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(See Page 6,
Buyers' Guide)

**ROYAL-LIVERPOOL INSURANCE GROUP**

STRENGTH — PERMANENCY — GOOD REPUTATION

RAY DECKER
Mgr. Pac. Dept.

201 Sansome St., Zone 4
(See Page 72, Buyers' Guide)

Phone
DO uglas 5855

**ACCOUNTANTS AND AUDITORS (Contd)**

Barber & Whitehead 519 Cal R424
Barcklay F T 235 Montgy R601
Barlow W P 1 Montgy R1121
Barnett Peter 110 Sutter R502
Barrow Wade Guthrie & Co 155 Sansome R808
Bearwald J R 225 Bush R520
Becker A H 870 Market R947
Becsey Edmond 235 Montgy R1072
Bell J H 870 Market R309
Bigley G F 220 Montgy R815
Bittner Clement 544 Market R405
Blakely F H 742 Market R230
Bolte Jackson & Riley 235 Montgy R901
BOSSANA & HOFFMAN, 6th Floor Financial Center Bldg, 405 Montgomery, Tel SU tter 1104

Bowen C C 235 Montgy R1023
Brace Ada H 486 Cal R514
Braun & Co 703 Market R1706
Bray J C 821 Market R239
Breeding Howard 1179 Market R603
Brown Eleanore A 555 Taylor
Brunn F C 5 3d R825
Buckheim H C 209 Post R1112
Bunn H A 235 Montgy R532
Burrows J W 703 Market R1408

BUSINESS MAINTENANCE ASSOCIATION
Suite 1101-1107 Central Tower, 703 Market,
Tels EX brook 0192 and DO uglas 0813 (For
further information see page A)

Byers D K 57 Post R405
Calegari A A 619 Mission 6th fl
Case Richd 235 Montgy R557
Cerb & Cooper 519 Cal R704
Charles Alex 516 Columbia av
Chauvet A J 268 Market R165

CLARK WILLIAM A, 315 Montgomery, Room
809, Tel YU kon 0477 (For further informa-
tion see page 2 Buyers' Guide)

Cledenan G O A 369 Pine R320
Clifford G M 2314 Chestnut
Coldiron W D 830 Market R603
Collins Soleche 830 Market
Craig Donald 519 Cal R711
Cramer W H 268 Market R102
Cummings John 235 Montgy R760
Daniels Mark Jr 220 Montgy R620
Dawson & Riley 5 3d R1103
Demartini J W 830 Market R608
Diebels L T 235 Montgy R601
Dittmore H A 995 Market R1110
Dolge William & Co 351 Cal R1313

DRAKE LE ROY S & CO, 930 Russ Bldg,
Tel EX brook 2184

Driscoll W J 519 Cal R511
Dutilh A A 580 Market R404
Eldridge J H 220 Bush R1121
Ernst & Ernst 300 Montgy R726
Fanning G W 58 Sutter R558
Farquhar & Heimbucher 220 Bush R1405
Felix Jos 235 Montgy R545
Flynn J L 235 Montgy R1211
Folkoff R O & Co 25 Taylor
Forbes John F & Co 620 Market R510
Franklin A R 620 Market R418
Franzman H J 220 Montgy R1041
French Humbolt 703 Market R812

FROGGATT JOSEPH & COMPANY INC, 824
Insurance Exchange Bldg, 433 California,
Zone 4, Tel YU kon 0475

Galbraith S T 617 Montgy R312
Galioni P A 21 Columbus av R213
Garrett B F 156 Montgy R203
Gateley M D Mrs 210 Post R1109
Gilkerson J C & Staff Cost Accounting Serv-
ice 5 3d R829-31

Gillin J H 519 Cal R600
Goebel L H 681 Market R759
Goldeen A J 77 O'Farrell R200
Goldsmith M B 564 Market R614
Goodell Byers & Henry 465 Cal R736
Graf Chester 703 Market R805
Griender J F 220 Montgy R1016
Hally J M 231 West Portal av
Harrington F M 1719 O'Farrell
Harris Kerr Forster & Co 235 Montgy R965
Haskins & Sells 155 Montgy 15th fl
Helvern & Webster 300 Montgy R828
Henger E A 406 Montgy R1020
Hershey P A 405 Montgy R1521
Heyman Paul 220 Montgy R620

HICKLIN BENJAMIN H, 844 Russ Bldg, 235
Montgomery, Tel DO uglas 5181

Hinckley W A 465 Cal R1224
Hoidal & Richardson 582 Market R705
Hollings W J 235 Montgy R1115
Holloway L B 16 Cal R202
Hood and Strong 100 Bush 17th fl
Horwath & Horwath 220 Montgy R505
Hughmanick J H 625 Market R909
Hyman R G 220 Montgy R607a
Irving Thos 417 Clement

Iversen C H 5 3d R822
Jacobus J J 260 Cal R1010
Johnson S M 595 Mission R201
Jones G E 582 Market R1109
Kasch G J 235 Montgy R1604
Kayser A S 275 Brannan
Kimball R G Mrs 220 Bush R1120
Klein Ralph 235 Montgy R1204
Klinger & Lichtman 235 Montgy R429
Knowlton L D 681 Market R602
Koester H C 681 Market R418
Kuhn H A 235 Montgy R909
Kurzman J A 333 Montgy R1800
LAFFRENTZ F W & CO, 605 Mills Bldg, 220
Montgomery, Tel SU tter 8482
Lander W S 681 Market R759
Landis & Cottle 369 Pine R624
Lasser J K & Co 116 New Montgy R419
LAZARUS & CO, 5505 Geary Blvd, Tel SK y-
line 2636

Lee F E 116 New Montgy R419
Le Noir C W 703 Market R1110
Lindquist & Van Husen 369 Pine R624
Logan and Logan 114 Sansome R1032
Lomax W B 465 Cal R706
Long & Wyman 300 Montgy R1043
Lowe R P 486 Montgy R1102
Lundberg F E 235 Montgy R760
LYBRAND, ROSS BROS & MONTGOMERY,
2 Pine, Tel GA rfield 2146

MacDonald W F 625 Market R909
MacNeill Jessie E 525 Market R611
Manners H T 405 Montgy R1124
Manoyan Haig 235 Montgy R945
Marciniak W J 58 Sutter R341
Martens T A 235 Montgy R1164
Matosich M C 870 Market R676
Mayhew-Brisman & Co 406 Montgy R1014
McCann L C 761 Montgy R761
McGregor Helene C 210 Post R1021
McKeon & Jones 53 McAllister

McLAREN, GOODE & CO, 444 California, 7th
Floor, Zone 4, Tels SU tter 5531-5532-5533

Molineux E H Mrs 486 Cal R624
Morris E H 1225 Post
Muldner M A 3004 16th
Murton G T 156 Montgy R202
National Professional Bureau 450 Sutter R315
Near C R 351 Cal R1313
Nelson & Terquist 58 Sutter R641
Neustadt Arie 821 Market R912
Newman M N 625 Market R1412
Newport T L 55 New Montgy R626
Orme B W 973 Market R301
Pabis Nathan & Co 519 Cal R510
Parker W A 703 Market R509-15
Parr R E 5 3d R609
Patterson E M 703 Market R2002
Patterson H S and H R Weile 220 Montgy
R688
Peat Marwick Mitchell & Co 235 Montgy
R1550

Penny L H 235 Montgy R1668
Perkins R L 111 Sutter R1232
Peterson C H 703 Market R713
Philip E L 209 Post R1112
Pinska F H 486 Cal R623
Pomerantz D E 821 Market R731
Pomeroy H L 155 Sansome R803
Price R E 703 Market R602
Price Waterhouse & Co 351 Cal 10th fl
Prior J F 703 Market R1002
Quinn A J 870 Market R307
Ramsey W R 216 Pine R505
Redmond C T 220 Montgy R618
Renz W J 225 Bush R520
Richmond R R 235 Montgy R1204
Robertson J H 703 Market R1314
Robinson Nowell & Co 620 Market R601
Rodolph Rollin & Co 1 Montgy R1100
Rosen & Singer 519 Cal R618
Rosenblatt S H 300 Montgy R646
Rossetter George & Co 620 Market R510
Rowe G G 311 Cal R731
Rued J P 703 Market R1704
Satchell G E H 369 Pine R210
Scarf J H 55 New Montgy

Schapiro Abr 333 Montgy R712
Schuster Ernest 690 Market R1019
Schwerin Robt L & Co 681 Market R759
Sherriffs Jennie 593 Market R224
Shindell Paul 333 Montgy R712
Short F G 220 Bush R1120
Silverstone Herschel Co 25 Taylor R728
Skinner & Hammond 111 Sutter R1400
Slater A B 964a Market
Smith Bernice M 25 Taylor R412
Solache J B 988 Market R311
Spinrad A H 5 3d R932
Spinrad Leon 5 3d R932
Spivock Nathan 582 Market R612
Stafford R G 870 Market R463
Stevens G W 220 Bush R1121

Stevens & Smith 593 Market R217
Stone E H & Co 21 Columbus av R217
Stout R M Mrs 220 Montgy R639
Strachan J R 235 Montgy R614
Sturrock C I 405 Montgy R616
Sully J O 465 Cal R515
Swigard Ivan 995 Market R1102
Tabulating Service Co 369 Pine R405
Talley W R 210 Post R612
Tarantino Vincent 486 Cal R517
TAYLOR ACCOUNTING SERVICE, Tax
Counselors and Accountants, 530 O'Farrell,
Tel OR dway 6200

Thatcher Ashby S & Co 220 Montgy R1041
Thomssen R M 216 Pine R811
Tooley H H 620 Market R801
United War Regulation Services 116 New
Montgy R633
Vaganas Constantine 1182 Market R313
VAUGHAN EVERETT O, 560 Russ Bldg, 235
Montgomery, Zone 4, Tel SU tter 5808
Vergel De Dios M F 364 Bush R21
Wallace R L 417 Market R315
Walters Bernard 315 Montgy R418
Webb F T 703 Market R509-15
Webb G H Jr 1506 Vallejo
White Harry 486 Cal R516
Wilde G W 580 Market R410a
Willey N C 465 Cal R732
Wiseman R F 1182 Market R433
Wittman & Co 215 Market 514
Wollenweber Rudolph 220 Montgy R933
Youngberg F C 625 Market R607

***ACCOUNTING MACHINES**

**ELECTRIC BOOKKEEPING AND AC-
COUNTING MACHINE DIVISION OF IN-
TERNATIONAL BUSINESS MACHINES
CORP**, 25 Battery, Tel EX brook 4728

ACOUSTIC APPARATUS AND DEVICES

Audiphone Co 450 Sutter R1019
Aurex Cal Inc 135 Stockton R831
Aurex San Francisco Co 135 Stockton R829
Bell L J 870 Market R900
Maico of California 490 Post R308
Otarion of San Francisco 350 Post R607
Pressley C B Jr 26 O'Farrell R404
Scheu E C 135 Stockton R829
Simon M S 870 Market R486
Sonotone of San Francisco 450 Sutter R604
Trimm Distributors Inc 870 Market R501

ACTUARIES

Coates and Herfurth 582 Market R1402

**ADDING, CALCULATING AND TABULAT-
ING MACHINES**

Burroughs Adding Machine Co 55 New
Montgy
Friden Calculating Machine Co Inc 593 Mar-
ket R418
Marchant Calculator Sales Agency 625 Mar-
ket R211
Monroe Calculating Machine Co Inc 62 Main
VICTOR ADDING MACHINE CO, 63 2d, Tel
EX brook 4775

ADDRESSING MACHINES

ADDRESSOGRAPH SALES AGENCY, 39 2d,
Tel GA rfield 6942

ADHESIVES—MANUFACTURERS

Adhesive Products Inc 430 Main
**ARABOL MANUFACTURING CO THE (Es-
tablished 1885) Famous Arabol Adhesives**
For All Purposes, Glues, Gums, Pastes, Dex-
trines, Starches, Etc, 30 Sterling, Tel GA r-
field 8566
Industrial Tape Corp 2100 17th
Stein, Hall Mfg Co 405 Montgy R518

ADJUSTERS

Allan H S (ins) 315 Montgy R425
Alter H K (ins) 354 Pine R708
Bell H C (ins) 433 Cal R911
Bergman E A (ins) 220 Montgy R607
Bockius E H (ins) 114 Sansome R511
Boudinot M A (ins) 114 Sansome R543
Brown Bros (ins) 233 Sansome R404
Chase G E (ins) 114 Sansome R512
Cross S W Jr (ins) 201 Sansome R801
Dalton K L (ins) 114 Sansome R642
Dodd D P (ins) 114 Sansome R641
Dunn Harry (ins) 433 Cal R911
Ewart D F (ins) 114 Sansome R641
FIRE COMPANIES' ADJUSTMENT BUREAU
INC, 300 Montgomery, Suite 900, Tel GA r-
field 0332

Tel. WE at 6600

COMPANY
OUTDOOR ADVERTISING

Foster and Kleiser

Eddy Street at Pierce

SAN FRANCISCO STORES AT
GRANT AND GEARY AND
MISSION AT TWENTIETH
• OAKLAND STORE AT
1900 BROADWAY

Granat Bros
SHREVE TREAT & ECRET