

# State Board of Accountancy of Kentucky

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Annual Register  
May 1, 1937



W. A. HIFNER, JR., C. P. A., - - - - - President  
City Bank Building, Lexington, Ky.  
WILLIAM COTTON, C. P. A., - - - - - Treasurer  
Kentucky Home Life Building, Louisville, Ky.  
ROBERT MILLER, C. P. A., - - - - - Secretary  
Columbia Building, Louisville, Ky.

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## FOREWORD

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

### CERTIFICATE HOLDERS

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

#### ASHLAND

R. R. CIRCLE, C. P. A., Arcade Building.  
ESTIL W. SMITH, C. P. A., Kitchen Building.

#### BOWLING GREEN

JAMES RUSSELL MEANY, C. P. A., Cook Building.

#### COVINGTON

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

#### LEXINGTON

HIFNER & FORTUNE, City Bank Building.  
W. A. Hifner, Jr., C. P. A.—Partner.  
Helen Hifner Fortune, C. P. A.—Partner.

#### LOUISVILLE

L. C. BARNETT & CO., Heyburn Building.  
L. C. Barnett, C. P. A.—Partner.  
BERNSTEIN & BERNSTEIN, Kentucky Home Life Building.  
Sylvain K. Bernstein, C. P. A.—Sole Proprietor.  
W. T. BODEN, C. P. A., Kentucky Home Life Building.  
BROWN & IMHOF, Washington Building.  
J. Bernard Brown, C. P. A.—Partner.  
Irvin W. Imhof, C. P. A.—Partner.  
Thad J. Schuler, C. P. A.—Partner.  
ROSS A. BURLEY, C. P. A., 813 South First Street.  
HARVEY CARDWELL & CO., 1062 Cecil Avenue.  
Harvey Debs Cardwell, C. P. A.—Sole Proprietor.  
COTTON & ESKEW, Kentucky Home Life Building.  
William Cotton, C. P. A.—Partner.  
S. W. Eskew, C. P. A.—Partner.  
Albert Christen, C. P. A.—Partner.  
J. H. Diersen, C. P. A.—Employee.  
Thomas Hayden Dowell, C. P. A.—Employee.

### CERTIFICATE HOLDERS—(Continued).

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

#### LOUISVILLE—(Continued)

ERNST & ERNST, Marion E. Taylor Building.  
Grover C. Greweling, C. P. A.—Manager.  
ESCOTT, GROGAN & CO., Lincoln Bank Building.  
C. R. Escott, C. P. A.—Partner.  
Wm. Waller Grogan, C. P. A.—Partner.  
E. B. FONTAINE, C. P. A., Washington Building.  
P. WILLETT HAGAN, C. P. A., Kentucky Home Life Building.  
CHAS. G. HARRIS & CO., Kentucky Home Life Building.  
Chas. G. Harris, C. P. A.—Partner.  
Orville D. Harris, C. P. A.—Partner.  
E. M. HEIMERDINGER, C. P. A., Louisville Trust Building.  
JOHNSON, FOWLER & CO., Breslin Building.  
Huet L. Johnson, C. P. A.—Partner.  
MELDRUM & MELDRUM, Hilliard Building.  
George F. Meldrum, C. P. A.—Sole Proprietor.  
Buell E. Henry, C. P. A.—Employee.  
NAUMAN, NAUMAN & CO., Starks Building.  
A. J. Nauman, C. P. A.—Partner.  
GOLDSBOROUGH ROBINSON, C. P. A., Starks Building.  
HUMPHREY ROBINSON & CO., Columbia Building.  
Wm. H. Hartman, C. P. A.—Partner.  
Robert Miller, C. P. A.—Partner.  
L. I. Boone, C. P. A.—Partner.  
A. M. Kellerman, C. P. A.—Partner.  
M. B. McMullen, C. P. A.—Partner.  
Robert N. Dennis, C. P. A.—Employee.  
A. Frerman, C. P. A.—Employee.  
J. A. Hunter, C. P. A.—Employee.  
W. Foster McKenney, C. P. A.—Employee.  
Ishmael Planck, C. P. A.—Employee.  
Harrar W. Taylor, C. P. A.—Employee.  
Bradley O. Turner, C. P. A.—Employee.  
W. J. Wells, C. P. A.—Employee.

**CERTIFICATE HOLDERS—(Continued).**

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

**LOUISVILLE—(Continued)**

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

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

WALDMAN, PETOT & CO., Marion E. Taylor Building.  
John S. Petot, Sr., C. P. A.—Partner.  
Max Waldman, C. P. A.—Partner.

YEAGER & WHITE, Louisville Trust Building.  
Kenneth White, C. P. A.—Partner.  
L. C. J. Yeager, C. P. A.—Partner.

L. TIPTON YOUNG & CO., Kenyon Building.  
L. Tipton Young, C. P. A.—Sole Proprietor.

**MIDDLESBORO**

FRANK J. DOOLEY, C. P. A., National Bank Building.

**NEWPORT**

EDWIN F. THORBURN, C. P. A., Newport Finance Building.

**PADUCAH**

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

**WINCHESTER**

J. O. TYLER & CO., McEldowney Building.  
J. O. Tyler, C. P. A.—Partner.

**CERTIFICATE HOLDERS—(Continued).**

**ENGAGED IN PRACTICE IN KENTUCKY—(Arranged Alphabetically):**

Name and Address	Society Memberships	Connection
Espy Bailey, First National Bank Building, Covington, Ky.	K-I	Individual Practice
L. C. Barnett, Heyburn, Building, Louisville, Ky.	I	Partner L. C. Barnett & Co.
Sylvain K. Bernstein, Ky. Home Life Bldg., Louisville, Ky.		Sole Proprietor Bernstein & Bern- stein
W. T. Boden, Ky. Home Life Bldg., Louisville, Ky.	K	Individual Practice
L. I. Boone, Columbia Building, Louisville, Ky.	K-I	Partner Humphrey Robinson & Co.
J. Bernard Brown, Washington Building, Louisville, Ky.	K	Partner Brown & Imhof
Ross A. Burley, 813 S. First Street, Louisville, Ky.	K-I	Individual Practice
Harvey Debs Cardwell, 1062 Cecil Avenue, Louisville, Ky.	K-I	Individual Practice
Albert Christen, Shively, Ky.	K-I	Partner Cotton & Eskew
R. R. Circle Arcade Building, Ashland, Ky.		Individual Practice
William Cotton, Ky. Home Life Bldg., Louisville, Ky.	K-I	Partner Cotton & Eskew

K—Member of Kentucky Society of Certified Public Accountants.  
I—Member of American Institute of Accountants.

**CERTIFICATE HOLDERS—(Continued).**

ENGAGED IN PRACTICE IN KENTUCKY—(Arranged Alphabetically) (Continued):

Name and Address	Society Memberships	Connection
Robert N. Dennis, Columbia Building, Louisville, Ky.	K-I	Employee Humphrey Robinson & Co.
J. H. Diersen, Ky. Home Life Bldg., Louisville, Ky.	K	Employee Cotton & Eskew
Frank J. Dooley, National Bank Bldg., Middlesboro, Ky.		Individual Practice
Thomas Hayden Dowell, Ky. Home Life Bldg., Louisville, Ky.	K	Employee Cotton & Eskew
C. R. Escott, Lincoln Bank Bldg., Louisville, Ky.	K-I	Partner Escott, Grogan & Co.
S. W. Eskew, Ky. Home Life Bldg., Louisville, Ky.	K-I	Partner Cotton & Eskew
Edward B. Fontaine, Washington Bldg., Louisville, Ky.	K	Individual Practice
Helen Hifner Fortune, City Bank Building, Lexington, Ky.	K-I	Partner Hifner & Fortune
A. Frerman, Columbia Building, Louisville, Ky.	K-I	Employee Humphrey Robinson & Co.
Grover C. Greweling, Marion E. Taylor Bldg., Louisville, Ky.		Manager Ernst & Ernst
Wm. Waller Grogan, Lincoln Bank Bldg., Louisville, Ky.	K-I	Partner Escott, Grogan & Co.

K—Member of Kentucky Society of Certified Public Accountants.  
I—Member of American Institute of Accountants.

**CERTIFICATE HOLDERS—(Continued).**

ENGAGED IN PRACTICE IN KENTUCKY—(Arranged Alphabetically) (Continued):

Name and Address	Society Memberships	Connection
P. Willett Hagan, Ky. Home Life Bldg., Louisville, Ky.		Individual Practice
Charles G. Harris, Ky. Home Life Bldg., Louisville, Ky.	K-I	Partner Chas. G. Harris & Co.
Orville D. Harris, Ky. Home Life Bldg., Louisville, Ky.	K-I	Partner Chas. G. Harris & Co.
W. H. Hartman, Columbia Building, Louisville, Ky.	K-I	Partner Humphrey Robinson & Co.
E. M. Heimerdinger, Louisville Trust Bldg., Louisville, Ky.	K	Individual Practice
Buell E. Henry, 419 W. Jefferson St., Louisville, Ky.	K-I	Employee Meldrum & Meldrum
W. A. Hifner, Jr., City Bank Bldg., Lexington, Ky.	K-I	Partner Hifner & Fortune
J. A. Hunter, Columbia Bldg., Louisville, Ky.	K-I	Employee Humphrey Robinson & Co.
Irvin W. Imhof, Washington Bldg., Louisville, Ky.	K-I	Partner Brown & Imhof
Huet L. Johnson, Breslin Bldg., Louisville, Ky.		Partner Johnson, Fowler & Co.
A. M. Kellerman, Columbia Bldg., Louisville, Ky.	K	Partner Humphrey Robinson & Co.

K—Member of Kentucky Society of Certified Public Accountants.  
I—Member of American Institute of Accountants.

**CERTIFICATE HOLDERS—(Continued).**

ENGAGED IN PRACTICE IN KENTUCKY—(Arranged Alphabetically)—(Continued):

Name and Address	Society Memberships	Connection
W. Foster McKenney, Columbia Bldg., Louisville, Ky.	K-I	Employee Humphrey Robinson & Co.
M. B. McMullen Columbia Bldg., Louisville, Ky.	K-I	Partner Humphrey Robinson & Co.
J. L. Marberry, 836 Mayfield Road, Paducah, Ky.		Individual Practice
James Russell Meany, 504 Main St., Bowling Green, Ky.	K	Individual Practice
George F. Meldrum, Hilliard Bldg., Louisville, Ky.	K-I	Sole Proprietor Meldrum & Meldrum
Robert Miller, Columbia Bldg., Louisville, Ky.	K-I	Partner Humphrey Robinson & Co.
A. J. Nauman, Starks Bldg., Louisville, Ky.	K	Partner Nauman, Nauman & Co.
John S. Petot, Sr., Marion E. Taylor Bldg., Louisville, Ky.	I	Partner Waldman, Petot & Co.
Ishmael Planck, Columbia Bldg., Louisville, Ky.	K	Employee Humphrey Robinson & Co.
Goldsborough Robinson, Starks Bldg., Louisville, Ky.	I	Individual Practice
Wm. J. Ryans, Sr., 513 Park Ave., Louisville, Ky.		Individual Practice

K—Member of Kentucky Society of Certified Public Accountants.  
I—Member of American Institute of Accountants.

**CERTIFICATE HOLDERS—(Continued).**

ENGAGED IN PRACTICE IN KENTUCKY—(Arranged Alphabetically)—(Continued):

Name and Address	Society Memberships	Connection
Thad J. Schuler, Washington Bldg., Louisville, Ky.	K-I	Partner Brown & Imhof
Estil W. Smith, Kitchen Bldg., Ashland, Ky.		Individual Practice
Harrar W. Taylor, Columbia Bldg., Louisville, Ky.	K-I	Employee Humphrey Robinson & Co.
Albert C. Thompson, Ky. Home Life Bldg., Louisville, Ky.	K-I	Individual Practice
Edwin F. Thorburn, Newport Finance Bldg., Newport, Ky.	K-I	Individual Practice
Bradley O. Turner, Columbia Bldg., Louisville, Ky.	K-I	Employee Humphrey Robinson & Co.
J. O. Tyler, McEldowney Bldg., Winchester, Ky.		Partner J. O. Tyler & Co.
Max Waldman, Marion E. Taylor Bldg., Louisville, Ky.	I	Partner Waldman, Petot & Co.
W. J. Wells, Columbia Bldg., Louisville, Ky.	K-I	Employee Humphrey Robinson & Co.
Kenneth White, Louisville Trust Bldg., Louisville, Ky.	K-I	Partner Yeager & White
L. C. J. Yeager, Louisville Trust Bldg., Louisville, Ky.	K-I	Partner Yeager & White
L. Tipton Young, Kenyon Bldg., Louisville, Ky.	K-I	Sole Proprietor L. Tipton Young & Co.

K—Member of Kentucky Society of Certified Public Accountants.  
I—Member of American Institute of Accountants.

**CERTIFICATE HOLDERS—(Continued).**

**RESIDENT IN KENTUCKY—NOT PRACTICING:**

Name and Address	Society Memberships	Connection
Horace H. Ackerman, 656 West Lawn, Louisville, Ky.		Treasurer, Franklin Title & Trust Co.— Franklin Pioneer Corp.
E. B. Albritten, Murray, Ky.		U. S. Treasury Department
Arthur L. Ashcraft, 1848 Fleming Road Louisville, Ky.		Internal Revenue Agent.
Charles R. Bradford, Florence, Ky.		Johnson & Hardin Co. Cincinnati, O.
Henry Hobson Bennett, Totz, Ky.	K	Harlan Central Coal Co.
John Creech, 725 W. Kentucky St., Louisville, Ky.		Project Accountant U. S. Government
Robert Dee Haun 240 McDowell Road, Lexington, Ky.	K	Professor University of Ky.
Holmes B. Hill, 2635 Whittier Ave., Louisville, Ky.	K	Auditor Commonwealth Life Insurance Co.
Herbert O. Hincks, 3502 Lexington Road, Louisville, Ky.	K	Frankfort Distill- eries, Inc.
John C. McNeil, P. O. Box 9, Fed, Ky.		Payne Bulier Coal Co.
Ben R. Shaver, 1701 W. Breckinridge St. Louisville, Ky.		Auditor Bernheim Distilling Co.

K—Member of Kentucky Society of Certified Public Accountants.

**CERTIFICATE HOLDERS—(Continued).**

**RESIDENT IN KENTUCKY—NOT PRACTICING—(Continued):**

Name and Address	Society Memberships	Connection
Warren M. VanHoose, R. R. No. 1, Frankfort, Ky.		Asst. Budget Officer State of Kentucky
B. Perry Weaver, Louisville, Ky.		Retired
J. E. Wert, New Capital Hotel, Frankfort, Ky.	K	Chief Accountant Ky. Unemployment Compensation Com.

K—Member of Kentucky Society of Certified Public Accountants.

**CERTIFICATE HOLDERS—(Continued).**

**NON-RESIDENT—PRACTICING:**

Name and Address	Society Memberships	Connection
C. J. Andersen, 10 S. LaSalle St., Chicago, Ill.	K	Sole Proprietor Charles J. Anderson & Co.
Lovell C. Beal, Union Central Bldg., Cincinnati, O.		Individual Practice
Edgar Biggs, 4346 Haight Ave., Cincinnati, O.		Individual Practice
John E. Baker, 312 W. Walnut, St. Canton, Ill.		Individual Practice
C. D. Buffon, Volunteer Life Bldg., Chattanooga, Tenn.	I-O	Proprietor Clifford D. Buffon & Associates
C. H. Burris 105 S. LaSalle St., Chicago, Ill.	K	Employee F. Ralph Fisher, C. P. A.
W. W. Christian, 2034 Castillo St., Santa Barbara, Calif.		Individual Practice
Burney R. Clack, 5528 S. Owasso Ave., Tulsa, Okla.	K-I-O	Individual Practice
C. S. Clayton, Dixie Terminal, Cincinnati, O.	I	Partner Superior Audit Co.
E. C. Conley, First Huntington Natl. Bank, Huntington, W. Va.	O	Partner The Federal Audit Co.
J. Rex Cooper, Bldg. & Loan Tower, South Bend, Ind.	O	Partner Louis G. DeVillers Co.

K—Member of Kentucky Society of Certified Public Accountants.  
I—Member of American Institute of Accountants.  
O—Member of Accountants Society in Resident State.

**CERTIFICATE HOLDERS—(Continued).**

**NON-RESIDENT—PRACTICING—(Continued):**

Name and Address	Society Memberships	Connection
Frank E. Feistritz, Merchants Bank Bldg., Indianapolis, Ind.		Employee Peat, Marwick, Mitchell & Co.
Joseph W. Gill, 152 Baer St., Huntington, W. Va.		Individual Practice
Frank J. Glass, Strong Bldg., Parkersburg, W. Va.		Individual Practice
John Sebastian Glenn, American National Bank Bldg., Nashville, Tenn.	I	Individual Practice
Estey W. Gouwens, 135 S. LaSalle St., Chicago, Ill.	K-I-O	Partner Oldham, Gouwens & Sweeney
Harry W. Grecne, 414 Walnut St., Cincinnati, O.	K	Partner Harry W. Greene & Co.
John G. Griggs, Keith Bldg., Dayton, O.		Individual Practice
M. Guy Hardin, Paul Brown Bldg., St. Louis, Mo.	O	Sole Proprietor M. Guy Hardin & Co.
Lloyd M. Hill, Citizens Bldg., Cleveland, O.		Individual Practice
Alfred Hoffenberg, 11 S. LaSalle St., Chicago, Ill.	O	Individual Practice
Herbert M. Howson, Union Trust Bldg., Cleveland, O.		Employee Horwath & Horwath

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O—Member of Accountants Society in Resident State.



**CERTIFICATE HOLDERS—(Continued).**

**NON-RESIDENT—PRACTICING—(Continued):**

Name and Address	Society Memberships	Connection
Louis H. Huffman, Citizens Bldg., Cleveland, O.		Partner Alexander, Cochran & Huffman
William Willard Jackson, Union Trust Bldg., Parkersburg, W. Va.	I	Individual Practice
J. H. Kalmbacher, Securtiy Mutual Bldg., Binghamton, N. Y.	K	Individual Practice
Harvey M. Kenyon, Arlington Hotel, Tyrone, Pa.		Individual Practice
Jesse Knapp, First National Bank Bldg., Portsmouth, O.	O	Individual Practice
Martin J. McBride, 2925 Pike Ave., Ensley, Ala.		Individual Practice
Thomas Miller McIntyre, Nichol Bldg., Nashville, Tenn.	I-O	Partner McIntyre & Associates
R. E. Morrison, 3549 Burch Ave., Cincinnati, O.		Individual Practice
James Mulroy, Electric Bldg., Cincinnati, O.	O	Partner James Mulroy
Wm J. Mulroy, Electric Bldg., Cincinnati, O.		Partner James Mulroy
Frederick J. Murphy, 15 Broad St., New York, N. Y.		Employee Haskins & Sells

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O—Member of Accountants Society in Resident State.

**CERTIFICATE HOLDERS—(Continued).**

**NON-RESIDENT—PRACTICING—(Continued):**

Name and Address	Society Memberships	Connection
Herman Nichols, 67 W. 44th St., New York, N. Y.	K-O	Individual Practice
Christian C. I. Oehler, 15 Board St., New York, N. Y.	O	Employee Haskins & Sells
Fred Guinn Page, American Trust Bldg., Nashville, Tenn.	I-O	Individual Practice
Floyd Jay Pfeeger, Liberty Bank Bldg., Buffalo, N. Y.	I	Individual Practice
Knox B. Phagan, 25 W. 43rd St., New York, N. Y.	K-I-O	Partner Phagan, Tillison & Tremble
Robert S. Prosser, 130 N. Wells St., Chicago, Ill.	K	Employee Jas. M. Hayden & Co.
Lawson L. Putnam, 7001 Osceola Ave., Chicago, Ill.	K	Individual Practice
Hobart Richey, 77 Twelfth St., Wheeling, W. Va.		Individual Practice
C. Elmer Roberts, Union Central Bldg., Cincinnati, O.		Individual Practice
Robert B. Rouse, Mercantile Library Bldg., Cincinnati, O.	I	Partner Rouse, Favret & Co.
Frank A. Seward, 1st Huntington Natl. Bank Arcade, Huntington, W. Va.		Individual Practice

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I—Member of American Institute of Accountants.  
O—Member of Accountants Society in Resident State.

**CERTIFICATE HOLDERS—(Continued).**

**NON-RESIDENT—PRACTICING—(Continued):**

Name and Address	Society Memberships	Connection
David Everette Short, Jr., 1606 Belcourt St., Nashville, Tenn.	I	Partner Short & Co
Clewell M. Smith, 1812 Standard Bldg., Cleveland, O.	I	Partner Laubscher & Smith
N. G. Somerville, 1017 Twelfth St., Huntington, W. Va.	I-O	Individual Practice
Mortimer C. White, 408 Sweetland Bldgs., Cleveland, O.		Individual Practice
James T. Wilkes, 182 E. 154th St. Harvey, Ill.	O	Partner James T. Wilkes, C. P. A.
James M. Williams, 1011-12 Odd Fellows Bldg., Raleigh, N. C.		Partner Williams & Wall
Charlton C. Wright, Union Central Bldg., Cincinnati, O.	K-I	Individual Practice
T. Troy Wyche, Waynesville, N. C.	O	Individual Practice

**CERTIFICATE HOLDERS—(Continued).**

**NON-RESIDENT—NOT PRACTICING:**

Name and Address	Society Memberships	Connection
Fred H. Allen, Ross & Section Aves., Cincinnati, O	K-I	The American Laundry Mch. Co.
Arthur Murray Dewey, 2149 W. 53rd St., Cleveland, O.	O	The Joseph & Feiss Co.
Thomas M. Dickerson, Cleveland College, Cleveland, O.	K-I	Professor of Accounting Cleveland College
C. J. Dieterle, 1730 Kenneth Road, Glendale, Calif.		
H. B. Eversole, Iowa City, Iowa.	I-O	Associate Prof. Acct. College of Commerce State Uni. of Iowa Auditor U. S. Dept. of Interior
Wm. E. Fink, 529 New Post Office, Kansas City, Mo.		
David B. Griffin, 1825 H. St., N. W., Washington, D. C.	O	Recon. Finance Corp. Export-Import Bank Disaster Loan Corp. Assistant Treasurer Reynolds Metals Co.
Claude W. Hupp, 19 Rector St., New York, N. Y.		
Guy B. Jeffries, 21st & B Sts., Galveston, Texas.		Auditor Cotton Concentra- tion Co.
Clarence E. Kaase, 24166 Center Ridge Road, North Olmsted, Ohio.		Land Bank Examiner
Charles H. Knapp, 820 Nutmeg, San Diego, Calif.		Consolidated Air- craft Corp.

K—Member of Kentucky Society of Certified Public Accountants.  
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I—Member of American Institute of Accountants.  
O—Member of Accountants Society in Resident State.

**CERTIFICATE HOLDERS—(Continued).**

**NON-RESIDENT—NOT PRACTICING—(Continued):**

Name and Address	Society Memberships	Connection
Kosti William Kohtala, 6035 Navarre Ave., Chicago, Ill.	K	Empire Paper Co.
Joseph A. Lenny, 17 Battery Place, New York, N. Y.		U. S. Internal Revenue Agent
J. E. McDavid, Charleston, W. Va.	I-O	President The National Bank of Commerce
Daniel J. O'Brien Commodore Perry Hotel, Toledo, O.	I	President Commodore Perry Hotel Co.
Alfred M. Reichard, Tiffin Business University, Tiffin, O.		Prof. of Accounting Tiffin Business University
Joseph A. Tatro, 7207 88th St., Glendale, L. I.		Property Management
John Gilman Walling, 215 Market St., San Francisco, Calif.		Honolulu Oil Corp.
J. E. Wilson, 2360 W. Washington Blvd., Los Angeles, Calif.		Manufacturer

K—Member of Kentucky Society of Certified Public Accountants.  
I—Member of American Institute of Accountants.  
O—Member of Accountants Society in Resident State.

**CERTIFICATE HOLDERS—(Continued).**

The following holders of certificates did not reply to the Secretary's request for information:

Name	Last Known Address
Jno. W. Alexander	Citizens Bldg. —Cleveland, Ohio
H. C. Carleton	2622 Ida Ave. —S. Norwood, Ohio
Chauncey L. Christian	2318 W. Madison St. —Louisville, Ky.
Wm. J. Ferguson	1 Cedar St. —New York, N. Y.
Glen W. Foster	Address Unknown
Zopher L. Jensen	19 S. LaSalle St. —Chicago, Ill.
Jno. Ford Morris	165 Broadway —New York, N. Y.
Walter H. Trossett	Address Unknown
Clarence E. Wheeler	168 Todd Pl. N. E. —Washington, D. C.
Clarence C. White	1141 12th Ave. —Huntington, W. Va.
Alvin E. Woolsey	—Glasgow Junction, Ky.

Since the law was passed in 1916 the Kentucky Boards have issued 188 certificates as follows:

By Waiver .....	15
By Reciprocity .....	30
By Examination .....	143
<b>Total .....</b>	<b>188</b>

No certificates have been issued by waiver since 1920. Only four certificates have been issued by reciprocity in the past six years, and these four were issued to holders of certificates from other States who were actually practicing in Kentucky.

There are now 152 certificate holders:

Engaged in Public Practice in Kentucky .....	56
Engaged in Public Practice in Other States .....	52
Not Engaged in Public Practice .....	33
No Replies to Questionnaire .....	11
<b>Total .....</b>	<b>152</b>
Certificate Holders Deceased .....	21
Certificates Revoked .....	11
Certificates Voluntarily Surrendered .....	4
<b>Total .....</b>	<b>36</b>

## EXAMINATIONS

During the last few years, one examination each year has been given, the date of this being October or November. Prior to 1930, the Kentucky Board prepared its own questions. Since that date, the examination service of the American Society of Certified Public Accountants has been used. No definite plans have been made for the 1937 examination. Requirements for eligibility to sit in the examination are incorporated in the Kentucky law, a copy of which is included in this book. Non-resident applicants must submit a statement from their State Board to the effect that they are eligible to sit in the examination in their own State. Subjects covered by the examination are as follows:

Auditing  
Theory of Accounts  
Commercial Law as Affecting Accountancy  
Practical Accounting

A grade of 75% is required for passing. All examination papers are graded by the Kentucky Board which assumes full responsibility therefor.

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

	1932	1933	1934	1935	1936	Totals Five Years
<b>Theory of Accounting:</b>						
Number of Candidates .....	15	10	20	22	27	94
Number Passed .....	9	0	6	6	11	32
<b>Auditing:</b>						
Number of Candidates .....	19	8	15	12	19	73
Number Passed .....	17	6	12	6	5	46
<b>Commercial Law:</b>						
Number of Candidates .....	18	12	17	19	26	92
Number Passed .....	7	6	7	6	7	33
<b>Practical Accounting:</b>						
Number of Candidates .....	35	27	28	32	36	158
Number Passed .....	6	10	7	7	5	35
Certificates Issued .....	6	9	7	6	6	34
New Candidates (4 Subjects)	13	4	14	9	15	55
Re-examined (4 Subjects) ....	0	3	1	3	3	10
Re-examined (3 Subjects) ....	3	2	0	4	6	15
Re-examined (2 Subjects) ....	5	5	5	8	5	28
Re-examined (1 Subject) .....	14	14	10	9	9	56
Total Number of Candidates	35	28	30	33	38	164

Eliminating all duplications in the above figures, there were 83 candidates in these five examinations.

(Continued next page)

## EXAMINATIONS—(Continued):

Of the 34 who received certificates—

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

Fifteen candidates who sat for one or more of these examinations and failed, did not return for the 1936 examination and apparently have given it up as hopeless.

## RECIPROcity

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

## RESTRICTIVE LAW

Kentucky does not restrict the practice of public accounting to Certified Public Accountants.

A committee from the Kentucky Society of Certified Public Accountants has prepared a draft of a regulatory law but has not succeeded in getting it before Kentucky Legislature. Under the provisions of this law the practice of accountancy would be restricted to Certified Public Accountants and Registered Accountants and would eventually restrict the practice of accountancy to Certified Public Accountants. It would not however interfere with accountants from other States fulfilling engagements in Kentucky which originated outside the State.

## REGULATIONS OF STATE BOARD OF ACCOUNTANCY

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

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

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

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

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

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

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

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

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

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

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

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

## KENTUCKY SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

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

The present Officers and Directors are as follows:

### Officers:

W. A. Hifner, Jr., President Emeritus  
Robert Miller, President  
G. F. Meldrum, Vice President  
E. M. Heimerdinger, Vice President  
Kenneth E. White, Secretary-Treasurer

### Directors:

W. A. Hifner, Jr.  
Robert Miller  
George F. Meldrum  
E. M. Heimerdinger  
Kenneth E. White  
Buell E. Henry  
Sam W. Eskew  
Irvin W. Imhof  
A. J. Nauman

### Committees for the Year 1936-37:

#### Legislation:

L. C. J. Yeager  
W. W. Grogan  
P. W. Hagan

#### Meetings:

William Cotton  
J. Bernard Brown  
W. A. Hifner, Jr.

#### Admissions:

C. R. Escott  
W. T. Boden  
L. I. Boone

#### Publicity:

Irvin W. Imhof  
Orville D. Harris  
Buell E. Henry

#### Auditing:

A. J. Nauman  
A. C. Thompson  
Albert Christian

#### Ethics:

G. F. Meldrum  
E. B. Fontaine  
E. M. Heimerdinger

#### Complaints:

L. T. Young  
Helen H. Fortune  
Robert D. Haun

## COPY OF KENTUCKY LAW

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

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

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

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

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

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

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

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

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

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

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

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

COPY OF KENTUCKY LAW—(Continued).

4. Every applicant for certificate as certified public accountant shall be—  
A citizen of the United States or a person who has, in good faith, declared his intention of becoming such citizen; not less than twenty-five years of age; of good moral character; a graduate of a high school with a four-year course, or who, in the opinion of the Board, possesses an education fully equivalent to that of a graduate of a high school with a four-year course; who has had at least three years' experience in the practice of accounting at least one year of which shall have been either in the office of a practicing accountant or in individual practice as a public accountant.

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

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

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

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

9. For the purpose of defraying the expenses of said Board, a fee of twenty-five dollars shall be paid into the treasury of said Board by each of the members of the first Board appointed by the Governor, and a like sum shall be paid into the treasury of the Board of Accountancy by each person applying thereto for a certificate as certified public accountant, which fee must accompany the application and no part of said fee shall be refunded, but no additional

COPY OF KENTUCKY LAW—(Continued).

charge can be made against the applicant by the Board for holding the examination or determining his right to the certificate or issuing to him of a certificate as certified public accountant.

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

10. Members of the Board to be appointed under the provisions of this Act shall be paid for the time actually expended in the pursuance of the duties imposed upon them by this Act an amount not exceeding five dollars per day and they shall be entitled to necessary traveling expenses when on official business of the Board.

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

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

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

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

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

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

16. If any clause, sentence, paragraph, or part of this Act shall, for any reason, be adjudged by any court of competent jurisdiction to be invalid such judgment shall not affect, impair, or invalidate the remainder of said Act, but

**COPY OF KENTUCKY LAW—(Continued).**

shall be confined in its operation to the clause, paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

**AMENDMENT**

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

**AMENDMENT**

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

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

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