

State Board of Accountancy of Kentucky

Register of Certified Public Accountants and Licensed Public Accountants

JUNE 30, 1948



MEMBERS OF THE STATE BOARD OF ACCOUNTANCY OF KENTUCKY

ESPY BAILEY, *President*, Covington, Ky.

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

L. C. J. YEAGER, *Secretary and Treasurer*, Louisville, Ky.

Ky. Home Life Bldg.

1948 REGISTER OF THE STATE BOARD OF ACCOUNTANCY OF KENTUCKY

FOREWORD

This is the eleventh 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 any person practicing public accounting in the State of Kentucky must be registered with the State Board of Accountancy either as a certified public accountant or as a public accountant, as the case may be. Included as a part of this register is a copy of this Act, as amended, 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.	U. G. Briscoe	812 Security Trust Bldg., Lexington, Ky.
79	Ackerman, Horace H.	Treasurer, Franklin Title & Trust Co.	508 W. Jefferson St. Louisville 2, Ky.
411	Ackerson, Louis E.	Individual Practice	28 Kenyon Bldg. Louisville, Ky.
257	Adams, Arthur W.	Grover C. Greweling & Co.	Ky. Home Life Building, Louisville 2, Ky.
228	Alexander, Edward T.	Alexander & Co.	P. O. Box 513 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	Anderson, 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 Starks Bldg. Louisville 2, Ky.
260	Authenrieth, David L.	Individual Practice	323 Fincastle Bldg. Louisville 2, 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.
381	Barnes, George	Individual Practice	1228 Carrico St. Louisville 8, Ky.
138	Barnett, L. C.	L. C. Barnett & Co.	910 Ky. Home Life Bldg., Louisville 2, Ky.
399	Barron, Mary Noel (Miss)		2305 Lindberg Ave. Chattanooga, Tenn.
379	Baumgarner, Arthur L.	Somerville Audit Co.	909 West Virginia Bldg. Huntington, W. Va.
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.		404 Pennsylvania Ct. 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.

* Not licensed to practice in Kentucky.

Certificate No.	Name	Business Connection	Mailing Address
423	Bernstein, Benjamin	Bernstein & Bernstein	Keith Bldg. Cincinnati, Ohio
21	Bernstein, Sylvain K.	Individual Practice	Ky. Home Life Bldg., Louisville 2, Ky.
403	Bieter, Joseph G.	Louisville Cement Co.	713 Hamilton Bank Bldg. Chattanooga, Tenn.
13	Biggs, Edgar	Edgar Biggs & Co.	501 Fountain Sq. Bldg. Cincinnati, Ohio
158	Boden, W. T.	Geo. S. Olive & Co.	709 Citizens Bk. Bldg. Evansville 17, Ind.
192	Bohon, E. G.		134 S. La Salle St., Chicago 3, Ill.
159	Boone, L. I.	C. T. Dearing Printing Co.	1100 W. Broadway, Louisville 3, Ky.
250	Boswell, J. O.	Individual Practice	Holland Bldg. Owensboro, Ky.
231	Bottorf, H. Walker, Jr.	Individual Practice	212 Masonic Bldg. Owensboro, Ky.
325	Bowden, E. A.	Individual Practice	4020 Alton Rd. Louisville 7, Ky.
205	Bowen, Charles Russell	Haskins & Sells	First National Bank Bldg., Cincinnati, Ohio
390	Bower, Fred H.	Cardwell & Koernner	Ky. Home Life Bldg. Louisville 2, Ky.
* 80	Bradford, Chas. R.		Florence, Ky.
196	Brewer, Andrew J.	Secretary-Treasurer Aetna Oil Co.	1201 S. Third, Louisville 3, Ky.
254	Briscoe, U. G.	U. G. Briscoe & Co.	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.
409	Brown, Herbert Lee	Bureau of Internal Revenue	Starks Bldg. Louisville 2, Ky.
93	Brown, J. Bernard	Brown & Imhof	Washington Bldg., Louisville 2, Ky.
353	Brown, John E.	Christen, Brown, McCroskey & Rufer	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	Address Unknown

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Certificate No.	Name	Business Connection	Mailing Address
*177	Burris, C. H.		7721 Colfax Ave., Chicago, Ill.
395	Burrows, Charles A.	Rouse, Favret & Co.	Mercantile Library Bldg. Cincinnati, Ohio
432	Butler, Thomas O.		2210 Dixie Place Nashville, Tenn.
402	Byers, George W.	Individual Practice	404 St. Paul Bldg. Cincinnati, Ohio
422	Caddick, Wm. Andrew	Individual Practice	709 Old National Bank Bldg. Evansville, Ind.
386	Callahan, Frank C.	Richard Smethurst & Co.	1010 Edwards Bldg. Cincinnati, Ohio
251	Cammack, J. A.	Geo. S. Olive & Co.	Citizens Bank Bldg., Evansville 17, Ind.
396	Cannatti, Joseph R.	Ernst & Ernst	Ky. Home Life Bldg. Louisville, Ky.
105	Cardwell, Harvey	Cardwell & Koernner	Ky. Home Life Bldg., Louisville 2, Ky.
* 94	Carleton, H. C.		2622 Ida Ave. South Norwood, Ohio
354	Carmichael, Howard R.		113 8th St. Dayton, Ky.
202	Carter, Arthur Hazelton	Haskins & Sells	67 Broad Street, New York 4, N. Y.
151	Christen, Albert	Christen, Brown, McCroskey & Rufer	Ky. Home Life Bldg., Louisville 2, Ky.
114	Christian, Chauncey Lewis	Gale, Inc.	48 W. 48th 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.
404	Cochrane, J. P.	Individual Practice	P. O. Box 721 West Palm Beach, Fla.
428	Coen, Daniel K.	Bureau of Internal Revenue	Starks Bldg. Louisville 2, Ky.
389	Cofer, Wm. Lee	Bowl'g Green School of Commerce	Bowling Green, Ky.
368	Collins, Clinton	Individual Practice	2404 Union Central Bldg. Cincinnati, Ohio
279	Collins, Robert Lee	Individual Practice	Ohio Valley Bank Bldg. Henderson, Ky.

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Certificate No.	Name	Business Connection	Mailing Address
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	Individual Practice	320 W. Jefferson 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	1101 Shell Bldg. Houston 2, Texas
372	Dahlberg, B. I.	Dahlberg & Company	Tyson Morrell Road, Knoxville, Tenn.
273	Dalton, Forrest Thompson	Lybrand, Ross Bros. & Montgomery	Heyburn Bldg., Louisville 2, Ky.
412	Damron, M. B.	Humphrey Robinson & Co.	1712 Heyburn Bldg. Louisville 2, Ky.
326	Davis, Gabriel T.	Individual Practice	Dunaway Bldg. Henderson, Ky.
425	Davis, W. Ben	Davis & Plummer	412 Empire Bldg. Knoxville, Tenn.
319	Denhardt, J. G., Jr.	Individual Practice	c/o Helm Hotel Bowling Green, Ky.
377	Dennis, Fred Condon	Lybrand, Ross Bros. & Montgomery	3815 Carew Tower Cincinnati, Ohio
*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.		Address Unknown
184	Dierson, J. H.	Cotton & Eskew	Ky. Home Life Bldg., Louisville 2, Ky.
* 45	Dieterle, C. J.		Address Unknown
141	Dooley, Frank J.	Individual Practice	Masonic Bldg., Middlesboro, Ky.

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Certificate No.	Name	Business Connection	Mailing Address
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.
398	Elbert, Norbert F.	University of Louisville	Belknap Campus Louisville 8, Ky.
280	Englert, Rudolph J.	Haskins & Sells	Mutual Home Life Bldg., Dayton, Ohio
207	Ernst, A. C.	Ernst & Ernst	1356 Union Commerce Bldg. Cleveland, Ohio
384	Erskine, Charles W.	Welenken, Master & Erskine	Louisville Trust Bldg. Louisville, 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.	U. S. Atomic Energy Commission	P. O. Box 61409 Chicago 8, Ill.
*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.
421	Fey, Russell R.	R. R. Fey & Associates	1116 Keith Bldg. Cincinnati, Ohio
244	Fish, Henry S.	Yeager, Ford & Warren	Ky. Home Life Bldg., Louisville 2, Ky.
109	Fontaine, Edward B.	Individual Practice	Louisville Tr. Bldg. Louisville 2, Ky.
194	Ford, Gordon	Yeager, Ford & Warren	Ky. Home Life Bldg., Louisville 2, Ky.
174	Fortune, Helen Hifner	Hifner & Fortune	145 East High, Lexington, Ky.
276	Fowler, Earle B.	Kentucky Chamber of Commerce	317 Fincaastle Bldg. Louisville 2, Ky.
287	Fowler, Mary R. (Mrs.)		1717 Van Buren St. Hollywood, Fla.
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.	Cardwell & Koernmer	Ky. Home Life Bldg. Louisville 2, Ky.

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Certificate No.	Name	Business Connection	Mailing Address
371	Fuller, Fred W.	Individual Practice	2015 Union Central Bldg., Cincinnati 2, Ohio
424	Gardiner, Clinton Fisk	Individual Practice	823 Arlington Road Covington, Ky.
429	Gayheart, Ray E.	Waldman, Levitan & Wheeler	Marion E. Taylor Bldg. Louisville 2, Ky.
*258	Geis, Norwood C.		University of Cincinnati Cincinnati, (21) 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.
405	Glenn, John S., Jr.	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.
438	Goldfarb, Benjamin	Individual Practice	301 Central Bank Bldg. Lexington, Ky.
355	Gordon, John K., Jr.	Murphy, Lanier & Quinn	522 Dixie Terminal Bldg. Cincinnati, Ohio
172	Gouwens, Estey W.	Oldham & Gouwens	1 N. LaSalle St. Chicago, Ill.
246	Graham, Berl G.	Gano & Cherrington	807 Chamber of Commerce Bldg., Cincinnati, Ohio
385	Graham, John C.	Bureau of Internal Revenue	542 Starks Bldg. Louisville, Ky.
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 East-West 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.	Schuette & Taylor	721 Citizens Savings Bank Bldg. Paducah, Ky.
147	Hagan, P. Willett	Individual Practice	Ky. Home Life Bldg., Louisville, Ky.

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Certificate No.	Name	Business Connection	Mailing Address
232	Hall, Robert S.	Jefferson Island Salt Co.	4109 Alton Road, Louisville 7, Ky.
214	Halloran, Paul F.	Lybrand, Ross Bros. & Montgomery	Heyburn Bldg., Louisville, Ky.
*267	Hammack, Wm. Franklin	Bureau of Internal Revenue	542 Starks Bldg. Louisville, Ky.
388	Hanson, John H., Jr.	John S. Glenn & Associates	American National Bank Bldg Nashville, Tenn.
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.	Branch Office of S.C.D., U.S.N	532 Van Nuys Bldg. 210 W. 7th St. Los Angeles, Calif.
*129	Haun, Robert Dee	University of Kentucky	Lexington, Ky.
*248	Hayden, J. Bruce	Lybrand, Ross Bros. & Montgomery	411 N. 7th St. St. Louis, Mo.
400	Hayes, O. L.	Individual Practice	3959 Lowry Ave. Indianapolis 29, Indiana
226	Heeb, C. J.		4905 S. 3rd St., Louisville 8, Ky.
275	Heffner, John Carl	Heffner, Schildt & Co.	Vaughan Bldg. Louisville 2, Ky.
369	Hehemann, William V.	Individual Practice	601 Schmidt Bldg., Cincinnati, Ohio
*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.		460 Canterbury Rd. Bay Village, Ohio
394	Himmelfarb, Bernard	Bureau of Internal Revenue	Starks Bldg. Louisville, Ky.
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	1212 Heyburn Bldg. Louisville, Ky.
343	Horwath, Ernest B.	Horwath & Horwath	41 E. 42nd St. New York, N. Y.
344	Horwath, John N.	Horwath & Horwath	100 W. Monroe St., Chicago 3, Ill.
387	Houston, Harry A.	Harry A. Houston & Associates	Spicer Bldg. Paris, Ill.
262	Howard, George W.	Individual Practice	Ky. Home Life Bldg., Louisville 2, Ky.
272	Howard, Oliver O.	Ballard & Ballard	912 E. Broadway Louisville 2, Ky.
393	Howell, Harry R.	Howell & Paterno	Kanawha Bldg. Charleston, W. Va.
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.	Glenmore Distilleries	660 So. Fourth St., Louisville 2, Ky.
362	Huss, J. Wesley	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.		2 Cottage St., Eureka, Ark.
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.	Fincastle Bldg., Louisville 2, Ky.
227	Jones, Jos. P., Jr.	John S. Petot & Co.	Urban Bldg. Louisville, Ky.

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Certificate No.	Name	Business Connection	Mailing Address
* 63	Kaase, Clarence E.	Federal Land Bank Examiner	24166 Center Ridge Rd., Rocky River 16, Ohio
68	Kalmbacher, J. H.		Address unknown
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	Spur Distributing Co.	Box 941, Nashville, Tenn.
378	King, Millard C.	McWilliams, King & Co.	1001 Jackson St. Anderson, Indiana
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.	Cardwell & Koernner	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.
383	Landrum, Baylor, Jr.	Vaughan Insurance Agency	1151 Starks Bldg. Louisville 2, Ky.
264	Lary, Virgil P.	Individual Practice	Clark County National Bank Bldg., 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.	Individual Practice	1001 Citizens Bank Bldg. 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, Levitan & Wheeler	Marion E. Taylor Bldg., Louisville 2, Ky.

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Certificate No.	Name	Business Connection	Mailing Address
283	Lippincott, Harold I.	Cumberland Construction Co.	Burkesville, Ky.
229	Long, J. Lawrence	Yeager, Ford & Warren	Ky. Home Life Bldg., Louisville 2, Ky.
417	Luker, Bernard J.	Escott, Grogan & Co.	Lincoln Bank Bldg., Louisville 2, Ky.
224	Luker, Maurice	Escott, Grogan & Co.	Lincoln Bank Bldg., Louisville 2, Ky.
266	Lutkemeier, Elizabeth Mae (Miss)	Dept. of Revenue	215 W. Fourth St. Frankfort, Ky.
306	Lybrand, William M.	Lybrand, Ross Bros. & Montgomery	1212 Heyburn Bldg. Louisville, Ky.
*331	Lynch, John D.	Yeager, Ford & Warren	Ky. Home Life Bldg. Louisville 2, Ky.
357	Lynn, A. J.	Individual Practice	1578 Starks Bldg., Louisville 2, Ky.
238	McArthur, Earl I.	Ernst & Ernst	Carew Tower Cincinnati 2, Ohio
241	McCroskey, G. Lane	Christen, Brown, McCroskey & Rufer	1129 Ky. Home Life Bldg. Louisville 2, Ky.
*148	McDavid, J. E.	The National Bank of Commerce	911 Chester Road, Charleston, W. Va.
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.
426	McManus, John Alan	Peat, Marwick, Mitchell & Co.	7 North Seventh St., St. Louis, Mo.
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.
375	McWilliams, Samuel W.	McWilliams & King	1001 Jackson St. Anderson, Indiana
255	MacDonald, F. Edward	Girdler Corp.	224 E. Broadway, Louisville 2, Ky.
288	Mack, Raymond P.		18 E. 4th St., Cincinnati 2, Ohio
86	Marberry, J. L.	Individual Practice	430 S. 21st St., Paducah, Ky.

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Certificate No.	Name	Business Connection	Mailing Address
332	Master, Moses	Welenken, Master & Erskine	Louisville Trust Bldg. Louisville 2, Ky.
225	May, F. L.		1325 W. 12th, Owensboro, Ky.
413	Mayer, Wm. J.	Yeager, Ford & Warren	Ky. Home Life Bldg., Louisville 2, 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.
*256	Meredith, W. R.		81-B Water St. Kerrville, 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	1212 Heyburn Bldg. Louisville 2, Ky.
*7	Morris, John Ford		3004 Frankfort St. El Paso, Texas
392	Morris, Paul Vincent	Ernst & Ernst	Ky. Home Life Bldg. Louisville 2, Ky.
20	Morrison, R. E.	Individual Practice	Richmond & Harriet Sts. Cincinnati, Ohio
*333	Mosher, Roy G.	Technical Staff, Bureau of Internal Revenue	1129 Starks Bldg., Louisville 2, Ky.
*334	Moss, Harry	Grimes, Moss & Co.	228 N. LaSalle St., Chicago, Ill.
322	Muller, Ellsworth W.	Individual Practice	705 Central Bank Bldg., Lexington, Ky.
28	Mulroy, James	Mulroy & Bernstein	300 Keith Bldg., Cincinnati, Ohio
126	Nauman, A. J.	Nauman, Nauman & Co.	1021 Starks Bldg., Louisville 2, Ky.
*230	Neel, James N.		810 Center St., Henderson, Ky.

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Certificate No.	Name	Business Connection	Mailing Address
380	Newton, Francis C.	Albert B. Maloney & Co.	410 Warner Bldg., Nashville 3, Tenn.
88	Nichols, Herman	Harrington & Nichols	200 W. 34th St., Room 1801 New York, N. Y.
234	Nichols, Lowell	Escott, Grogan & Co.	Lincoln Bank Bldg., Louisville 2, Ky.
437	Noland, James Terry	Humphrey Robinson & Co.	1712 Heyburn 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.	Girdler Corp.	2825 Field, Louisville 6, Ky.
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.	Individual Practice	208 Central Bank Bldg., Lexington, Ky.
441	Parker, Robert A.	Touche, Niven, Bailey & Smart	131 N. Ludlow St., Dayton 2, Ohio
*310	Parks, Charley C.	Bureau of Internal Revenue	542 Starks Building, Louisville 2, Ky.
190	Paulsen, R. J.		Box 666, Springfield, Ill.
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.	John S. Petot & Co.	Urban Bldg., Louisville 2, Ky.
408	Petot, John S., Jr.	John S. Petot & Co.	Urban 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.	Individual Practice	151 Church St., Lexington, Ky.
*370	Pladies, W. J.	Ernst & Ernst	3912 Carew Tower, Cincinnati, Ohio
154	Planck, I.	Humphrey Robinson & Co.	Heyburn Bldg., Louisville 2, Ky.

* Not licensed to practice in Kentucky.

Certificate No.	Name	Business Connection	Mailing Address
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.	Retired	Address unknown
*128	Putnam, Lawson L.	Individual Practice	418 Johnson Ave., Springdale, Ark.
*54	Quinn, Daniel W., Jr.		52 Howe St. 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
361	Reinhardt, C. E.		2015 Union Central Bldg., Cincinnati 2, Ohio
289	Reisz, John A.	Modern Welding Co.	R. F. D. No. 3, Owensboro, Ky.
418	Rice, Charles O.	Bureau of Internal Revenue	542 Starks Bldg., Louisville 2, Ky.
*70	Richey, Hobart	Individual Practice	77 12th St., Wheeling, W. Va.
414	Riney, Richard D.	Escott, Grogan & Co.	411 Lincoln Bank Bldg., Louisville 2, Ky.
98	Roberts, C. Elmer	Individual Practice	304 Schmidt Bldg., Cincinnati, Ohio
359	Roberts, Glenn F.		3912 Carew Tower, Cincinnati 2, Ohio
430	Romer, Robert W.	Lybrand, Ross Bros. & Montgomery	Heyburn Bldg., Louisville 2, Ky.
294	Ross, Thomas Edward	Lybrand, Ross Bros., & Montg.	1212 Heyburn Bldg Louisville, Ky.
222	Roth, Louis T.	Individual Practice	Marion E. Taylor Bldg., Louisville 2, Ky.
18	Rouse, Robert B.	Boone Co.	215 Dixie Hgwy., Florence, Ky.
407	Rouse, Robert M.	Rouse, Favret & Co.	Mercantile Library Bldg., Cincinnati, Ohio
240	Rowland, Henry T.	Christen, Brown, McCroskey & Rufer	1129 Ky. Home Life Bldg., Louisville 2, Ky.
217	Rufer, A. Davis	Christen, Brown, McCroskey & Rufer	1129 Ky. Home Life Bldg. Louisville 2, Ky.

* Not licensed to practice in Kentucky.

Certificate No.	Name	Business Connection	Mailing Address
*136	Ryans, Wm. J.	Retired	2027 Sherwood Ave., Louisville, Ky.
406	Sanders, Daniel Huyett	Continental Oil Co.	Ponea City, Okla.
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.	Heffner, Schildt & Co.	Vaughan Bldg. Louisville 2, Ky.
367	Schott, Louis F.	L. H. Willig & Co.	1436 Union Trust Bldg., Cincinnati, Ohio
419	Schroering, Edward	Cardwell & Koernner	Ky. Home Life Bldg., Louisville 2, Ky.
259	Schuette, Ralph H.	Schuette & Taylor	Citizens Bank Bldg., Paducah, Ky.
170	Schuler, Thad J.	Brown & Imhof	Washington Bldg., Louisville 2, Ky.
277	Seiger, Paul F.	Jewel Tea Co., Inc.	Jewel Park Barrington, Ill.
191	Selby, W. D.	Humphrey, Robinson & Co.	Heyburn Bldg., Louisville 2, Ky.
420	Sewell, Hughes V.	Waldman, Levitan & Wheeler	Marion E. Taylor Bldg., Louisville 2, Ky.
*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.
360	Shriver, John E.	Individual Practice	404 Ingalls Bldg., Cincinnati, Ohio
413	Silvey, Maurice W.	American Air Filter Co.	215 Central Ave., Louisville 8, Ky.
208	Simpson, W. Kenneth	Humphrey Robinson & Co.	Heyburn Bldg., Louisville 2, Ky.
304	Sinclair, Prior	Lybrand, Ross Bros., & Montg.	1212 Heyburn Bldg., Louisville 2, Ky.
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.	Somerville Audit Co.	1017 Twelfth St., Huntington, W. Va.

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Certificate No.	Name	Business Connection	Mailing Address
213	Sommer, Edward G.	Stand. Oil Co. of Ky.	Starks Bldg., Louisville 2, 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.
415	Stocker, Joseph G.	Cotton & Eskew	Ky. Home Life Bldg., Louisville 2, Ky.
365	Stringer, Kenneth W.	Killebrew & Stringer	128 S. Fourth St., Danville, Ky.
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	721 Citizens Savings Bank Bldg. Paducah, Ky.
350	Tedtmann, M. Earl	Individual Practice	301 Atlas Bank Bldg., Cincinnati, Ohio
274	Thomas, Guy Reese	Reliance Varnish Co.	1360 Eastern Parkway, Louisville 9, Ky.
309	Thomas, Richard H.	Cooperative Realty Co.	Realty Bldg., Louisville 2, Ky.
90	Thompson, Albert C.	Individual Practice	Ky. Home Life Bldg., Louisville 2, Ky.
314	Thompson, Charles L.	The George T. Stagg Distillery Co.	220 E. Main St. Frankfort, Ky.
150	Thorburn, Edwin F.	Individual Practice	Newport Finance Bldg., Newport, Ky.
410	Thurman, B. L., Jr.		Apt. 7, 1711 Oxmoor Rd., Birmingham, Ala.
312	Thurman, Duard N.	U. G. Briscoe & Co.	408 Security Tr. Bldg., Lexington, Ky.

* Not licensed to practice in Kentucky.

Certificate No.	Name	Business Connection	Mailing Address
321	Tippit, Hassel	Ernst & Ernst	906 Ky. Home Life Bldg., Louisville 2, Ky.
427	Titzl, Robert J.	Yeager, Ford & Warren	Ky. Home Life Bldg., Louisville 2, Ky.
338	Trauth, Albert E.	Individual Practice	504 Sou. Ohio Bank Bldg., Cincinnati, Ohio
123	Turner, Bradley O.	Humphrey Robinson & Co.	Heyburn Bldg., Louisville, Ky.
156	Tyler, J. O.	J. O. Tyler & Co.	McEldowney Bldg., Winchester, Ky.
397	Tyler, John O., Jr.	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.
382	Van Overbeke, Frank, Jr.	Humphrey, Robinson & Co.	Heyburn Bldg., Louisville, Ky.
416	Veach, Clarence A.	Brown & Imhof	1201 Washington Bldg., Louisville 2, Ky.
434	Venable, Clough	The Mengel Co.	Box 660, Louisville, Ky.
376	Voet, Leo C.	Ernst & Ernst	3912 Carew Tower, Cincinnati, Ohio
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.	Christen, Brown, McCroskey & Rufer	2440 So. Floyd, Louisville 8, Ky.
391	Von Lehman, Joseph C.	Individual Practice	702 Times Star Bldg., Cincinnati 2, Ohio
91	Waldman, Max	Waldman, Levitan & Wheeler	Marion E. Taylor Bldg., Louisville 2, Ky.
435	Wallen, Wallace	Yeager, Ford & Warren	820 Ky. Home Life 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 & Warren	Ky. Home Life Bldg., Louisville 2, Ky.
339	Wasserman, Irvin L.	J. M. Blieden Co.	Ky. Home Life Bldg., Louisville 2, Ky.
436	Watson, Vernon Fay	Cotton & Eskew	706 Ky. Home Life Bldg., Louisville 2, Ky.

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Certificate No.	Name	Business Connection	Mailing Address
318	Watt, George Coulter	Price Waterhouse & Co.	56 Pine Street, New York, N. Y.
440	Webb, Clarence H.	Walenken, Master & Erskine	504 Louisville Trust Bldg., Louisville 2, Ky.
200	Weiss, Louis C.	Ernst & Ernst	906 Ky. Home Life Bldg., Louisville 2, Ky.
351	Weiss, H. William	Individual Practice	911-18 E. 4th St., Cincinnati, Ohio
281	Welenken, Harry	Welenken, Master & Erskine	Louisville Trust Bldg., Louisville 2, Ky.
183	Wells, W. J.	Individual Practice	626 South 5th St., Louisville 2, Ky.
340	Wermeister, Jos. R.	Escott, Grogan & Co.	Lincoln Bank Bldg., Louisville 2, Ky.
*182	Wert, J. E.		Address Unknown
308	Wetterer, William S.	Individual Practice	118 S. 4th St., Louisville, Ky.
290	Whalin, U. S.	Escott, Grogan & Co.	Lincoln Bank Bldg., Louisville 2, Ky.
198	Wheeler, Charles M.	Waldman, Levitan & Wheeler	Marion E. Taylor Bldg., Louisville 2, Ky.
168	White, Kenneth		Address Unknown
282	Whitledge, Mason A.	Doussman Motors	1825 W. Franklin St., Evansville 12, Ind.
*115	Wilkes, James T.	James T. Wilkes & Co.	15307 Center Ave., Harvey, Ill.
435	Williams, Fonda G.	Humphrey Robinson & Co.,	1712 Heyburn Bldg., Louisville 2, Ky.
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.
*236	Wilson, Benjamin F.		54 Charles St., New York 14, N. Y.
212	Wirotzious, Edward C.	Individual Practice	5 No. 3rd St. Memphis, Tenn.
374	Wood, Everett C.	Individual Practice	207 Masonic Bldg. Henderson, Ky.

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Certificate No.	Name	Business Connection	Mailing Address
*253	Wood, William L.		511 Humphrey Ave., Oak Park, Ill.
439	Woodcock, Horace D.	The Girdler Corp.	224 E. Broadway, Louisville, Ky.
*122	Woolsey, Alvin E.	Irvin Jacobs Co.	105 S. LaSalle St., Chicago, Ill.
32	Wright, Charlton C.	Individual Practice	2011 Union Central Bldg., Cincinnati, Ohio
401	Wulfhorst, W. E.	Individual Practice	708 Keith Bldg., Cincinnati, Ohio
149	Yeager, L. C. J.	Yeager, Ford & Warren	Ky. Home Life Bldg., Louisville 2, Ky.

*Not licensed to practice in Kentucky.

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

ASHLAND

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

BOWLING GREEN

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

COVINGTON

ESPY BAILEY, First National Bank Building

DANVILLE

KENNETH W. STRINGER, 128 S. 4th St.

FRANKFORT

COTTON & ESKEW, McClure Building (Branch Office)

HOPKINSVILLE

ALBERT B. MALONEY & CO., Hopper Building (Branch Office)
Albert B. Maloney, Partner (Non-Resident)
George W. Laws, Partner (Non-Resident)
Alfred E. Robnett, Partner (Non-Resident)
Francis C. Newton, Partner (Non-Resident)

LEXINGTON

U. G. BRISCOE & CO., 812 Security Trust Building
U. G. Briscoe, Partner
W. J. Acker, Partner
Duard N. Thurman, Partner
COTTON & ESKEW, Bank of Commerce Building (Branch Office)
HIFNER & FORTUNE, 145 East High Street
W. A. Hifner, Partner
Helen Hifner Fortune, Partner
C. B. PIPES, 151-153 Church St.
J. O. TYLER & COMPANY, 1314-15 First National Bank Bldg.
J. O. Tyler, Partner
John O. Tyler, Jr., Partner
JESS C. PARIS, 208 Central Bank Building

LOUISVILLE

LOUIS W. ACKERSON, 28 Kenyon Bldg.
L. C. BARNETT, Kentucky Home Life Building
S. K. BERNSTEIN, Kentucky Home Life Building

LOUISVILLE (Continued)

BROWN & IMHOF, Washington Building

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

CARDWELL & KOERNNER, Kentucky Home Life Bldg.

Harvey Cardwell, Partner
John W. Koerner, Partner
Edward S. Schroering, Employee
Fred H. Bower, Employee
George S. Fritz, Employee

CHRISTEN, BROWN, McCROSKEY & RUFER, Ky. Home Life Building

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
Joseph G. Stocker, Employee
Vernon F. Watson, Employee

ERNST & ERNST, Kentucky Home Life Building

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

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
Robert W. Harris, Partner
G. Byron Kirby, Partner
U. S. Whalin, Partner
Jos. R. Wermeister, Partner
A. Luke Brown, Employee
Bernard J. Luker, Employee
Richard D. Riney, Employee

LOUISVILLE (Continued)

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

HEFFNER, SCHILDT & CO., Vaughan Building
John Carl Heffner, Partner
Clement F. Schildt, 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 D. Selby, Partner
M. B. Damron, Employee
J. Terry Noland, Employee
Fonda G. Williams, Employee
Robert Lancaster, Partner
W. Kenneth Simpson, Partner
Frank Van Overbeke, Jr., Employee
H. B. Williams, Employee

LYBRAND, ROSS BROS. & MONTGOMERY, Heyburn Building

Paul F. Halloran, Resident Partner
J. Wesley Huss, Resident Manager
William M. Lybrand, Partner (Non-Resident)
T. Edward Ross, Partner (Non-Resident)
Robert H. Montgomery, Partner (Non-Resident)
John Hood, Jr., Partner (Non-Resident)
Prior Sinclair, Partner (Non-Resident)
Forrest T. Dalton, Employee
Harold W. Glore, Employee
Oliver O. Howard, Employee
Louis S. Sorbo, Employee
Robert W. Romer, Employee

A. J. NAUMAN, Starks Building

LOUISVILLE (Continued)

JOHN S. PETOT & CO., Urban Bldg.

John S. Petot, Sr., Partner
John S. Petot, Jr., Partner
Jos. P. Jones, Jr., Partner

LOUIS T. ROTH, Marion E. Taylor Building

A. C. THOMPSON, Kentucky Home Life Building

WALDMAN, LEVITAN & WHEELER, Marion E. Taylor Building

Max Waldman, Partner
Charles M. Wheeler, Partner
Irvin L. Levitan, Partner
Gayheart, Ray E., Employee
Sewell, Hughes V., Employee

IRVIN L. Wasserman, Washington Bldg.

WELENKEN, MASTER & ERSKINE, Louisville Trust Bldg.

Harry Welenken, Partner
Moses Master, Partner
Charles W. Erskine, Partner
Bernard Himmelfarb, Employee

YEAGER, FORD & WARREN, 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
John D. Lynch, Employee
Wm. J. Mayer, Employee
Robert J. Titzl, Employee
Wallace Wallen, Employee

MIDDLESBORO

FRANK J. DOOLEY, Masonic Building

NEWPORT

EDWIN F. THORBURN, Newport Finance Building

OWENSBORO

EDWARD T. ALEXANDER, 507½ Frederica St.

J. O. BOSWELL, Holland Bldg.

F. L. MAY, 1325 W. 12th St.

PADUCAH

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

SCHUETTE & TAYLOR, 721 Citizens Savings Bank Building

Ralph Schuette, Partner
Harrar W. Taylor, Partner
Curtis E. Guffey, Partner

WHEELWRIGHT

JNO. C. McNEIL

WINCHESTER

VIRGIL P. LARY, Clark County National Bank Building

J. O. TYLER & COMPANY, 212-214 McEldowney Building

J. O. Tyler, Partner

John O. Tyler, Jr., Partner

REGISTERED PUBLIC ACCOUNTANTS

No.	Name	Address	Address
180	William Bryan Adams	Route No. 9	Frankfort, Ky.
181	Ray Robert Allen		Martin, Ky.
2	Wallace Carroll Anderson		Address Unknown
3	Baxter Arnett	322 Second Nat'l Bank Bldg.	Ashland, Ky.
372	Israel Aron	30 East Seventh St.	Covington, Ky.
4	Laurence Joseph Aubrey	The Stewart Dry Goods Co. 4th and Walnut Sts.	Louisville, Ky.
361	Frank B. Auxier		Pikeville, Ky.
182	Arthur Wallace Babbage		Harlan, Ky.
5	Richard Wallace Babbage		Harlan, Ky.
183	Lena Josephine Bachmann	414 Marion E. Taylor Bldg.	Louisville, Ky.
184	R. Tarvin Baker	1409 Ky. Home Life Bldg.	Louisville, Ky.
362	Fielding E. Ballard	537 Main St.	Shelbyville, Ky.
185	Howard Otto Banet	Apt. 57a, Weissinger-Gaulbert Apts.	Louisville, Ky.
6	Frederick Fournier Barker	809 Washington Bldg.	Louisville, Ky.
186	Robert McClure Barnett	910 Ky. Home Life Bldg.	Louisville, Ky.
7	Helen Margaret Bartow	820 Ky. Home Life Bldg.	Louisville, Ky.
8	John Leonard Batman	411 Lincoln Bank Bldg.	Louisville, Ky.
187	Elizabeth Mahoney Batts	Vaughan Bldg.	Louisville, Ky.
9	Frank J. Bayer	522 Dixie Terminal Bldg.	Cincinnati, Ohio
10	Hugh Black Bearden	200 Security Trust Bldg.	Lexington, Ky.
188	William Harold Beck	612 Security Trust Bldg.	Lexington, Ky.
189	John L. Bell	402 Greenup Bldg.—4th & Market	Louisville, Ky.
11	George Alexander Bennett	P. O. Box 975	San Juan, Texas
12	Erle Way Bishop	414 Marion E. Taylor Bldg.	Louisville, Ky.
13	John James Black	Ky. Home Life Bldg.	Louisville, Ky.
191	Howard Lee Black	205-6 McClure Bldg.	Frankfort, Ky.
14	Marvin Black	207 Allen St.	Owensboro, Ky.
15	John Wendell Blair	Box 207	Sheffield 1, Ala.
16	Ada Florence Blieden	510 Ky. Home Life Bldg.	Louisville, Ky.
18	Martin Hollie Boarman	Damron Bldg.	Owensboro, Ky.
190	Gene Harry Bobzien	2909 Bon Air Lane	Louisville, Ky.
194	Richard Charles Bockhorst	505 Walnut St.	Cincinnati, Ohio
195	Ralph Morrison Boggess	Third Nat'l Bank Bldg.	Ashland, Ky.
19	Phil Judge Bohne	605 Washington Bldg.	Louisville, Ky.
20	R. Walter Bond, Jr.	Apt. A 1, 202 Crescent Ave.	Louisville, Ky.
371	Raymond O. Boone	700 Volivar St.	Owensboro, Ky.
192	Max Bortz	606 Fountain Square Bldg.	Cincinnati, Ohio
193	Philip Bortz	505 Walnut St.	Cincinnati, Ohio
196	Isaac Anderson Bowles	Boggs Bldg.	Hazard, Ky.
197	James Leo Bowles		Jeffersontown, Ky.
21	Charles William Braun	827 York St.	Newport, Ky.
358	H. G. Breckenridge, Jr.	810 Bank of Commerce Bldg.	Lexington, Ky.
355	John A. Brown		Totz, Ky.
23	P. H. Bufkin	2825 Lexington Road	Louisville, Ky.
198	Lester L. Burekley	442 W. Broadway,	Danville, Ky.
25	Eugene Victor Bush	30th & Greenwood	Louisville, Ky.
199	Robert Lee Bynum	108 Wiltshire	Louisville, Ky.
200	Charles Edward Camm	Marion E. Taylor Bldg.	Louisville, Ky.

No.	Name	Address	Address
370	Harry L. Carroll	1500 Maxwell St.	Ashland, Ky.
348	C. Graham Carson	304 Produce Ave.	Louisville, Ky.
165	Garrett McKinley Castle		Harlan, Ky.
207	John Raymond Chawk	806 E. Broadway	Louisville, Ky.
201	Roy Howard Childers	3921 Taylor Blvd.	Louisville, Ky.
202	Marvin Lee Churney	820 Ky. Home Life Bldg.	Louisville, Ky.
203	Michael Conrad Clark	2137 Eastview	Louisville, Ky.
26	William Wallace Clark	18 Court St.	Winchester, Ky.
206	Reuben Julius Clarkson	148 Chenoweth Lane	Louisville, Ky.
27	Joseph Richard Clements	219 Heyburn Bldg.	Louisville, Ky.
28	Carl Joseph Clutinger	3607 Henry Ave.	Louisville, Ky.
344	William A. Wallace Combs		Address Unknown
1	Charles Beverly Compton	1106 Ky. Home Life Bldg.	Louisville, Ky.
204	Charles Aurelius Comstock		Address Unknown
205	John Edward Connell		Address Unknown
208	John M. Connolly	626 Broadway	Cincinnati, Ohio
366	Christian Conrad	3703 Carew Tower	Cincinnati, Ohio
209	Elmer Edward Constant	Room 205 Elks Bldg.	Bowling Green, Ky.
29	William Morrison Coons	409 Central Bank Bldg.	Lexington, Ky.
210	Granville Pearl Cornett	Boggs Bldg., High St.	Hazard, Ky.
30	William Cotton, Jr.	706 Ky. Home Life Bldg.	Louisville, Ky.
31	Henry Alfred Cox	675 Starks Bldg.	Louisville, Ky.
211	Paul Lewis Cox	414 Marion E. Taylor Bldg.	Louisville, Ky.
352	J. E. Craig	301 Central Bank Bldg.	Lexington, Ky.
32	Fred Theodore Cramer	18 E. Fourth St.	Cincinnati, Ohio
363	Robert W. Dauer	22 Graves Ave.	Erlanger, Ky.
215	John Cecil Davis	145 E. High	Lexington, Ky.
212	Milton Myles Davis	Citizens Commercial Bank	Midway, Ky.
214	Malcolm Pitman Dickson	Central St.	Harlan, Ky.
33	Paul Dillingham		Madisonville, Ky.
216	Henry Joseph Dorenkamp	Fincastle Bldg.	Louisville, Ky.
166	John Fox Dryden	4105 Winchester Road	Louisville, Ky.
178	Julius Effron	16 Linden Avenue	Frankfort, Ky.
217	John Henry Eichberg	Lancaster Bldg.	Cincinnati, Ohio
34	James Knight Ellis	Wall Street	Winchester, Ky.
35	Lester Epstein	212 E. Madison	Louisville, Ky.
341	Virginia Martin Eversole	N. Second St.	Richmond, Ky.
36	John White Farmer	601 McClure Bldg.	Frankfort, Ky.
218	James R. Favret	805 Mercantile Library Bldg.	Cincinnati, Ohio
37	Norma Boldt Fell	605 Washington Bldg.	Louisville, Ky.
219	Charles Steele Fisher	2105 Maryland Ave.	Louisville, Ky.
38	James Temple Flowers	209 E. Main St.	Bowling Green, Ky.
39	Albert Paul Foley	921 Ky. Home Life Bldg.	Louisville, Ky.
220	Harold Bright Ford	Court House	Lexington, Ky.
221	Robert Harry Ford	1023 Cecil Ave.	Louisville, Ky.
40	George Goodwin Forwood	612 Ky. Home Life Bldg.	Louisville, Ky.
222	Oscar LeRoy Fowler	202 Fincastle Bldg.	Louisville, Ky.
41	Banty Francisco	237 High St.	Pikeville, Ky.
223	Allen Rumsey French	1212 Heyburn Bldg.	Louisville, Ky.
42	Robert Charles Fronmiller	505 Louisville Trust Bldg.	Louisville, Ky.

No.	Name	Address	
224	Albert Henry Fumey	Gravel Road	Jeffersonville, Ind.
225	Joseph Carroll Gadd	54 Mentelle Park	Lexington, Ky.
43	Allen Russell Galloway	3705 Laurel St.	New Orleans, La.
44	Leonard Alfred Garland	575 W. Short St.	Lexington, Ky.
45	Leslie Neal Gatz	606 Realty Bldg.	Louisville, Ky.
47	Bernard Anthony Gensle	1807 Tyler Parkway	Louisville, Ky.
167	Arthur Washington Gentry	816 College St.	Bowling Green, Ky.
369	Ellen A. Gesner	139 N. Bayly Ave.	Louisville, Ky.
346	Leo J. Gilstrap	711 Center St.	Owensboro, Ky.
48	John Anthony Goeing	3910 Vermont Ave.	Louisville, Ky.
50	George Henry Graef	No. 1 Saad Bldg.	Pikeville, Ky.
168	George Gordon Gray		Manchester, Ky.
345	Leo Andrew Greenwell	1829 S. 3rd St.	Louisville, Ky.
51	Latta Houston Greer	706 Ky. Home Life Bldg.	Louisville, Ky.
226	Robert Henry Haag	411 Lincoln Bank Bldg.	Louisville, Ky.
229	Wade H. Habitt	910 Ky. Home Life Bldg.	Louisville, Ky.
230	Nat Halstead Hager	414 Marion E. Taylor Bldg.	Louisville, Ky.
231	Cecil Lamar Hall	703 Provident Bank Bldg.	Cincinnati, Ohio
232	Gaylord Crawford Hall, Jr.	1212 Heyburn Bldg.	Louisville, Ky.
52	William Delbert Hammer	1201 Washington Bldg.	Louisville, Ky.
53	Howard Weller Hardaway	411 Lincoln Bank Bldg.	Louisville, Ky.
169	Charles Hugh Hardesty	1237 Eastern Parkway	Louisville, Ky.
228	Joseph Clements Harmeyer	1113 Chamber of Commerce Bldg.	Cincinnati, Ohio
340	Wilbur Henry Harmon	404 Scott St.	Covington, Ky.
54	J. Henry Harris	P. O. Box 231	Beaver Dam, Ky.
233	Victor Elwood Harris	1409 Ky. Home Life Bldg.	Louisville, Ky.
234	Belle Haselwood	612 Ky. Home Life Bldg.	Louisville, Ky.
235	Hudson Legrand Hatcher	820 Ky. Home Life Bldg.	Louisville, Ky.
55	Taylor Allen Hatcher	P. O. Box 1129	Asheville, N. C.
56	Wm. H. Hayes	No. 11 East 5th St.	Covington, Ky.
227	Joseph Clifford Healy	625 Scott St.	Covington, Ky.
57	Arthur William Heckerman	505 Walnut St.—Room 1100	Cincinnati, Ohio
58	Andrew Ford Helm	505 Louisville Trust Bldg.	Louisville, Ky.
236	Earl William Hemingway	127 N. 42nd St.	Louisville, Ky.
59	John Albert Herzig	522 Dixie Terminal Bldg.	Cincinnati, Ohio
170	Frank Henley		Wiscoal, Ky.
60	Earl Hess, Jr.		Central City, Ky.
240	John Simpson Holbrook	Damron Bldg.	Owensboro, Ky.
364	James M. Honaker	626 Taylor Ave.	Frankfort, Ky.
241	Clarence Milford Hook	123 E. 6th St.	Cincinnati, Ohio
338	Henry Bernard Horner	1331 Enquirer Bldg.	Cincinnati, Ohio
61	William Reid Houston	Broad St.	Central City, Ky.
62	Leicester Radford Howard	321 Starks Bldg.	Louisville, Ky.
242	Elizabeth Howard	215 Peoples Bldg.	Middlesboro, Ky.
63	Lewis Hurshel Humble	601 McClure Bldg.	Frankfort, Ky.
239	Hubert Herr Humphrey	Damron Bldg.	Owensboro, Ky.
64	John Regester Humphrey	203 Walton Bldg.	Lexington, Ky.
65	William Fairleigh Hurt	1215 E. Washington St.	Orlando, Fla.
66	Augustus Lee Hutchinson	Public Service Com. of Ky.	Frankfort, Ky.
67	Calvert Edwin Hydes	649 S. 36th St.	Louisville, Ky.

No.	Name	Address	
177	Frederick Clinton Isaac		Cumberland, Ky.
244	Martha Elizabeth Jacobi	Washington Bldg.	Louisville, Ky.
245	John Chester Jarboe	306 N. 40th St.	Louisville, Ky.
243	Oscar Bennett Jennings	700 Second St.	Henderson, Ky.
171	Honshell Kercheval Johnston	2404 Sycamore St.	Catlettsburg, Ky.
356	Everett R. Jones	412 American Life Bldg.	Louisville, Ky.
68	Howard Malcolm Jones	313 S. Green St.	Glasgow, Ky.
69	Jane Bruce Jones		Address Unknown
271	Paul Vernon Jones	411 Lincoln Bank Bldg.	Louisville, Ky.
246	Clarence Joseph Kellerman	425 So. Fourth St.	Louisville, Ky.
247	John Whallen Kelly	Washington Bldg.	Louisville, Ky.
172	Harold Clinton Kennedy	Pinnell Bldg.	Somerset, Ky.
249	Walter E. Kennedy	2534 Broadmeade	Louisville, Ky.
70	Fred Joseph Kieffer	505 Louisville Trust Bldg.	Louisville, Ky.
71	Robert Peyton Killebrew	128 S. 4th St.	Danville, Ky.
72	Maxine Kinney		Address Unknown
73	Charles Kelley Kiphart	519 Main St.	Cincinnati, Ohio
248	Irwin Jacob Klein	621 Monmouth St.	Newport, Ky.
75	Arthur Lee Knipp	1712 Heyburn Bldg.	Louisville, Ky.
76	John Arthur Kohrman	413 First Nat'l Bank Bldg.	Covington, Ky.
250	Jack Kuresman	331 York St.	Newport, Ky.
77	William Samuel Kyle		Address Unknown
78	Robert Benjamin Lancaster	1106 Ky. Home Life Bldg.	Louisville, Ky.
80	George Herman Landwehr	808 Main St.	Cincinnati, Ohio
251	James William Lane	501 West Oak	Louisville, Ky.
81	Lester Daniel Lape	126 Dixie Place	Ft. Thomas, Ky.
252	Mary Washburn LaRue	207 Allen St.	Owensboro, Ky.
173	Thomas Edvin Lashmet	301 E. 24th St.	Owensboro, Ky.
360	James N. LeClare	502 E. Whitcomb Ave.	Glendora, Calif.
82	John Sylvester Linehan	North Main St.	Cynthiana, Ky.
83	William Oscar Lipscomb	1035 Washington Ave.	Newport, Ky.
253	Norman Kenneth Livesay	1212 Heyburn Bldg.	Louisville, Ky.
254	Robert Maurice Lohre	819 St. James Road, Park Hills	Covington, Ky.
84	Donald Losey	2123 New Linden Road	Newport, Ky.
255	William Stanton Love	1201 Washington Bldg.	Louisville, Ky.
257	Henry Joseph Lynch	Vaughan Bldg.	Louisville, Ky.
258	James Thomas Lynch	820 Ky. Home Life Bldg.	Louisville, Ky.
98	John William McDaniel	801 Cooper Drive	Lexington, Ky.
273	Arthur George McInteer	1835 Douglass Blvd.	Louisville, Ky.
272	Herbert Oscar McKinney	411 S. Third St.	Louisville, Ky.
274	Kenric Sigsbee McKinney		Pikeville, Ky.
92	Thomas Guthrie McRae	1726 State St.	New Albany, Ind.
275	Paul Willis McReynolds		Harlan, Ky.
260	John Earl Magel	369 Starks Bldg.	Louisville, Ky.
261	James E. Manion		Address Unknown
86	James Jackson Marrs	219 Heyburn Bldg.	Louisville, Ky.
87	Ann Mary Martin	601 McClure Bldg.	Frankfort, Ky.
259	Hamilton William Marvin	901 Dumesnil St.	Louisville, Ky.
88	Stillie Lee Mason	801 E. Jefferson St.	Louisville, Ky.
90	Joseph Bertrand Mattingly	414 Marion E. Taylor Bldg.	Louisville, Ky.

No.	Name	Address	
89	Oliver Clay Maupin, Jr.	251 Arlington Ave.	Lexington, Ky.
262	Howard Melvin May	Third Nat'l Bank Bldg.	Ashland, Ky.
265	William James May		Prestonsburg, Ky.
266	William Frederick Mayer, Jr.	Vaughan Bldg.	Louisville, Ky.
85	Leo Joseph Mellott	522 Dixie Terminal Bldg.	Cincinnati, Ohio
267	John Copeland Millen		Address Unknown
93	Claude Emery Miller	Suite 510 Security Trust Bldg.	Lexington, Ky.
94	Jack Pierce Milliken	32 Dudley St.	Winchester, Ky.
268	Lewis Newton Milton	203 Bank of Commerce Bldg.	Lexington, Ky.
263	Joseph Patrick Minogue	219 Ludford St.	Ludlow, Ky.
471	Patrick H. Mitchell	504 Greenup Bldg.	Louisville, Ky.
95	Ransom Herbert Monger	414 Marion E. Taylor Bldg.	Louisville, Ky.
16	Charles Dennis Moody	706 Ky. Home Life Bldg.	Louisville, Ky.
269	Richard Layton Moore	1212 Heyburn Bldg.	Louisville, Ky.
270	Oder Lee Morgan	603 S. Broadway	Georgetown, Ky.
97	William Marcena Morgan	RR 10, Box 161A, Kenwood Rd.	Cincinnati, Ohio
164	Edward Lee Murphy	507 Frederica St.	Owensboro, Ky.
264	Charles Raymond Murray	Lancaster Bldg.	Cincinnati, O.
99	Willis Carl Nale	Urban Bldg.	Louisville, Ky.
100	John Gatewood Nall	1576 Starks Bldg.	Louisville, Ky.
276	Carrie Marr Nauman	Starks Bldg.	Louisville, Ky.
277	Charles Ellsworth Nelson	208 Poplar St.	Corbin, Ky.
162	Donald Frederick Nemitz	601 Ky. Home Life Bldg.	Louisville, Ky.
278	Robert Bernard Noll	41 Buttermilk Road	Covington, Ky.
349	Ike A. Nooe, Jr.	514 Murray St.	Frankfort, Ky.
280	Robert LeRoy Nuchols	411 W. 4th St.	Frankfort, Ky.
353	Carl Oberhelman	801 Mercantile Library Bldg.	Cincinnati, Ohio
101	John Joseph O'Gara	921 Ky. Home Life Bldg.	Louisville, Ky.
102	Kenneth Warren Ogden	Marion E. Taylor Bldg.	Louisville, Ky.
103	Coleman Daniel Oldham	Room 11, Glyndon Hotel	Richmond, Ky.
350	Esther O'Neil	906 Realty Bldg.	Louisville, Ky.
104	Oscar L. Orr	110 W. Short St.	Lexington, Ky.
281	John Deward Owens	611 Citizens Bank Bldg.	Lexington, Ky.
105	Chester Lewis Pangburn		Address Unknown
106	Charles Alton Payntr	4022 Hillsboro Road	Louisville, Ky.
107	William Phillips Peele	105 E. 20th St.	Owensboro, Ky.
109	Paul Harmon Petrey	Main St.	Hazard, Ky.
110	John Robertson Phelps	511½ E. 10th St.	Bowling Green, Ky.
111	Curtis D. Pittman	414 Marion E. Taylor Bldg.	Louisville, Ky.
112	Louis Davis Ponder	1212 Heyburn Bldg.	Louisville, Ky.
282	Aubrey R. Poole	27 S. Main St.	Madisonville, Ky.
113	David Morse Pope	3912 Carew Tower	Cincinnati, Ohio
283	Carson Omman Porter	205 Pioneer Bldg.	Louisville, Ky.
368	Rex Beresford Potter	145 E. High St.	Lexington, Ky.
284	Thomas Gilliland Price	1712 Heyburn Bldg.	Louisville, Ky.
285	Charles Bernard Queenan	463 Starks Bldg.	Louisville, Ky.
286	James Francis Queenan	931 Dixie Highway	Louisville, Ky.
114	Leahbelle Thorpe Quig	106 W. 8th St.	Owensboro, Ky.
287	Charles Myrton Quirey, Jr.	414 Marion E. Taylor Bldg.	Louisville, Ky.
339	Elmer Joseph Rabanus	1331 Enquirer Bldg.	Cincinnati, Ohio

No.	Name	Address	
288	Charles Ditzler Ralph, Jr.	Damron Bldg.	Owensboro, Ky.
291	Otwell C. Rankin	110 Home St.	Erlanger, Ky.
115	Mary Ellen Rapier	Damron Bldg.	Owensboro, Ky.
289	Thomas Henry Ratliff	Box 42	Pikeville, Ky.
116	Samuel Perry Rawlins	American Nat'l Bank Bldg.	Bowling Green, Ky.
290	Joseph Davidson Raymer	1712 Heyburn Bldg.	Louisville, Ky.
294	George Holland Reed		Address Unknown
117	Charles S. Reich	Marion E. Taylor Bldg.	Louisville, Ky.
292	Samuel Reid	262 Kalmia	Lexington, Ky.
295	Philip Ray Resch	2517 Meadow Road	Louisville, Ky.
296	Littleton C. Rice	1201 Washington Bldg.	Louisville, Ky.
336	C. H. Richardson, Jr.	1201 Washington Bldg.	Louisville, Ky.
118	Kessel P. Rider	4712 Southern Parkway	Louisville, Ky.
119	Joseph Robert Riedel	Washington Bldg.	Louisville, Ky.
120	Clinton Rigsby	Neale Bldg.	Bowling Green, Ky.
121	Fritz Hillman Riley	706 Ky. Home Life Bldg.	Louisville, Ky.
174	Frank Hamilton Rippetoe	285 Rosemont Gardens	Lexington, Ky.
351	George F. Ritter, Jr.	125 N. 42nd St.	Louisville, Ky.
123	George W. Roberts	Cline Bldg.	Pikeville, Ky.
124	Harold Allen Robertson	414 Marion E. Taylor Bldg.	Louisville, Ky.
125	Jacob Elwood Robinson	1st Nat'l Bank Bldg.	Pikeville, Ky.
293	Charles Roser	1228 Kentucky Home Life Bldg.	Louisville, Ky.
297	Jack E. Roth	403 Marion E. Taylor Bldg.	Louisville, Ky.
126	James J. Rousseau	212 Rugby Bldg.	Owensboro, Ky.
299	Alpheus Edgar Sampson, Jr.	208 N. Pope St.	Louisville, Ky.
127	Sylvan Samuels	422 W. Liberty St.	Louisville, Ky.
128	Grover Cleveland Sanders	First Nat'l Bank Bldg.	Pikeville, Ky.
129	Francis Claude Schneider	606 Republic Bldg.	Louisville, Ky.
301	Fred J. Schneider		Address Unknown
359	D. M. Scott		Address Unknown
130	John Henry Schuster	675 Starks Bldg.	Louisville, Ky.
131	Ruby Baxter Schwab	706 Ky. Home Life Bldg.	Louisville, Ky.
302	Karl Edward Searey	419 Zane St.	Louisville, Ky.
354	D. S. Setzer	Bank Building	Whitesburg, Ky.
306	John Hilary Shackelford	Varsity Bldg.	Murray, Ky.
303	Judson Lawson Shelfer, Jr.	710 Rhodes Haverty Bldg.	Atlanta, Ga.
365	Arthur F. Shuck	1326 Thornberry Ave.	Louisville, Ky.
305	William Thompson Simpson	P. O. Box 186	Oak Ridge, Tenn.
300	Samuel Preston Slavens	322 Second Nat'l Bank Bldg.	Ashland, Ky.
307	Elbert B. Smith	Third Nat'l Bank Bldg.	Ashland, Ky.
133	Hardes Avery Smith, Jr.	161 W. Short St.	Lexington, Ky.
308	William Joseph Smith	1510 Ky. Home Life Bldg.	Louisville, Ky.
357	R. J. Snow	Taylor Building	Richmond, Ky.
309	John Martin Stauffer		Jenkins, Ky.
134	Leslie Carter Steele	433 South Third St.	Louisville, Ky.
310	Rudolph Anthony Steltenkamp	1007 Lawton Rd., Park Hills	Covington, Ky.
175	Felix Walker Stephens	501 Republic Bldg.	Louisville, Ky.
135	John Isaac Stephens	P. O. Box 665	Owensboro, Ky.
304	Samuel Spencer Stitt	223 Second St.	Henderson, Ky.
137	Marcus Chinn Stuart, Jr.	820 Ky. Home Life Bldg.	Louisville, Ky.

No.	Name	Address	
311	Jere Ernest Sullivan	634 Bellaire Ave.	Lexington, Ky.
312	Helen Supplee	1201 Washington Bldg.	Louisville, Ky.
138	William Victor Sursa	Public Square	Glasgow, Ky.
367	Arthur M. Swasey	303 First St.	Henderson, Ky.
139	John William Sweeney	411 Lincoln Bank Bldg.	Louisville, Ky.
140	Raymond Thurston Taylor	521 Citizens Bank Bldg.	Paducah, Ky.
141	Verner Taylor	Box 42	Pikeville, Ky.
313	Jerome Anthony Thamann	212 First Nat'l Bank Bldg.	Covington, Ky.
142	Robert Jordan Theobald	404-5 Hilliard Bldg.	Louisville, Ky.
143	Joseph G. Thornbury	463 Starks Bldg.	Louisville, Ky.
315	Joseph Gregory Thornbury, Jr.	463 Starks Bldg.	Louisville, Ky.
316	Thomas Bernard Thornbury	303 S. Sixth St.	Louisville, Ky.
317	William Walter Thorp	458 Central Bank Bldg.	Lexington, Ky.
145	Herman Henry Timmering	369-71 Starks Bldg.	Louisville, Ky.
146	Bosworth Moss Todd	P. O. Box 9	Frankfort, Ky.
319	Jesse Pendleton Trimble	414 Marion E. Taylor Bldg.	Louisville, Ky.
314	James Emery Trivette	202 A & P Bldg.	Pikeville, Ky.
337	Joseph Allen Tucker	2368 Fairview Ave.	Cincinnati, Ohio
147	William Charles Tyirin	6 E. 4th St.	Cincinnati, Ohio
321	James Joseph Tyrrell	Marion E. Taylor Bldg.	Louisville, Ky.
148	James Thurston Valentine	604 Marion E. Taylor Bldg.	Louisville, Ky.
322	Eugene Randolph Vautrot	901 Old National Bank Bldg.	Evansville, Ind.
324	Edward Adam Voelker	209 Boone St.	Bromley, Ky.
149	Warren George von Roenn	706 Ky. Home Life Bldg.	Louisville, Ky.
343	Stanley Austin Waddle	1st National Bank Bldg.	Somerset, Ky.
326	Frank Stetson Walker	402 Greenup Bldg.	Louisville, Ky.
150	James Stone Walker	New Eastern Hotel	Richmond, Ky.
327	Edward Wallace	319 Marion E. Taylor Bldg.	Louisville, Ky.
347	E. J. Walters	1243 Everett Avenue	Louisville, Ky.
328	Marvin Handley Warren	Ky. Home Life Bldg.	Louisville, Ky.
153	Harry Maxwell Watters	221 Allen St.	Owensboro, Ky.
154	James Cornell Watts	414 Marion E. Taylor Bldg.	Louisville, Ky.
155	William E. Wells	Y. M. C. A. Bldg.	Corbin, Ky.
330	Albert Herman Wempe	722 Marion E. Taylor Bldg.	Louisville, Ky.
176	Joseph Vincent Wesley	Masonic Bldg., Main St.	Somerset, Ky.
331	Caleb Roby Wilkins	27 McLeod Bldg.	Madisonville, Ky.
156	Howard Thomas Williams	1712 Heyburn Bldg.	Louisville, Ky.
332	Robert Earl Wilson		Address Unknown
163	Carl Warrington Witte	523 Fourth Ave.	Dayton, Ky.
157	Jack Royse Wolford	412 Speed Bldg.	Louisville, Ky.
333	Charles Wesley Wolverton		Address Unknown
158	Wallace Howard Woods	18 Court St.	Winchester, Ky.
159	Joseph Thompson Wooldridge		Address Unknown
334	John Cook Worsham		Address Unknown
160	Frederick Henry Wrassmann	811 Atlas Bank Bldg.	Cincinnati, Ohio
161	Melvin Robert Youngblood	414 Marion E. Taylor Bldg.	Louisville, Ky.
335	Theodore Francis Zerhusen	212 First Nat'l Bank Bldg.	Covington, Ky.
342	Amos Leo Zimlich, Sr.	2369 Gladstone Ave.	Louisville, Ky.

48
346

ACCOUNTING FIRMS (PARTNERSHIPS*) LICENSED TO PRACTICE IN KENTUCKY

Name	Address in Ky.	Address—Principal Office
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	505 Elm St., Cincinnati, Ohio
Farmer & Humble	Frankfort	601 McClure Building
Chas. G. Harris & Co.	Louisville	1409 Ky. Home Life Bldg.
Horwath & Horwath	None	41 E. 42nd St., New York 17, N. Y.
Killebrew and Stringer	Danville	128 S. Fourth St.
Kiphart and Wurst	None	6 East 4th St., Cincinnati, Ohio
McKinney & Trivette	Pikeville	Room 202 A & P Building
Nauman, Nauman and Company	Louisville	Starks Bldg.
Rouse, Favret & Company	None	805 Mercantile Library Bldg., Cincinnati, Ohio
Schuster & Cox	Louisville	675 Starks Bldg.
Thornbury & Queenan	Louisville	463 Starks Building

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

CHAPTER 325
Kentucky Revised Statutes
Public Accountants

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| <p>325.220 Definitions</p> <p>325.230 Board of Accountancy created; membership; appointment, qualifications, term, vacancies, removal, compensation</p> <p>325.240 Officers of board; rules and regulations; quorum; seal; records; annual register; employes</p> <p>325.250 Revolving fund for board; annual report</p> <p>325.260 Certified public accountants; qualifications</p> <p>325.270 Examinations for certified public accountant; when held; re-examination fees</p> <p>325.280 Qualification of certified public accountants under prior statutes; reciprocity</p> <p>325.290 Use of title "certified public accountant"; list</p> <p>325.300 Partnerships of certified public accountants; registration</p> <p>325.310 Registration of public accountants; use of title "public accountant"</p> <p>325.315 Qualification as public accountants of persons with experience in federal service</p> <p>325.320 Partnerships of public accountants; registration</p> <p>325.330 Annual permits to practice public accounting; renewal; fees</p> | <p>325.340 Revocation, suspension, refusal to renew, or censure of holder of certificate, registration or permit of certified public accountant or public accountant</p> <p>325.350 Revocation, suspension, refusal to renew or censure of holder of partnership registration or permit</p> <p>325.360 Hearings before board; notice; procedure; record; attorney for board; court review</p> <p>325.370 Reinstatement of accountant</p> <p>325.380 Use of title "certified public accountant" or "public accountant" or similar designation restricted to holders of permit or certificate</p> <p>325.390 Employment by registered accountants; temporary or incidental practice by non-resident</p> <p>325.400 Injunction against violations of KRS 325.380</p> <p>325.410 Evidence of unlawful holding out as registered to practice</p> <p>325.420 Ownership of accountant's working papers</p> <p>325.430 Exemption from jury service</p> <p>325.440 Privileged information obtained in practice</p> <p>325.990 Penalty; prosecution by Attorney-General</p> |
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325.220 **Definitions.** (1) The term "board" when used in KRS 325.220 to 325.440 means the State Board of Accountancy created by KRS 325.230.

(2) The term "state" when used in KRS 325.220 to 325.440 includes and means any state, territory or insular possessions of the United States, or the District of Columbia.

325.230 **Board of Accountancy created; membership; appointment, qualifications, term, vacancies, removal, compensation.** 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 KRS 325.220 to 325.440, 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.

(2) 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.

325.240 **Officers of Board; rules and regulations; quorum; seal; records; annual register employes.** 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 KRS 325.220 to 325.440. 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 KRS 325.220 to 325.440, 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 KRS 325.220 to 325.440; 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.

325.250 Revolving fund for board; annual report.

All fees and other monies received by the board pursuant to the provisions of KRS 325.220 to 325.440 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 KRS 325.220 to 325.440 and all expenses incurred under KRS 325.220 to 325.440 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.

325.260 Certified public accountants; qualifications. The certificate of "certified public accountant" shall be granted by the board to any person:

(1) Who is a citizen of the United States or who has duly declared his intention of becoming such a citizen, and:

(2) Who is a resident of this state or who has a place of business or is employed therein, and:

(3) Who has attained the age of twenty-three years, and who is of good moral character, and:

(4) Who is 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 paragraph (a) of this subsection, 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 of a certified public accountant, for at least six years preceding the date of application, and:

(5) 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.

325.270 Examinations for certified public accountant; when held; re-examination fees.

Examinations provided for in KRS 325.220 to 325.440 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 twenty-five dollars 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 ten dollars for each examination irrespective of the number of subjects therein covered.

325.280 Qualification of certified public accountants under prior statutes; reciprocity.

(1) Individuals who at the time of the enactment of KRS 325.220 to 325.440 held certified public accountant certificates heretofore issued under the laws of this state shall not be required to secure additional certificates under KRS 325.220 to 325.440 but shall otherwise be subject to all of their provisions; and such certificates heretofore issued shall, for all purposes, be considered certificates issued under KRS 325.220 to 325.440 and subject to all of their provisions.

(2) 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 KRS 325.260 to 325.290 who is the holder of a certificate as certified public accountant issued under the laws of any state.

(3) 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.

325.290 Use of title "certified public accountant"; list. Any individual who has received from the board a certificate of "certified public accountant" and who holds an annual permit to practice issued under KRS 325.330 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."

325.300 Partnerships of certified public accountants; registration. 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:

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

(2) 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

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

(4) 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 KRS 325.330 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.

325.310 Registration of public accountants; use of title "public accountant."

(1) Any person who is a resident of this state, or has a place of business, or is employed therein, and who has attained the age of twenty-one years, and who is of good moral character, and who meets the requirements of paragraphs (a) or (b) or (c) of this subsection, may register as a public accountant with the board on or before the first day of July, 1946.

(a) Persons who held themselves out to the public as public accountants and who were engaged within this state on June 19, 1946, in the practice of public accounting as their principal occupation.

(b) Staff accountants employed by certified public accountants or by public accountants and regularly assigned to accounting engagements on June 19, 1946.

(c) 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 June 19, 1946, the time for registration shall be extended for a period of twelve months from the time such person is honorably discharged from such service.

(2) 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 KRS 325.330 shall be styled and known as a "public accountant."

325.315 Qualification as public accountants of persons with experience in federal service. Service by a person in the capacity of Auditor of Income Tax Returns under the Treasury Department of the United States, with a rank not lower than that of agent under a Revenue Agent in Charge, or with a rank not lower than that of United States Deputy Collector who has attained a grade of at least C.A.F. 7, or with a rank equivalent thereto should such ranks be abolished, shall be deemed to be the practice of public accounting within the meaning of KRS 325.260 (4) and KRS 325.310 (1). Any person who was engaged in such service on June 19, 1946, and who is otherwise qualified under the provisions of KRS 325.310 (1), may register as a public accountant, with the State Board of Accountancy, on or before December 31, 1948, and shall thereupon occupy the same status and possess the same rights and privileges as those persons who registered under KRS 325.310 on or prior to July 1, 1946.

325.320 Partnerships of public accountants; registration. 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:

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

(2) 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

(3) Each resident manager in charge of an office of 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 KRS 325.330 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.

325.330 Annual permits to practice public accounting; renewal; fees. 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 KRS 325.260 to 325.290 and to individuals and partnerships registered under KRS 325.280 to 325.320. There shall be a fee of ten dollars 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 five dollars. 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 ten dollars shall be paid.

325.340 Revocation, suspension, refusal to renew, or censure of holder of certificate, registration or permit of certified public accountant or public accountant. After notice and hearing as provided in KRS 325.360, the board may revoke or suspend any certificate issued under KRS 325.260 to 325.290, or any registration granted under KRS 325.310, or may revoke, suspend or refuse to renew any permit issued under KRS 325.330, or may censure the holder of any such permit, for any one or any combination of the following causes:

(1) Fraud or deceit in obtaining a certificate as certified public accountant, or in obtaining registration under KRS 325.220 to 325.440, or in obtaining a permit to practice public accounting under KRS 325.220 to 325.440.

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

(3) Violation of any of the provisions of KRS 325.380.

(4) Repeated violation of a rule of professional conduct promulgated by the board under the authority granted by KRS 325.220 to 325.440, after warning by the board that such continued violation will constitute grounds for proceedings hereunder.

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

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

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

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

(9) 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 KRS 325.220 to 325.440.

325.350 Revocation, suspension, refusal to renew or censure of holder of partnership registration or permit.

(1) After notice and hearing as provided in KRS 325.360 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 KRS 325.220 to 325.440 under which it qualified for registration.

(2) After notice and hearing as provided in KRS 325.360 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 KRS 325.340, 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.

325.360 Hearings before board; notice; procedure; record; attorney for board; court review.

(1) The board may initiate proceedings under KRS 325.220 to 325.440 either on its own motion or on the complaint of any person.

(2) 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 thirty 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.

(3) 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 thirty 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.

(4) 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.

(5) 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 KRS 325.220 to 325.440. 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.

(6) The board shall not be bound by technical rules of evidence.

(7) A stenographic record of the hearing shall be kept and a transcript thereof filed with the board.

(8) At all hearings the Attorney-General of this state, or one of his assistants designated by him shall appear and represent the board.

(9) The decision of the board shall be by majority vote thereof.

(10) 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 sixty 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 a decree in equity and may be appealed from to the Court of Appeals.

325.370 Reinstatement of accountant. 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 public accounting which has been revoked or suspended.

325.380 Use of title "certified public accountant" or "public accountant" or similar designation restricted to holders of permit or certificate.

(1) 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 KRS 325.260 to 325.290 and holds a permit issued under KRS 325.330 which has not been revoked or suspended, provided, however, that a foreign accountant who has registered under the provisions of KRS 325.280, and who holds a permit issued under

KRS 325.330, 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.

(2) 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 KRS 325.300 and holds a permit issued under KRS 325.330 which has not been revoked or suspended.

(3) 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 KRS 325.310 and holds a permit issued under KRS 325.330 which has not been revoked or suspended, or unless such person has received a certificate as a certified public accountant under KRS 325.260 to 325.290 and holds a permit issued under KRS 325.330 which has not been revoked or suspended.

(4) 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 KRS 325.320 or as a partnership of certified public accountants under KRS 325.300 and holds a permit issued under KRS 325.330 which has not been revoked or suspended.

(5) 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 provision of KRS 325.280 and who holds a permit issued under KRS 325.330 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.

(6) 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 KRS 325.330 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.

(7) 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 KRS 325.330 which has not been revoked or suspended.

(8) 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.

325.390 Employment by registered accountants; temporary or incidental practice by nonresident.

(1) Nothing contained in KRS 325.220 to 325.440 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 KRS 325.330; provided that such employe or assistant shall not issue any accounting or financial statement over his name.

(2) Nothing contained in KRS 325.220 to 325.440 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.

325.400 Injunction against violations of KRS 325.380. 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 KRS 325.380, 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 order 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.

325.410 Evidence of unlawful holding out as registered to 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 KRS 325.400 or 325.990 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 KRS 325.330. In any such action evidence of the commission of a single act prohibited by KRS 325.220 to 325.440 shall be sufficient to justify an injunction or a conviction without evidence of a general course of conduct.

325.420 Ownership of accountant's 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.

325.430 Exemption from jury service. An individual holding a permit issued under KRS 325.330 shall be exempt from service on any jury.

325.440 Privileged information obtained in practice. 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.

325.990 Penalty; Prosecution by attorney-general. Any person who violates any provision of KRS 325.380, 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.

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 his professional attainments. 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", 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 caption 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. The intent of this article is to limit the designation to the proper classification "Public Accountants" or "Certified Public Accountants" as the case may be. Such classifications as "Accountants", "Auditing Accountants", "Income Tax Accountants", "Income Tax Consultants", "Auditors", "Accountants and Auditors", and any such classifications other than "Public Accountants" and "Certified Public Accountants" serve only to confuse the public and hence are forbidden.

(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 owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a similarly substantial interest in the enterprise. A public accountant shall not express his opinion on financial

statements which are used as a basis of credit if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a similarly substantial interest in the enterprise, unless in his report he discloses such interest.

(Competitive Bidding)

(13) A public accountant shall not submit a competitive bid for professional engagements in Kentucky. A public accountant, licensed under Kentucky law shall not in any other state, territory, or the District of Columbia, submit a bid for professional services, if the submission of such bid would constitute a violation of any rule of the recognized society of Certified Public Accountants or the official board of accountancy in such other state, territory or district. A competitive bid for professional engagements is defined as: An offer made to a person or organization not a regular client to perform a specified service for a specified sum, with the knowledge that a similar offer is or offers are being solicited of another public accountant or other public accountants. The fact that a public accountant is solicited to make an offer to perform a service for a stipulated fee by a person or organization which is not already a client of the public accountant so solicited is indicative that similar offers are being solicited, and it shall be incumbent upon the public accountant to reasonably assure himself to the contrary by direct question to the solicitor before making an offer to perform such services for a stipulated fee.

(Simultaneous Practice)

(14) A public accountant engaged in any occupation in which he renders service of a type commonly rendered by a public accountant must observe the rules of professional conduct promulgated by this Board.

(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 matter 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 safeguard-

ing 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.

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