

State Board of Accountancy of Kentucky



ANNUAL REGISTER
July 1, 1938



W. A. HIFNER, JR., C. P. A., - - - - - President
City Bank Building, Lexington, Ky.

WILLIAM COTTON, C. P. A., - - - - - Treasurer
Kentucky Home Life Building, Louisville, Ky.

ROBERT MILLER, C. P. A., - - - - - Secretary
Columbia Building, Louisville, Ky.

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FOREWORD

This is the fifth issue of the Annual Register published by the State Board of Accountancy of Kentucky. Its purpose is to furnish information to State, County and City authorities and to the General Public about the holders of Kentucky C. P. A. Certificates and about the Accounting Profession, in order to bring about a better understanding between Certified Public Accountants and those who have occasion to make use of their services.

Included as a part of this Register are the names and locations of every accounting firm in Kentucky which has one or more Certified Public Accountants in its personnel. Also every present holder of the Kentucky Certificate is included in an alphabetical list, showing residence address and occupation.

The Register contains a copy of the Kentucky Law, the Regulations of the State Board of Accountancy, and other information for the benefit of prospective applicants for the C. P. A. Certificate.

THE. C. P. A. CERTIFICATE

The law authorizing and regulating the issuance of certificates of authority to practice as Certified Public Accountant in Kentucky was passed in 1916.

In brief it provides the procedure under which C. P. A. Certificates may be issued and prescribes the fees in connection therewith. It does not limit the practice of accountancy to Certified Public Accountants but provides for severe penalties for the use of this term or the initials C. P. A. by unauthorized persons.

Certificates may be issued only to candidates who pass a written examination or to the holder of a C. P. A. Certificate from another State, or a Chartered Accountant of a foreign nation.

Every State in the Union has a C. P. A. law. There is considerable variation in the various laws, particularly regarding educational and experience requirements and also as to restrictions upon the practice of accounting. The standards as regards examinations appear to be uniformly high.

The C. P. A. Certificate is recognized in connection with the practice of accountancy, not only by banks and other institutions granting credit, but by the U. S. Treasury Department and various other governmental bodies. In many cases, only Certified Public Accountants are eligible for accounting assignments.

EXAMINATIONS

During the past several years, one examination has been given each year by the Kentucky Board, about November 15. From 1930 to 1936, inclusive, the examination service of the American Society of Certified Public Accountants was used. In 1937, the Board prepared its own examination and this procedure probably will be followed in 1938. Subjects covered by the examination are as follows:

Auditing
Theory of Accounts
Commercial Law as Affecting Accountancy
Practical Accounting

A grade of 75% is required for passing. In case of failure in one or more subjects, a candidate is re-examined only in the subjects in which he failed.

EXAMINATIONS—(Continued)

The following statement shows the results of the last five examinations:

	1933	1934	1935	1936	1937	Totals Five Years
Theory of Accounting:						
Number of Candidates	10	20	22	27	29	108
Number Passed	0	6	6	11	13	36
Auditing:						
Number of Candidates	8	15	12	19	27	81
Number Passed	6	12	6	5	7	36
Commercial Law:						
Number of Candidates	12	17	19	26	31	105
Number Passed	6	7	6	7	9	35
Practical Accounting:						
Number of Candidates	27	28	32	36	42	165
Number Passed	10	7	7	5	9	38
Certificates Issued	9	7	6	6	6	34
New Candidates (4 Subjects)	4	14	9	15	21	63
Re-examined (4 Subjects)	3	1	3	3	4	14
Re-examined (3 Subjects)	2	0	4	6	4	16
Re-examined (2 Subjects)	5	5	8	5	3	26
Re-examined (1 Subject)	14	10	9	9	11	53
Total Number of Candidates	28	30	33	38	43	172

Eliminating all duplications in the foregoing figures, there were 91 candidates in these five examinations.

Of the 34 who received certificates—

3 sat 1 time
10 sat 2 times
4 sat 3 times
9 sat 4 times
4 sat 5 times
2 sat 6 times
2 sat 7 times

There were 37 candidates who sat for the 1937 examination, who have not yet received certificates and 8 of these have not passed a single subject. 19 candidates who sat in one or more of the four previous examinations did not return for the 1937 examination.

WHY THE MORTALITY IN C. P. A. EXAMINATIONS

It will be noted from the statistics shown in this register for the last five examinations that in the average examination only about one candidate out of every five is successful. This is out of proportion to the results in other professional examinations and it is natural to wonder why.

From information available, it appears that the results of examinations given by the Kentucky Board are about in line with those given in other states.

A great many of the State Boards use the examination service of the American Institute of Accountants. This is a uniform examination, carefully prepared and checked, in advance of examination dates. For a number of years before consolidation with the Institute, the American Society of Certified Public Accountants furnished examination material to a number of State Boards, including Kentucky. New York, Michigan, Illinois, Ohio, Pennsylvania, and a number of other State Boards have prepared their own examinations. The number of failures in all of these examinations is large.

Failures are attributed to two main deficiencies in the candidates; lack of sufficient and proper experience in public accounting work and lack of preparation. There are some individuals who develop "buck fever" the minute they sit down for an examination and consequently are not capable of doing their best work. Nearly every candidate is nervous about the examination, but to a limited extent, and only a few failures can be attributed to this cause.

It is believed that too many candidates do not recognize the importance of SUFFICIENT and PROPER experience. There has been a tremendous increase in the scope of knowledge required of the C. P. A. in his general practice in recent years, due to Federal and State Income Tax Laws, The Securities and Exchange Act, Social Security Laws, and other regulatory and tax laws that definitely affect the practice of accountancy. The candidate should have some considerable knowledge of the practical application of the problems with which he will deal as a C. P. A. before he can hold himself out to the public as a Certified Public Accountant, capable of representing clients in handling these problems. Various individuals have applied to the Kentucky Board for permission to sit in the examination when they have had no public accounting experience at all. In practically all cases these applications have been refused, not because the Board desired to deprive the applicant of a chance to become a C. P. A., but because it felt that the candidate would be helpless in the examination. The law requires one year of public accounting experience. Three or four years would give the candidate a much better chance. Practically every question and problem in the 1937

Kentucky examination was taken from the personal practice of the Board members, and lack of experience was evident in the papers submitted by many of the candidates.

Lack of preparation is the other main reason for failure in examinations. In practically all States, educational requirements for applicants are limited to a high school education. As a result, many of the candidates have had no complete and systematic academic preparation for the examination. A thorough knowledge of the principles of accounting is essential and this can be obtained from the study of the many standard texts which are available. Many of the questions on commercial law, auditing and theory, and some of the problems, are similar to questions given in various States in prior years. Various compilations of these questions and problems, with answers and solutions, are available in book form and are useful as a means of preparation for examinations. The "Journal of Accountancy" and the "Certified Public Accountant", publications of the American Institute of Accountants, contain many technical articles on accounting subjects and reflect current changes in accounting theory and practice.

There is no doubt of the fact that C. P. A. examinations are difficult. However, in most cases where the candidate has had three or four years of public accounting experience and has thoroughly and systematically prepared himself, he succeeds in passing the examination, perhaps not the first time he sits, but on the second or third attempt. Furthermore, although it may seem a long, hard pull, the certificate looks mighty good when he finally gets it, and he realizes that the time he has spent in preparation has accomplished more than a C. P. A. Certificate; it has made him a much better accountant.

CERTIFICATE HOLDERS

CERTIFIED PUBLIC ACCOUNTANTS (KY.)—PRACTICING IN KENTUCKY
ARRANGED BY CITIES AND FIRMS.

A firm cannot legally use the designation "Certified Public Accountants" after its name in Kentucky unless all members of the firm are holders of the Kentucky C. P. A. Certificate. The designations shown in the following list were compiled from answers to questionnaires sent to the certificate holders:

ASHLAND

R. R. CIRCLE, C. P. A., Arcade Building.
ESTIL W. SMITH, C. P. A., Third National Bank Building.

BOWLING GREEN

J. C. HOLLAND, C. P. A., 1334 State Street.
JAMES RUSSELL MEANY, C. P. A., Cook Building.

COVINGTON

ESPY BAILEY, C. P. A., First National Bank Building.

CUMBERLAND

COMMONWEALTH AUDIT CO., P. O. Box 432.
John Creech, C. P. A.—Sole Proprietor.

FED

JOHN C. McNEIL, C. P. A., P. O. Box 9.

LEXINGTON

HIFNER & FORTUNE, Certified Public Accountants, City Bank Bldg.
W. A. Hifner, Jr., C. P. A.—Partner.
Helen Hifner Fortune, C. P. A.—Partner.

LOUISVILLE

L. C. BARNETT & CO., Heyburn Building.
L. C. Barnett, C. P. A.—Partner.

BERNSTEIN & BERNSTEIN, Kentucky Home Life Building.
Sylvain K. Bernstein, C. P. A.—Sole Proprietor.

W. T. BODEN, C. P. A., Kentucky Home Life Building.

CERTIFICATE HOLDERS—(Continued)

CERTIFIED PUBLIC ACCOUNTANTS (KY.)—PRACTICING IN KENTUCKY
ARRANGED BY CITIES AND FIRMS (Continued)

LOUISVILLE—(Continued)

BROWN & IMHOF, Certified Public Accountants, Washington Bldg.
J. Bernard Brown, C. P. A.—Partner.
Irvin W. Imhof, C. P. A.—Partner.
Thad J. Schuler, C. P. A.—Employee.

ROSS A. BURLEY, C. P. A., 813 South First Street.

COTTON & ESKEW, Certified Public Accountants, Kentucky Home
Life Building.

William Cotton, C. P. A.—Partner.
S. W. Eskew, C. P. A.—Partner.
Harvey Debs Cardwell, C. P. A.—Partner.
Albert Christen, C. P. A.—Partner.
J. H. Diersen, C. P. A.—Partner.
Thomas Hayden Dowell, C. P. A.—Employee.

ERNST & ERNST, Marion E. Taylor Building.
Grover C. Greweling, C. P. A.—Employee.

ESCOTT, GROGAN & CO., Certified Public Accountants, Lincoln Bank
Building.

C. R. Escott, C. P. A.—Partner.
Wm. Waller Grogan, C. P. A.—Partner.
John C. Meredith, C. P. A.—Employee.

E. B. FONTAINE, C. P. A., Washington Building.

P. WILLETT HAGAN, C. P. A., Kentucky Home Life Building.

CHAS. G. HARRIS & Co., Certified Public Accountants, Kentucky
Home Life Building.

Charles G. Harris, C. P. A.—Partner.
Orville D. Harris, C. P. A.—Partner.

EUGENE M. HEIMERDINGER, C. P. A., Louisville Trust Building.

MELDRUM & MELDRUM, Hilliard Building.

George F. Meldrum, C. P. A.—Sole Proprietor.
Buell E. Henry, C. P. A.—Employee.

CERTIFICATE HOLDERS—(Continued)

**CERTIFIED PUBLIC ACCOUNTANTS (KY.)—PRACTICING IN KENTUCKY
ARRANGED BY CITIES AND FIRMS (Continued)**

LOUISVILLE—(Continued)

NAUMAN, NAUMAN & CO., Starks Building.
A. J. Nauman, C. P. A.—Partner.

GOLDSBOROUGH ROBINSON, C. P. A., Starks Building.

HUMPHREY ROBINSON & CO., Certified Public Accountants,
Columbia Building.

Wm. H. Hartman, C. P. A.—Partner.

Robert Miller, C. P. A.—Partner.

Stanley P. McGee, C. P. A.—Partner.

L. I. Boone, C. P. A.—Partner.

A. M. Kellerman, C. P. A.—Partner.

M. B. McMullen, C. P. A.—Partner.

Robert N. Dennis, C. P. A.—Employee.

A. Frerman, C. P. A.—Employee.

J. A. Hunter, C. P. A.—Employee.

W. Foster McKenney, C. P. A.—Employee.

I. Planck, C. P. A.—Employee.

W. D. Selby, C. P. A.—Employee.

Bradley O. Turner, C. P. A.—Employee.

W. J. Wells, C. P. A.—Employee.

WM. J. RYANS, SR., C. P. A., 513 Park Avenue.

A. C. THOMPSON, C. P. A., Kentucky Home Life Building.

WALDMAN, PETOT & CO., Certified Public Accountants, Marion E.
Taylor Building.

Max Waldman, C. P. A.—Partner.

John S. Petot, Sr., C. P. A.—Partner.

YEAGER & WHITE, Certified Public Accountants, Louisville Trust
Building.

L. C. J. Yeager, C. P. A.—Partner.

Kenneth White, C. P. A.—Partner.

L. TIPTON YOUNG & CO., Kenyon Building.

L. Tipton Young, C. P. A.—Sole Proprietor.

CERTIFICATE HOLDERS—(Continued)

**CERTIFIED PUBLIC ACCOUNTANTS (KY.)—PRACTICING IN KENTUCKY
ARRANGED BY CITIES AND FIRMS (Continued).**

MIDDLESBORO

FRANK J. DOOLEY, C. P. A., 423 Winchester Avenue.

PADUCAH

HENRY H. BENNETT, C. P. A.

J. L. MARBERRY, C. P. A., 836 Mayfield Road.

EDWARD R. MILLER & CO., Citizens Savings Bank Building.
Harrar W. Taylor, C. P. A.—Partner.

WINCHESTER

J. O. TYLER, C. P. A., McEldowney Building.

CERTIFICATE HOLDERS—(Continued)

COMPLETE ALPHABETICAL LIST OF CERTIFICATE HOLDERS:

Name and Address	Connection	Society Memberships
Horace H. Ackerman, 656 West Lawn, Louisville, Ky.	Treasurer, Franklin Title & Trust Co.— Franklin Pioneer Corp.	
John W. Alexander, 15216 Braemer Drive, Cleveland, O.	Partner Alexander, Cochran & Huffman	
Fred H. Allen, 2257 Buxton Ave. (Norwood Sta.), Cincinnati, O.	General Auditor The American Laundry Machinery Co.	K-A
E. B. Albritten, Murray, Ky.	U. S. Treasury Dept.	
C. J. Andersen, 6729 N. Washterian Ave., Chicago, Ill.	Proprietor Charles J. Andersen & Co.	K
Arthur L. Ashcraft, 1845 Overlook Terrace, Louisville, Ky.	Internal Revenue Agent U. S. Treasury Dept.	
Espy Bailey, 202 First National Bank Bldg., Covington, Ky.	Individual Practice	K-A
John E. Baker	No reply to Secretary's Questionnaire	
L. C. Barnett, 322 Shawnee Terrace, Louisville, Ky.	Partner L. C. Barnett & Co.	A
Lovell C. Beal, Ft. Mitchell, Ky.	Individual Practice	
Henry Hobson Bennett, Paducah, Ky.	Individual Practice	A
Sylvain K. Bernstein, 1910 S. Third St., Louisville, Ky.	Proprietor Bernstein & Bernstein	
Edgar Biggs, 4346 Haight Ave., Cincinnati, O.	Proprietor Edgar Bigg & Co.	

K—Member of Kentucky Society of Certified Public Accountants.
A—Member or Associate of American Institute of Accountants.

CERTIFICATE HOLDERS—(Continued)

COMPLETE ALPHABETICAL LIST OF CERTIFICATE HOLDERS—
(Continued):

Name and Address	Connection	Society Memberships
W. T. Boden, Southland Apts., Louisville, Ky.	Individual Practice	K
E. G. Bohon, 6850 Jeffery Ave., Chicago, Ill.	Proprietor E. G. Bohon & Co.	
L. I. Boone, 1621 Trevilian Way, Louisville, Ky.	Partner Humphrey Robinson & Co.	K-A
Charles R. Bradford, Florence, Ky.	Johnson & Hardin Co.— Cincinnati	
J. Bernard Brown, 2514 Top Hill Road, Louisville, Ky.	Partner Brown & Imhof	K-A
C. D. Buffon, 824 S. Palisades Drive, Signal Mountain, Tenn.	Proprietor, Clifford D. Buffon & Associates Chattanooga, Tenn.	A
Ross A. Burley, 1235 S. Brook St., Louisville, Ky.	Individual Practice	K-A
C. H. Burris, 7721 Colfax Ave., Chicago, Ill.	Triangle Press, Inc.	K
Harvey Debs Cardwell, 1062 Cecil Ave., Louisville, Ky.	Partner Cotton & Eskew	K-A
H. C. Carleton	No reply to Secretary's Questionnaire	
Albert Christen, Shively, Ky.	Partner Cotton & Eskew	K-A
Chauncey Lewis Christian, 704 E. Broadway, Kokomo, Ind.	Superintendent Samuel Plato	

K—Member of Kentucky Society of Certified Public Accountants.
A—Member or Associate of American Institute of Accountants.

CERTIFICATE HOLDERS—(Continued)

COMPLETE ALPHABETICAL LIST OF CERTIFICATE HOLDERS—

(Continued):

Name and Address	Connection	Society Memberships
W. W. Christian, 2034 Castillo St., Santa Barbara, Calif.	Individual Practice	
R. R. Circle, 2322 Forest Ave., Ashland, Ky.	Individual Practice	
Burney R. Clack, 5528 S. Owasso Ave., Tulsa, Okla.	Individual Practice	A
C. S. Clayton, Eaton, O.	Proprietor Superior Audit Co.	
E. C. Conley, 923 Eighth St., Huntington, W. Va.	Partner The Federal Audit Co.	
J. Rex Cooper	No reply to Secretary's Questionnaire	
William Cotton, 1758 Sulgrave Rd., Louisville, Ky.	Partner Cotton & Eskew	K-A
John Creech, P. O. Box 432, Cumberland, Ky.	Proprietor Commonwealth Audit Co.	
Robert N. Dennis, 1127 Cherokee Rd., Louisville, Ky.	Employee Humphrey Robinson & Co.	K-A
Arthur Murray Dewey, Woodstock Rd., Willoughby, O.	Secretary-Treasurer The Joseph & Feiss Co.	A
Thomas M. Dickerson, 3564 Ingleside Rd., Shaker Heights, O.	Head of Department of Accounting, Cleveland College, Cleveland, O.	K-A

K—Member of Kentucky Society of Certified Public Accountants.
A—Member or Associate of American Institute of Accountants.

CERTIFICATE HOLDERS—(Continued)

COMPLETE ALPHABETICAL LIST OF CERTIFICATE HOLDERS—

(Continued):

Name and Address	Connection	Society Memberships
J. H. Diersen, 1848 Shady Lane, Louisville, Ky.	Partner Cotton & Eskew	K
C. J. Dieterle, 1730 Kenneth Rd., Glendale, Calif.	Individual Practice	
Frank J. Dooley, 423 Winchester Ave., Middlesboro, Ky.	Individual Practice	
Thomas Hayden Dowell, Ky. Home Life Bldg., Louisville, Ky.	Employee Cotton & Eskew	K
C. R. Escott, 1856 Harvard Drive, Louisville, Ky.	Partner Escott, Grogan & Co.	K-A
S. W. Eskew, 2200 Village Drive, Louisville, Ky.	Partner Cotton & Eskew	K-A
H. B. Eversole, 21 Woolf Ave., Iowa City, Ia.	Associate Professor of Accounting, State University of Iowa	A
Frank E. Feistritz, 2020 N. Alabama St., Indianapolis, Ind.	Employee Peat, Marwick, Mitchell & Co.	
William James Ferguson, 1230 Winnemac Ave., Chicago, Ill.	Employee Peat, Marwick, Mitchell & Co.	
William E. Fink	No reply to Secretary's Questionnaire	
Edward B. Fontaine, 102 N. Galt Ave., Louisville, Ky.	Individual Practice	K

K—Member of Kentucky Society of Certified Public Accountants.
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CERTIFICATE HOLDERS—(Continued)

**COMPLETE ALPHABETICAL LIST OF CERTIFICATE HOLDERS—
(Continued):**

Name and Address	Connection	Society Memberships
Helen Hifner Fortune, 221 Woods Pt. Rd., Lexington, Ky.	Partner Hifner & Fortune	K-A
Glenn W. Foster	No reply to Secretary's Questionnaire	
A. Frerman, 836 S. 34th St., Louisville, Ky.	Employee Humphrey Robinson & Co.	K-A
Joseph W. Gill, 152 Baer St., Huntington, W. Va.	Individual Practice	
Frank J. Glass, 1701 Liberty St., Parkersburg, W. Va.	Individual Practice	
John Sebastian Glenn, Madison, Tenn.	Individual Practice	A
Estey W. Gouwens, 88 E. 155th St., Harvey, Ill.	Partner Oldham, Gouwens & Sweeney, Chicago, Ill.	K-A
Grover C. Greweling, Anchorage, Ky.	Employee Ernst & Ernst	
David B. Griffin, 4712 River Rd., N. W., Washington, D. C.	Asst. Treasurer, R. F. C. Export-Import Bank of Washington, D. C., and Disaster Loan Corp.	
John G. Griggs, 312 Keith Bldg., Dayton, O.	Secretary-Treasurer The College Hill Im- provement Co., The Gardener Co., The Dayton Properties Co.	
Wm. Waller Grogan, 311 Pleasantview Ave., Louisville, Ky.	Partner Escott, Grogan & Co.	K-A

K—Member of Kentucky Society of Certified Public Accountants.
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CERTIFICATE HOLDERS—(Continued)

**COMPLETE ALPHABETICAL LIST OF CERTIFICATE HOLDERS—
(Continued):**

Name and Address	Connection	Society Memberships
P. Willett Hagan, 3710 Daviess Ave., Louisville, Ky.	Individual Practice	
M. Guy Hardin, 827 Brownell Ave., Glendale, St. Louis Co., Mo.	Proprietor M. Guy Hardin & Co. St. Louis, Mo.	K
Charles G. Harris, 1471 Bluegrass Ave., Louisville, Ky.	Partner Chas. G. Harris & Co.	K-A
Orville D. Harris, 4733 Bellevue Ave., Louisville, Ky.	Partner Chas. G. Harris & Co.	K-A
Wm. H. Hartman, 1326 Eastern Parkway, Louisville, Ky.	Partner Humphrey Robinson & Co.	K-A
Robert Dee Haun, 240 McDowell Rd., Lexington, Ky.	Professor of Accounting University of Kentucky	K
Eugene M. Heimerdinger, 1403 Goddard Ave., Louisville, Ky.	Individual Practice	K
Buell E. Henry, 3901 Vermont Ave., Louisville, Ky.	Employee Meldrum & Meldrum	K
W. A. Hifner, Jr., 360 Transylvania Park, Lexington, Ky.	Partner Hifner & Fortune	K-A
Holmes B. Hill, 2635 Whittier Ave., Louisville, Ky.	Auditor Commonwealth Life Insurance Co.	
Lloyd M. Hill	No reply to Secretary's Questionnaire	

K—Member of Kentucky Society of Certified Public Accountants.
A—Member or Associate of American Institute of Accountants.

CERTIFICATE HOLDERS—(Continued)

**COMPLETE ALPHABETICAL LIST OF CERTIFICATE HOLDERS—
(Continued):**

Name and Address	Connection	Society Memberships
Herbert O. Hincks, Box 43, St. Matthews, Ky.	Auditor Frankfort Distilleries, Inc.	
Alfred Hoffenberg, 1925 S. Harding Ave. Chicago, Ill.	Individual Practice	
James Cecil Holland, 1334 State St., Bowling Green, Ky.	Professor of Accounting Bowling Green College of Commerce, Individual Practice Part Time	
Herbert M. Howson, 1640 Wooster Rd., Rocky River, O.	Employee Horwath & Horwath Cleveland, O.	
Louis H. Huffman, 3187 Ashwood Rd., Cleveland, O.	Partner Alexander, Cochran & Huffman	A
J. A. Hunter, 1628 S. Second St., Louisville, Ky.	Employee Humphrey Robinson & Co	K-A
Claude W. Hupp, 369 Oak Lane, Richmond, Va.	Assistant Treasurer Reynolds Metals Co.	
Irvin W. Imhof, 2227 Eastview Ave., Louisville, Ky.	Partner Brown & Imhof	K
William Willard Jackson, 918 Ann St., Parkersburg, W. Va.	Individual Practice	K-A
Guy B. Jeffries, 4307 Sherman Blvd. Galveston, Tex.	Auditor Cotton Concentration Co.	
Zopher Lacey Jensen	No reply to Secretary's Questionnaire	

K—Member of Kentucky Society of Certified Public Accountants.
A—Member or Associate of American Institute of Accountants.

CERTIFICATE HOLDERS—(Continued)

**COMPLETE ALPHABETICAL LIST OF CERTIFICATE HOLDERS—
(Continued):**

Name and Address	Connection	Society Memberships
Huet L. Johnson	No reply to Secretary's Questionnaire	
Clarence E. Kaase, 24166 Center Ridge Rd. North Olmsted, O.	Land Bank Examiner	
J. H. Kalmbacher, 6 Woodland Ave., Binghamton, N. Y.	Individual Practice	
A. M. Kellerman, 1926 Alfresco Pl., Louisville, Ky.	Partner Humphrey Robinson & Co.	K
Harvey M. Kenyon, Arlington Hotel, Tyrone, Penn.	Individual Practice Also Operates Hotels	
Charles H. Knapp, 815 Linden Ave., Zanesville, O.	Not Practicing Owing to Illness	
Jesse Knapp, 1046 23rd St., Portsmouth, O.	Individual Practice	
Kosti William Kohtala, 6035 Navarre Ave., Chicago, Ill.	Credit Manager Empire Paper Co.	K
Joseph A. Lenny, 2147 71st St., Brooklyn, N. Y.	U. S. Internal Revenue Bureau	
M. A. Lee, 2023 Grasmere Drive, Louisville, Ky.		
J. E. McDavid, 934 Greendale Drive, Charleston, W. Va.	President National Bank of Commerce	A

K—Member of Kentucky Society of Certified Public Accountants.
A—Member or Associate of American Institute of Accountants.

CERTIFICATE HOLDERS—(Continued)

**COMPLETE ALPHABETICAL LIST OF CERTIFICATE HOLDERS—
(Continued):**

Name and Address	Connection	Society Memberships
Stanley P. McGee, 2314 Carlton Terrace, Louisville, Ky.	Partner Humphrey Robinson & Co.	K
Thomas Miller McIntyre, 200 Nichol Bldg. Nashville, Tenn.	Partner McIntyre & Associates	A
W. Foster McKenney, 3420 Lexington Rd., Louisville, Ky.	Employee Humphrey Robinson & Co.	K-A
M. B. McMullen, Anchorage, Ky.	Partner Humphrey Robinson & Co.	K-A
John C. McNeil, P. O. Box 9 Fed, Ky.	Chief Accountant Payne Baber Coal Co. Individual Practice Part Time	
J. L. Marberry, Route 6, Paducah, Ky.	Individual Practice	
James Russell Meany, 504 Main St., Bowling Green, Ky.	Individual Practice	
George F. Meldrum, 1248 Second St., Louisville, Ky.	Proprietor Meldrum & Meldrum,	K-A
John C. Meredith, 412 Lincoln Bank Bldg., Louisville, Ky.	Employee Escott, Grogan & Co.	K
Robert Miller, 200 S. Birchwood, Louisville, Ky.	Partner Humphrey Robinson & Co.	K-A
John Ford Morris, 312 W. 71st St., New York, N. Y.	Chemical Bank & Trust Co. New York, N. Y.	

K—Member of Kentucky Society of Certified Public Accountants.
A—Member or Associate of American Institute of Accountants.

CERTIFICATE HOLDERS—(Continued)

**COMPLETE ALPHABETICAL LIST OF CERTIFICATE HOLDERS—
(Continued):**

Name and Address	Connection	Society Memberships
R. E. Morrison, 3549 Burch Ave., Cincinnati, O.	Individual Practice	
James Mulroy, 68 Electric Bldg., Cincinnati, O.	Partner Mulroy & Mulroy	
Wm. J. Mulroy, 3416 Wabash Ave., Cincinnati, O.	Partner Mulroy & Mulroy	
Frederick J. Murphy, 2 Fenway Rd., Stamford, Conn.	Employee Haskins & Sells New York, N. Y.	
A. J. Nauman, 2124 Hale Ave., Louisville, Ky.	Partner Nauman, Nauman & Co.	K
Herman Nichols, 2720 Grand Concourse, Bronx, N. Y.	Individual Practice	K
Daniel J. O'Brien, Commodore Perry Hotel, Toledo, O.	President Commodore Perry Hotel, Inc., and Willard Hotel Co.	A
Christian Oehler, 660 Glen Ave., Westfield, N. J.	Employee Haskins & Sells	
Fred Guinn Page, R. F. D. No. 4, Lebanon, Tenn.	Partner Osborn & Duncan Nashville, Tenn.	A
R. J. Paulsen, 815 Hannah Ave., Forest Park, Ill.	Employee Glenn Ingram & Co. Chicago, Ill.	
John S. Petot, Sr., 1629 S. Third St., Louisville, Ky.	Partner Waldman, Petot & Co.	A

K—Member of Kentucky Society of Certified Public Accountants.
A—Member or Associate of American Institute of Accountants.

CERTIFICATE HOLDERS—(Continued)

COMPLETE ALPHABETICAL LIST OF CERTIFICATE HOLDERS—
(Continued):

Name and Address	Connection	Society Memberships
Floyd Jay Pflieger, 16 Avery Ave., Buffalo, N. Y.	Employee Graef, Cutting & Coit	A
Knox B. Phagan, 53 Northway, Bronxville, N. Y.	Partner Phagan, Tillison & Tremble	K-A
I. Planck, 263 Pennsylvania Ave., Louisville, Ky.	Employee Humphrey Robinson & Co.	K
Robert S. Prosser, 7057 N. Damen Ave., Chicago, Ill.	Employee James M. Hayden & Co.	K
Lawson L. Putnam, 7001 Osceola Ave., Chicago, Ill.	Individual Practice	K
Alfred M. Reichard, 216 Hall St., Tiffin, O.	Professor of Accounting Tiffin University	
Hobart Richey, 1030 Franklin Ave., Wellsburg, W. Va.	Individual Practice	
C. Elmer Roberts, 3652 Stettinius Ave., Cincinnati, O.	Individual Practice	
Goldsborough Robinson, Anchorage, Ky.	Individual Practice Louisville, Ky.	A
Robert B. Rouse, Florence, Ky.	Partner Rouse, Favret & Co. Cincinnati, O.	A
Wm. J. Ryans, 513 Park Ave., Louisville, Ky.	Individual Practice	

K—Member of Kentucky Society of Certified Public Accountants.
A—Member or Associate of American Institute of Accountants.

CERTIFICATE HOLDERS—(Continued)

COMPLETE ALPHABETICAL LIST OF CERTIFICATE HOLDERS—
(Continued):

Name and Address	Connection	Society Memberships
Thad J. Schuler, 2365 Saratoga Drive, Louisville, Ky.	Employee Brown & Imhof	K-A
W. D. Selby, No. 5 Walden Apts., Louisville, Ky.	Employee Humphrey Robinson & Co.	K
Frank A. Seward, 301 First Huntington Natl. Bank Arcade Huntington, W. Va.	Individual Practice	
Ben R. Shaver, 1882 Ivanhoe Ct., Louisville, Ky.	Chief Accountant Bernheim Distilling Co.	
David Everette Short, Jr., 421 N. 15th St., Nashville, Tenn.	Partner Short & Connelly	A
Clewell M. Smith, 31008 Walker Rd., Bay Village, O.	Partner Laubscher & Smith Cleveland, O.	A
Estill W. Smith, 1310 Maryland Ct., Ashland, Ky.	Individual Practice	K
N. G. Somerville, 1017 Twelfth St., Huntington, W. Va., Joseph A. Tatro	Individual Practice	A
	No reply to Secretary's Questionnaire	
Harrar W. Taylor, 1939 Kentucky Ave., Paducah, Ky.	Partner Edward R Miller & Co.	K-A
Albert C. Thompson, 202 Puritan Apts., Louisville, Ky.	Individual Practice	K-A

K—Member of Kentucky Society of Certified Public Accountants.
A—Member or Associate of American Institute of Accountants.

CERTIFICATE HOLDERS—(Continued)

**COMPLETE ALPHABETICAL LIST OF CERTIFICATE HOLDERS—
(Continued):**

Name and Address	Connection	Society Memberships
Edwin F. Thorburn, 2256 Monroe Ave., Norwood, Cincinnati, O.	Individual Practice	K-A
Walter H. Trossett, 2729 Arbor Ave., Hyde Park, Cincinnati, O.	Employee Heis & Landwehr	
Bradley O. Turner, 50 Weissinger-Gaulbert Apts., Louisville, Ky.	Employee Humphrey Robinson & Co.	K-A
J. O. Tyler, 212 Lexington Ave., Winchester, Ky.	Individual Practice	
Warren M. Van Hoose, Frankfort, Ky.	Assistant State Budget Officer	
Max Waldman, 2303 Alta Ave., Louisville, Ky.	Partner Waldman, Petot & Co	A
John Gilman Walling, 2401 Easton Drive, Burlingame, Calif.	Assistant Secretary— Assistant Treasurer Honolulu Oil Corp. San Francisco, Calif.	
B. Perry Weaver	No reply to Secretary's Questionnaire	
W. J. Wells, 655 S. 43rd St., Louisville, Ky.	Employee Humphrey Robinson & Co.	K-A
J. E. Wert, Shelby St., Frankfort, Ky.	Chief Accountant Ky. Unemployment Compensation Com.	K
Clarence E. Wheeler	No reply to Secretary's Questionnaire	

K—Member of Kentucky Society of Certified Public Accountants.
A—Member or Associate of American Institute of Accountants.

CERTIFICATE HOLDERS—(Continued)

**COMPLETE ALPHABETICAL LIST OF CERTIFICATE HOLDERS—
(Continued):**

Name and Address	Connection	Society Memberships
Clarence C. White	No reply to Secretary's Questionnaire	
Kenneth White, 2531 Clarendon Ave., Louisville, Ky.	Partner Yeager & White	K-A
Mortimer C. White, 1810 Schaaf Rd., Cleveland, O.	Individual Practice	
James T. Wilkes, 15 E. 151st St., Harvey, Ill.	Individual Practice	
James M. Williams, 2721 Lassiter Mill Rd. Raleigh, N. C.	Partner Williams & Wall	
J. E. Wilson, 899 S. Bronson, Los Angeles, Calif.	Cloth Manufacturing	
Alvin E. Woosley, 221 S. Central Park, Chicago, Ill.	Federal Land Bank Examiner	K
Charlton C. Wright, 706 Tweed Ave., Mt. Lookout, Cincinnati, O.	Individual Practice	K-A
T. Troy Wyche, Tate St., Waynesville, N. C.	Individual Practice	
L. C. J. Yeager, 2223 Eleanor Ave., Louisville, Ky.	Partner Yeager & White	K-A
L. Tipton Young, 2137 Alta Ave., Louisville, Ky.	Proprietor L. Tipton Young & Co.	K-A

K—Member of Kentucky Society of Certified Public Accountants.
A—Member or Associate of American Institute of Accountants.

REGULATIONS OF STATE BOARD OF ACCOUNTANCY

Application for certificate as Certified Public Accountant under Sections 4 and 5 of an Act of the Kentucky Legislature, creating a State Board of Accountancy, must be made on the form prescribed by the Board, written with ink, in the handwriting of the applicant, and signed and sworn to by the applicant before a Notary Public.

This application must be in the hands of the State Board of Accountancy of Kentucky at least thirty days prior to date of examination. (Address inquiries and applications to the Secretary of the Board, 201 Columbia Building, Louisville, Kentucky.)

This application must be accompanied by a certified check or money order for twenty-five dollars (\$25.00) payable to the "State Board of Accountancy of Kentucky".

It shall be the duty of the applicant to familiarize himself with the provisions of the Act creating a State Board of Accountancy for Kentucky, before answering any questions in the application. A copy of said Act will be supplied with application blank by Secretary of the Board.

Each applicant will be examined in the subjects "Practical Accounting", "Theory of Accounts", "Auditing" and "Commercial Law" as affecting accountancy. Each applicant will be required to make a grade of not less than 75% in each subject before he will be granted a certificate. If any applicant fails to make the required grade in any one of the subjects, he may take the next examination in the subjects in which he failed, and if he passes, the Board will then issue to him a certificate.

Each applicant must file with his application for certificate five letters from persons to whom the applicant is well known, and each of whom must certify as to the moral character of the applicant. At least two of said letters shall be from officers or directors of a bank.

No applicant shall submit for reference the name of any person who is related to him by blood or marriage.

Each applicant must file with his application for certificate his photograph, taken within two years next before the date of his application.

In the case of applicants who are not residents of the State of Kentucky, the application shall be submitted by the applicant to the State Board of Accountancy of the State, District or Territory of which he is a resident; with the request that the said Board transmit the application to the Kentucky Board, with an indorsement showing whether or

REGULATIONS OF STATE BOARD OF ACCOUNTANCY—

(Continued)

not the applicant would be permitted to take the examination in that State, District or Territory.

Additional information will be called for in all cases where the Board of Accountancy is not satisfied as to the eligibility of the applicant.

Applicants for a certificate to be issued through reciprocity, shall present evidence satisfactory to this Board that they are bona fide residents of the State of Kentucky and/or have an established place of business for the practice of accountancy within the State of Kentucky, and shall also present to this Board a certificate from the State Board of Accountancy of the State upon which such reciprocal certificate shall be based that such applicant is the legal bona fide holder of a certificate from such State and is in good standing with the Board of Accountancy of such State.

The qualifications hereinabove enumerated shall be construed merely as a furtherance of all other qualifications expressly provided by law.

RECIPROCITY

The Kentucky Board has no specific reciprocal relations with Boards of any other States. In recent years, certificates have been issued without examination to a number of accountants resident in Kentucky and actually practicing in Kentucky who were the holders of C. P. A. certificates from other States. In each case of this kind, investigation has been made and the Board has satisfied itself as to the qualifications of the applicant.

KENTUCKY SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

The Kentucky Society of Certified Public Accountants was organized on May 16, 1924. The articles of incorporation state that the corporation was organized and incorporated "for the purpose of maintaining and elevating the standard of proficiency and integrity of the profession of Certified Public Accountants in the State of Kentucky; of promoting and protecting the interest of its members and of cultivating professional cooperation and social intercourse among them, encouraging wise and needful legislation and opposing the enactment of laws and ordinances prejudicial to the Certified Public Accountants and the giving and exchanging information among its members, receiving and raising funds by donation and by assessment on its members and the doing of all things necessary or incident thereto".

KENTUCKY SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS—
(Continued)

The present Officers and Directors are as follows:

Officers:

W. A. Hifner, Jr., President Emeritus
Eugene M. Heimerdinger, President
L. C. J. Yeager, Vice President
Buell E. Henry, Vice President
C. R. Escott, Secretary-Treasurer

Directors:

W. A. Hifner, Jr.
Robert Miller
Wm. Cotton
Irvin W. Imhof
W. T. Boden
C. R. Escott
Buell E. Henry
L. C. J. Yeager
Eugene M. Heimerdinger

Committees for Fiscal Year Ending June 30, 1939:

Admissions:

J. Bernard Brown, Chr.
Robert N. Dennis
B. O. Turner

Legislation:

L. C. J. Yeager, Chr.
W. H. Hartman
Robert D. Haun

Complaints:

Irvin W. Imhof, Chr.
M. B. McMullen
A. C. Thompson

Meetings:

Sam W. Eskew, Chr.
Stanley P. McGee
L. Tipton Young

Publicity:

Kenneth White, Chr.
W. D. Selby
Ishmael Planck

Auditing:

L. I. Boone, Chr.
Albert Christen
Orville D. Harris

National Convention at Cincinnati:

Robert Miller, Chairman
Wm. Cotton
W. A. Hifner, Jr.
W. W. Grogan
Espy Bailey

Ethics:

Helen H. Fortune, Chairman
J. A. Hunter
Buell E. Henry

The Kentucky Society of Certified Public Accountants is at present in the strongest position in its history, both from the standpoint of membership and of finances. A large percentage of all Certified Public Accountants practicing in Kentucky are members, including practically 100% membership of partners and eligible staff members of the principal firms.

The meetings during the past two years have been well attended and have been beneficial to the members in a number of ways. Tax laws and other legislation and technical accounting questions have been the subject matter of the discussions in most of the business meetings. Social meet-

KENTUCKY SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS—
(Continued)

ings including those devoted to golf and other sports and the annual Christmas supper dances have been popular and have served to promote an acquaintance and friendship among the members which have made them much more agreeable competitors.

The Society has held a number of joint meetings with the local chapters of the National Association of Cost Accountants and the National Association of Credit Men, and there is a fine spirit of cooperation with these groups.

Committees from the Society have cooperated during the past year with the State Highway Commission in designing a form of application for contractors who desired to qualify for bidding on highway work and materials. Financial statements submitted by the contractors must be certified to by Certified Public Accountants.

Committees from the Society have also cooperated with the State Tax Commissioner in connection with regulations for the State Income Tax law and with the State Unemployment Compensation Commission.

At present a drive is under way to get every member of the Kentucky Society to make application for admission to membership in the American Institute of Accountants.

COPY OF KENTUCKY LAW

AN ACT creating a State Board of Accountancy, Prescribing its Powers and Duties, Providing for Examinations and Issuing Certificates to Qualified Public Accountants, and Providing for Penalties for Violation of the Provisions of this Act.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

1. There is hereby established a State Board of Accountancy to consist of three members.

Within thirty days after this Act becomes a law the Governor shall appoint as members of said Board three persons skilled in the knowledge and practice of accounting, each of whom shall have been a citizen of the State of Kentucky for at least one year and shall have been for at least three years immediately preceding such appointment actively engaged as a professional public accountant as hereinafter defined.

One of the members thus appointed shall be appointed for a term of one year; one for a term of two years and one for a term of three years, and thereafter as the terms of said offices expire the Governor shall appoint, from among the holders of certificates as certified public accountants as hereinafter provided for, a member of said Board for a term of three years or until his successor shall be appointed and qualified.

The Governor shall have power to fill any vacancy occurring in the membership of the Board and remove any member for cause after due notice and a hearing thereon.

2. Within thirty days after the appointment of said Board, the members thereof shall hold a meeting and organize, by the election of a President, Secretary and Treasurer, each of whom shall hold office until Tuesday after the first Monday in January, nineteen hundred and seventeen, and the election of officers thereafter shall be held annually on Tuesday after the first Monday in January. The offices of Secretary and Treasurer may be held by the same person. The first Board after organizing shall issue to each member thereof a certificate as certified public accountant.

3. The Board shall make all necessary rules and regulations for conducting examinations of applicants and governing the method and time of filing applications for examination and the time within which an applicant must be examined after his application has been filed, and said Board shall have the power to adopt all other reasonable rules and regulations, not inconsistent herewith as may be necessary to carry into effect the objects and purposes of this Act.

All such examinations shall be conducted by the State Board of Accountancy. The examinations shall take place as often as may, in the opinion of the Board be necessary, at such date and place as may be selected by it, but not less than once in each calendar year.

Said Board shall keep a complete record of its proceedings, and an accurate list of all applications made, certificates issued, certificates revoked, a complete record of cash receipts and disbursements, and shall make report of same annually to the Governor on the thirty-first of December.

Said Board shall adopt and provide itself with a seal with a band inscribed "State Board of Accountancy of Kentucky," with the coat of arms of the State of Kentucky in the center, and all certificates issued as provided for in this Act, shall be signed by the President and Secretary of said Board and shall bear the imprint of said seal.

A majority of said Board shall constitute a quorum and the affirmative vote of two members shall be considered as the action of said Board except in case of revoking a certificate, in which case the unanimous vote of the Board shall be required.

4. Every applicant for certificate as certified public accountant shall be—

A citizen of the United States or a person who has, in good faith, declared his intention of becoming such citizen; not less than twenty-five years of age; of good moral character; a graduate of a high school with a four-year course, or who, in the opinion of the Board, possesses an education fully equivalent to that of a graduate of a high school with a four-year course; who has had at least three years' experience in the practice of accounting at least one year

COPY OF KENTUCKY LAW—(Continued).

of which shall have been either in the office of a practicing accountant or in individual practice as a public accountant.

5. No person (except those provided for under section six of this Act) shall have issued to him a certificate as certified public accountant until after he has been found qualified by written examination, conducted by the State Board of Accountancy of Kentucky, in the subjects of "Practical Accounting," "Theory of Accounts," "Auditing" and "Commercial Law as Affecting Accountancy."

6. The said Board of Accountancy shall waive the examination of and issue a certificate as a certified public accountant to any person who furnishes said Board with evidence of satisfactory work in accounting completed by him and who possesses the qualifications mentioned in section four of this Act, as to age, citizenship, moral character, preliminary education and experience in practice of accountancy, who is a citizen of the State of Kentucky, and who for more than three years immediately preceding the passage of this Act, shall have been practicing on his own account as a public accountant and who shall apply in writing for such certificate within ninety days after the passage of this Act, provided, that such applicant shall submit with his application proof of his age, citizenship, good moral character, educational qualifications and experience in the practice as a public accountant as set out in section four of this Act; or to any person who is the legal holder of a certificate as certified public accountant or chartered accountant issued by or under the authority of any other State or Territory of the United States, District of Columbia or foreign nation, provided, however, that the Kentucky State Board of Accountancy shall be satisfied that the standards and requirements for the issue of such certificates are fully equivalent to those established by this Act.

7. For the purpose of this Act a public accountant is hereby defined as a person skilled in the knowledge of science of accounting who holds himself out to the public as a practicing accountant for compensation and who maintains an office for the transaction of such and whose time during the regular business hours of the day is devoted to the practice of accounting as a professional public accountant.

8. Any person who has received from said State Board of Accountancy a certificate of his qualifications to practice as a certified public accountant as herein provided, shall be known as a certified public accountant and no other person and no partnership, all the members of which have not received such certificate and no corporation shall assume such title of certified public accountant or chartered accountant, or use the abbreviation "C. P. A.," "C. A." or any other words, letters, or abbreviations indicating that such person, firm or corporation is the holder of certificates as herein provided for. All firms and partnerships as are authorized to do business under the provisions of this section of this Act shall at all times keep on file with the Secretary of the said State Board of Accountancy, the names and post office address of each member of said firm or partnership, which record shall at all reasonable times be open to the inspection of any person holding a certificate as certified public accountant, issued under the provisions of this Act.

9. For the purpose of defraying the expenses of said Board, a fee of twenty-five dollars shall be paid into the treasury of said Board by each of the members of the first Board appointed by the Governor, and a like sum shall be paid into the treasury of the Board of Accountancy by each person applying thereto for a certificate as certified public accountant, which fee must accompany the application and no part of said fee shall be refunded, but no additional charge can be made against the applicant by the Board for holding the examination or determining his right to the certificate or issuing to him of a certificate as certified public accountant.

Any applicant failing to receive a certificate upon his first application, under section six of this Act, or any applicant who fails to pass at his first examination shall be entitled to enter at any stated examination held within one year from the date of his failure to procure a certificate, as provided for in this Act, without payment of any additional fee.

10. Members of the Board to be appointed under the provisions of this Act shall be paid for the time actually expended in the pursuance of the duties

COPY OF KENTUCKY LAW—(Continued).

imposed upon them by this Act an amount not exceeding five dollars per day and they shall be entitled to necessary traveling expenses when on official business of the Board.

All necessary expenses incident to carrying out the provisions of this Act shall be paid out of the funds of the Board but no expenses incurred under this Act shall ever be a valid charge against the funds of the State of Kentucky.

11. Said State Board of Accountancy shall revoke certificates issued under the provisions of this Act, and held by any person who may be guilty of knowingly issuing or certifying to any false statement or statements or who has been convicted of crime involving moral turpitude, or who fails to pay the annual dues within sixty days after the same is due, provided, however, that written notice of such proposed action shall have been delivered in person or forwarded by registered mail to the holder of such certificate at his last known post office address, stating the cause for such contemplated action, together with a copy of the charges and appointing a time and place for hearing thereon by the State Board of Accountancy, provided, however, that no certificate issued under this Act shall be revoked until after such hearing and at all such hearings both the Board and the accused may be represented by counsel. Any certificate issued by this Board and subsequently revoked shall be surrendered to the Board.

12. The Board of Accountancy hereby created shall not have the power to create any debt or incur any expense beyond the funds of the Board which shall consist of the fees hereinbefore fixed and an annual fee not exceeding two dollars which shall be paid at such time as may be fixed by the Board by every person holding a certificate as certified public accountant issued by said Board. Any person desiring to be relieved of the annual dues may do so by voluntarily surrendering his certificate to the Board, after which he shall not be considered or known as a certified public accountant within the meaning of this Act, unless he is again qualified by the examination, as provided for in this Act.

13. Any person violating any of the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction shall be fined not less than ten dollars nor more than two hundred dollars or be imprisoned in the county jail for a period of not less than one month nor more than six months or both so fined and imprisoned in the discretion of the court or jury.

14. Nothing herein contained shall be so construed as to prevent any person from being employed or practicing as an accountant in this State.

15. No person shall be appointed a member of the State Board of Accountancy of the State of Kentucky who is directly, or indirectly interested in, or connected with, in a pecuniary way, any business college, organization, or association, teaching bookkeeping or accounting; but nothing herein shall be construed to prevent any member of the said Board from delivering lectures or assisting in any such business college organization, or association teaching accounting or bookkeeping; provided that such services are rendered without charge and that no compensation or remuneration is received or accepted for such services.

16. If any clause, sentence, paragraph, or part of this Act shall for any reason, be adjudged by any court of competent jurisdiction to be invalid such judgment shall not affect, impair, or invalidate the remainder of said Act, but shall be confined in its operation to the clause, paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

AMENDMENT

Sec. 4618-53. State Board of Accountancy.—The State Board of Accountancy as now constituted shall be continued, but is hereby transferred to and made a division of the office of the State Inspector and Examiner (1934, p. 679, Art. XXII-2). Effective date, July 1, 1934.

COPY OF KENTUCKY LAW—(Continued).

AMENDMENT

Section 4618-120. Kentucky Statutes 1936. Division of Professional Regulation.—The division of professional regulation, headed by a secretary under the supervision of the Commissioner of Business Regulation shall supervise the licensing of all architects, accountants, barbers and beauticians, chiropractors, dentists, embalmers, trained nurses, pharmacists, and veterinary examiners. The Board of Examiners and Registration of Architects, the Board of Accountancy, the Board of Barber and Beautician Examiners, the Board of Chiropractic Examiners, the State Board of Dental Examiners, the State Board of Embalmers of Kentucky, the State Board of Examiners of Trained Nurses, the Kentucky Board of Pharmacy, and the State Board of Veterinary Examiners, shall continue as separate agencies, financed as provided by law; but shall be required to clear all matters of administration, except the examination of applicants for licenses, through the division of professional regulation in a manner approved by the Commissioner of Business Regulation.

The office of the secretary of the division of professional regulation shall be financed by assessments on the professional groups named herein on an equitable basis approved by the Commissioner of Finance.

In the event any appointments to boards authorized by law, whether named in this section or not, are made from lists submitted to the Governor, the Chief Executive may reject any such list and require submission of other lists.

**NUMERICAL LIST OF CERTIFICATES ISSUED BY THE STATE
BOARD OF ACCOUNTANCY OF KENTUCKY**

Number	Name	Date	Examination Waiver Reciprocity
1	J. R. Mayes (Deceased), Louisville, Ky.	July 6, 1916	W
2	Revoked	July 6, 1916	W
3	E. C. Conley, Huntington, W. Va.	July 6, 1916	W
4	B. Perry Weaver, Louisville, Ky.	Oct. 7, 1916	W
5	James Cameron (Deceased) New York, N. Y.	Oct. 7, 1916	W
6	C. W. Banta (Deceased), Louisville, Ky.	Oct. 7, 1916	W
7	John Ford Morris, New York, N. Y.	Oct. 7, 1916	W
8	Benhard Bernstein (Deceased), Louisville, Ky.	Oct. 7, 1916	W
9	Peter Louis Reichardt (Deceased), Dayton, Ky.	Oct. 7, 1916	W
10	A. H. Ummethum (Deceased) Louisville, Ky.	Oct. 30, 1916	W
11	Revoked	Oct. 30, 1916	W
12	C. J. Andersen, Chicago, Ill.	June 30, 1917	E
13	Edgar Biggs, Cincinnati, O.	June 30, 1917	E
14	Frank C. Deckebach (Deceased), Cincinnati, O.	June 13, 1917	E
15	Frank A. Willison (Certificate Canceled by request), Pittsburgh, Pa.	Oct. 3, 1917	R-W. Va.
16	John Wm. R. Bradford (Deceased), Cincinnati, O.	Sept. 29, 1920	W
17	Revoked	Sept. 29, 1920	W
18	Robert B. Rouse, Cincinnati, O.	Sept. 29, 1920	W
19	R. S. McGlasson (Deceased), Louisville, Ky.	Dec. 18, 1920	E
20	R. E. Morrison, Cincinnati, O.	Dec. 18, 1920	E

**NUMERICAL LIST OF CERTIFICATES ISSUED BY THE STATE
BOARD OF ACCOUNTANCY OF KENTUCKY—(Continued)**

Number	Name	Date	Examination Waiver Reciprocity
21	Sylvain K. Bernstein, Louisville, Ky.	Dec. 18, 1920	E
22	John C. McNeil, Fed, Ky.	Dec. 22, 1920	E
23	Warren J. Hunter (Deceased)	May 20, 1921	E
24	Wm. J. Mulroy, Cincinnati, O.	May 20, 1921	E
25	Christian Oehler, Westfield, N. J.	May 20, 1921	E
26	Sylvester D. Van Kirk (Deceased), Cincinnati, O.	May 20, 1921	E
27	N. G. Somerville, Huntington, W. Va.	May 20, 1921	E
28	James Mulroy, Cincinnati, O.	May 20, 1921	E
29	Harry W. Greene (Deceased), Cincinnati, O.	May 20, 1921	E
30	M. B. McMullen, Louisville, Ky.	May 20, 1921	E
31	Wm. Cotton, Louisville, Ky.	May 20, 1921	E
32	Charlton C. Wright, Cincinnati, O.	Oct. 21, 1921	E
33	Walter H. Trossett, Cincinnati, O.	Oct. 21, 1921	E
34	Joseph W. Gill, Huntington, W. Va.	Oct. 21, 1921	E
35	David B. Griffin, Washington, D. C.	Oct. 21, 1921	E
36	Clarence C. White, Huntington, W. Va.	Oct. 21, 1921	E
37	John W. Alexander, Cleveland, O.	May 1, 1922	R-N. C.
38	Joseph A. Tatro, Glendale, Long Island	May 20, 1922	E
39	E. B. Albritten, Murray, Ky.	May 20, 1922	E
40	S. W. Eskew, Louisville, Ky.	May 20, 1922	E

NUMERICAL LIST OF CERTIFICATES ISSUED BY THE STATE
BOARD OF ACCOUNTANCY OF KENTUCKY—(Continued)

Number	Name	Date	Examination Waiver Reciprocity
41	J. Rex Cooper, South Bend, Ind.	May 20, 1922	E
42	John Creech, Cumberland, Ky.	May 20, 1922	E
43	John E. Baker, Astoria, Ill.	May 20, 1922	E
44	B. M. Long (Deceased), Cincinnati, O.	May 20, 1922	E
45	C. J. Dieterle, Glendale, Calif.	May 20, 1922	E
46	Harvey M. Kenyon, Tyrone, Pa.	May 20, 1922	E
47	Frank A. Seward, Huntington, W. Va.	May 20, 1922	E
48	James Elliott Maddox (Deceased), Louisville, Ky.	Oct. 26, 1922	E
49	Herbert M. Howson, Cincinnati, O.	Oct. 26, 1922	E
50	Knox B. Phagan, New York, N. Y.	Oct. 26, 1922	E
51	Alfred M. Reichard, Tiffin, O.	Oct. 26, 1922	E
52	Zopher Lacey Jensen, Chicago, Ill.	Oct. 26, 1922	E
53	Walther Wolf (Deceased), San Francisco, Calif.	May 17, 1923	E
54	Revoked	May 17, 1923	E
55	Martin J. McBride (Deceased), Birmingham, Ala.	May 17, 1923	E
56	Gustave F. Lambeck (Certificate Canceled by Request), Los Angeles, Calif.	May 17, 1923	E
57	Revoked	May 17, 1923	R-N. C.
58	Revoked	May 17, 1923	R-N. C.
59	Burney R. Clack, Tulsa, Okla.	Oct. 26, 1923	R-Okla.
59	William E. Fink, Kansas City, Mo.	Oct. 21, 1923	R-N. C.

NUMERICAL LIST OF CERTIFICATES ISSUED BY THE STATE
BOARD OF ACCOUNTANCY OF KENTUCKY—(Continued)

Number	Name	Date	Examination Waiver Reciprocity
60	John G. Griggs, Dayton, O.	Oct. 26, 1923	E
61	W. A. Hifner, Jr., Lexington, Ky.	Oct. 26, 1923	E
62	C. S. Clayton, Eaton, O.	Oct. 26, 1923	E
63	Clarence E. Kaase, N. Olmsted, O.	Oct. 26, 1923	E
64	Jesse Knapp, Portsmouth, O.	Oct. 26, 1923	E
65	Lovell C. Beal, Cincinnati, O.	Oct. 26, 1923	E
66	Rowland A. Harper (Deceased), J. E. Wilson, Los Angeles, Calif.	May 24, 1924 Feb. 6, 1924	E R-N. C.
67	Irvin W. Imhof, Louisville, Ky.	May 24, 1924	E
68	J. H. Kalmbacher, Binghamton, N. Y.	May 24, 1924	E
69	Joseph A. Lenny, Brooklyn, N. Y.	May 24, 1924	E
70	Hobart Richey, Wheeling, W. Va.	May 24, 1924	E
71	Warren M. Van Hoose, Frankfort, Ky.	May 24, 1924	E
72	Mortimer C. White, Cleveland, O.	May 24, 1924	E
73	Wilbur Lake Harrison (Deceased), Washington, D. C.	May 24, 1924	R-N. C.
74	Wm. H. Hartman, Louisville, Ky.	Oct. 24, 1924	E
75	H. C. Heimerdinger (Deceased), Louisville, Ky.	Oct. 24, 1924	E
76	Guy B. Jeffries, Galveston, Tex.	Oct. 24, 1924	E
77	Clarence E. Wheeler, Washington, D. C.	Oct. 24, 1924	E
78	James M. Williams, Raleigh, N. C.	Oct. 24, 1924	E

**NUMERICAL LIST OF CERTIFICATES ISSUED BY THE STATE
BOARD OF ACCOUNTANCY OF KENTUCKY—(Continued)**

Number	Name	Date	Examination Waiver Reciprocity
79	Horace H. Ackerman, Louisville, Ky.	May 28, 1925	E
80	Charles R. Bradford, Florence, Ky.	May 28, 1925	E
81	Glenn W. Foster, (Address unknown)	May 28, 1925	E
82	Louis H. Huffman, Cleveland, O.	May 28, 1925	E
83	Andrew W. Hendry (Certificate Canceled by Request), Detroit, Mich.	May 28, 1925	E
84	Charles H. Knapp, Zanesville, O.	May 28, 1925	E
85	Frederick J. Murphy, Stamford, Conn.	May 28, 1925	E
86	J. L. Marberry, Paducah, Ky.	May 28, 1925	E
87	Revoked	May 28, 1925	E
88	Herman Nichols, New York, N. Y.	May 28, 1925	E
89	John S. Petot, Sr., Louisville, Ky.	May 28, 1925	E
90	Albert C. Thompson, Louisville, Ky.	May 28, 1925	E
91	Max Waldman, Louisville, Ky.	May 28, 1925	E
92	Daniel J. O'Brien, Toledo, O.	Dec. 24, 1925	E
93	J. Bernard Brown, Louisville, Ky.	Dec. 24, 1925	E
94	H. C. Carleton, S. Norwood, O.	Dec. 24, 1925	E
95	W. W. Christian, Santa Barbara, Calif.	Dec. 24, 1925	E
96	R. R. Circle, Ashland, Ky.	Dec. 24, 1925	E
97	Frank J. Glass, Parkersburg, W. Va.	Dec. 24, 1925	E

**NUMERICAL LIST OF CERTIFICATES ISSUED BY THE STATE
BOARD OF ACCOUNTANCY OF KENTUCKY—(Continued)**

Number	Name	Date	Examination Waiver Reciprocity
98	C. Elmer Roberts, Cincinnati, O.	Dec. 24, 1925	E
99	Revoked	Dec. 24, 1925	E
100	L. A. Wortman (Deceased), Huntington, W. Va.	Dec. 24, 1925	E
101	Revoked	Jan. 16, 1926	R-La.
102	John Sebastian Glenn, Nashville, Tenn.	Apr. 22, 1926	R-Tenn.
103	H. B. Eversole, Iowa City, Ia.	June 2, 1926	R-III.
104	Henry Hobson Bennett, Paducah, Ky.	Oct. 21, 1926	E
105	Harvey Debs Cardwell, Louisville, Ky.	Oct. 21, 1926	E
106	Thomas Hayden Dowell, Louisville, Ky.	Oct. 21, 1926	E
107	Floyd Jay Pflieger, Buffalo, N. Y.	Oct. 21, 1926	E
108	Clewell M. Smith, Cleveland, O.	Oct. 21, 1926	E
109	Edward B. Fontaine, Louisville, Ky.	Oct. 21, 1926	E
110	John Gilman Walling, San Francisco, Calif.	Oct. 21, 1926	E
111	William James Ferguson, Chicago, Ill.	Oct. 21, 1926	E
112	Fred H. Allen, Cincinnati, O.	Oct. 21, 1926	E
113	Arthur Murray Dewey, Cleveland, O.	Oct. 21, 1926	E
114	Chauncey Lewis Christian, Kokomo, Ind.	Oct. 21, 1926	E
115	James T. Wilkes, Harvey, Ill.	Oct. 21, 1926	E
116	Huet L. Johnson, Louisville, Ky.	Jan. 22, 1927	R-Tenn.- N. C.
117	Alfred Hoffenberg, Chicago, Ill.	May 20, 1927	E

**NUMERICAL LIST OF CERTIFICATES ISSUED BY THE STATE
BOARD OF ACCOUNTANCY OF KENTUCKY—(Continued)**

Number	Name	Date	Examination Waiver Reciprocity
118	David Everette Short, Jr., Chicago, Ill.	May 20, 1927	R-Tenn.
119	Thomas Miller McIntyre, Nashville, Tenn.	Oct. 21, 1927	R-Tenn.
120	Fred Guinn Page, Nashville, Tenn.	Oct. 21, 1927	R-Tenn.
121	Buell E. Henry, Louisville, Ky.	Oct. 21, 1927	E
122	Alvin E. Woolsey, Glasgow Junction, Ky.	Oct. 21, 1927	E
123	Bradley O'Connell Turner, Louisville, Ky.	Oct. 21, 1927	E
124	Robert Miller, Louisville, Ky.	Oct. 21, 1927	E
125	Lloyd M. Hill, Cleveland, O.	Oct. 21, 1927	E
126	A. J. Nauman, Louisville, Ky.	Oct. 21, 1927	E
127	M. Guy Hardin, St. Louis, Mo.	Oct. 21, 1927	E
128	Lawson L. Putnam, Chicago, Ill.	Oct. 21, 1927	E
129	Robert Dee Haun, Lexington, Ky.	Oct. 20, 1928	E
130	Revoked	May 1, 1929	R
131	R. J. Beaman (Certificate Canceled by Request), Cincinnati, O.	May 1, 1929	R
132	C. D. Buffon, Chattanooga, Tenn.	May 1, 1929	R-Tenn.
133	Overton S. Meldrum (Deceased), Louisville, Ky.	May 1, 1929	R-Ind.
134	George F. Meldrum, Louisville, Ky.	May 1, 1929	R-Ind.
135	Charles G. Harris, Louisville, Ky.	May 1, 1929	R-Ind.
136	Wm. J. Ryans, Louisville, Ky.	May 1, 1929	R-Ind.
137	James S. Escott (Deceased)	May 1, 1929	R

**NUMERICAL LIST OF CERTIFICATES ISSUED BY THE STATE
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Number	Name	Date	Examination Waiver Reciprocity
138	L. C. Barnett, Louisville, Ky.	May 1, 1929	R-Ind.
139	Orville D. Harris, Louisville, Ky.	May 1, 1929	R-Ind.
140	L. Tipton Young, Louisville, Ky.	May 1, 1929	R-Ind.
141	Frank J. Dooley, Middlesboro, Ky.	Feb. 1, 1931	E
142	Robt. G. Dreiske (Deceased), Ravinia, Ill.	Feb. 1, 1931	E
143	Estil W. Smith, Ashland, Ky.	Feb. 1, 1931	E
144	Revoked	Feb. 1, 1931	R
145	Grover C. Greweling, Louisville, Ky.	Nov. 21, 1931	E
146	Frank E. Feistritzter, Indianapolis, Ind.	Nov. 21, 1931	E
147	P. W. Hagan, Louisville, Ky.	Nov. 21, 1931	E
148	J. E. McDavid, Charleston, W. Va.	Nov. 21, 1931	E
149	L. C. J. Yeager, Louisville, Ky.	Nov. 21, 1931	E
150	Edwin F. Thorburn, Cincinnati, O.	Nov. 19, 1932	E
151	Albert Christen, Shively, Ky.	Nov. 19, 1932	E
152	Arthur L. Ashcraft, Louisville, Ky.	Nov. 19, 1932	E
153	Ben R. Shaver, Louisville, Ky.	Nov. 19, 1932	E
154	Ishmael Planck, Louisville, Ky.	Nov. 19, 1932	E
155	Goldsborough Robinson, Louisville, Ky.	Nov. 19, 1932	E
156	J. O. Tyler, Winchester, Ky.	Jan. 18, 1932	R-Ga.
157	Herbert O. Hincks, Louisville, Ky.	Aug. 21, 1933	R-Ill.

**NUMERICAL LIST OF CERTIFICATES ISSUED BY THE STATE
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Number	Name	Date	Examination Waiver Reciprocity
158	W. T. Boden, Louisville, Ky.	Nov. 18, 1933	E
159	L. I. Boone, Louisville, Ky.	Nov. 18, 1933	E
160	Robert N. Dennis, Louisville, Ky.	Nov. 18, 1933	E
161	C. R. Escott, Louisville, Ky.	Nov. 18, 1933	E
162	Wm. Waller Grogan, Louisville, Ky.	Nov. 18, 1933	E
163	Eugene M. Heimerdinger, Louisville, Ky.	Nov. 18, 1933	E
164	Holmes B. Hill, Louisville, Ky.	Nov. 18, 1933	E
165	J. A. Hunter, Louisville, Ky.	Nov. 18, 1933	E
166	Claude W. Hupp, Richmond, Va.	Nov. 18, 1933	E
167	Kosti William Kohtala, Chicago, Ill.	Nov. 17, 1934	E
168	Kenneth White, Louisville, Ky.	Nov. 17, 1934	E
169	A. M. Kellerman, Louisville, Ky.	Nov. 17, 1934	E
170	Thad J. Schuler, Louisville, Ky.	Nov. 17, 1934	E
171	Thomas M. Dickerson, Louisville, Ky.	Nov. 17, 1934	E
172	Estey W. Gouwens, Chicago, Ill.	Nov. 17, 1934	E
173	Espy Bailey, Covington, Ky.	Nov. 17, 1934	E
174	Helen Hifner Fortune, Lexington, Ky.	Nov. 16, 1935	E
175	Harrar Warner Taylor, Paducah, Ky.	Nov. 16, 1935	E
176	Robert S. Prosser, Chicago, Ill.	Nov. 16, 1935	E

**NUMERICAL LIST OF CERTIFICATES ISSUED BY THE STATE
BOARD OF ACCOUNTANCY OF KENTUCKY—(Continued)**

Number	Name	Date	Examination Waiver Reciprocity
177	C. H. Burris, Chicago, Ill.	Nov. 16, 1935	E
178	James Russell Meany, Bowling Green, Ky.	Nov. 16, 1935	E
179	T. Troy Wyche, Waynesville, N. C.	Nov. 16, 1935	E
180	Ross A. Burley, Louisville, Ky.	Feb. 8, 1936	R-N. C.
181	William Willard Jackson, Parkersburg, W. Va.	Nov. 18, 1936	E
182	J. E. Wert, Frankfort, Ky.	Nov. 18, 1936	E
183	W. J. Wells, Louisville, Ky.	Nov. 18, 1936	E
184	J. H. Diersen, Louisville, Ky.	Nov. 18, 1936	E
185	A. Frerman, Louisville, Ky.	Nov. 18, 1936	E
186	W. Foster McKenney, Louisville, Ky.	Nov. 18, 1936	E
187	Stanley P. McGee, Louisville, Ky.	Nov. 13, 1937	E
188	M. A. Lee, Chicago, Ill.	Nov. 13, 1937	E
189	John C. Meredith, Louisville, Ky.	Nov. 13, 1937	E
190	R. J. Paulsen, Forest Park, Ill.	Nov. 13, 1937	E
191	W. D. Selby, Louisville, Ky.	Nov. 13, 1937	E
192	Ellis Gray Bohon, Chicago, Ill.	Nov. 13, 1937	E
193	James Cecil Holland, Bowling Green, Ky.	Mar. 24, 1938	R-Tenn.