

# 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 renewals 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?

**F. T. Andrews & Co.**  
1715 Russ Building  
235 Montgomery  
Tel. SUtter 0832

**Ernst & Ernst**  
485 California  
R 506-522  
Tel. SUtter 2120

**McLaren, Goode & Co.**  
444 California  
Tel. SUtter 5531-5532

**Clement Bittner**  
408 Flatiron Building  
544 Market  
Tel. GARfield 2897

**Benjamin H. Hicklin**  
844 Russ Building  
235 Montgomery  
Tel. DOuglas 5181

**Peat, Marwick, Mitchell & Co.**  
1550 Russ Building  
235 Montgomery  
Tel. GARfield 5070

**Donald Craig**  
519 California  
Tel. SUtter 5184

**Hood and Strong**  
17th Floor, Shell Building  
100 Bush  
Tel. SUtter 0793

**Price, Waterhouse & Co.**  
1020 Balfour Building  
351 California  
Tel. GARfield 8833

**Walter H. Cramer**  
268 Market  
Tel. SUtter 2588

**Edward B. Jordan**  
318 Kearny  
Tel. EXbrook 7956

**Ruckstell & Land**  
(Ruckstell, Burrows  
& Webb)  
409 Central Tower (Claus  
Spreckels) Building  
703 Market  
Tel. SUtter 8402

**H. Vannoy Davis**  
Pent House, Mills Bldg.  
220 Montgomery  
Tel. SUtter 6165

**F. W. Lafrentz & Co.**  
605 Mills Building  
220 Montgomery  
Tel. SUtter 8482

**Dawson & Riley**  
718-719 Hearst Bldg  
Third and Market  
Tel. SUtter 1960

**Logan and Logan**  
926 Adam Grant Building  
114 Sansome  
Tel. EXbrook 5494

**John R. Strachan**  
650 Russ Building  
235 Montgomery  
Tel. GARfield 8636

## INCOME TAX

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