

# State Board of Accountancy of Kentucky

## Register of Certified Public Accountants and Licensed Public Accountants

JUNE 30, 1946



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### MEMBERS OF THE STATE BOARD OF ACCOUNTANCY OF KENTUCKY

ESPY BAILEY, *President*, Covington, Ky.

JOHN S. PETOT, *Member*, Louisville, Ky.

WALLER GROGAN, *Secretary and Treasurer*, Louisville, Ky.

411 Lincoln Bank Bldg.

## FOREWORD

This is the tenth annual register issued by the State Board of Accountancy of Kentucky. The purpose of this register is to furnish the general public with information regarding holders of Kentucky C. P. A. certificates, and Public Accountants registered to practice in this State. The 1946 Kentucky General Assembly enacted a law governing the practice of public accountancy entitled "The Public Accounting Act of 1946" which became effective on June 20, 1946. This law, among other things, requires that all persons, either Certified Public Accountants or non-certified public accountants, shall register with this Board and obtain a permit to engage in practice beginning July 1, 1946. Included as a part of this register is a copy of this Act and regulations promulgated thereunder, also, Rules of Professional Conduct, listing of Certified Public Accountants and Public Accountants registered with the Board (alphabetically arranged) and a listing, arranged by cities, of all accounting firms (partnerships) practicing in this State.

## ALPHABETICAL LISTING OF CERTIFIED PUBLIC ACCOUNTANTS

Certificate No.	Name	Business Connection	Mailing Address
220	Acker, William J.	Humphrey Robinson & Co.	Heyburn Bldg. Louisville 2, Ky.
79	Ackerman, Horace H.	Treasurer, Franklin Title & Trust Co.	508 W. Jefferson St. Louisville 2, Ky.
257	Adams, Arthur W.	Grover C. Greweling & Co.	Ky. Home Life Building, Louisville 2, Ky.
228	Alexander, Edward T.	Alexander & Co.	Holland Bldg. Owensboro, Ky.
39	Allbritten, E. B.	U. S. Treasury Dept.	1808 Penobscot Bldg., Detroit, Mich.
*112	Allen, Fred H.	Controller, The American Laundry Machine Co.	6211 Orchard Lane Cincinnati, Ohio
286	Allen, W. F.		872 Shrine Bldg. Memphis 3, Tenn.
12	Andersen, Charles J.	Charles J. Andersen & Co.	10 S. La Salle St. Chicago 3, Ill.
*152	Ashcraft, Arthur L.	Internal Revenue Agent U. S. Treasury Dept.	542 Stark Bldg. Louisville 2, Ky.
260	Authenrieth, David L.	Individual Practice	4306 Winchester Road, Lou., Ky.
173	Bailey, Espy	Individual Practice	212 First National Bank Bldg., Covington, Ky.
* 43	Baker, John E.	Individual Practice	320 West Vine St., Canton, Ill.
138	Barnett, L. C.	L. C. Barnett & Co.	910 Ky. Home Life Bldg., Louisville 2, Ky.
195	Baumgarten, Harry E.	Treasurer, Ken-Rad Tube & Lamp Corp.	Owensboro, Ky.
65	Beal, Lovell C.	Individual Practice	Carew Tower Cincinnati 2, Ohio
341	Beals, Wendell E.	University of Ky.	Lexington, Ky.
203	Bell, William Hansell	Haskins & Sells	67 Broad St., New York 4, N. Y.
104	Bennett, Henry Hobson		Route No. 2, Salem, Ky.
21	Bernstein, Sylvain K.	Individual Practice	Ky. Home Life Bldg., Louisville 2, Ky.
13	Biggs, Edgar	Edgar Biggs & Co.	501 Fountain Sq. Bldg. Cincinnati, Ohio
158	Boden, W. T.	Geo. S. Olive & Co.	700 Citizens Bk. Bldg. Evansville 17, Ind.
192	Bohon, E. G.		134 S. La Salle St., Chicago 3, Ill.

\* Not licensed to practice in Kentucky.

Certificate No.	Name	Business Connection	Mailing Address
159	Boone, L. I.	C. T. Dearing Printing Co. and Louisville Color Gravure Co.	1100 W. Broadway, Louisville 3, Ky.
250	Boswell, J. O.	Alexander & Co.	Holland Bldg. Owensboro, Ky.
231	Bottorf, H. Walker, Jr.		212 Masonic Bldg. Owensboro, Ky.
325	Bowden, E. A.	Cotton & Eskew	706 Ky. Home Life Bldg., Louisville 2, Ky.
205	Bowen, Charles Russell	Haskins & Sells	First National Bank Bldg., Cincinnati, Ohio
* 80	Bradford, Chas. R.		Florence, Ky.
196	Brewer, Andrew J.	Secretary-Treasurer Aetna Oil Co.	1201 S. Third, Louisville 3, Ky.
254	Brisco, U. G.	Briscoe, White & Co.	509 Security Trust Bldg., Lexington, Ky.
323	Bromley, Walter E.	University of Kentucky	1401 Audubon, Lexington, Ky.
324	Brown, A. Luke	Escott, Grogan & Co.	Lincoln Bank Bldg. Louisville 2, Ky.
93	Brown, J. Bernard	Brown & Imhof	Washington Bldg., Louisville 2, Ky.
353	Brown, John E.	Albert Christen	1129 Ky. Home Life Bldg. Louisville 2, Ky.
221	Bruder, G. Stuart	Controller, The Mengel Co.	1122 Dumesnil, Louisville 10, Ky.
132	Buffon, Clifford D.	Clifford D. Buffon & Asso.	436-440 Volunteer State Life Bldg. Chattanooga 2, Tenn.
*180	Burley, Ross A.	Individual Practice	Box 71 LaSalle Stn. Niagara Falls, N. Y.
*177	Burris, C. H.		7721 Colfax Ave., Chicago, Ill.
251	Cammack, J. A.	Geo. S. Olive & Co.	Citizens Bank Bldg., Evansville 17, Ind.
105	Cardwell, Harvey	Harvey Cardwell & Co.	Ky. Home Life Bldg., Louisville 2, Ky.
* 94	Carleton, H. C.		2622 Ida Ave. South Norwood, Ohio
354	Carmichael, Howard R.	Controller, A. M. Kinney, Inc.	1211 Enquirer Bldg. Cincinnati 2, Ohio
202	Carter, Arthur Hazelton	Haskins & Sells	67 Broad Street, New York 4, N. Y.

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Certificate No.	Name	Business Connection	Mailing Address
151	Christen, Albert	Individual Practice	Ky. Home Life Bldg., Louisville 2, Ky.
114	Christian, Chauncey Lewis		530 W. 157th St., New York, N. Y.
* 95	Christian, W. W.		2375 Golden Ave. Long Beach, Calif.
96	Circle, Russell R.	Individual Practice	Mayo Arcade, Ashland, Ky.
59	Clark, Burney R.	Individual Practice	5528 S. Owasso Ave., Tulsa, Okla.
368	Collins, Clinton	Wm. H. Mers & Co.	628 Dixie Terminal Bldg., Cincinnati, Ohio
279	Collins, Robert Lee		Ohio Valley Bank Bldg. Henderson, Ky.
316	Connelly, Fred Marlin	McIntyre & Associates	3rd Nat'l Bk. Bldg., Nashville, Tenn.
3	Conley, E. C.		P. O. Box 1457 Huntington, W. Va.
*223	Conrad, R. K.	Lybrand, Ross Bros. & Montgomery	1601 Union Bk. Bldg. Pittsburgh, Pa.
* 41	Cooper, J. Rex		309 J. M. S. Bldg., South Bend, Ind.
311	Corder, John E.	Ernst & Ernst	Ky. Home Life Bldg., Louisville 2, Ky.
31	Cotton, Wm.	Cotton & Eskew	Ky. Home Life Bldg., Louisville 2, Ky.
201	Couch, E. Theodore		511 Main St., Greenville, Miss.
42	Creech, John	Audit Division Fed. Public Housing Authority	P. O. Box 68, No. Side Branch, Atlanta, Ga.
211	Crouch, William P.	Lybrand, Ross Bros. & Montgomery	Heyburn Building, Louisville 2, Ky.
372	Dahlberg, B. I.	Dahlberg & Company	Tyson Morrell Road, Knoxville, Tenn.
273	Dalton, Forrest Thompson	Lybrand, Ross Bros. & Montgomery	Heyburn Bldg., Louisville 2, Ky.
326	Davis, Gabriel T.	Bureau of Internal Revenue	542 Starks Bldg., Louisville 2, Ky.
319	Denhardt, J. G., Jr.	Individual Practice	c/o Helm Hotel Bowling Green, Ky.

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Certificate No.	Name	Business Connection	Mailing Address
160	Dennis, Robert N.	Heimerdinger & Dennis	Lou. Trust Co. Bldg., Louisville 2, Ky.
*327	Dervin, Leo John	Barrow, Wade, Guthrie & Co.	3109—One N. LaSalle St., Chicago, Ill.
*113	Dewey, Arthur Murray		P. O. Box 5968 Cleveland, Ohio
*171	Dickerson, Thomas M.	Head, Dept. of Accounting Cleveland, College	3608 Normandy Rd., Shaker Heights, Ohio
184	Dierson, J. H.	Cotton & Eskew	Ky. Home Life Bldg., Louisville 2, Ky.
* 45	Dieterle, C. J.	Individual Practice	997 Santa Anita Ave., Burbank, Calif.
141	Dooley, Frank J.	Individual Practice	Masonic Bldg., Middlesboro, Ky.
106	Dowell, Thomas Hayden	Cotton & Eskew	Ky. Home Life Bldg., Louisville 2, Ky.
*245	Downing, Harold A.	Controller, Industrial Steels, Inc.	255 Bent St. Cambridge 41, Mass.
*298	Dumbrille, Harry H.	Lybrand, Ross Bros., & Montgomery	90 Broad St., New York 4, N. Y.
280	Englert, Rudolph J.	Haskins & Sells	Mutual Home Life Bldg., Dayton, Ohio
207	Ernst, A. C.	Ernst & Ernst	Ky. Home Life Bldg., Louisville 2, Ky.
161	Escott, C. R.	Escott, Grogan & Co.	Lincoln Bank Bldg., Louisville 2, Ky.
40	Eskew, S. W.	Cotton & Eskew	Ky. Home Life Bldg., Louisville 2, Ky.
103	Eversole, H. B.	State University of Iowa	333 Ferson Ave., Iowa City, Iowa
*146	Feistritz, Frank E.	Borg Warner Corp.	Borg Warner Corp., Muncie, Ind.
111	Ferguson, Wm. James	Peat, Marwick, Mitchell & Co.	1230 Winnemac Ave., Chicago 40, Ill.
244	Fish, Henry S.	Yeager & Ford	Ky. Home Life Bldg., Louisville 2, Ky.
109	Fontaine, Edward B.	Individual Practice	Louisville Tr. Bldg. Louisville 2, Ky.
194	Ford, Gordon	Yeager & Ford	Ky. Home Life Bldg., Louisville 2, Ky.
174	Fortune, Helen Hifner	Hifner & Fortune	145 East High, Lexington, Ky.

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Certificate No.	Name	Business Connection	Mailing Address
276	Fowler, Earle B.	Escott, Grogan & Co.	Lincoln Bank Bldg., Louisville 2, Ky.
287	Fowler, Mary R.	D. M. Fairchild Audit Co.	420 Court Bldg., Evansville, Ind.
204	Foye, Arthur Bevins	Haskins & Sells	67 Broad St., New York 4, N. Y.
185	Frerman, A.	Brown & Imhof	Washington Bldg., Louisville 2, Ky.
328	Fritz, George S.	Reynolds Metals Co.	215 Cumberland Ave., Louisville, Ky.
371	Fuller, Fred W.	Individual Practice	2015 Union Central Bldg., Cincinnati 2, Ohio
*258	Geis, Norwood C. Lieut. (USNR)	Office of Inspector of Naval Material	35 E. 7th St., Cincinnati, Ohio
* 34	Gill, Joseph W.	Individual Practice	152 Baer St., Huntington, W. Va.
* 97	Glass, Frank J.	Individual Practice	Logan Bldg. Parkersburg, W. Va.
102	Glenn, John Sebastian	John S. Glenn & Associates	709 American Nat'l Bank Bldg., Nashville, Tenn.
270	Glore, H. W.	Lybrand, Ross Bros. & Montgomery	Heyburn Bldg., Louisville, Ky.
243	Glover, Wm. J.	Louisville Gas & Electric Co.	311 W. Chestnut, Louisville 2, Ky.
355	Gordon, John K., Jr.	Murphy, Lanier & Quinn	522 Dixie Terminal Bldg. Cincinnati, Ohio
172	Gouwens, Estey W.	Oldham, Gouwens & Sweeney	1 N. LaSalle St. Chicago, Ill.
246	Graham, Berl G.	Gano & Cherrington	807 Chamber of Commerce Bldg., Cincinnati, Ohio
239	Gresham, Austin H.	Cotton & Eskew	706 Ky. Home Life Bldg., Louisville, Ky.
145	Greweling, Grover C.	Grover C. Greweling & Co.	509 Ky. Home Life Bldg., Louisville, Ky.
* 35	Griffin, David B.		3806 W. Highway, Chevy Chase 15, Md.
* 60	Griggs, John G.		1010 S. Main St. Dayton, Ohio
162	Grogan, W. Waller	Escott, Grogan & Co.	Lincoln Bank Bldg., Louisville 2, Ky.
313	Guffey, Curtis E.	Humphrey, Robinson & Co.	1712 Heyburn Bldg., Louisville, Ky.

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Certificate No.	Name	Business Connection	Mailing Address
147	Hagan, P. Willett	Individual Practice	Ky. Home Life Bldg., Louisville, Ky.
232	Hall, Robert S.		3408 Ingle Ave. Louisville, Ky.
214	Halloran, Paul F.	Lybrand, Ross Bros. & Montgomery	Heyburn Bldg., Louisville, Ky.
*267	Hammack, Wm. Franklin		Apt. Qr. Green Tree Manor Louisville, Ky.
127	Hardin, M. Guy	M. Guy Hardin & Co.	1218 Paul Brown Bldg., St. Louis, Mo.
139	Harris, Orville D.	Chas. G. Harris & Co.	Ky. Home Life Bldg., Louisville, Ky.
261	Harris, Robert W.	Escott, Grogan & Co.	Lincoln Bank Bldg., Louisville, Ky.
*269	Harvey, W. C.		2358 Berwick Blvd. Columbus, Ohio
*129	Haun, Robert Dee	University of Kentucky	Lexington, Ky.
*248	Hayden, J. Bruce	Lybrand, Ross Bros. & Montgomery	411 N. 7th St. St. Louis, Mo.
226	Heeb, C. J.		4905 S. 3rd St., Louisville 8, Ky.
275	Heffner, John Carl	Waldman, Petot & Co.	Marion E. Taylor Bldg., Louisville 2, Ky.
369	Hehemann, William V.	Individual Practice	601 Schmidt Bldg., Cincinnati, Ohio
163	Heimerdinger, Eugene M.	Heimerdinger & Dennis	Louisville Trust Bldg., Louisville 2, Ky.
*197	Heller, Edward W.	Belknap Hdwe. & Mfg. Co.	111 E. Main St., Louisville 2, Ky.
*121	Henry, Buell E.	Roy C. Wayne Supply Co.	800 W. Main St., Louisville 2, Ky.
61	Hifner, W. A., Jr.	Hifner & Fortune	145 East High, Lexington, Ky.
164	Hill, Holmes B.	Cotton & Eskew	Ky. Home Life Bldg., Louisville 2, Ky.
*125	Hill, Lloyd M.		3837 W. 152 St., Cleveland 11, Ohio
157	Hincks, Herbert O.	Controller, Frankfort Distilleries, Inc.	Columbia Bldg., Louisville 2, Ky.
364	Hittner, Stanley A.	Stanley Hittner & Company	603 Traction Bldg., Cincinnati, Ohio

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Certificate No.	Name	Business Connection	Mailing Address
117	Hoffenberg, Alfred	Illinois Certified Audit Co.	1425 S. Racine Ave. Chicago 8, Ill.
193	Holland, James Cecil	Bowling Green College of Commerce and Private Practice	1334 State St., Bowling Green, Ky.
293	Hood, John, Jr.	Lybrand, Ross Bros., & Montgomery	1201 Packard Bldg., Philadelphia, Pa.
*343	Horwath, Ernest P.	Horwath & Horwath	551 5th Ave., New York 17, N. Y.
344	Horwath, John N.	Horwath & Horwath	100 W. Monroe St., Chicago 3, Ill.
262	Howard, George W.	Kentucky Independent Distillations	Ky. Home Life Bldg., Louisville 2, Ky.
272	Howard, Oliver O.	Lybrand, Ross Bros. & Montgomery	Heyburn Bldg., Louisville 2, Ky.
49	Howson, Herbert M.	Horwath & Horwath	727 Oliver Bldg. Pittsburgh 22, Pa.
82	Huffman, Louis H.	Cochran & Huffman & Weir	1128 Citizens Bldg., Cleveland 14, Ohio
219	Hughes, Robert K.	R. C. Tway Coal Co.	2601 S. 3rd St., Louisville 8, Ky.
165	Hunter, J. A.	Humphrey Robinson & Co.	Heyburn Bldg. Louisville 2, Ky.
*166	Hupp, Claude W.	Sterling Drug, Inc.	170 Varick Street, New York, N. Y.
362	Huss, James W.	Lybrand, Ross Bros. & Montgomery	Heyburn Bldg., Louisville 2, Ky.
67	Imhof, Irvin W.	Brown & Imhof	Washington Bldg., Louisville 2, Ky.
*181	Jackson, William W.	Individual Practice	918 Ann St., Parkersburg, W. Va.
* 76	Jeffries, Guy B.	F. G. Masquelette & Co.	1619 Cotton Exchange Bldg., Houston, Texas
52	Jensen, Zopher Lacey	Individual Practice	160 N. LaSalle St., Chicago 3, Ill.
358	Johnson, Glenn H.	Murphy, Lanier & Quinn	522 Dixie Terminal Bldg., Cincinnati 2, Ohio
116	Johnson, Huet L.	Johnson-Fowler & Co.	Fincaastle Bldg., Louisville 2, Ky.
227	Jones, Jos. P., Jr.	Waldman, Petot & Co.	Marion E. Taylor Bldg., Louisville 2, Ky.
* 63	Kaase, Clarence E.	Federal Land Bank Examiner	24166 Center Ridge Rd., Rocky River 16, Ohio

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Certificate No.	Name	Business Connection	Mailing Address
* 68	Kalmbacher, J. H.	Individual Practice	6 Woodland Ave., Binghampton, N. Y.
301	Keast, George Roscoe	Lybrand, Ross Bros., & Montgomery	2 Pine St., San Francisco, Calif.
169	Kellerman, A. M.	Humphrey Robinson & Co.	Heyburn Bldg., Louisville 2, Ky.
* 46	Kenyon, Harvey M.		Address Unknown
317	Kercher, John W., Jr.	Ernst & Ernst	Ky. Home Life Bldg., Louisville 2, Ky.
263	Kimbrough, J. Garland	Lybrand, Ross Bros., & Montg.	3815 Carew Tower, Cincinnati 2, Ohio
329	Kirby, G. Byron	Escott, Grogan & Co.	Lincoln Bank Bldg., Louisville 2, Ky.
64	Knapp, Jesse	Individual Practice	823 National Bank Bldg., Portsmouth, Ohio
271	Koernner, John W.	Harvey Cardwell & Co.	Ky. Home Life Bldg., Louisville 2, Ky.
*167	Kohtala, Kosti William		4515 N. Ashland, Chicago 40, Ill.
242	Lancaster, Robert B.	Humphrey Robinson & Co.	Heyburn Bldg., Louisville 2, Ky.
264	Lary, Virgil P.	Individual Practice	Winchester, Ky.
*345	Laws, George W.	Albert B. Maloney & Co.	410 Warner Bldg., Nashville, Tenn.
*330	Leavell, Wm. H.	Bureau of Internal Revenue	542 Starks Bldg., Louisville 2, Ky.
188	Lee, M. A.		2837 Clark, Paducah, Ky.
347	Lee, Edward P.	Horwath & Horwath	1509-100 W. Monroe St., Chicago 3, Ill.
307	Lenhart, Norman J.	Lybrand Ross Bros., & Montg.	90 Broad St., New York 4, N. Y.
*69	Lenny, Joseph A.	Bureau of Internal Revenue	2147 71st St., Brooklyn, N. Y.
233	Levitan, Irvin L.	Waldman, Petot & Co.	Marion E. Taylor Bldg., Louisville 2, Ky.
283	Lippincott, Harold I.	L. C. Barnett & Co.	Ky. Home Life Bldg., Louisville 2, Ky.
229	Long, J. Lawrence	Yeager & Ford	Ky. Home Life Bldg., Louisville 2, Ky.
224	Luker, Maurice	Escott, Grogan & Co.	Lincoln Bank Bldg., Louisville 2, Ky.

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Certificate No.	Name	Business Connection	Mailing Address
*266	Lutkemeier, Elizabeth Mae	Dept. of Revenue	Frankfort, Ky.
*Lynch,	John D.		2417 Garland Ave., Louisville 11, Ky.
357	Lynn, A. J.	Individual Practice	1578 Starks Bldg., Louisville 2, Ky.
306	Lybrand, William M.	Lybrand, Ross Bros. & Montgomery	90 Broad St., New York 4, N. Y.
238	McArthur, Earl I.	Ernst & Ernst	Carew Tower Cincinnati 2, Ohio
241	McCroskey, G. Lane	Heimerdinger & Dennis	Lou. Trust Bldg., Louisville 2, Ky.
*148	McDavid, J. E.	The National Bank of Commerce	911 Chester Road, Charleston, W. Va.
255	McDonald, F. Edward	Girdler Corp.	224 E. Broadway, Louisville 2, Ky.
187	McGee, Stanley P.	Humphrey Robinson & Co.	Heyburn Bldg., Louisville 2, Ky.
247	McIntire, Lea Bowers	Escott, Grogan & Co.	Lincoln Bank Bldg., Louisville 2, Ky.
119	McIntyre, Thomas Miller	McIntyre & Associates	Third Nat'l Bank Bldg., Nashville, Tenn.
186	McKenney, W. Foster	Stokely-Van Camp, Inc.	941 N. Meridian, Indianapolis, Ind.
30	McMullen, M. B.	Humphrey Robinson & Co.	Heyburn Bldg., Louisville 2, Ky.
22	McNeil, John C.	Individual Practice	P. O. Box No. 7, Wheelwright, Ky.
288	Mack, Raymond P.		18 E. 4th St., Cincinnati 2, Ohio
86	Marberry, J. L.	Individual Practice	430 S. 21st St., Paducah, Ky.
332	Master, Moses	Bureau of Internal Revenue	542 Starks Bldg., Louisville 2, Ky.
225	May, F. L.	Alexander & Co.	P. O. Box 513 Owensboro, Ky.
178	Meany, James Russell	Head, Accounting Dept. Bowling Green Business College	Arms Apartments, Bowling Green, Ky.
363	Meek, Joseph E.	L. H. Willig & Co.	1436 Union Trust Bldg., Cincinnati 2, Ohio
189	Meredith, John C.	Escott, Grogan & Co.	Lincoln Bank Bldg., Louisville 2, Ky.

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Certificate No.	Name	Business Connection	Mailing Address
*256	Meredith, W. R.		P. O. Box 2247, San Antonio, Texas
356	Mers, William H.	William H. Mers & Co.	628 Dixie Terminal Bldg., Cincinnati 2, Ohio
292	Miller, Homer L.	Lybrand, Ross Bros., & Montgomery	231 S. LaSalle St., Chicago 3, Ill.
124	Miller, Robert	Humphrey Robinson & Co.	Heyburn Bldg., Louisville 2, Ky.
284	Milroy, Robert R.	University of Indiana	316 N. College Ave., Bloomington, Ind.
218	Monroe, V. G.	Brown & Imhof	Washington Bldg., Louisville 2, Ky.
303	Montgomery, Robert H.	Lybrand, Ross Bros., & Montgomery	1 E. 44th St., New York, N. Y.
*7	Morris, John Ford	Chemical Bank & Trust Co.	312 W. 71st St., New York, N. Y.
20	Morrison, R. E.	Individual Practice	Richmond & Harriet Sts. Cincinnati, Ohio
*333	Mosher, Roy G.	Bureau of Internal Revenue	542 Starks Bldg., Louisville 2, Ky.
*334	Moss, Harry	Tylman, Pond & Co.	6608 N. Fairfield Ave., Chicago, Ill.
322	Muller, Ellsworth W.	Individual Practice	347 Central Bank Bldg., Lexington, Ky.
28	Mulroy, James		300 Keith Bldg., Cincinnati, Ohio
126	Nauman, A. J.	Individual Practice	971 Starks Bldg., Louisville 2, Ky.
*230	Neel, James N.		810 Center St., Henderson, Ky.
88	Nichols, Herman	Harrington & Nichols	67 W. 44th St., New York, N. Y.
234	Nichols, Lowell	Escott, Grogan & Co.	Lincoln Bank Bldg., Louisville 2, Ky.
92	O'Brien, Daniel J.	Pres., Superior-Jefferson Hotel Co.	505 Jefferson Ave. Toledo, Ohio
*25	Oehler, Christian	Oehler & Sanford	92 Liberty Street, New York, N. Y.
335	Oldham, M. D.	Humphrey-Robinson & Co.	2825 Field, Louisville 6, Ky.

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Certificate No.	Name	Business Connection	Mailing Address
215	Otis, Samuel Clay	Individual Practice	515 Second Nat'l Bldg., Ashland, Ky.
120	Page, Fred Guinn	Osborn & Page	407 American Tr. Bldg. Nashville, Tenn.
265	Paris, J. C.	Hifner & Fortune	145 E. High St. Lexington, Ky.
*310	Parks, Charley C.	Revenue Agent 512 Starks Bldg.	3608 Dayton, Louisville 7, Ky.
190	Paulsen, R. J.		528 Realty Bldg. 740 N. Plankington Ave. Milwaukee, Wisc.
302	Perry, Donald Putnam	Lybrand, Ross Bros., & Montg.	80 Federal St., Boston, Mass.
237	Peters, Walter William	Ernst & Ernst	Carew Tower, Cincinnati 2, Ohio
89	Petot, John S., Sr.	Waldman, Petot & Co.	Marion E. Taylor Bldg., Louisville 2, Ky.
107	Pfleeger, Floyd Jay	Graef, Cutting & Coit	16 Avery Ave., Buffalo, N. Y.
50	Phagan, Knox B.	Phagan, Tillison & Tremble	25 W. 43rd St., New York, N. Y.
336	Pipes, Charles B.		202 Hernando Bldg., Lexington, Ky.
*370	Pladies, W. J.	Ernst & Ernst	3912 Carew Tower, Cincinnati, Ohio
154	Planck, I.	Humphrey Robinson & Co.	Heyburn Bldg., Louisville 2, Ky.
342	Podd, George O.	Horwath & Horwath	100 W. Monroe St., Chicago 3, Ill.
*176	Prosser, Robert S.	James M. Hayden & Co.	2325 Blackhawk Ave., Highland Park, Ill.
295	Pugh, Joseph M.	Lybrand, Ross Bros., & Montg.	2101 Packard Bldg., Philadelphia, Pa.
*128	Putnam, Lawson L.	Individual Practice	Rogers, Ark.
*54	Quinn, Daniel W., Jr.	A. R. Taylor & Co.	2nd Nat'l Bank Bldg., New Haven, Conn.
*366	Quinn, Edward J.	Murphy, Lanier & Quinn	231 S. LaSalle St., Chicago, Ill.
373	Ragsdale, Russell G.	G. A. Watson, C. P. A.	825 Commerce Title Bldg., Memphis, Tenn.
*51	Reichard, Alfred M.	Tiffin University	216 Hall St., Tiffin, Ohio

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Certificate No.	Name	Business Connection	Mailing Address
361	Reinhardt, C. E.		2015 Union Central Bldg., Cincinnati 2, Ohio
289	Reisz, John A.		R. F. D. No. 3, Owensboro, Ky.
*70	Richey, Hobart	Individual Practice	77 12th St., Wheeling, W. Va.
98	Roberts, C. Elmer	Individual Practice	304 Schmidt Bldg., Cincinnati, Ohio
359	Roberts, Glenn F.		3912 Carew Tower, Cincinnati 2, Ohio
294	Ross, Thomas Edward	Lybrand, Ross Bros., & Montg.	2101 Packard Bldg., Philadelphia, Pa.
222	Roth, Louis T.	Individual Practice	Marion E. Taylor Bldg., Louisville 2, Ky.
18	Rouse, Robert B.	Rouse, Favert & Co.	Mercantile Library Bldg., Cincinnati, Ohio
240	Rowland, Henry T.		1003 Tampa Theatre Bldg., Tampa, Fla.
217	Rufer, A. Davis	Humphrey Robinson & Co.	Heyburn Bldg., Louisville 2, Ky.
*136	Ryans, Wm. J.	Retired	2027 Sherwood Ave., Louisville, Ky.
348	Schaefer, Frank G.	Individual Practice	703 Provident Bank Bldg., Cincinnati 2, Ohio
297	Schaffer, Walter L.	Lybrand, Ross Bros., & Montg.	90 Broad St., New York 4, N. Y.
291	Schildt, Clement F.	Escott, Grogan & Co.	411 Lincoln Bank Bldg., Louisville 2, Ky.
367	Schott, Louis F.	L. H. Willis & Co.	1436 Union Trust Bldg., Cincinnati, Ohio
259	Schuette, Ralph H.	Schuette & Taylor	Paducah, Ky.
170	Schuler, Thad J.	Brown & Imhof	Washington Bldg., Louisville 2, Ky.
277	Seiger, Paul F.		Henderson, Ky.
191	Selby, W. D.	2nd & Bloom Sts.,	No. 25 Walden Apts., Louisville 8, Ky.
47	Seward, Frank A.	Individual Practice	428 West Blvd., Huntington, W. Va.
*153	Shaver, Ben R.	Treasurer, American Air Filter Co., Inc.	215 Central Ave., Louisville 8, Ky.
337	Shawler, William M.	Colonial Supply Co.	3905 Olympic Ave., Louisville 7, Ky.
*118	Short, David Everette, Jr.	Albert B. Maloney & Co.	1606 Belcourt St., Nashville, Tenn.

\* Not licensed to practice in Kentucky.

Certificate No.	Name	Business Connection	Mailing Address
360	Shriver, John E.	Individual Practice	404 Ingalls Bldg., Cincinnati, Ohio
208	Simpson, W. Kenneth	Humphrey Robinson & Co.	Heyburn Bldg., Louisville 2, Ky.
304	Sinclair, Prior	Lybrand, Ross Bros., & Montg.	90 Broad St., New York 4, N. Y.
108	Smith, Clewell M.		1604 Standard Bldg., Cleveland, Ohio
143	Smith, Estil W.	Individual Practice	Third Nat'l Bank Bldg., Ashland, Ky.
*210	Smythe, Allen K.	The Cincinnati & Suburban Bell Telephone Co.	225 E. 4th St., Cincinnati, Ohio
27	Somerville, N. G.	N. G. Somerville Audit Co.	1017 Twelfth St., Huntington, W. Va.
213	Sommer, Edward G.	Stand. Oil Co. of Ky.	4028 St. Ives Ct., Louisville 8, Ky.
252	Sorbo, L. S.	Lybrand, Ross Bros. & Montg.	Heyburn Bldg., Louisville 2, Ky.
285	Spacek, Leonard	Arthur Anderson & Co.	120 S. LaSalle St., Chicago 3, Ill.
349	Stadler, Ervin A.	Rouse, Favret & Co.	Mercantile Library Bldg., Cincinnati 2, Ohio
*299	Starr, Abner J.	Lybrand, Ross Bros., & Montg.	3815 Carew Tower, Cincinnati 2, Ohio
235	Steltenpohl, Joseph A.	Louisville Gas & Elec. Co.	311 W. Chestnut St., Louisville, Ky.
365	Stringer, Kenneth W.	Killebrew & Stringer	Danville, Ky.
305	Sweet, Homer Newton	Lybrand, Ross Bros., & Montg.	80 Federal St., Boston 10, Mass.
206	Swormstedt, Chas. Wesley	Haskins & Sells	1403 1st Nat'l Bank Bldg., Cincinnati 2, Ohio
216	Tanner, Kenneth U.	Individual Practice	Building Industries, Cincinnati, Ohio
249	Tatgenhorst, E. C.	Haskins & Sells	Ky. Home Life Bldg., Louisville 2, Ky.
296	Taylor, Conrad B.	Lybrand, Ross Bros., & Montg.	90 Broad St., New York 4, N. Y.
175	Taylor, Harrar W.	Schuette & Taylor	522 Citizens Savings Bank Bldg., Paducah, Ky.
350	Tedtmann, M. Earl	Individual Practice	301 Atlas Bank Bldg., Cincinnati, Ohio

\* Not licensed to practice in Kentucky.

Certificate No.	Name	Business Connection	Mailing Address
274	Thomas, Guy Reese	Reliance Varnish Co.	915 E. Kentucky, Louisville 4, Ky.
309	Thomas, Richard H.	Brown & Imhof	621 Inverness Ave., Louisville 8, Ky.
90	Thompson, Albert C.	Individual Practice	Ky. Home Life Bldg., Louisville 2, Ky.
314	Thompson, Charles L.	Department of Revenue	Dept. of Revenue, Frankfort, Ky.
150	Thorburn, Edwin F.	Individual Practice	Newport Finance Bldg., Newport, Ky.
312	Thurman, Duard N.	Humphrey Robinson & Co.	1712 Heyburn Bldg., Louisville 2, Ky.
321	Tippit, Hassel	Ernst & Ernst Readjustment Division	Ky. Home Life Bldg., Louisville 2, Ky.
338	Trauth, Albert E.	South West Division Engineers Dallas, Texas	21 Parkview Ave., South Newport, Ky.
123	Turner, Bradley O.	Humphrey Robinson & Co.	Heyburn Bldg., Louisville, Ky.
156	Tyler, J. O.	J. O. Tyler & Co.	McEldowney Bldg., Winchester, Ky.
71	Van Hoose, Warren M.	Chief Accountant, Budget Division and Division of Accounts and Control Department of Finance	Curb Route No. 9, Frankfort, Ky.
268	Vogele, Edward A.	Individual Practice	First National Bank Bldg., Cincinnati, Ohio
320	Voigt, Clemens J.	Ernst & Ernst	Ky. Home Life Bldg., Louisville 2, Ky.
278	Vollertsen, Richard E.	Wheatley Mayonnaise Co.	2440 So. Floyd, Louisville 8, Ky.
91	Waldman, Max	Waldman, Petot & Co.	Marion E. Taylor Bldg., Louisville 2, Ky.
*110	Walling, John Gilman	Honolulu Oil Corp.	Matson Bldg., 215 Market St. San Francisco, Calif.
209	Warren, James C.	Yeager & Ford	Ky. Home Life Bldg., Louisville 2, Ky.
339	Wasserman, Irvin L.	Irvin L. Wasserman & Co.	Washington Bldg., Louisville 2, Ky.
318	Watt, George Coulter	Price Waterhouse & Co.	56 Pine Street, New York, N. Y.
200	Weiss, Louis C.	Ernst & Ernst	Ky. Home Life Bldg., Louisville 2, Ky.

\* Not licensed to practice in Kentucky.



Certificate No.	Name	Business Connection	Mailing Address
351	Weiss, H. William	Individual Practice	911-18 E. 4th St., Cincinnati, Ohio
281	Welenken, Harry	Ackerson & Welenken	Louisville Trust Bldg., Louisville 2, Ky.
183	Wells, W. J.		626 South 5th St., Louisville 2, Ky.
340	Wermeister, Jos. R.	Escott, Grogan & Co.	Lincoln Bank Bldg., Louisville 2, Ky.
*182	Wert, J. E.		1623 Russet Ave., Dayton 10, Ohio
308	Wetterer, William S.	Individual Practice	118 S. 4th St.,
290	Whalin, U. S.	Escott, Grogan & Co.	411 Lincoln Bank Bldg., Louisville 2, Ky.
198	Wheeler, Charles M.	Waldman, Petot & Co.	Marion E. Taylor Bldg., Louisville 2, Ky.
168	White, Kenneth	Briscoe, White & Co.	Security Bank & Trust Bldg., Lexington, Ky.
282	Whitledge, Mason A.	Geo. S. Olive Co.	Citizens Bank Bldg., Evansville 17, Ind.
*115	Wilkes, James T.	James T. Wilkes & Co.	163 E. 154th St., Harvey, Ill.
315	Williams, Harold B.	Humphrey Robinson & Co.	Heyburn Bldg., Louisville 2, Ky.
* 78	Williams, James M.	Williams & Wall	1311 Insurance Bldg., Raleigh, N. C.
352	Williamson, Wilbur R.	Ernst & Ernst	Ky. Home Life Bldg., Louisville 2, Ky.
346	Willig, Lawrence H.	L. H. Willig & Co.	Union Trust Bldg., Cincinnati 2, Ohio
*236	Wilson, Benjamin F.		Guston, Kentucky
212	Wirotzious, Edward C.	Individual Practice	5 No. 3rd St. Memphis, Tenn.
*253	Wood, William L.		511 Humphrey Ave., Oak Park, Ill.
*122	Woolsey, Alvin E.	Federal Land Bank Examiner	215 S. Central Park, Chicago, Ill.
32	Wright, Charlton C.	Individual Practice	2011 Union Central Bldg., Cincinnati, Ohio
149	Yeager, L. C. J.	Yeager & Ford	Ky. Home Life Bldg., Louisville 2, Ky.

\* Not licensed to practice in Kentucky.



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**CERTIFIED PUBLIC ACCOUNTANTS—PRACTICING IN KENTUCKY—FIRMS AND  
INDIVIDUALS—ARRANGED BY CITIES**

**ASHLAND** 3

R. R. CIRCLE, Mayo Arcade  
SAMUEL CLAY OTIS, 515-516 Second National Bank Building  
ESTIL W. SMITH, Third National Bank Building

**BOWLING GREEN** 2

J. C. HOLLAND, 1041 Covington Avenue  
JAMES RUSSELL MEANY, 504 Main St.

**COVINGTON** 1

ESPY BAILEY, First National Bank Building

**LEXINGTON** 4

HIFNER & FORTUNE, 145 East High  
W. A. Hifner, Jr., Partner  
Helen Hifner Fortune, Partner  
Jess C. Paris, Employee

J. O. TYLER, First National Bank Building. (Also has office in McEldowney Building, Winchester, Ky.)

**LOUISVILLE** 5

L. C. BARNETT, Kentucky Home Life Building  
S. K. BERNSTEIN, Kentucky Home Life Building

BROWN & IMHOF, Washington Building

J. Bernard Brown, Partner  
Irvin W. Imhof, Partner  
Thad J. Schuler, Partner  
V. G. Monroe, Partner  
A. Frerman, Partner

COTTON & ESKEW, Kentucky Home Life Building

William Cotton, Partner  
S. W. Eskew, Partner  
J. H. Diersen, Partner  
Austin H. Gresham, Partner  
Thomas Hayden Dowell, Employee  
Holmes B. Hill, Employee

ERNST & ERNST, Kentucky Home Life Building

Alwin Charles Ernst, Partner (Non-Resident)  
Louis C. Weiss, Partner (Non-Resident)  
Earl I. McArthur, Partner (Non-Resident)  
Wilbur R. Williamson, Manager  
J. E. Corder, Employee  
J. W. Kercher, Jr., Employee

## LOUISVILLE (Continued)

### ESCOTT, GROGAN & CO., Lincoln Bank Building

C. R. Escott, Partner  
W. Waller Grogan, Partner  
John C. Meredith, Partner  
Maurice Luker, Partner  
Lowell Nichols, Partner  
L. B. McIntire, Partner  
Earle B. Fowler, Partner  
Robert W. Harris, Partner  
G. Byron Kirby, Partner  
U. S. Whalin, Employee  
Clement F. Schildt, Employee  
A. Luke Brown, Employee  
Jos. R. Wermeister, Employee

### E. B. FONTAINE, Louisville Trust Building

### GROVER C. GREWELING & CO., Kentucky Home Life Building

Grover C. Greweling, Partner  
Arthur W. Adams, Partner

### P. WILLETT HAGAN, Kentucky Home Life Building

### ORVILLE D. HARRIS, Kentucky Home Life Building

### HASKINS & SELLS, Kentucky Home Life Building

William Hansell Bell, Partner (Non-Resident)  
Charles Russell Bowen, Partner (Non-Resident)  
Arthur H. Carter, Partner (Non-Resident)  
Arthur Bevins Foye, Partner (Non-Resident)  
Chas. Wesley Swormstedt, Partner (Non-Resident)  
E. C. Tatgenhorst, Manager

### HEIMERDINGER & DENNIS, 500 Louisville Trust Building

Eugene M. Heimerdinger, Partner  
Robert N. Dennis, Partner  
G. Lane McCroskey, Partner

### HUMPHREY ROBINSON & CO., Heyburn Building

Robert Miller, Partner  
Stanley P. McGee, Partner  
A. M. Kellerman, Partner  
M. B. McMullen, Partner  
Jos. A. Hunter, Partner  
I. Planck, Partner  
Bradley O. Turner, Partner  
William J. Acker, Employee  
Curtis E. Guffey, Employee  
Robert Lancaster, Employee  
M. D. Oldham, Employee  
A. Davis Rufer, Employee  
W. Kenneth Simpson, Employee  
Duard N. Thurman, Employee  
H. B. Williams, Employee

## LOUISVILLE (Continued)

LYBRAND, ROSS BROS. & MONTGOMERY, Heyburn Building

Paul F. Halloran, Resident Partner

J. Wesley Huss, Resident Manager

William M. Lybrand, Partner

T. Edward Ross, Partner

Robert H. Montgomery, Partner

Joseph M. Pugh, Partner

H. Hilton Dumbrille, Partner

John Hood, Jr., Partner

Homer N. Sweet, Partner

George R. Keast, Partner

Prior Sinclair, Partner

Norman J. Lenhart, Partner

Donald P. Perry, Partner

Walter L. Schaffer, Partner

Homer L. Miller, Partner

Conrad B. Taylor, Partner

Forrest T. Dalton, Employee

Harold W. Glore, Employee

Oliver O. Howard, Employee

Louis S. Sorbo, Employee

William P. Crouch, Former Resident Manager, transferred to Houston, Texas

A. J. NAUMAN, Starks Building

LOUIS T. ROTH, Marion E. Taylor Building

A. C. THOMPSON, Kentucky Home Life Building

WALDMAN, PETOT & CO., Marion E. Taylor Building

Max Waldman, Partner

John S. Petot, Sr., Partner

Charles M. Wheeler, Partner

Irvin L. Levitan, Partner

Joseph P. Jones, Jr., Partner

John Carl Heffner, Partner

YEAGER & FORD, Suite 820 Kentucky Home Life Building

L. C. J. Yeager, Partner

Gordon Ford, Partner

James C. Warren, Partner

Henry S. Fish, Partner

Lawrence Long, Partner

## MIDDLESBORO

FRANK J. DOOLEY, Masonic Building

## NEWPORT

EDWIN F. THORBURN, Newport Finance Building

## OWENSBORO

EDWARD T. ALEXANDER, 507½ Frederica St.

J. O. BOSWELL, 507½ Frederica St.

F. L. MAY, 507½ Frederica St.

**OWENSBORO (Continued)**

ALEXANDER & ASSOCIATES, DAMRON BUILDING, Owensboro, Kentucky  
E. T. Alexander, Partner  
A. J. Lynn, Partner

**PADUCAH**

J. L. MARBERRY, 430 South 21st St.

SCHUETTE & TAYLOR, 521 Citizens Savings Bank Building  
Harrar W. Taylor, Partner  
Ralph H. Schuette, Partner

**WHEELWRIGHT**

JNO. C. McNEIL

**WINCHESTER**

J. O. TYLER

## REGISTERED PUBLIC ACCOUNTANTS

Name	Address	
— Louis E. Ackerson	505 Louisville Trust Bldg.	Louisville, Ky.
William Bryan Adams	Route No. 9	Frankfort, Ky.
Ray Robert Allen		Martin, Ky.
Wallace Carroll Anderson	626 S. 5th St.	Louisville, Ky.
Baxter Arnett	322 Second Nat'l Bank Bldg.	Ashland, Ky.
— Laurence Joseph Aubrey	411 Lincoln Bank Bldg.	Louisville, Ky.
Arthur Wallace Babbage		Harlan, Ky.
Richard Wallace Babbage		Harlan, Ky.
Lena Josephine Bachmann	414 Marion E. Taylor Bldg.	Louisville, Ky.
— R. Tarvin Baker	1409 Ky. Home Life Bldg.	Louisville, Ky.
— Howard Otto Banet	Washington Bldg.	Louisville, Ky.
Frederick Fournier Barker	809 Washington Bldg.	Louisville, Ky.
Robert McClure Barnett	910 Ky. Home Life Bldg.	Louisville, Ky.
Helen Margaret Bartow	820 Ky. Home Life Bldg.	Louisville, Ky.
John Leonard Batman	411 Lincoln Bank Bldg.	Louisville, Ky.
Elizabeth Mahoney Batts	414 Marion E. Taylor Bldg.	Louisville, Ky.
Frank J. Bayer	522 Dixie Terminal Bldg.	Cincinnati, Ohio
Hugh Black Bearden	200 Security Trust Bldg.	Lexington, Ky.
William Harold Beck	612 Security Trust Bldg.	Lexington, Ky.
George Alexander Bennett	1319 Heyburn Bldg.	Louisville, Ky.
— Erle Way Bishop	414 Marion E. Taylor Bldg.	Louisville, Ky.
John James Black	Ky. Home Life Bldg.	Louisville, Ky.
— John L. Bell	402 Greenup Bldg.—4th & Market	Louisville, Ky.
Howard Lee Black	205-6 McClure Bldg.	Frankfort, Ky.
Marvin Black	207 Allen St.	Owensboro, Ky.
John Wendell Blair	Ky. Home Life Bldg.	Louisville, Ky.
Ada Florence Blieden	510 Ky. Home Life Bldg.	Louisville, Ky.
Jacob Maurice Blieden	510 Ky. Home Life Bldg.	Louisville, Ky.
Martin Hollie Boarman	Damron Bldg.	Owensboro, Ky.
— Gene Harry Bobzien	2909 Bon Air Lane	Louisville, Ky.
Richard Charles Bockhorst	505 Walnut St.	Cincinnati, Ohio
Ralph Morrison Boggess	Third Nat'l Bank Bldg.	Ashland, Ky.
Phil Judge Bohne	605 Washington Bldg.	Louisville, Ky.
R. Walter Bond, Jr.	706 Ky. Home Life Bldg.	Louisville, Ky.
Max Bortz	606 Fountain Square Bldg.	Cincinnati, Ohio
Philip Bortz	505 Walnut St.	Cincinnati, Ohio
Isaac Anderson Bowles	Boggs Bldg.	Hazard, Ky.
James Leo Bowles		Jeffersontown, Ky.
Charles William Braun	827 York St.	Newport, Ky.
— Herbert Lee Brown	612 Ky. Home Life Bldg.	Louisville, Ky.
— P. H. Bufkin	Ky. Home Life Bldg.	Louisville, Ky.
Lester L. Burekley	1026 Ky. Home Life Bldg.	Louisville, Ky.
Charles Alexander Burrows	805 Mercantile Library Bldg.	Cincinnati, Ohio
— Eugene Victor Bush	414 Marion E. Taylor Bldg.	Louisville, Ky.
Robert Lee Bynum	100 W. Monroe St.	Chicago 3, Ill.
— Charles Edward Camm	Marion E. Taylor Bldg.	Louisville, Ky.

## Name

## Address

Garrett McKinley Castle		Twila, Ky.
John Raymond Chawk	806 E. Broadway	Louisville, Ky.
Roy Howard Childers	3921 Taylor Blvd.	Louisville, Ky.
Marvin Lee Churney	820 Ky. Home Life Bldg.	Louisville, Ky.
Michael Conrad Clark	2137 Eastview	Louisville, Ky.
William Wallace Clark	18 Court St.	Winchester, Ky.
Reuben Julius Clarkson	148 Chenoweth Lane	Louisville, Ky.
Joseph Richard Clements	706 Ky. Home Life Bldg.	Louisville, Ky.
Carl Joseph Clutinger	3607 Henry Avé.	Louisville, Ky.
William A. Wallace Combs		Hazard, Ky.
Charles Beverly Compton	1106 Ky. Home Life Bldg.	Louisville, Ky.
Charles Aurelius Comstock	211 Marion E. Taylor Bldg.	Louisville, Ky.
John Edward Connell	100 W. Monroe Street	Chicago, Ill.
John M. Connolly	628 Broadway	Cincinnati, Ohio
William Morrison Coons	463 Central Bank Bldg.	Lexington, Ky.
Elmer Edward Constant	Room 205 Elks Bldg.	Bowling Green, Ky.
Granville Pearl Cornett	Boggs Bldg., High St.	Hazard, Ky.
William Cotton, Jr.	706 Ky. Home Life Bldg.	Louisville, Ky.
Henry Alfred Cox	675 Starks Bldg.	Louisville, Ky.
Paul Lewis Cox	414 Marion E. Taylor Bldg.	Louisville, Ky.
Fred Theodore Cramer	18 E. Fourth St.	Cincinnati, Ohio
Max Brooks Damron	1712 Heyburn Bldg.	Louisville, Ky.
John Cecil Davis	145 E. High	Lexington, Ky.
Milton Myles Davis	Citizens Commercial Bank	Midway, Ky.
Malcolm Pitman Dickson	Central St.	Harlan, Ky.
Paul Dillingham		Madisonville, Ky.
Henry Joseph Dorenkamp	Fincastle Bldg.	Louisville, Ky.
John Fox Dryden	4105 Winchester Road	Louisville, Ky.
Julius Effron	16 Linden Avenue	Frankfort, Ky.
John Henry Eichberg	505 Elm St., Miami Bldg.	Cincinnati, Ohio
James Knight Ellis	Wall Street	Winchester, Ky.
Lester Epstein	212 E. Madison	Louisville, Ky.
John White Farmer	601 McClure Bldg.	Frankfort, Ky.
James R. Favret	805 Mercantile Library Bldg.	Cincinnati, Ohio
Norma Boldt Fell	605 Washington Bldg.	Louisville, Ky.
Charles Steele Fisher	1201 Washington Bldg.	Louisville, Ky.
James Temple Flowers	209 E. Main St.	Bowling Green, Ky.
Albert Paul Foley	921 Ky. Home Life Bldg.	Louisville, Ky.
Harold Bright Ford	Court House	Lexington, Ky.
Robert Harry Ford	1023 Cecil Ave.	Louisville, Ky.
George Goodwin Forwood	612 Ky. Home Life Bldg.	Louisville, Ky.
Oscar LeRoy Fowler	202 Fincastle Bldg.	Louisville, Ky.
Banty Francisco	237 High St.	Pikeville, Ky.
Allen Rumsey French	1212 Heyburn Bldg.	Louisville, Ky.
Robert Charles Fronmiller	505 Louisville Trust Bldg.	Louisville, Ky.
Albert Henry Fumey	100 W. Monroe St.	Chicago, Ill.
Joseph Carroll Gadd	54 Mentelle Park	Lexington, Ky.
Allen Russell Galloway	820 Ky. Home Life Bldg.	Louisville, Ky.
Leonard Alfred Garland	575 W. Short St.	Lexington, Ky.
Leslie Neal Gatz	606 Realty Bldg.	Louisville, Ky.



## Name

## Address

Ray Elmo Gayheart	Marion E. Taylor Bldg.	Louisville, Ky.
Bernard Anthony Gensle	1807 Tyler Parkway	Louisville, Ky.
Arthur Washington Gentry	816 College St.	Bowling Green, Ky.
John Anthony Goeing	3910 Vermont Ave.	Louisville, Ky.
Benjamin Goldfarb	680 Central Bank Bldg.	Lexington, Ky.
George Henry Graef	No. 1 Saad Bldg.	Pikeville, Ky.
George Gordon Gray		Combs, Ky.
Latta Houston Greer	706 Ky. Home Life Bldg.	Louisville, Ky.
Robert Henry Haag	411 Lincoln Bank Bldg.	Louisville, Ky.
Wade H. Habitt	910 Ky. Home Life Bldg.	Louisville, Ky.
Nat Halstead Hager	414 Marion E. Taylor Bldg.	Louisville, Ky.
Cecil Lamar Hall	703 Provident Bank Bldg.	Louisville, Ky.
Gaylord Crawford Hall, Jr.	1212 Heyburn Bldg.	Cincinnati, Ohio
William Delbert Hammer	1201 Washington Bldg.	Louisville, Ky.
Howard Weller Hardaway	411 Lincoln Bank Bldg.	Louisville, Ky.
Charles Hugh Hardesty	1237 Eastern Parkway	Louisville, Ky.
Joseph Clements Harmeyer	1113 Chamber of Commerce Bldg.	Louisville, Ky.
James Henry Harris	Heyburn Bldg.	Cincinnati, Ohio
Victor Elwood Harris	1409 Ky. Home Life Bldg.	Louisville, Ky.
Belle Haselwood	612 Ky. Home Life Bldg.	Louisville, Ky.
Hudson Legrand Hatcher	820 Ky. Home Life Bldg.	Louisville, Ky.
Taylor Allen Hatcher	Green Smith Bldg., Central St.	Louisville, Ky.
Wm. H. Hayes	No. 11 East 5th St.	Harlan, Ky.
Joseph Clifford Healy	625 Scott St.	Covington, Ky.
Arthur William Heckerman	505 Walnut St.—Room 1100	Covington, Ky.
Andrew Ford Helm	505 Louisville Trust Bldg.	Cincinnati, Ohio
Earl William Hemingway	127 N. 42nd St.	Louisville, Ky.
Franklin Hurley Henry	2052 Midland Ave.	Louisville, Ky.
John Albert Herzig	522 Dixie Terminal Bldg.	Louisville, Ky.
Frank Henley		Cincinnati, Ohio
Earl Hess, Jr.		Wiscoal, Ky.
Bernard Himmelfarb	505 Louisville Trust Bldg.	Central City, Ky.
John Simpson Holbrook	Damron Bldg.	Louisville, Ky.
Clarence Milford Hook	123 E. 6th St.	Louisville, Ky.
Henry Bernard Horner	1331 Enquirer Bldg.	Owensboro, Ky.
William Reid Houston	Broad St.	Cincinnati, Ohio
Leicester Radford Howard	336 Starks Bldg.	Cincinnati, Ohio
Elizabeth Howard	215 Peoples Bldg.	Central City, Ky.
Lewis Hurshel Humble	601 McClure Bldg.	Louisville, Ky.
Hubert Herr Humphrey	Damron Bldg.	Middlesboro, Ky.
John Regester Humphrey	203 Walton Bldg.	Frankfort, Ky.
William Fairleigh Hurt	Farmers National Bank Bldg.	Owensboro, Ky.
Augustus Lee Hutchinson	300 Old Capitol Bldg.	Lexington, Ky.
Calvert Edwin Hydes	649 S. 36th St.	Danville, Ky.
Frederick Clinton Isaac		Frankfort, Ky.
Martha Elizabeth Jacobi	Washington Bldg.	Louisville, Ky.
John Chester Jarboe	3204 Vermont Ave.	Louisville, Ky.
Oscar Bennett Jennings	700 Second St.	Louisville, Ky.
Honshell Kercheval Johnston	2404 Sycamore St.	Henderson, Ky.
Howard Malcolm Jones	313 S. Green St.	Catlettsburg, Ky.
		Glasgow, Ky.

Name	Address	
Jane Bruce Jones	820 Ky. Home Life Bldg.	Louisville, Ky.
Paul Vernon Jones	411 Lincoln Bank Bldg.	Louisville, Ky.
Clarence Joseph Kellerman	1712 Heyburn Bldg.	Louisville, Ky.
John Whallen Kelly	Washington Bldg.	Louisville, Ky.
Harold Clinton Kennedy	Pinnell Bldg.	Somerset, Ky.
Walter E. Kennedy	2534 Broadmeade	Louisville, Ky.
Fred Joseph Kieffer	505 Louisville Trust Bldg.	Louisville, Ky.
Robert Peyton Killebrew	128 S. 4th St.	Danville, Ky.
Maxine Kinney	336 Starks Bldg.	Louisville, Ky.
Charles Kelley Kiphart	6 East 4th St.	Cincinnati, Ohio
Auburn Vivian Kirtley	801 E. Jefferson St.	Louisville, Ky.
Irwin Jacob Klein	621 Monmouth St.	Newport, Ky.
Arthur Lee Knipp	1712 Heyburn Bldg.	Louisville, Ky.
John Arthur Kehrman	413 First Nat'l Bank Bldg.	Covington, Ky.
Jack Kuresman	331 York St.	Newport, Ky.
William Samuel Kyle	511 W. Maxwell St.	Lexington, Ky.
Robert Benjamin Lancaster	1106 Ky. Home Life Bldg.	Louisville, Ky.
Baylor Landrum, Jr.	820 Ky. Home Life Bldg.	Louisville, Ky.
George Herman Landwehr	808 Main St.	Cincinnati, Ohio
James William Lane	501 West Oak	Louisville, Ky.
Lester Daniel Lape	604 Traction Bldg., 5th & Walnut	Cincinnati, Ohio
Mary Washburn LaRue	207 Allen St.	Owensboro, Ky.
Thomas Edwin Lashmet	301 E. 24th St.	Owensboro, Ky.
John Sylvester Linehan	North Main St.	Cynthiana, Ky.
William Oscar Lipscomb	1035 Washington Ave.	Newport, Ky.
Norman Kenneth Livesay	1212 Heyburn Bldg.	Louisville, Ky.
Robert Maurice Lohre	819 St. James Road, Park Hills	Covington, Ky.
Donald Losey	2123 New Linden Road	Newport, Ky.
William Stanton Love	1201 Washington Bldg.	Louisville, Ky.
Bernard John Luker	Martin Brown Bldg.	Louisville, Ky.
Henry Joseph Lynch	414 Marion E. Taylor Bldg.	Louisville, Ky.
James Thomas Lynch	820 Ky. Home Life Bldg.	Louisville, Ky.
John William McDaniel	801 Cooper Drive	Lexington, Ky.
Arthur George McInteer	1835 Douglass Blvd.	Louisville, Ky.
Herbert Oscar McKinney	411 S. Third St.	Louisville, Ky.
Kenric Sigsbee McKinney		Pikeville, Ky.
Thomas Guthrie McRae	1726 State St.	New Albany, Ind.
Paul Willis McReynolds		Harlan, Ky.
Hamilton William Marvin	901 Dumesnil St.	Louisville, Ky.
John Earl Magel	369 Starks Bldg.	Louisville, Ky.
James E. Manion	Marion E. Taylor Bldg.	Louisville, Ky.
Howard Melvin May	Third Nat'l Bank Bldg.	Ashland, Ky.
William James May		Prestonsburg, Ky.
William Frederick Mayer, Jr.	Marion E. Taylor Bldg.	Louisville, Ky.
Leo Joseph Mellott	522 Dixie Terminal Bldg.	Cincinnati, Ohio
James Jackson Marrs	706 Ky. Home Life Bldg.	Louisville, Ky.
Ann Mary Martin	601 McClure Bldg.	Frankfort, Ky.
Stillie Lee Mason	801 E. Jefferson St.	Louisville, Ky.
Oliver Clay Maupin, Jr.	251 Arlington Ave.	Lexington, Ky.
Joseph Bertrand Mattingly	414 Marion E. Taylor Bldg.	Louisville, Ky.

Name	Address	
William John Mayer	820 Ky. Home Life Bldg.	Louisville, Ky.
John Copeland Millen	100 W. Monroe St.	Chicago, Ill.
Claude Emery Miller	Suite 510 Security Trust Bldg.	Lexington, Ky.
Jack Pierce Milliken	408 Security Trust Bldg.	Lexington, Ky.
Lewis Newton Milton	308 Bank of Commerce Bldg.	Lexington, Ky.
Joseph Patrick Minogue	807 Chamber of Commerce Bldg.	Cincinnati, Ohio
Ransom Herbert Monger	414 Marion E. Taylor Bldg.	Louisville, Ky.
Charles Dennis Moody	706 Ky. Home Life Bldg.	Louisville, Ky.
Richard Layton Moore	1212 Heyburn Bldg.	Louisville, Ky.
Oder Lee Morgan		Lexington, Ky.
William Marcena Morgan	RR 10, Box 161A, Kenwood Rd.	Cincinnati, Ohio
Edward Lee Murphy		Owensboro, Ky.
Charles Raymond Murray	111 Beech St.	Newport, Ky.
Willis Carl Nale	414 Marion E. Taylor Bldg.	Louisville, Ky.
John Gatewood Nall	505-06 Louisville Trust Bldg.	Louisville, Ky.
Carrie Marr Nauman	Starks Bldg.	Louisville, Ky.
Charles Ellsworth Nelson	208 Poplar St.	Corbin, Ky.
Donald Frederick Nemitz	601 Ky. Home Life Bldg.	Louisville, Ky.
James Terry Noland	1712 Heyburn Bldg.	Louisville, Ky.
Robert Bernard Noll	RR No. 4, Box 166	Erlanger, Ky.
Robert LeRoy Nuchols	411 W. 4th St.	Frankfort, Ky.
John Joseph O'Gara	921 Ky. Home Life Bldg.	Louisville, Ky.
Kenneth Warren Ogden	Marion E. Taylor Bldg.	Louisville, Ky.
Coleman Daniel Oldham	Room 11, Glyndon Hotel	Richmond, Ky.
Oscar L. Orr	110 W. Short St.	Lexington, Ky.
John Deward Owens	611 Citizens Bank Bldg.	Lexington, Ky.
Chester Lewis Pangburn	510 Ky. Home Life Bldg.	Louisville, Ky.
Charles Alton Paynter	820 Ky. Home Life Bldg.	Louisville, Ky.
William Phillips Peele	232 Chanault Dr.	Lexington, Ky.
John Searey Petot, Jr.	Marion E. Taylor Bldg.	Louisville, Ky.
Paul Harmon Petrey	Main St.	Hazard, Ky.
John Robertson Phelps	105 E. Main St.	Bowling Green, Ky.
Curtis D. Pittman	414 Marion E. Taylor Bldg.	Louisville, Ky.
Louis Davis Ponder	1212 Heyburn Bldg.	Louisville, Ky.
Aubrey R. Poole	27 S. Main St.	Madisonville, Ky.
David Morse Pope	3912 Carew Tower	Cincinnati, Ohio
Carson Omman Porter	American Nat'l Bank Bldg.	Bowling Green, Ky.
Thomas Gilliland Price	1712 Heyburn Bldg.	Louisville, Ky.
Charles Bernard Queenan	463 Starks Bldg.	Louisville, Ky.
James Francis Queenan	1201 Washington Bldg.	Louisville, Ky.
Leahbelle Thorpe Quig	106 W. 8th St.	Owensboro, Ky.
Charles Myrton Quirey, Jr.	414 Marion E. Taylor Bldg.	Louisville, Ky.
Elmer Joseph Rabanus	1331 Enquirer Bldg.	Cincinnati, Ohio
Charles Ditzler Ralph, Jr.	Damron Bldg.	Owensboro, Ky.
Otwell C. Rankin	110 Home St.	Erlanger, Ky.
Mary Ellen Rapier	Damron Bldg.	Owensboro, Ky.
Thomas Henry Ratliff	Box 42	Pikeville, Ky.
Samuel Perry Rawlins	American Nat'l Bank Bldg.	Bowling Green, Ky.
Joseph Davidson Raymer	1712 Heyburn Bldg.	Louisville, Ky.
George Holland Reed	501-02 Republic Bldg.	Louisville, Ky.

Name	Address	
— Charles S. Reich	Marion E. Taylor Bldg.	Louisville, Ky.
Samuel Reid	Marion E. Taylor Bldg.	Louisville, Ky.
Philip Ray Resch	1212 Heyburn Bldg.	Louisville, Ky.
— Littleton C. Rice	1201 Washington Bldg.	Louisville, Ky.
C. H. Richardson, Jr.	1201 Washington Bldg.	Louisville, Ky.
Kessel P. Rider	1201 Washington Bldg.	Louisville, Ky.
— Joseph Robert Riedel	612 Ky. Home Life Bldg.	Louisville, Ky.
Clinton Rigsby	Neale Bldg.	Louisville, Ky.
Fritz Hillman Riley	706 Ky. Home Life Bldg.	Bowling Green, Ky.
— Richard D. Riney	411 Lincoln Bank Bldg.	Louisville, Ky.
Frank Hamilton Rippetoe	570 Central Bank Bldg.	Louisville, Ky.
George W. Roberts	Yost Bldg., Main St.	Lexington, Ky.
Harold Allen Robertson	414 Marion E. Taylor Bldg.	Pikeville, Ky.
Jacob Elwood Robinson	1st Nat'l Bank Bldg.	Louisville, Ky.
Charles Roser	1228 Kentucky Home Life Bldg.	Pikeville, Ky.
Jack E. Roth	403 Marion E. Taylor Bldg.	Louisville, Ky.
— Robert M. Rouse	805 Mercantile Library Bldg.	Louisville, Ky.
— James J. Rousseau	212 Rugby Bldg.	Cincinnati, Ohio
Alpheus Edgar Sampson, Jr.	208 N. Pope St.	Owensboro, Ky.
— Sylvan Samuels	422 W. Liberty St.	Louisville, Ky.
Grover Cleveland Sanders	First Nat'l Bank Bldg.	Louisville, Ky.
Francis Claude Schneider	606 Republic Bldg.	Pikeville, Ky.
Fred J. Schneider	809 Washington Bldg.	Louisville, Ky.
John Henry Schuster	675 Starks Bldg.	Louisville, Ky.
Ruby Baxter Schwab	706 Ky. Home Life Bldg.	Louisville, Ky.
— Karl Edward Searcy	411 Lincoln Bank Bldg.	Louisville, Ky.
Hughes Vivian Sewell	414 Marion E. Taylor Bldg.	Louisville, Ky.
John Hilary Shackelford	Varsity Bldg.	Louisville, Ky.
Judson Lawson Shelfer, Jr.	209 E. Main St.	Murray, Ky.
William Thompson Simpson	322 Second Nat'l Bank Bldg.	Bowling Green, Ky.
Samuel Preston Slavens	Third Nat'l Bank Bldg.	Hazard, Ky.
Elbert B. Smith	205 Security Trust Bldg.	Ashland, Ky.
Hardes Avery Smith, Jr.	1510 Ky. Home Life Bldg.	Ashland, Ky.
William Joseph Smith	414 Marion E. Taylor Bldg.	Lexington, Ky.
John Martin Stauffer	1007 Lawton Rd., Park Hills	Louisville, Ky.
Leslie Carter Steele	501 Republic Bldg.	Covington, Ky.
Rudolph Anthony Steltenkamp	611 E. 14th St.	Louisville, Ky.
Felix Walker Stephens	223 Second St.	Owensboro, Ky.
John Isaac Stephens	706 Ky. Home Life Bldg.	Henderson, Ky.
Samuel Spencer Stitt	820 Ky. Home Life Bldg.	Louisville, Ky.
— Joseph Godfrey Stocker	1429 N. Limestone St.	Louisville, Ky.
— Marcus Chinn Stuart, Jr.	1201 Washington Bldg.	Lexington, Ky.
— Jere Ernest Sullivan	Public Square	Louisville, Ky.
Helen Supplee	411 Lincoln Bank Bldg.	Glasgow, Ky.
William Victor Sursa	521 Citizens Bank Bldg.	Louisville, Ky.
— John William Sweeney	Box 42	Paducah, Ky.
Raymond Thurston Taylor	212 First Nat'l Bank Bldg.	Pikeville, Ky.
Verner Taylor	404-5 Hilliard Bldg.	Covington, Ky.
Jerome Anthony Thamann		Louisville, Ky.
Robert Jordan Theobald		

Name	Address	
Joseph G. Thornbury	463 Starks Bldg.	Louisville, Ky.
Joseph Gregory Thornbury, Jr.	463 Starks Bldg.	Louisville, Ky.
Thomas Bernard Thornbury	656 S. First St.	Louisville, Ky.
William Walter Thorp	458 Central Bank Bldg.	Lexington, Ky.
Berny Louis Thurman, Jr.	Ky. Home Life Bldg.	Louisville, Ky.
Herman Henry Timmering	369-71 Starks Bldg.	Louisville, Ky.
Robert Joseph Titzl	820 Ky. Home Life Bldg.	Louisville, Ky.
Bosworth Moss Todd	P. O. Box 9	Frankfort, Ky.
Jesse Pendleton Trimble	414 Marion E. Taylor Bldg.	Louisville, Ky.
James Emery Trivette	202 A & P Bldg.	Pikeville, Ky.
Joseph Allen Tucker	2368 Fairview Ave.	Cincinnati, Ohio
William Charles Tyirin	6 E. 4th St.	Cincinnati, Ohio
John Oldham Tyler, Jr.	213 McEldowney Bldg.	Winchester, Ky.
James Joseph Tyrrell	Marion E. Taylor Bldg.	Louisville, Ky.
James Thurston Valentine	604 Marion E. Taylor Bldg.	Louisville, Ky.
Eugene Randolph Vautrot	124 S. Main St.	Henderson, Ky.
Clarence Atkins Veatch	Washington Bldg.	Louisville, Ky.
Edward Adam Voelker	604 Traction Bldg.	Cincinnati, Ohio
Warren George Von Roenn	706 Ky. Home Life Bldg.	Louisville, Ky.
Frank Stetson Walker	402 Greenup Bldg.	Louisville, Ky.
James Stone Walker	New Eastern Hotel	Richmond, Ky.
Edward Wallace	223 E. Gray St.	Louisville, Ky.
Wallace Wallen	820 Ky. Home Life Bldg.	Louisville, Ky.
Marvin Handley Warren	Ky. Home Life Bldg.	Louisville, Ky.
Vernon Fay Watson	706 Ky. Home Life Bldg.	Louisville, Ky.
Harry Maxwell Watters	221 Allen St.	Owensboro, Ky.
James Cornell Watts	414 Marion E. Taylor Bldg.	Louisville, Ky.
David E. Wedding	304 Urban Bldg., 122 S. 4th St.	Louisville, Ky.
William E. Wells	100 Third St.	Corbin, Ky.
Albert Herman Wempe	722 Marion E. Taylor Bldg.	Louisville, Ky.
Joseph Vincent Wesley	Masonic Bldg., Main St.	Somerset, Ky.
Caleb Roby Wilkins	27 McLeod Bldg.	Madisonville, Ky.
Fonda Gray Williams	Heyburn Bldg.	Louisville, Ky.
Howard Thomas Williams	1712 Heyburn Bldg.	Louisville, Ky.
Robert Earl Wilson	Heyburn Bldg.	Louisville, Ky.
Carl Warrington Witte	523 Fourth Ave.	Dayton, Ky.
Jack Royse Wolford	Marion E. Taylor Bldg.	Louisville, Ky.
Charles Wesley Wolverton	Oak Knoll Farm R No. 1	Lexington, Ky.
Wallace Howard Woods	18 Court St.	Winchester, Ky.
Joseph Thompson Wooldridge	Washington Bldg.	Louisville, Ky.
John Cook Worsham	Heyburn Bldg.	Louisville, Ky.
Frederick Henry Wrassmann	811 Atlas Bank Bldg.	Cincinnati, Ohio
Milvin Robert Youngblood	414 Marion E. Taylor Bldg.	Louisville, Ky.
Theodore Francis Zerhusen	212 First Nat'l Bank Bldg.	Covington, Ky.
Amos Leo Zimlich, Sr.	2369 Gladstone Ave.	Louisville, Ky.

**ACCOUNTING FIRMS (PARTNERSHIPS\*) LICENSED TO PRACTICE IN  
KENTUCKY**

Name	Address in Ky.	Address—Principal Office
Ackerson & Welenken	Louisville	505 Louisville Trust Bldg.
Alexander & Company	Owensboro	P. O. Box 513
Alexander & Company	Madisonville	Baker and Hickman Bldg.
L. C. Barnett & Co.	Louisville	Ky. Home Life Bldg.
Bell & Walker	Louisville	402 Greenup Bldg.
J. M. Blieden Company	Louisville	510 Kentucky Home Life Bldg.
Cornett & Cornett	Hazard	Box 781, Boggs Bldg.
Commercial Bookkeeping and Tax Service	None	
Chas. G. Harris & Co.	Louisville	505 Elm St., Cincinnati, Ohio
Horwath & Horwath	None	1409 Ky. Home Life Bldg.
Killebrew and Stringer	Danville	551 Fifth Ave., New York, N. Y.
Kiphart and Wurst	None	128 S. Fourth St.
Nauman, Nauman and Company	Louisville	6 East 4th St., Cincinnati, Ohio
Rouse, Favret & Company	None	Starks Bldg.
		805 Mercantile Library Bldg., Cincinnati, Ohio
Schuster & Cox	Louisville	675 Starks Bldg.
Taylor & Ratliff	Pikeville	Pikeville
J. O. Tyler & Company	Winchester	213 McEldowney Bldg.

\* Composed of registered public accountants, or registered public accountants and certified public accountants.

## PUBLIC ACCOUNTING ACT OF 1946

SEC. 2. BOARD OF ACCOUNTANCY. THERE IS HEREBY CREATED A STATE BOARD OF ACCOUNTANCY IN AND FOR THE STATE OF KENTUCKY. The Board shall consist of three members, appointed by the Governor. Whenever an appointment is to be made the Kentucky Society of Certified Public Accountants shall submit to the Governor the names of three persons qualified for membership on the Board and the Governor shall appoint one of the three. Members of the Board shall be citizens of the United States and residents of this State who hold certified public accountant certificates issued under the laws of this State and who are in active practice as certified public accountants. The members of the Board first to be appointed shall hold office, one for one year, one for two years, and one for three years, from the effective date of this Act, the term of each to be designated by the Governor. Their successors shall be appointed for terms of three years. Vacancies occurring during a term shall be filled by appointment for the unexpired term. Upon the expiration of his term of office a member shall continue to serve until his successor shall have been appointed and shall have qualified. The Governor shall remove from the Board any member whose permit to practice is not renewed or which has become void, revoked or suspended, and may, after hearing, remove any member of the Board for neglect of duty or other just cause.

The Board shall elect annually a president, a secretary and a treasurer from its members. The office of secretary and treasurer may be held by the same individual. The Board may adopt, and amend from time to time, regulations for the orderly conduct of its affairs and for the administration of this Act. The Board may also promulgate, and amend from time to time, rules of professional conduct appropriate to establish and maintain a high standard of integrity and dignity in the profession of public accounting. A majority of the Board shall constitute a quorum for the transaction of business. The Board shall have a seal which shall be judicially noticed. The Board shall keep records of its proceedings, and in any proceeding in court, civil or criminal, arising out of or founded upon any provision of this Act, copies of said records certified as correct under the seal of the Board shall be admissible in evidence as tending to prove the content of said records. The Board shall have printed and published for public distribution, in July of each year, an annual register which shall contain the names, arranged alphabetically by classifications, of all individuals and partnerships holding permits to practice under this Act; the names of the members of the Board; and such other matters as may be deemed proper by the Board. Copies of said registers shall be mailed to each registered practitioner. The Board may employ clerks and arrange for assistance in the performance of its duties.

Each member of the Board shall be paid ten dollars for each day spent in the discharge of his official duties and shall be reimbursed for his actual and necessary expenses therein incurred.

All fees and other monies received by the Board pursuant to the provisions of this Act shall be paid to the treasurer of the Board for the use of the Board, and shall be deposited in the State Treasury to the credit of a revolving fund for the use of the Board. No part of this revolving fund shall revert to the general funds of this State. The compensation provided by this Act and all expenses incurred under this Act shall be paid from this revolving fund. No such compensation or expense shall be a charge against the general funds of this State. The Board shall file an annual report of its activities with the Governor, and such report shall include a statement of all receipts and disbursements.

SEC. 3. CERTIFIED PUBLIC ACCOUNTANTS. The certificate of "certified public accountant" shall be granted by the Board to any person (a) who is a citizen of the United States or who has duly declared his intention of becoming such citizen, and (b) who is a resident of this State or who has a place of business or is employed therein, and (c) who has attained the age of twenty-three years, and (d) who is of good moral character, and (e) who is either:

(1) A graduate of a college or university recognized by the Board, and who has completed thirty or more semester hours or the equivalent thereof in the study of accounting, business law, economics and finance, of which at least twenty semester hours or the equivalent thereof shall be in the study of accounting, and who has been engaged in practice as a public accountant, or in the employ of a public accountant or of a certified public accountant for two years preceding the date of application, or

(2) A graduate of a college or university recognized by the Board, but who has not completed the hours of study and subjects specified in subdivision (1) of this section, and who has been engaged in practice as a public accountant, or in the employ of a public accountant or of a certified public accountant, for three years preceding the date of application, or

(3) A graduate of a high school with a four-year course or who has had an equivalent education, and who has been in practice as a public accountant, or in the employ of a public accountant, or of a certified public accountant, for at least six years preceding the date of application, and (f) who shall have successfully passed a written examination in theory of accounts, in accounting practice in auditing, in commercial law as

affecting public accounting and in such other related subjects as the Board may deem advisable. Any person licensed to practice law in this State need not be examined with respect to such commercial law.

Examinations provided for herein shall be held by the Board as often as may be necessary in the opinion of the Board, but not less frequently than once each year. A candidate for the certificate of "certified public accountant" who fails in all subjects shall have the right to any number of re-examinations. A candidate who passes a satisfactory examination in any subject shall have the right to be re-examined in the remaining subjects only, at subsequent examinations held by the Board, and if he passes in the remaining subjects within a period of time specified in the rules of the Board, he shall be considered to have passed the examination. The Board shall charge each candidate a fee of \$25 for the initial examination. This fee shall be payable by the candidate at the time of making application for examination. Should the candidate fail to pass the examination, re-examinations will be given the same candidate for an additional fee of \$10 for each examination irrespective of the number of subjects therein covered.

Any individual who has received from the Board a certificate of "certified public accountant" and who holds an annual permit to practice issued under sec. 8 of this Act shall be styled and known as a "certified public accountant" and may also use the abbreviation "CPA." The Board shall keep a list of certified public accountants. Any certified public accountant may also be known as a "public accountant."

Individuals who at the time of the enactment of this Act held certified public accountant certificates heretofore issued under the laws of this State shall not be required to secure additional certificates under this Act, but shall otherwise be subject to all its provisions; and such certificates heretofore issued shall, for all purposes, be considered certificates issued under this Act and subject to all of its provisions.

The Board may in its discretion waive the examination of, and may issue a certificate as "certified public accountant" to, any person possessing the other qualifications mentioned in this section who is the holder of a certificate as certified public accountant issued under the laws of any state.

SEC. 4. REGISTRATION OF FOREIGN ACCOUNTANTS. The Board may, in its discretion, permit the registration of any person of good moral character who is the holder of a certificate, license, or degree authorizing him to practice public accounting in a foreign country. A person so registered shall use only the title under which he is generally known in his own country, followed by the name of the country from which he received his certificate, license or degree.

SEC. 5. PARTNERSHIPS COMPOSED OF CERTIFIED PUBLIC ACCOUNTANTS—REGISTRATION THEREOF. A partnership engaged in this State in the practice of public accounting may register with the Board as a partnership of certified public accountants provided it meets all of the following requirements:

(a) At least one general partner thereof must be a certified public accountant of this State in good standing, and

(b) Each partner thereof personally engaged within this State in the practice of public accounting as a member thereof must be a certified public accountant of this State in good standing, and

(c) Each partner thereof must be a certified public accountant of some state in good standing, and

(d) Each resident manager in charge of an office of the firm in this State must be a certified public accountant of this State in good standing. Application for such registration must be made upon the affidavit of a general partner of such partnership who is a certified public accountant of this State in good standing. The Board shall in each case determine whether the applicant partnership is eligible for registration. A partnership which is so registered and which holds a permit issued under sec 8 of this Act may use the words "certified public accountants" or the abbreviation "CPA's" in connection with its partnership name. Notification shall be given the Board, within one month, after the admission to or withdrawal of a partner from any partnership so registered.

SEC. 6. PUBLIC ACCOUNTANTS—REGISTRATION THEREOF. Any person (a) who is a resident of this State or has a place of business, or is employed therein, and (b) who has attained the age of twenty-one years, and (c) who is of good moral character, and (d) who meets the requirements of subdivision (1) or (2) or (3) of this section, may register as a public accountant with the Board on or before the first day of July, 1946.

(1) Persons who held themselves out to the public as public accountants and who were engaged within this State at the effective date of this Act in the practice of public accounting as their principal occupation.

(2) Staff accountants employed by certified public accountants or by public accountants and regularly assigned to accounting engagements at the effective date of this Act.

(3) Persons serving in the armed forces of the United States or any of the United Nations who immediately prior to entering such service held themselves out to the public as public accountants and were engaged in the practice of public accounting as their principal occupation, or who were employed as staff accountants by certified public accountants or by public accountants and regularly assigned to accounting engagements. In the case of any such person serving in the armed forces of the United States or any of the United Nations on the effective date of this Act, the time for registration shall be extended for a period of twelve months from the time such person is honorably discharged from such service.



The board shall in each case determine whether the applicant is eligible for registration. Any individual who is so registered and who holds a permit issued under sec. 8 of this Act shall be styled and known as a "public accountant."

**SEC. 7. PARTNERSHIPS COMPOSED OF PUBLIC ACCOUNTANTS — REGISTRATION THEREOF.** A partnership engaged in this State in the practice of public accounting may register with the Board as a partnership of public accountants provided it meets all of the following requirements:

(a) At least one general partner thereof must be a certified public accountant or a public accountant of this State in good standing, and

(b) Each partner thereof personally engaged within this State and in the practice of public accounting as a member thereof must be a certified public accountant or a public accountant of this State in good standing, and

(c) Each resident manager in charge of an office or a firm in this State must be a certified public accountant or a public accountant of this State in good standing. Application for such registration must be made upon the affidavit of a general partner of such partnership who holds a permit to practice in this State as a certified public accountant or as a public accountant. The Board shall in each case determine whether the applicant partnership is eligible for registration. A partnership which is so registered and which holds a partnership permit issued under sec. 8 of this Act may use the words "public accountants" in connection with its partnership name. Notification shall be given the Board, within one month, after the admission to or withdrawal of a partner from any partnership so registered.

**SEC. 8 ANNUAL PERMITS TO PRACTICE.** Permits to engage in the practice of public accounting in this State shall be issued by the Board to holders of a certificate of "certified public accountant" issued under sec. 3 of this Act and to individuals and partnerships registered under sections 4, 5, 6, and 7 of this Act. There shall be a fee of \$10.00 for the original permit. All permits shall expire on the 1st day of July of each year, but may, annually, be renewed for a period of one year, by certificate holders and registrants in good standing upon the payment of an annual renewal fee of \$5.00. Failure to renew a permit before expiration thereof shall not deprive a certificate holder or a registrant of the right to renewal, in such cases a renewal fee of \$10.00 shall be paid

**SEC. 9. REVOCATION OR SUSPENSION OF CERTIFICATE, OR REGISTRATION, OR PERMIT.** After notice and hearing as provided in sec. 11 of this Act, the Board may revoke or suspend any certificate issued under sec. 3 of this Act, or any registration granted under sec. 6 of this Act, or may revoke, suspend or refuse to renew any permit issued under sec. 8 of this Act, or may censure the holder of any such permit, for any one or any combination of the following causes:

(a) Fraud or deceit in obtaining a certificate as certified public accountant, or in obtaining registration under this Act, or in obtaining a permit to practice public accounting under this Act.

(b) Dishonesty, fraud or negligence in the practice of public accounting.

(c) Violation of any of the provisions of sec. 13 of this Act.

(d) Repeated violation of a rule of professional conduct promulgated by the Board under the authority granted by this Act, after warning by the Board that such continued violation will constitute grounds for proceedings hereunder.

(e) Conviction of a felony under the laws of any state or of the United States.

(f) Conviction of any crime, an essential element of which is dishonesty or fraud, under the laws of any state or of the United States.

(g) Cancellation, revocation, suspension, or refusal to renew the authority to practice as a certified public accountant or a public accountant in any state.

(h) Suspension or revocation of the right to practice before any state or federal agency or court.

(i) Failure to become a citizen of the United States within six years by any person not a citizen of the United States when he received a certificate as certified public accountant under this Act.

**SEC. 10. REVOCATION OR SUSPENSION OF PARTNERSHIP REGISTRATION OR PERMIT.** After notice and hearing as provided in sec. 11 of this Act the Board shall revoke the registration and permit to practice of a partnership if at any time it does not have all the qualifications prescribed by the section of this Act under which it qualified for registration.

After notice and hearing as provided in sec. 11 of this Act the Board may revoke or suspend the registration or may revoke, suspend or refuse to renew the permit to practice of a partnership or may censure the holder of any such permit for any of the causes enumerated in sec. 9, and for the following additional causes:

(a) The revocation or suspension of the certificate or registration or the revocation or suspension or refusal to renew the permit to practice of any partner

(b) The cancellation, revocation, suspension or refusal to renew the authority of the partnership or any partner thereof to practice public accounting in any other state.

SEC. 11. HEARING BEFORE BOARD—NOTICE—PROCEDURE—REVIEW. (a) Commencement of Proceeding. The Board may initiate proceedings under this Act either on its own motion or on the complaint of any person.

(b) Notice-Service and Contents. A written notice stating with reasonable particularity the nature of the charge and such acts of professional misconduct as are complained of against the accused and the time and place of the hearing before the Board on such charges shall be served on the accused not less than 30 days prior to the date of the hearing either personally or by mailing a copy thereof by registered mail to the address of the accused last known to the Board.

(c) Failure to Appear. If, after having been served with the notice of hearing as provided for herein, the accused fails to appear at said hearing, the Board may hear evidence against him and may enter such order as shall be justified by the evidence, which order shall be final unless he petitions for a review thereof as provided herein: Provided, however, that within 30 days from the date of any order, upon a showing of good cause for failing to appear, the Board may reopen said proceedings and may permit the accused to submit evidence in his behalf.

(d) Counsel—Witnesses—Cross-examination. At any hearing the accused may appear in person or by counsel, produce evidence and witnesses on his own behalf, cross-examine witnesses, and examine such evidence and documents as may be produced against him. The accused shall be entitled, on application to the Board, to the issuance of subpoenas to compel the attendance of witnesses on his behalf.

(e) Subpoenas—Oaths. The Board, or any member thereof, may issue subpoenas to compel the attendance of witnesses and the production of documents, and may administer oaths, take testimony, hear proof and receive exhibits in evidence in connection with or at the hearing under this Act. In case of disobedience to a subpoena the Board may invoke the aid of the Franklin Circuit Court. Any order or subpoena of such court requiring the attendance and testimony of witnesses and the production of documentary evidence may be enforced and shall be valid anywhere in this state.

(f) Evidence. The Board shall not be bound by technical rules of evidence.

(g) Record. A stenographic record of the hearing shall be kept and a transcript thereof filed with the Board.

(h) Attorney for the Board. At all hearings the Attorney General of this State, or one of his assistants designated by him shall appear and represent the Board.

(i) Decision. The decision of the Board shall be by majority vote thereof.

(j) Review by Court. Any person adversely affected by any order of the Board may obtain a review thereof by filing a written petition for review with the Franklin Circuit Court within 60 days after the entry of said order. The petition shall state the grounds upon which the review is asked and shall pray that the order of the Board be modified or set aside in whole or in part. A copy of such petition shall be forthwith served upon any member of the Board and thereupon the Board shall certify and file in the Court a transcript of the record upon which the order complained of was entered. The case shall then be tried de novo on the record but the parties shall be permitted to file briefs. The Court may affirm, modify or set aside the Board's order in whole or in part, or may remand the case to the Board for further evidence, and may in its discretion, stay the effect of the Board's order pending its determination of the case. The Court's order shall have the force and effect of decree in equity and may be appealed from the Court of Appeals.

SEC. 12. REINSTATEMENT. The Board may reissue the certificate of any certified public accountant whose certificate shall have been revoked, or may permit the re-registration of any person whose registration has been revoked, or may reissue or modify the suspension of any permit to practice accounting which has been revoked or suspended.

SEC. 13. ACTS DECLARED UNLAWFUL. (a) No person shall assume or use the title or designation "certified public accountant" or the abbreviation "CPA" or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such person is a certified public accountant, unless such person has received a certificate as a certified public accountant under sec. 3 of this Act and holds a permit issued under sec. 8 of this Act which has not been revoked or suspended, provided, however, that a foreign accountant who has registered under the provisions of sec. 4 of this Act, and who holds a permit issued under sec. 8 of this Act, and which has not been revoked or suspended, may use the title under which he is generally known in his own country, followed by the name of the country from which he received his certificate, license or degree.

(b) No partnership shall assume or use the title or designation "certified public accountants" or the abbreviation "CPA's" or any other title, designation, words, letters, abbreviation, sign, card or device tending to indicate that such partnership is composed of certified public accountants unless such partnership is registered as a partnership of certified public accountants under sec. 5 of this Act and holds a permit issued under sec. 8 of this Act which has not been revoked or suspended.

(c) No individual shall assume or use the title or designation "public accountant" or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such person is a public

accountant, unless such person is registered as a public accountant under sec. 6 of this Act and holds a permit issued under sec. 8 of this Act which has not been revoked or suspended, or unless such person has received a certificate as a certified public accountant under sec. 3 of this Act and holds a permit issued under sec. 8 of this Act which has not been revoked or suspended.

(d) No partnership shall assume or use the title or designation "public accountants" or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such partnership is composed of public accountants, unless such partnership is registered as a partnership of public accountants under sec. 7 of this Act or as a partnership of certified public accountants under sec. 5 of this Act and holds a permit issued under sec. 8 of this Act which has not been revoked or suspended.

(e) No individual, partnership or corporation shall assume or use the title or designation "certified accountant," "chartered accountant," "enrolled accountant," "licensed accountant," "registered accountant," or any other title or designation likely to be confused with "certified public accountant" and "public accountant," or any of the abbreviations "CA," "PA," "EA," "RA," or "LA," or similar abbreviations likely to be confused with "CPA," provided, however that a foreign accountant who has registered under the provisions of sec. 4 of this Act, and who holds a permit issued under sec. 8 of this Act which has not been revoked or suspended, may use the title under which he is generally known in his own country, followed by the name of the country from which he received his certificate, license or degree.

(f) No individual shall affix his signature, with any wording indicating that he is an accountant or auditor, or with any wording indicating that he has expert knowledge in accounting or auditing, to any accounting or financial statement, or to any opinion on, report on or certificate to any accounting or financial statement, unless he holds a permit issued under sec. 8 of this Act which has not been revoked or suspended, provided, however, that the provisions of this subsection shall not prohibit any officer, employee, partner or principal of any organization from affixing his signature to any statement or report in reference to the financial affairs of said organization with any wording designating the position, title, or office which he holds in said organization, nor shall the provisions of this subsection prohibit any act of a public official or public employee in the performance of his duties as such.

(g) No individual shall sign or affix a partnership name, with any wording indicating that it is a partnership composed of accountants or auditors or persons having expert knowledge in accounting or auditing, to any accounting or financial statement, or to any report on or certificate to any accounting or financial statement, unless the partnership holds a permit issued under sec. 8 of this Act which has not been revoked or suspended.

(h) No individual shall sign or affix a corporate name, with any wording indicating that it is a corporation performing services as accountants or auditors or composed of accountants or auditors or persons having expert knowledge in accounting or auditing, to any accounting or financial statement, or to any report on or certificate to any accounting or financial statement.

SEC. 14. EXCEPTIONS—ACTS NOT PROHIBITED. Nothing contained in this Act shall prohibit any individual not a certified public accountant or public accountant from serving as an employe of, or an assistant to, a certified public accountant or public accountant or partnership composed of certified public accountants or public accountants holding a permit to practice under sec. 8 of this Act; provided that such employee or assistant shall not issue any accounting or financial statement over his name.

Nothing contained in this Act shall prohibit a certified public accountant or a registered public accountant of another state, or any accountant of a foreign country holding a certificate, degree or license which permits him to practice therein, from temporarily practicing in this state on professional business incident to his regular practice.

SEC. 15. INJUNCTION AGAINST UNLAWFUL ACT. Whenever in the judgment of the Board any person has engaged, or is about to engage, in any acts or practices which constitute, or will constitute, a violation of sec. 13 of this Act, the Board may make application to the Franklin Circuit Court for an order enjoining such acts or practices, and upon a showing by the Board that such person has engaged, or is about to engage, in any such acts or practices, an injunction, restraining order, or such other as may be appropriate shall be granted by such court. The same shall be enforceable and shall be valid anywhere in this state and shall be reviewable as provided in the code of Civil Practice in the case of other injunctions and restraining orders.

SEC. 16. MISDEMEANORS—PENALTY. Any person who violates any provision of sec. 13 of this Act shall be guilty of a misdemeanor, and upon conviction thereof, shall be subject to a fine of not more than five hundred dollars, or to imprisonment for not more than one year, or to both such fine and imprisonment. Whenever the Board has reason to believe that any person is liable to punishment under this section it may certify the facts to the Attorney General of this State, who may, in his discretion, cause appropriate proceedings to be brought.

SEC. 17. SINGLE ACT EVIDENCE OF PRACTICE. The display or uttering by a person of a card, sign, advertisement or other printed, engraved or written instrument or device, bearing a person's name in

conjunction with the words "certified public accountant" or any abbreviation thereof, or "public accountant" shall be prima facie evidence in any action brought under sec. 15 or sec. 16 of this Act that the person whose name is so displayed, caused or procured the display or uttering of such card, sign, advertisement or other printed, engraved or written instrument or device, and that such person is holding himself or itself out to be a certified public accountant or a public accountant holding a permit to practice under sec. 8 of this Act. In any such action evidence of the commission of a single act prohibited by this Act shall be sufficient to justify an injunction or a conviction without evidence of a general course of conduct.

SEC. 18. OWNERSHIP OF ACCOUNTANTS' WORKING PAPERS. All statements, records, schedules, working papers, and memoranda made by a certified public accountant or public accountant incident to or in the course of professional service to clients by such certified public accountant or public accountant, except reports submitted by a certified public accountant or public accountant to a client, shall be and remain the property of such certified public accountant or public accountant, in the absence of an express agreement between the certified public accountant or public accountant and the client to the contrary.

SEC. 19. EXEMPTION FROM JURY SERVICE. An individual holding a permit issued under sec. 8 of this Act shall be exempt from service on any jury.

SEC. 20. PRIVILEGED COMMUNICATION. A certified public accountant or public accountant shall not be required by any court to divulge information or evidence which has been obtained by him in his confidential capacity as such.

SEC. 21. DEFINITIONS. (1) Board—The term "Board" when used in this Act means the "State Board of Accountancy" created by sec. 2 of this Act.

(2) State—The term "state" when used in this Act includes and means any state, territory or insular possession of the United States, or the District of Columbia.

SEC. 22. CONSTRUCTION. If any provision of this Act or the application thereof to any person or circumstances is held invalid, the remainder of the Act and the application of such provision to other persons or circumstances shall not be affected thereby.

SEC. 23. REPEAL PROVISIONS. Sections 325.010 to 325.990 both inclusive of Kentucky Revised Statutes and all other acts or parts of acts in conflict herewith are hereby repealed: Provided, however, that nothing in this Act contained shall invalidate or affect any action taken under any law in effect prior to the effective date hereof, nor shall invalidate or affect any proceeding instituted under such law before the effective date hereof.

## REGULATIONS OF THE STATE BOARD OF ACCOUNTANCY OF KENTUCKY

Pursuant to the authority of Section 2 of the Public Accounting Act of 1946 (hereinafter referred to as the "Act") the following rules and regulations are promulgated—

### 1. APPLICATIONS

Application for certificate as a Certified Public Accountant by examination under Section 3 of the Act must be made on the form prescribed by the Board, and signed and sworn to by the applicant before a Notary Public.

The application must be in the hands of the State Board of Accountancy of Kentucky **at least thirty days** prior to date of examination.

The 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." If the applicant fails to pass in one or more subjects he may sit for re-examination in such failed subjects by payment of \$10 for each re-examination.

It shall be the duty of the applicant to familiarize himself with the provisions of the Act before answering any questions in the application. A copy of the Act will be supplied with each application blank.

Each applicant shall cause to be filed with the Board five letters from persons to whom he is well known, and each such letter shall state an opinion as to the moral character of the applicant, and the fitness of the applicant to practice as a Certified Public Accountant. At least two of said letters shall be from officers or directors of a bank. These letters shall be mailed by the writers thereof directly to the State Board of Accountancy. The applicant shall state in his application the name and address of each person from whom such letters are to be received by the Board.

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 preceding the date of his application.

### 2. QUALIFICATIONS OF APPLICANTS

In order to be eligible to take the examination for a certificate as a Certified Public Accountant an applicant must—

- (1) Be a citizen of the United States—or a person who has, in good faith, declared his intention of becoming such citizen (offering written evidence in support of this fact).
- (2) Be a resident of this State, or have a place of business or be employed therein.
- (3) Be not less than twenty-three (23) years of age.
- (4) Be of good moral character, and be either—
  - (a) A graduate of a college or university recognized by the Board, and who has completed thirty or more semester hours or the equivalent thereof in the study of accounting, business law, economics and finance, of which at least twenty semester hours or the equivalent thereof shall be in the study of accounting, and who has been engaged in practice as a public accountant, or in the employ of a public accountant or of a certified public accountant for two years preceding the date of application, or
  - (b) A graduate of a college or university recognized by the Board, but who has not completed the hours of study and subjects specified in (a) above, and who has been engaged in practice as a public accountant, or in the employ of a public accountant or of a certified public accountant, for three years preceding the date of application, or
  - (c) A graduate of a high school with a four-year course or who has had an equivalent education, and who has been in practice as a public accountant, or in the employ of a public accountant, or a certified public accountant, for at least six years preceding the date of application.
- (5) Evidence of scholastic record attained by the applicant applying under either (a), (b) or (c) must be submitted with the application and remain a part thereof. Consideration will be given meritorious cases, individually considered, by applicants who have graduated from commercial schools having less than a four year course but have attained the equivalent of the semester hours required by clause (a) above in that such graduation and semester hours may operate to reduce the required experience in clause (b) to not less than two years and in clause (c) to not less than four years, as the case may be.

### 3. TIME AND PLACE OF EXAMINATIONS

At least once, and when practicable twice, each year the Board will conduct an examination for qualified applicants who have received written acceptance of their application to sit for the examination. The accepted applicants will be notified in writing to the address stated in their application of the exact place of the examination, dates, and hours each subject will be given. Unless otherwise determined these examinations will be held in the City of Louisville, Ky.

## **REGULATIONS OF THE STATE BOARD OF ACCOUNTANCY OF KENTUCKY—(Continued)**

### **4. EXAMINATION PAPERS**

All examinations shall be written in pencil or in ink on paper provided by the Board. The examination papers may not be taken away and shall remain the property of the Board. All examination papers shall be preserved for a period of one year after each examination.

### **5. CONDUCT OF EXAMINATIONS**

Applicants for examination shall be given a card bearing a number and the card shall be placed in a sealed envelope and handed to the examiners at the close of the first subject given in the examination. The number is for identification only and shall be used on all papers submitted by the applicant. If any applicant shall sign his name or write his initials or other identification marks upon his examination papers, such action shall be considered as misconduct and shall be sufficient cause for rejecting his papers.

### **6. EXAMINATION SUBJECTS**

Examinations will include questions or problems on the following subjects:

1. Practical Problems
2. Accounting Theory
3. Auditing
4. Commercial Law

The 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 one or more of the subjects he may take the next examination on the subjects in which he failed, and if he attains the required 75% in all subjects the Board will then issue to him a certificate. Failure to pass any one or more of the required subjects will not operate to subject the applicant to sit again for any subject in which he has previously passed; provided however, that the credit standing in his name for previously passed subjects shall not remain for a period in excess of five years, unless such applicant has continuously sat for the examinations.

Any person licensed to practice law in this State need not be examined in the subject of Commercial Law.

### **7. FEES FOR EXAMINATION**

The statutory fee for the examination is \$25.00, payable to the STATE BOARD OF ACCOUNTANCY OF KENTUCKY in the form of certified check, draft or money order. The fee must accompany the application. If illness or other condition beyond the control of the applicant shall prevent him from attending the examination, then his fee may be refunded.

### **8. APPLICANTS MUST CONFORM TO RULES**

The act of filing an application for examinations shall be deemed to be and shall constitute an agreement upon the part of the applicant that he will observe and conform to the requirements expressed in these rules, or such as may be promulgated hereafter.

### **9. QUORUM—GRANTING OF CERTIFICATES**

Two members of the Board shall constitute a quorum for the transaction of all business including the granting of, or recommendation for the granting of, a certificate to any person to practice as a Certified Public Accountant.

### **10. RECIPROCAL CERTIFICATES**

The Kentucky Board has no specific reciprocal relations with Boards of any other States. Sub-paragraph 3 of Section 3, of the Act provides for the issuance of certificates by reciprocity to holders of C. P. A. certificates issued by other States. The Board will consider applications for a certificate by reciprocity only from residents of the State of Kentucky, or persons who are actually practicing accountancy in Kentucky. The discretion of the Board shall determine the qualifications of the foregoing. The application shall be made on a form prescribed and furnished by the Board and all the requirements hereinbefore set out for applicants shall be met, and, in addition thereto, the applicant shall request of the Board of his resident State a letter signed by the Secretary of such Board that the applicant is in good standing and holds unrevoked certificate number— issued as a result of having passed a written examination conducted by that Board and the letter shall be mailed directly to the State Board of Accountancy of Kentucky.

**REGULATIONS OF THE STATE BOARD OF ACCOUNTANCY OF KENTUCKY—(Continued)**

**11. CODE OF ETHICS AND RULES OF PROFESSIONAL CONDUCT**

A copy of the Code and Rules will be furnished to any interested person upon request.

ESPY BAILEY, President,

ESPY BAILEY,, President,

JOHN S. PETOT,

WALLER GROGAN, Secretary and Treasurer

November 1, 1946

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## **OFFICIAL CODE OF ETHICS**

### **RULES OF PROFESSIONAL CONDUCT**

Preface: The "Public Accounting Act of 1946" is designed to regulate the practice of Public Accountancy in the State of Kentucky, and in adopting rules of professional conduct the words "Public Accountant" shall apply to Certified Public Accountants as well as to non-certified Public Accountants.

Recognizing that a clear concept of the obligations of all Public Accountants to their profession, to each other, and to the public is essential to a strong profession, and to the public benefit, the STATE BOARD OF ACCOUNTANCY OF KENTUCKY promulgates the following RULES OF PROFESSIONAL CONDUCT:

#### **(Malpractice)**

(1) A public accountant shall not allow any person to practice in his name, or in the name of the partnership of which he is a member, unless such person is in partnership with him or in his employ.

#### **(Participation in Fees)**

(2) Commissions, brokerage or other participation in the fees or profits of professional work shall not be allowed directly or indirectly to the laity by a public accountant. Commissions, brokerage or other participation in the fees, charges or profits of work recommended or turned over to the laity incident to services for clients shall not be accepted directly or indirectly by a public accountant.

#### **(Inconsistent Occupation)**

(3) A public accountant shall not engage in any business or occupation conjointly with that of a public accountant which is incompatible or inconsistent therewith.

#### **(Misconduct as to Expressing Opinion on Financial Statements)**

(4) In expressing an opinion on representations in financial statements which he has examined a public accountant shall be held guilty of gross negligence or misconduct in the practice of public accountancy if:

- (a) He fails to disclose a material fact known to him which is not disclosed in the financial statements, but disclosure of which is necessary to make the financial statements not misleading; or
- (b) He fails to report any material misstatement known to him to appear in the financial statements; or
- (c) He is grossly negligent in the conduct of his examination or in making his report thereon; or
- (d) He fails to acquire sufficient information to warrant expression of any opinion, or his exceptions are sufficiently material to negative the expression of an opinion; or
- (e) He fails to direct attention to any material departure from generally accepted accounting principles or to disclose any material omission of generally accepted auditing procedure applicable in the circumstances.

#### **(Examination of Statements)**

(5) A public accountant shall not sign a report, nor permit a report to be signed in his name, purporting to express his opinion as to the result of examination of financial statements, or verify any other forms of accountancy work, unless such statements or work has been examined by him, or by a member or an employee of his firm.

#### **(Solicitation)**

(6) A public accountant shall not directly or indirectly solicit the clients or encroach upon the practice of another public accountant, but it is the right of any public accountant to give proper service and advice to those asking such service or advice.

**(Employment Ethics)**

(7) Direct or indirect offer of employment shall not be made by a public accountant to an employee of another public accountant without first obtaining the consent of such other accountant. This rule shall not be construed to inhibit negotiations with any such employee who of his own initiative shall apply to a public accountant for employment.

**(Contingent Fee)**

(8) Professional services shall not be rendered or offered for a fee which shall be contingent upon the findings or results of such service. This rule does not apply to cases involving federal, state or other taxes, in which the findings are those of the tax authorities and not those of the accountant. Fees to be fixed by courts or other public authorities, which are therefore of an indeterminate amount at the time when an engagement is undertaken, are not regarded as contingent fees within the meaning of this rule.

**(Advertising)**

(9) A public accountant shall not advertise. A public accountant may authorize the listing in directories of his name, name of firm, address, telephone number, designation, Public Accountant or Certified Public Accountant to which he is otherwise entitled, membership in national and state organizations of Public Accountants or Certified Public Accountants provided that (a) no listing shall be purchased directly or indirectly except that a reasonable fee may be paid to list name or name of firm, address, and telephone number under appropriate occupational captions in classified telephone or city directories and (b) no listing shall be displayed in special type or form, or inserted under the caption for a locality not embracing his address, or otherwise designed to produce an effect of advertising.

**(Restricted Affiliations)**

(10) A public accountant shall not be an officer, director, stockholder, representative or agent of any corporation engaged in the practice of public accountancy in any state or territory of the United States or in the District of Columbia.

**(Conjunctive Use of Name)**

(11) A public accountant shall not permit his name to be used in conjunction with any estimate of earnings contingent upon future transactions in a manner which may lead to the belief that the public accountant vouches for the accuracy of the forecast.

**(Expressing Opinion on Financial Statements)**

(12) A public accountant shall not express his opinion on financial statements of any enterprise financed in whole or in part by public distribution of securities, if he is himself the actual or beneficial owner of a substantial financial interest in the enterprise or if he is committed to acquire such an interest; nor shall a public accountant express his opinion on financial statements which are used as a basis of credit, if he is himself the actual or beneficial owner of a substantial financial interest in the enterprise or if he is committed to acquire such interest, unless he discloses his financial interest in his report.

**(Competitive Bidding)**

(13) A public accountant shall not make a competitive bid for professional engagements in Kentucky, nor in any other state, territory, or the District of Columbia, if such a bid would constitute a violation of any rule of the recognized society of public accountants or the official board of accountancy in such other state, territory or district.

**(Simultaneous Practice)**

(14) A public accountant engaged simultaneously in the practice of public accounting and in another occupation must in both capacities observe these rules of professional conduct.

**(Confidential Relationship Between Accountant  
and Client)**

(15) A public accountant shall not violate the confidential relationship between himself and his client.

## WHAT IS A CERTIFIED PUBLIC ACCOUNTANT?

A statement issued by the Kentucky Society of Certified Public Accountants in pamphlet form.

A certified public accountant is one who has met the requirements of the particular state from which he received his certificate with respect to his character, training and experience. For the purpose of keeping himself up to date on current evolution and development in matters of accountancy, he usually finds it desirable to be a member of his local State Society of Certified Public Accountants and also of the American Institute of Accountants.

He offers his services to the public as one schooled in the interpretation of business transactions from a sound accounting viewpoint and one whose judgment with respect to the affairs of a particular company is not prejudicial by reason of financial or any other interest therein. In dealing with accounting matters relating to business transactions he is trained to be accurate, orderly, and systematic, and to analyze facts and figures.

Because of this he is frequently called to collaborate with business men in the making of plans and carrying them through and to advise and assist in matters of organization, reorganization and merging of businesses and corporations. He aims to help industry to conform to governmental regulations. He should be thoroughly familiar with Federal and state tax laws, social security legislation, wage and hour bills, method of accounting, and ways and means of reducing costs. He is alert in the discovery of discrepancies, intentional and otherwise, thus removing temptation from cashiers and other employees who handle money.

In the performance of his duties as auditor the certified public accountant represents himself as one who is proficient in accounting practice and auditing procedure. The function of the certified public accountant is to examine a concern's accounting records and supporting data, in certain matters to obtain outside confirmations, and to require and consider supplementary explanations and information from the management and employees, to the extent necessary to enable him to form an opinion as to whether or not the financial statements as submitted present fairly the position and results of periodic operations.

Generally speaking, his function is limited to reporting upon situations, arising out of business transactions that have taken place in the past. In no sense is he an insurer or guarantor. In offering his opinion, the certified public accountant assumes heavy responsibilities. He must be skilled in his professional work and must have made a reasonable examination of the accounts in order to warrant his expression of an opinion. He must state his opinion clearly and unequivocally.

Management itself has the direct responsibility for the maintenance of an adequate and effective system of accounts, for the proper recording of transactions in the books of account and for the safeguarding of the assets of a concern. It is also charged with the primary responsibility to stockholders and to creditors for the substantial accuracy and adequacy of statements of position and operations.

In order to qualify himself to carry out his function the certified public accountant has completed a rigorous course of professional study and training as a background to the essential practical experience he must obtain, for it is only by study, training, and practical experience that he acquires skill in accounting and related matters.

In the ordinary course of his day-to-day practice he encounters a wide range of judgment on the part of management, varying from true objective judgment to the occasional extreme of deliberate misstatement. He is retained to examine and report upon the affairs of a concern because, through his training and experience, he has become not only skilled in accounting and auditing but has acquired the ability and habit of considering dispassionately and independently the facts recorded in books of account or otherwise disclosed by his examination and because, as a result, his opinion provides reasonable assurance that a fair and adequate presentation of pertinent information has been made in the financial statements.

The certified public accountant must also exercise his best judgment in determining the scope of his examination and in deciding whether the interests of stockholders and creditors justify the time and expense involved in the extension of any particular line of inquiry. Experience shows that, with few exceptions, the personnel of business organizations is honest. The discovery of defalcations has not been a primary objective of an examination incident to the issuance of financial statements accompanied by a report and opinion of a certified public accountant, although such discovery has frequently resulted. In a well organized concern the principal reliance for the detection of such irregularities is placed upon the maintenance of an adequate system of accounting records with appropriate internal check and control.

It is the duty of the certified public accountant to satisfy himself that the system of internal check and control is adequate and sufficiently effective to justify reliance thereon. To exhaust the possibility of exposure of all cases of dishonesty or fraud, he would have to examine in detail all transactions. This would entail a prohibitive cost to the great majority of business enterprises—a cost which would pass all bounds of reasonable expectation of benefit or safeguard therefrom, and place an undue burden on industry.

In carrying out his work the certified public accountant must always be on his guard against collusive fraud and be alert in detecting any sign of such collusion. However, on the basis of his examination by tests and checks, he relies upon the integrity of the client's organization unless circumstances are such as to arouse suspicion, in which case he must extend his procedures to determine whether or not such suspicions are justified.

The certified public accountant should not express the opinion that financial statements present fairly the position of the company and the results of its operations, and that they conform to generally accepted accounting principles, when his exceptions are such as to negative the opinion, or when the examination has been less in scope than he considers necessary. In such circumstances, the certified public accountant should limit his report to a statement of his findings and if appropriate his reasons for omitting an expression of opinion.

No certified public accountant should accept an audit engagement so restricted in scope as to make his report and opinion valueless; in other words, an audit engagement where he has not done sufficient work to justify him in forming an opinion. The responsibility as to what constitutes a proper examination rests largely with the individual certified public accountant and has to be decided in each case. As in other professions, the soundness of a decision depends on the character, ability, and experience of the person or persons making such decisions.

In considering financial statements prepared by certified public accountants it should be borne in mind that they are not capable of absolute exactness but rather represent the application of judgment, accounting principles, and convention to certain economic facts and transactions.

**STATE BOARD OF ACCOUNTANCY  
OF KENTUCKY**

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