Victor, Jones & Sutter Financial Center Bldg. 405 Montgomery Street DAvenport 4380	Fred M. Davis 681 Market Street SU tter 2714	Joseph F. Kehoc 582 Market Street GA rfield 0944	Ruckstell & Land Claus Spreckels Bldg. 703 Market Street KE arny 6010
Alex. S. Allen 821 Market Street DO uglas 9257	Dawson & Riley Hearst Building 3rd and Market Streets SU tter 1960-1961	F. W. Lafrentz & Co. 1018 Russ Building KE arny 0465	Geo. E. H. Satchell 369 Pine Street SU tter 1496
Arthur Andersen & Co. 649 Russ Building DO uglas 1091	L. A. DeRosa 311 California Street DA venport 6948	Lester Herrick & Herrick 403 Merchants Ex- change Bldg. 465 California Street KE arny 0844	Robert L. Schwerin & Co. 605 Market Street DO uglas 7234
Austin & Company 519 California Street DA venport 8733	Ernst & Ernst 914-925 Russ Building SU tter 2120	Kenneth N. Logan 351 California Street SU tter 0308	Skinner & Hammond Hunter-Dulin Building DO uglas 6897
H C. Averell & Co. Russ Building KE arny 4493	James H. Gillin 305 Financial Center Building 405 Montgomery Street DA venport 8273	Lybrand, Ross Bros. & Montgomery 2 Pine Street SU tter 1231	John R. Strachan Russ Building KE arny 8720
Bailey and MacKenzie 486 California Street DA venport 7539	Haskins & Sells 210 Crocker Building 620 Market Street DO uglas 3480	McLaren, Goode & Co. 444 California Street DA venport 5947-5948	Myron M. Strain 412 Insurance Ex- change Bldg. 433 California Street DA venport 4970
B W Bours Crocker Building 620 Market Street GA rfield 5653	Hicklin & Redmond Russ Building SU tter 2085	Pace, Gore & McLaren 444 California Street DA venport 5947-5948	Thomas & Moore 369 Pine Street SU tter 0697
Brotherton, Thomas & Co. 485 California Street DA venport 3939	Chas. J. Hoffman 405 Montgomery Street DA venport 9777	Peat, Marwick, Mitchell & Co. 485 California Street DA venport 2696	Charles E. Van Dame & Co. 709 Call Building DO uglas 7858
Bullock, Kellogg & Mitchell Russ Building KE arny 0465	Walter J. Hollings Russ Building SU tter 0818	L. H. Penney & Co. 714 Financial Center Building 405 Montgomery Street DA venport 1870	Everett O. Vaughan Russ Building SU tter 6592
Cerf & Cooper 519 California Street DA venport 1131	Hood and Strong 425 Standard Oil Bldg. SU tter 0793	Price, Waterhouse & Co. 351 California Street KE arny 0946	A. Wenzelburger 315 Montgomery Street DA venport 3071
Charles R. Cosby Russ Building DO uglas 1820	Stanley M. Johnson 405 Sansome Street DA venport 6380	Robinson, Nowell & Co. 601 Crocker Building 620 Market Street DO uglas 1868	William Dolge & Co. 369 Pine Street SU tter 0697
Cramer & Logan 268 Market Street SU tter 2588	Edward B. Jordan 110 Sutter Street KE arny 7956		

INCOME TAX

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