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Roster of Members, 1950-1951

Michigan Association of Certified Public Accountants

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The
**MICHIGAN ASSOCIATION
OF CERTIFIED PUBLIC
ACCOUNTANTS**

Fiftieth Anniversary



Roster of Members
1950 - 1951

The
**MICHIGAN ASSOCIATION
OF CERTIFIED PUBLIC
ACCOUNTANTS**

Fiftieth Anniversary



Roster of Members
1950-1951

The
Michigan Association
of
Certified
Public
Accountants



Roster of Members
1950-1951

OFFICE OF THE ASSOCIATION
2812 Book Building
DETROIT • MICHIGAN

PAST PRESIDENTS

JOHN H. CLEGG*	1905-1906
DURAND W. SPRINGER*	1906-1908
WILLIAM H. BROOK*	1908-1909
WILLIAM D. GRIDLEY*	1909-1910
NORVAL A. HAWKINS*	1910-1911
FRED T. GIES	1911-1912
FREDERIC A. TILTON*	1912-1913
FRED WIXSON*	1913-1914
WILLIAM D. BONTHRON	1914-1915
DAVID SMITH*	1915-1916
RICHARD A. STEVENSON*	1916-1917
GEORGE R. GIBBS*	1917-1918
WILLIAM LESLIE	1918-1919
WILLIAM T. SUNLEY	1919-1920
WILLIAM C. ROWLAND	1920-1921
FRED W. MORTON	1921-1922
CYRIL N. BULLOCK*	1922-1923
THOMAS H. EVANS	1923-1924
PERCY A. KERR*	1924-1925
WILLIAM T. McCONNELL*	1925-1926
MERVYN B. WALSH	1926-1927
RICHARD FITZGERALD*	1927-1928
WILLIAM H. VAN TIFFLIN	1928-1929
C. EARLE NEFF	1929-1930
CARLYLE E. MOUNTEER	1930-1931
FRANCIS E. ROSS	1931-1932
LUDVIG C. NIELSEN	1932-1933
CORNELIUS J. LYNCH*	1933-1934
MERLE A. YOCKEY	1934-1935
WILLIAM B. ISENBERG	1935-1936
EDWARD J. BARR	1936-1937
CLETUS M. LAUX	1937-1938
ROLAND B. KEAYS	1938-1939
HAROLD W. SCOTT	1939-1940
RAYMOND F. KNAPE	1940-1941
ARNOLD L. BARRETT	1941-1942
ERNEST H. FLETCHER	1942-1943
DONALD M. RUSSELL	1943-1944
HARRY M. PREVO	1944-1945
CLARENCE B. COX	1945-1946
WALLACE M. JENSEN	1946-1947
COLEBURKE LYONS	1947-1948
A. JOHN BLOODSWORTH	1948-1949
ARTHUR W. KOELBEL	1949-1950

* Deceased

P R E F A C E

Our Roster of Members is appropriately dedicated to our Golden Anniversary which occurs on May 3, 1951.

We can be justly proud of our accomplishments in the past fifty years. Our membership has grown from 47 in 1920 to our present total of 908, which includes 821 members in the State of Michigan, 82 in different states, one in Hawaii, one in the Panama Canal Zone, and three in Canada. However, there are 172 C.P.A.s registered and residing in Michigan who are not members of our Association. Of this number, 115 are engaged in public practice, 35 are not in public accounting, and 22 have recently become C.P.A.s. Although the profession as a whole benefits from our unified efforts, we believe much personal gain can be attained by being a member and participating in the numerous activities of our Association.

For fifty years, The Michigan Association of Certified Public Accountants has been privileged to assist in upholding the dignity of the certificate issued by the Michigan State Board of Accountancy. Recognition was not easily achieved and through the years organized unity has been necessary to maintain the high standards required in our profession.

Each officer, director and committeeman is fully aware of the responsibility placed upon him in directing the activities of your Association, and knows that success in his efforts is possible only through the active interest of each member.

Let us go ever forward.

BOARD OF DIRECTORS

THE MICHIGAN ASSOCIATION
of
CERTIFIED PUBLIC ACCOUNTANTS

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For Year 1950-1951

President

LLOYD G. JUENGEL.....3356 Penobscot Bldg., Detroit, Mich.

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Auditor

LAURENCE J. WILSON.....700 Book Bldg. Detroit, Mich.

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ELORION PLANTE2537 Book Bldg., Detroit, Mich.
ROBERT W. REDLIN1710 Dime Bldg., Detroit, Mich.
EDGAR C. SUOR1946 Penobscot Bldg., Detroit, Mich.
C. CLAIRE MOORE309 Hackley Union Bldg., Muskegon, Mich.
JOHN T. STRINGER1708 Olds Tower Bldg., Lansing, Mich.
W. L. YEO606 First Savings & Loan Bldg., Saginaw, Mich.

THE MICHIGAN ASSOCIATION
of
CERTIFIED PUBLIC ACCOUNTANTS
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Year 1950-1951

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ROBERT L. DIXON	HAROLD TAMBLIN
JOHN E. HARRINGTON	DONALD H. TAYLOR
HARRY M. PREVO	ROBERT L. WILLIAMS
ARTHUR S. PURDY	

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GRACE DIMMER	HARLON D. MOORE
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J. STEWART LINDEN	PRICE G. RIGHTER
BRENT M. SMITH	

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BRUCE FUTHEY	JOHN C. PADGETT
DELOSS E. GILBERT	JOHN W. RUSWINCKEL
MILTON HANDLEMAN	JULIAN S. TOBIAS
PAUL KELMAN	EDWIN C. WALMSLEY
LYLE S. KNOPF	

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WILLIAM B. ISENBERG	ALTON RICHWINE
SIMEON JANES	CARL F. SCHILLING
WALLACE M. JENSEN	DAVID W. SUTHERLAND
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GORDON L. KAUFFMAN	WAYNE B. WAGAR
ARTHUR W. KOELBEL	

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RALPH R. GENTER	HERMAN K. REGISTER

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CLARENCE B. COX	ARTHUR D. SCHOONOVER

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ROBERT HERKNER	

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BRUCE FUTHEYBox 45, East Lansing, Michigan

Secretary-Treasurer

ROBERT M. REAMES517 S. Grand Avenue, Lansing, Michigan

Auditor

LAWRENCE McCAMPBELL517 S. Grand Avenue, Lansing, Michigan

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For Year 1950-1951

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HAROLD J. HOWLAND

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LEO E. SMITH

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E. T. STRINGER

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HARRY R. BOND

EDWIN M. STANTON

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BERNHARD C. LEMKE

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LYLE D. HEPFER

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RAYMOND SANGER

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MAX D. HARRIS

CHARLES R. BOND

R. W. ZIMMERMAN

C. ROBERT ANGELL

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R. W. ZIMMERMAN

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LUDWIG C. NIELSEN

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A. J. CAMPBELL

RAYMOND SANGER

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For Year 1950-1951

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Vice-President

WILLARD A. TRIPP920 North Water Street, Bay City, Mich.

Secretary

LYMAN W. OEHRING402 Second National Bank Building, Saginaw, Mich.

Treasurer

JAMES A. HERRICK124 East Fourth Street, Flint, Mich.

COMMITTEES of the EASTERN MICHIGAN CHAPTER

For Year 1950-1951

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J. CLYDE LEWIS

EDUCATION

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HOWARD S. TEITELBAUM

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ARTHUR E. SKEATS

LOUIS E. LAFEVER

LEGISLATION AND TAXATION

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VETERANS TRAINING AND AID

PHILLIP E. HARTMAN, *Chairman*

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EDWARD H. LUNT

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THE WESTERN MICHIGAN CHAPTER

Officers and Directors

For Year 1950-1951

President

C. CLAIRE MOORE309 Hackley Union Bldg., Muskegon, Mich.

Vice-President

HUGO A. STOLTENBERG1224 Calvin Ave., S.E., Grand Rapids, Mich.

Secretary

JOHN J. SPINETTO407 Peoples National Bank Bldg.,
Grand Rapids, Mich.

Treasurer

RICHARD A. KANTON1208 Grand Rapids National Bank Bldg.,
Grand Rapids, Mich.

Auditor

DALLAS G. MILLER503 Hackley Union Bank Bldg., Muskegon, Mich.

COMMITTEES of the WESTERN MICHIGAN CHAPTER

For Year 1950-1951

ACCOUNTING AND AUDITING PROCEDURES

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NEIL H. TUORI

JOHN C. CHAMPION

FRED G. JOHNSON

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ALFRED S. CRAMER

ELMER ENGLAND

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CHARLES T. WHEELER

ROBERT GRAINGER

COOPERATION WITH BANKERS AND OTHER CREDIT GRANTORS

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SAMUEL A. WALKER

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COOPERATION WITH BAR ASSOCIATIONS

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GEORGE DEVRIES

FEDERAL, STATE AND LOCAL TAXATION

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CHARLES H. BEYER

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DUNCAN RICE

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DAVID I. WARES

MEMBERSHIP

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O. W. BIRNIE
JOHN B. ENGELBREIT

ROBERT E. STITES
ROBERT D. EVANS

NATURAL BUSINESS YEAR

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GLYNN F. BLANCHARD
HARRY C. BRADFORD

KENNETH L. BUCKNELL
WALTER A. DIXON

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MARSHALL H. FERRELL

JOHN M. KOVTAN

CONSTITUTION AND BY-LAWS
of
THE MICHIGAN ASSOCIATION
of
CERTIFIED PUBLIC ACCOUNTANTS

ARTICLE I

Name

Section 1. The name of this Association shall be "The Michigan Association of Certified Public Accountants."

Section 2. Whenever five members of the Association are residents of another city in Michigan outside of Detroit, or of two or more cities or towns in the same locality, a chapter of the Association may be established by the Board of Directors and shall be given a name indicating its location.

ARTICLE II

Objects

Section 1. The objects of this Association are:

(a) To unite in one society all accountants who are holders of Certified Public Accountant certificates issued by the Michigan State Board of Accountancy, or who are residents in Michigan holding certificates issued by some other state.

(b) To assist in the enforcement of the laws of the State of Michigan and of the United States which relate to the practice of Public Accounting.

(c) To encourage the development and improvement of education in accounting and the proper training of persons who desire to become Certified Public Accountants.

(d) To promote the study of law, economics and other subjects relating to the proper development of accounting practice.

(e) To promote the development of the profession of public accounting.

(f) To maintain among the members of the profession a high standard of professional ethics and incident thereto to establish and enforce rules of professional conduct.

ARTICLE III

Membership

Section 1. The membership of this Association shall consist of four classes, Active, Associate, Non-resident and Honorary.

(a) Active members shall be those elected to membership from among holders of Certified Public Accountant certificates duly issued to them by the State of Michigan.

(b) Associate members shall be those elected to membership from among residents of the State of Michigan who are not in public practice at the time of election but who hold certificates issued by any State, Territory or Possession of the United States or any foreign government.

(c) Non-resident members shall be those elected to membership from holders of Michigan Certified Public Accountant certificates but who do not now reside in the State of Michigan.

(d) Honorary members shall be those persons who by their active interest in the promotion of the objects of the profession may be considered as entitled to receive such an honor, and who, by unanimous vote of the members present at any

regular meeting, on nomination made at the preceding meeting, shall be elected to receive such recognition.

Section 2. (a) Applications for active membership shall be made on blanks furnished by the Association and each application shall be endorsed by two active members.

(b) A membership fee of \$10.00 shall accompany each application for active membership and will be returned in case the applicant fails to qualify under the Constitution and By-Laws.

(c) The Secretary shall mail monthly to each active member the names of applicants, their addresses, and the names of their endorsers, and if any member shall make a written objection to the election of any applicant within 15 days after the mailing of the notice, the Secretary shall immediately notify the membership committee and they shall investigate and report their findings to the Board of Directors.

(d) Election to active membership shall be by vote of at least a majority of the members of the Board of Directors; however, when written objection has been filed against an applicant, an affirmative vote of all of the Board of Directors except one shall be necessary to elect said applicant to membership and then only after investigation and report by the Committee on Membership.

(e) A certificate of membership shall be furnished to each active member of the Association who shall, prior to receipt of same, agree in writing to surrender it upon suspension or termination of membership for any cause except death.

Section 3. (a) Application for associate membership or non-resident membership shall be made on the usual blanks furnished by the Association and each application shall be endorsed by two active members.

(b) A membership fee of \$5.00 shall accompany each application for an associate or non-resident membership, which will be returned in the event the applicant is not elected to membership.

(c) Election to associate or non-resident membership shall be in the same manner as election to active membership.

Section 4. (a) An active member may be transferred to associate or non-resident classification of membership, without any additional fee, when his status permits such change, upon application to the Secretary and after an affirmative vote of a majority of the Board of Directors at the next meeting following the date of application for transfer.

(b) An associate member, eligible for active membership, shall transfer to active membership when he again engages in active public practice.

(c) A non-resident member shall transfer to active membership on his becoming a permanent resident and engaging in public practice within the State of Michigan.

(d) An associate or non-resident member shall be required to pay a transfer fee of \$5.00 on his transfer from associate or non-resident membership to active membership, if he has not previously been an active member.

(e) A non-resident member may change to associate membership or an associate member change to non-resident membership when his status permits such change, upon application to the Secretary and after an affirmative vote of a majority of the Board of Directors at the meeting following the date of application for transfer.

ARTICLE IV

Meetings

Section 1. (a) Regular meetings of the Association shall be held on the second Thursday of each month except July and August. Provided, however, that the Board of Directors may, not more than three times in any one year, change the date to a date other than as specified herein, or may resolve that any or all of such three meetings be dispensed with entirely. Notice of every meeting shall be sent to each member not less than seven days prior to the meeting.

(b) The regular meeting in the month of June shall be designated as the Annual Meeting of the Association, and at this meeting the annual reports shall be read and the officers elected as hereinafter provided. Should a convention be held in the month of May, however, the annual meeting may at the discretion of the Board of Directors be held in connection therewith.

(c) Special meetings may be called by the President, or Secretary, at any time, and shall be called on the written request of five active members. No business other than that for which such meetings were called shall be transacted. Notices to each member shall be mailed at least seven days prior to the meeting.

(d) At any regular or special meeting of the Association, 15 active members present will constitute a quorum for the transaction of business.

ARTICLE V

Directors and Officers

Section 1. (a) The Board of Directors shall be composed of the President, Vice-President and Treasurer, four directors and one representative from each chapter, all of whom shall be active members, and its duties shall be to conduct the affairs of the Association, pass upon applications for membership, keep a record of its proceedings, authorize all expenditures, and make an annual written report to the Association. The Secretary shall assist the Board of Directors in carrying out its duties.

(b) A meeting of the Board of Directors may be called by the President or Secretary at any time and at least one meeting shall be held each month.

(c) Five directors shall constitute a quorum of the Board of Directors.

(d) If any vacancy shall occur among the officers, or on the Board of Directors, by reason of death, resignation or otherwise the Board shall choose an active member to fill the unexpired vacancy until the next annual meeting.

Section 2. The officers shall be a President, a Vice-President, a Treasurer and a Secretary.

Section 3. It shall be the duty of the President to preside at all meetings and to enforce all laws and regulations relating to the administration of the Association. He shall call special meetings on the written request of five active members of the Association. He shall also appoint the members of all regular and special committees except as otherwise provided herein.

Section 4. In the absence of the President, the Vice-President shall perform such duties as devolve upon the President, and in the event of the absence of the President and Vice-President from any meeting of the Association or Board of Directors, one of the Directors present shall preside.

Section 5. The Secretary shall keep complete records of all meetings of the Association and of the Board of Directors and shall have the custody of the corporate seal. He shall give at least seven days notice by mail of all meetings of the Association. When applications for membership are received, he shall mail to each member the names of the applicants, their addresses and the names of the endorsers. He shall conduct such other correspondence as may be necessary, keep a complete record of members and addresses, a register of certificates, call special meetings on written request of five members if the President and Vice-President fail to do so, and attend to all the other duties usually pertaining to the office.

Section 6. The Treasurer shall receive all monies payable to the Association and disburse the same only on vouchers approved by the Chairman of the committee incurring the debt or by a member of the Board of Directors other than the Treasurer. The Treasurer shall be required to furnish a bond which shall be approved by the Board of Directors and paid for by the Association. He shall keep records and render reports to the Association at each regular meeting and shall prepare an annual financial statement as of June 30th each year.

Section 7. The Auditor shall make an audit of all financial records or books of accounts and all vouchers for the year. Such records, books, vouchers and other documents shall be submitted to the Auditor within 20 days after June 30th each year and he shall file a written report with the Board of Directors before the next regular meeting of the Association.

ARTICLE VI COMMITTEES

Section 1. The following shall be the standing committees, all of which except the nominating committee shall be appointed by the President and approved by the Board of Directors:

- Membership
- Legislation
- Education and Publicity
- Entertainment
- Ethics
- Nominations

Section 2. The Committee on Membership shall investigate and report on the qualifications of applicants for membership whose names have been referred to them as provided in Article III Section 2(c).

Section 3. The Committee on Legislation shall keep the Association informed of and assist in the promotion or defeat of any proposed or suggested legislation or agreements affecting Accountancy or the relation of Accountancy to civic affairs, receiverships, bankruptcies or court procedure.

Section 4. The Committee on Education and Publicity shall encourage and promote the cause of accountancy by all proper means which may be available, particularly by compilation and dissemination of information relative to the profession and practice of accountancy to members of the profession, to students, and to the public at large. The Committee shall also secure reasonable publicity through press notices and magazine articles, particularly relating to meetings, conventions and other activities of the Association.

Section 5. The Committee on Entertainment shall arrange for such programs as may be required at all meetings or other activities of the Association.

Section 6. The Committee on Ethics shall investigate any complaint made by or against any member or members alleging a breach of the rules of professional conduct established by the Association, and shall report their findings to the Board of Directors. Provided that should any complaint be lodged by or against a member of this Committee, such member shall not serve on the Committee while such complaint is being investigated but the remaining members of the Committee shall appoint another member of this Association to serve temporarily on this Committee until such complaint has been investigated and report made.

Section 7. (a) The Committee on Nominations shall consist of five members elected as follows: Not less than 30 days prior to the annual meeting, the Board of Directors shall elect two members of the Nominating Committee, one of whom shall be the retiring president or some other past president of the Association and the members present at the regular meeting next preceding the Annual Meeting shall elect the other three members, none of whom shall be officers or members of the Board of Directors.

(b) It shall be the duty of this Committee to nominate one or more candidates for each office and for each other place on the Board of Directors, and such nominations shall be made only after the nominees shall have indicated their willingness to serve if elected and the committee shall not nominate any of their own members for any position.

(c) Fifteen days prior to each annual meeting, they shall submit to the Secretary a list of their nominations for the ensuing year, and such list shall be included by the Secretary in his call for the annual meeting.

(d) Any five active members of the Association may nominate another candidate or candidates for each office and shall submit such nominations in writing at the annual meeting.

ARTICLE VII

Election of Officers and Directors

Section 1. (a) The President, Vice-President, Treasurer, Auditor, and four members of the Board of Directors shall be chosen by ballot at the annual meeting of the Association, by the active members, in good standing, present in person or by proxy. The candidate or candidates receiving the highest number of votes for any office shall be declared elected.

(b) They shall hold office for one year commencing on July 1, following their election, and until their successors have been elected and qualified.

(c) In the event of a tie vote additional ballots shall be taken limiting the candidates to those tied for the highest number of votes on the preceding ballot.

Section 2. (a) The Secretary shall be chosen by the Board of Directors and shall hold office until the end of the current fiscal year.

(b) The Secretary may be removed from office by a two-thirds vote of the members present at any regular meeting of the Association, provided that notice to all members that such vote is to be taken be mailed thirty days prior to such meeting.

(c) The Secretary may be paid a salary to be fixed by the Board of Directors.

Section 3. Three tellers, none of whom may be a candidate for any office, shall be appointed to receive and canvass the ballots as cast, and announce the result to the presiding officer, who shall declare the active members receiving the highest number of votes cast elected to the respective offices.

Section 4. Any active member in good standing unable to be present at any meeting may vote upon any election or question which is to be submitted at that meeting by mailing his proxy to any member of the Association other than the Secretary.

Section 5. Non-resident, associate and honorary members shall not be entitled to vote or hold office, but shall be eligible for any committee assignment.

Section 6. No member shall be eligible to vote or have his name placed in nomination for any office in the Association if he shall have failed to pay any dues, assessments or other sums owed by him to the Association within six months after such debt shall become due.

ARTICLE VIII

Fees and Dues

Section 1. There shall be an initiation fee of ten dollars collected from each active member when application for membership is made, and five dollars from each associate or non-resident member.

Section 2. The annual dues to be collected shall be twenty-five dollars from each active member who has held his or her C.P.A. certificate issued by any state, territory or possession of the United States of America for a period of more than five years prior to the first day of the Association fiscal year for which such dues are assessed and fifteen dollars from each active member who has held his or her C.P.A. certificate issued by any state, territory or possession of the United States of America for a period of less than five years prior to the first day of the Association fiscal year for which such dues are assessed. Provided, however, that any new active member shall be liable only for the proportionate rate of \$2.08 and \$1.25 per month respectively, including the month succeeding that in which he or she is elected to membership.

The annual dues to be collected from associate and non-resident members shall be five dollars including the year in which such associate or non-resident member is elected to membership.

Section 3. Dues shall be payable annually in advance on July 1st of each year, or at the date of a member's election to membership. Until such payment of dues at election to membership, no certificate shall be issued.

Section 4. The Association may in case of emergency and by a majority vote of those present at a regular or special meeting called for that purpose, levy membership assessments of, not to exceed in any one year, the amount of the yearly dues.

Section 5. If any person who has previously been a member of the Association but whose membership has lapsed shall apply for re-admission, he shall pay in addition to the current year's dues, the dues for the year in which his membership lapsed.

Section 6. A transfer fee of five dollars will be required in the transfer from associate or non-resident membership as provided under Article III, Section 4(d).

ARTICLE IX

Expulsion from Membership

Section 1. Any member of the Association may be expelled from membership by action of a majority vote of the Board of Directors, under the following conditions:

(a) If he shall be declared by a court of competent jurisdiction to have committed any fraud, or shall be convicted of felony, or

(b) If, after report by the Committee on Ethics, he is held by the Board of Directors to have violated any rule of professional conduct established by the Association or to have been guilty of any act or default discreditable to the profession, or

(c) If he shall fail to pay any dues, assessments or other sums owed by him to the Association within six months after such debt has become due.

Section 2. Notice of the proposed action shall be mailed to the accused member by the Secretary at least fifteen days prior to the meeting of the Board. The accused member shall have the right, upon written request to the Board of Directors within three days to said meeting of the Board, to have his case presented to the membership at the next succeeding regular meeting or at any special meeting called for that purpose.

Section 3. A two-thirds vote for conviction on the first ballot of the members present shall be necessary to a decision, failing which the charge shall be dropped.

Section 4. Upon the expulsion of any member for whatever cause, the Secretary shall for the Board of Directors, demand the return of the certificate of membership as provided by Article III.

ARTICLE X

Seal

Section 1. The Corporate Seal of the Association shall be circular in form, having within the rim the inscription, "The Michigan Association of Certified Public Accountants," and displayed in the center the words, "Incorporated 1901—Amended 1905."

ARTICLE XI

Amendments

Section 1. Amendments to the Constitution, By-Laws and rules of professional conduct established by the Association shall be made only at a regular meeting and by a majority vote of all members present or represented by proxy. A copy of any propositions to alter, amend or add shall be embodied in the call for the regular meeting at which such amendments are to be acted upon, and unless 25% of the active members of the Association shall be present and vote for the

amendments, they shall be submitted to the membership for a mail vote and when ratified by a majority of the members voting within 40 days, they shall be in effect.

ARTICLE XII
Order of Business

Section 1. The Order of business at all regular meetings shall be as follows, subject to variation by unanimous consent of the members present:

1. Roll Call
 2. Reading of Minutes
 3. Board of Directors' Report
 4. Treasurer's Report
 5. Auditor's Report
 6. Standing Committees' Report
 7. Special Committees' Report
 8. Unfinished Business
 9. Communications
 10. New Business
 11. Election of Officers, Directors and Auditor
 12. Program
-
-

THE MICHIGAN ASSOCIATION
of
CERTIFIED PUBLIC ACCOUNTANTS

RULES OF PROFESSIONAL CONDUCT

Established pursuant to Article II of the Constitution and By-Laws of The Michigan Association of Certified Public Accountants. These rules shall be observed by every member of the Association and shall apply not only to individuals but also to firms, one or more members of which are members of the Association.

RULE NO. 1

A partnership, all the individual members of which are members of The Michigan Association of Certified Public Accountants, may describe itself as "Members of The Michigan Association of Certified Public Accountants," but a partnership not all the individual members of which are members of The Michigan Association of Certified Public Accountants, or an individual practicing under a style denoting a partnership when in fact there be no partner or partners, shall not use the designation "Members of The Michigan Association of Certified Public Accountants."

RULE NO. 2

A member shall not allow any person to practice in his name who is not in partnership with him or in his employ.

RULE NO. 3

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 member.

Commissions, brokerage or other participation in the fees, charges or profits of work recommended or turned over to the laity as incident to services for clients shall not be accepted directly or indirectly by a member.

RULE NO. 4

A member shall not engage in any business or occupation co-jointly with that of a public accountant, which is incompatible or inconsistent therewith.

RULE NO. 5

In expressing an opinion on representations on financial statements which he has examined, a member shall be held guilty of an act discreditable to the profession 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 an 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.
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RULE NO. 6

A member shall not sign a report purporting to express his opinion as the result of examination of financial statements unless they have been examined by him, a member or an employee of his firm, a certified public accountant of a state or territory of the United States or the District of Columbia licensed to practice public accounting within said state or territory, or a duly qualified public accounting practitioner of a foreign country practicing within that country.

RULE NO. 7

A member shall not directly or indirectly solicit clients by circulars or advertisements nor by personal communication or interview not warranted by existing personal relations, and he shall not encroach upon the practice of another certified public accountant. A member may furnish service to those who request it.

RULE NO. 8

Direct or indirect offer of employment shall not be made by a member to an employee of another certified public accountant without informing such accountant. This rule shall not be construed so as to inhibit negotiations with anyone who of his own initiative or in response to public advertisement shall apply to a member for employment.

RULE NO. 9

Professional service 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.

RULE NO. 10

A member shall not advertise his professional attainments or services. The publication of what is technically known as a card is restricted to an announcement of the name, title (Certified Public Accountant, member of Michigan Association of Certified Public Accountants, member of American Institute of Accountants, or other professional affiliation or designation), class of service, and address of the person or firm, issued in connection with the announcement of the commencement of a new practice or the change of address or personnel of an existing firm, and shall not exceed two columns in width and three inches in depth if appearing in a newspaper, and not exceed one-quarter of a page if appearing in a magazine, directory, or similar publication.

A paid listing in a directory is restricted to the name, title, class of service, address and telephone number of the person or firm, and it shall not appear in bold type, box, or other form of display or in a style which differentiates it from other listings in the same directory.

RULE NO. 11

A member shall not be an officer, director, stockholder, representative or agent of any corporation engaged in the practice of public accounting in any state or territory of the United States or District of Columbia.

RULE NO. 12

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

RULE NO. 13

A member 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 substantial interest in the enterprise. A member 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 substantial interest in the enterprise, unless in his report he discloses such interest.

RULE NO. 14

(a) A member shall not make a competitive bid for professional engagements in the State of Michigan.

(b) A member shall not make such a bid in any other state, territory or the District of Columbia, if such bid would constitute a violation of any rule of the recognized society of certified public accountants or the official board of accountancy in that state, territory or district.

RULE NO. 15

A member engaged in an occupation in which he renders services of a type commonly rendered by public accountants, must observe the by-laws and rules of professional conduct of The Michigan Association of Certified Public Accountants in the conduct of that occupation.

RULE NO. 16

A member shall not violate the confidential relationship between himself and his client.

**THE MICHIGAN STATE BOARD
of ACCOUNTANCY**

TERM EXPIRES
June 30

HARRY M. PREVO, C.P.A.....	Chairman, 1952
MORRIS M. BERMAN, C.P.A.....	Vice-Chairman, 1954
H. GLENN HUFFMON, C.P.A.....	Secretary, 1951
EDGAR W. PUGH	Counsel, 1953
HON. G. MENNEN WILLIAMS.....	Governor

GROWTH OF ASSOCIATION MEMBERSHIP

	Total	Resident	Out of State
1920	47	42	5
1930	163	146	17
1940	309	285	24
1949	730	654	76
1950	908	821	87

DISTRIBUTION OF MEMBERSHIP BY CHAPTERS

	Total	Classification of Membership		
		Active	Associate	Non-Resident
State Chapter	627	558	69	
Central	45	37	8	
Eastern	37	35	2	
Western	112	98	14	
Out of State	87	8	3	76
Total	908	736	96	76

AMERICAN INSTITUTE OF ACCOUNTANTS

The American Institute of Accountants was incorporated in 1916 and its specific aims are to inform the public about the financial and economic rules of accounting; to support legislation which enables the accountant to serve the public effectively and to oppose that which does not; to support activity which augments the stature of accounting; and to increase understanding of public relations among accountants themselves.

The basic requirement for membership is a C.P.A. Certificate and two years of public accounting experience or its equivalent. Applicant must be in work related to accounting. No initiation fee is required of applicants who are members of a State Society at time of application.

Information in more detail regarding membership in the American Institute of Accountants and application blanks may be obtained by addressing one of the following:

John G. Cotton, Grand Rapids	Duncan Rice, Kalamazoo
William B. Isenberg, Detroit	E. Todd Stringer, Lansing
C. Claire Moore, Muskegon	Herbert F. Taggart, Ann Arbor
	Wayne B. Wagar, Saginaw
	John L. Carey, Executive Secretary
	270 Madison Avenue
	New York 16, New York

LIST OF MEMBERS
of
THE MICHIGAN ASSOCIATION
of
CERTIFIED PUBLIC ACCOUNTANTS
STATE CHAPTER

	Allen Park	
HORVATH, ERNEST L.		6586 Allen Road
	Alma	
ANTHONY, ROBERT I.		Leonard Refineries, Inc.
	Ann Arbor	
BRIGGS, R. P. (A)		University of Michigan
BURNELL, LORENZO DALE (A)		Box 631
DIXON, ROBERT L. (A)		University of Michigan
GREEN, BYRON J.		249 Crest Avenue
HOFFMAN, CHARLES A.	203 State Savings Bank Bldg.	
ICERMAN, PAUL F.	203 State Savings Bank Bldg.	
JOHNSON, ROBERT L.	203 State Savings Bank Bldg.	
LEE, GILBERT L., JR.	203 State Savings Bank Bldg.	
MILLER, HERBERT E. (A)		University of Michigan
OHRT, HENRY NEWTON		1514 Morton
PATON, WILLIAM A.		106 Tappan Hall
SCHLATTER, WILLIAM J. (A)		University of Michigan
SCHMIDT, LEO A. (A)		University of Michigan
TAGGART, HERBERT F.		1945 Cambridge Road
VELKER, HENRY G.		920 Dewey Avenue
	Belleville	
SMITH, HELEN M.		50011 Huron River Drive
	Berkley	
BEGLE, ROBERT G.		3842 Kenmore Avenue
HELGANZ, ARTHUR J.		971 Harvard Road
	Birmingham	
AUSTIN, C. LEROY		P. O. Box 343
BRINKMAN, J. CLIFFORD		1807 Melborne
GRAY, JAMES C.		Wabeck Building
HEBBLEWHITE, WILLIAM M.	1387 Yosemite Street	
MOORE, EUGENE A.	1490 Stanley Road	
MOORE, JAMES F.	139 W. Maple Avenue	
SIMONS, WALTER J.	784 Woodlale Road	
	Centerline	
STEINHAUSER, CLARENCE J.		7512 Coolidge Avenue
	Dearborn	
HARTIG, A. W. (A)		6455 Kingsley Avenue
KRAUS, WALTER B.		1144 Kingsbury Avenue
LAKE, W. T.		455 Berkley Place
LIVERMORE, FLOYD G.		4357 Schaefer
McNAIRN, WILLIAM NORMAN		1644 Highview Avenue
RATIGAN, PETER F.		7940 Middlepoint Avenue
SAUTTER, W. L.		1152 Kingsbury
ULAM, LOREN B.		1100 Beechmont Drive
ZOLAD, ROBERT J. (A)		3000 Schaefer Road
	Detroit	
ABITZ, ERWIN C.		5050 Joy Road
ACKERMAN, ARTHUR W.		9200 Russell Street
ADAM, DONALD S.		2000 Buhl Building
ADDISON, JOHN T.		7726 W. Outer Drive
ADELSON, MURRAY J.		919 Dime Building
ALANDT, CLARENCE J.	1217 National Bank Building	
ALDRICH, THOMAS B. (A)	3639 E. Milwaukee Avenue	
ALGAZE, SAM S.	718 Buhl Building	
AMICK, JAMES H.	809 Majestic Building	
ARCHER, G. ENGENE (A)	18474 Edinborough	
ARCHER, PAUL A.	20163 Charest	
ARMSTRONG, DONALD H.	12826 Marlowe Avenue	
ARONOFF, HENRY	2276 W. Euclid Avenue	
ARONSSON, S. LAWRENCE	1946 Penobscot Building	
ASHER, HENRY	514 Francis Palms Building	
ATKINSON, FRANCIS S.	3040 Hart Avenue	
ATLAS, BEN	908 David Stott Building	

AUSTIN, RICHARD H.	301 East Warren Avenue
AUWERS, STANLEY J.	2000 Buhl Building
BADITOL, GEORGE	809 Majestic Building
BAGDADE, MICHAEL R.	2542 Buhl Building
BAILEY, GEORGE D.	1380 National Bank Building
BAILEY, JAMES I.	932 Buhl Building
BAKER, PAUL P.	1940 National Bank Building
BALL, WILLIAM H.	524 Dime Building
BARKER, RAYMOND A., JR.	2000 Buhl Building
BARNETT, SIDNEY A.	829 Penobscot Building
BARR, ANDREW W.	1946 Penobscot Building
BARR, EDWARD J.	3420 Guardian Building
BARRETT, A. L.	2000 Buhl Building
BARRETT, JAMES H. (A).	7700 Russell Street
BARRY, FRANK S.	932 Buhl Building
BARTHOLOMEW, ARTHUR P., JR.	2000 Buhl Building
BARTROP, JAMES W.	1710 Dime Building
BEAL, MAX D.	3402 Barlum Tower
BEALE, HYMAN M.	1856 National Bank Building
BEERBOHM, SYDNEY, D.	652 Book Building
BENDER, KENNETH H.	12-267 General Motors Building
BENNINGTON, RUSSELL C.	2010 David Stott Building
BENTON, NAT W.	2350 National Bank Building
BERGER, HARVEY H.	4120 Fenkell Avenue
BERGNER, R. W.	17321 Freeland Avenue
BERNACKI, EDWARD G.	17145 Ashton Road
BERNHARD, A. RAYMOND	700 Book Building
BERNSTEIN, GERSON B.	2010 David Stott Building
BERNSTEIN, MILTON	2010 David Stott Building
BEVIS, DONALD J.	1380 National Bank Building
BINDER, HERMAN	718 Buhl Building
BIRKENSHAW, FRANK H.	13112 Harper Avenue
BLAIR, BERNARD LOUIS	9279 Otsego Avenue
BLAZNEK, STANLEY J. (A)	18978 Monica
BLOODSWORTH, A. JOHN	1946 Penobscot Building
BLOOMBERG, LOUIS M.	809 Park Avenue Building
BLOOMBERG, MORRIS E.	809 Park Avenue Building
BOEKLE, O. I.	3426 Barlum Tower
BOLZ, NORMAN A.	14017 Crosley Avenue
BOND, ROBERT D.	630 Penobscot Building
BONNER, JAMES B.	1927 12th Street
BORLAND, L. EARL	1808 Kales Building
BORNSTEIN, PHILIP H.	2008 Penobscot Building
BOWER, EDWIN H.	2472 National Bank Building
BRAKNIS, LEON V.	15881 Kentfield Avenue
BRENNEKE, HAROLD L.	725 Whitmore Road
BRENNER, DAVID D.	1163 National Bank Building
BROENE, RICHARD G.	684 Penobscot Building
BROOKS, WILLIAM H.	3011 McNichols Road East
BROWN, DOUGLAS S.	1380 National Bank Building
BROWN, FRANCIS H.	2000 Buhl Building
BROWN, THOMAS E.	16730 Westmorland
BRUNTON, DAVID M. A.	Budd Wheel Co.
BRUZY, JOSEPH F.	3545 E. Seven Mile Road
BURL, RUSSELL A.	3106 Guardian Building
BURROWS, HAROLD W. H.	Parke, Davis & Co.
BURY, WALTER M.	2000 Buhl Building
BUSCH, JOHN L.	932 Buhl Building
BUSHAW, B. DAVE	1630 Dime Building
BUSSE, ROBERT W.	2250 Penobscot Building
CAIN, ALBERT E.	2250 Penobscot Building
CAIN, EDWARD B. (A)	17625 Edinborough Road
CAMPBELL, I. LOUIS	5441 Second Avenue
CAREY, JOSEPH H.	20136 Stratford Road
CARLSON, ERNEST W. (A)	19318 Birwood Avenue
CASSELL, CHARLES T.	2910 Book Building
CHAMBERLAIN, J. H.	Crowley, Milner and Company
CHARTIER, RAYMOND A.	1627 West Fort Street
CHEESEMAN, RAE J.	932 Buhl Building
CHRISTENSEN, EARL P.	1946 Penobscot Building
CHURCH, KENNETH M.	2472 National Bank Building
CLANCY, JOHN S.	1700 Dime Building
CLINTON, ROBERT E.	1940 National Bank Building
CLOYD, CHESTER L.	1118 Book Building
CODE, CLIFFORD J.	700 Book Building

COLE, ALBERT E.	9840 Dexter Boulevard
COLE, CONVIS D.	Murray Corp. of America
COLEMAN, ROBERT J.	10401 Elmira Avenue
COLLINS, KINS S.	3106 Guardian Building
COLTEN, JOSEPH B.	1030 Lafayette Building
COOK, HERMON P.	Campbell-Ewald Co.
COOPER, BERNARD H.	1942 National Bank Building
COUTURE, FRANK B.	18215 Birchcrest Drive
COX, C. B.	1710 Dime Building
CURRIE, ALEXANDER S.	1946 Penobscot Building
CURRIN, NORMAN G.	7565 E. McNichols Road
DAMASKE, EARLE R.	617 Fox Building
D'ANGELO, HORACE	3639 E. Milwaukee Avenue
DARLING, EDMUND.	815 Ford Building
DAVISON, FRANCIS M.	2000 Buhl Building
DEGUERRE, W. ROSS.	1610 Book Building
DELANO, GLENN W.	1914 Book Building
DEMPSEY, JOHN F.	138 Cadillac Square
DENHARDT, DAVID L.	1819 Dime Building
DESOW, DAVID.	1429 Cadillac Tower
DEVIEW, ORVILLE C.	2000 Buhl Building
DEWAARD R. DONALD.	1946 Penobscot Building
DICKMAN, MEYER	2560 Woodward Avenue
DIMMER, GRACE	504 Fine Arts Building
DISHER, S. M., JR.	15780 Murray Hill
DISE, J. HARVEY	712 Stephenson Building
DOBSON, FREDERICK I. JR.	2000 Buhl Building
DODGE, JOHN H.	1946 Penobscot Building
DOELLE, JOHN A.	5220 Bishop Road
DOEREN, KARL M.	3561 Penobscot Building
DONOVAN, ROBERT J.	3402 Barlum Tower
DOYLE, JOHN H.	501 Hoffmann Building
DRYDEN, THOMAS J.	11735 Broadstreet
DUERKSEN, PETER A.	2000 Buhl Building
DUFF, EDWARD HOOVER (A)	6200 W. Warren Avenue
DUNCAN, ALBERT E.	1016 Lafayette Building
DUNLOP, GEORGE E.	5-118 General Motors Building
DUNNETT, A. S.	416 Dime Building
EDWARDS, LOUIS W.	1946 Penobscot Building
ELCONIN, ABRAHAM V.	504 Hammond Building
ELSHOLZ, WILLIAM J.	3214 Book Building
ENGEL, W. KEITH.	1380 National Bank Building
ENGLISH, WAYNE G.	18435 Greenfield Road
ENGSTROM, PAUL.	1820 Kales Building
EVANS, THOMAS H.	2035 Dime Bank Building
EVENSON, EVERETT L.	3400 Barlum Tower
FAIRCHILD, RICHARD L.	2472 National Bank Building
FANNIN, WILLIAM R. (A)	Briggs Mfg. Co.
FAULKNER, MAX E.	14374 Grandmont Avenue
FECHHEIMER, HENRY	1102 United Artists Building
FENSTON, SAMUEL	3200 Cadillac Tower
FERGUSON, WILLIAM M.	510 Basso Building
FERRY, HERBERT M.	2126 Guardian Building
FIELDS, SIDNEY	1761 National Bank Building
FINNELL, ARTHUR A. (A)	100-400 Clark Avenue
FINNEY, JAMES C.	205 Curtis Building
FLEMING, HUGH J.	1946 Penobscot Building
FLETCHER, EDWARD J. (A)	5162 St. Clair Avenue
FLOERSCH, GERARD A. (A)	16510 Northlawn Avenue
FOOTE, THOMAS E.	2000 Buhl Building
FOX, JOHN J.	700 Book Building
FRANK, HARVEY	1056 Penobscot Building
FRANK, PHILIP B.	832 Lafayette Building
GAIK, ARTHUR E.	2000 Buhl Building
GENTER, RALPH R.	2279 National Bank Building
GILBERT, DELOSS E.	1820 Kales Building
GILBERT, HAROLD H.	908 David Stott Building
GOLDBERG, ELIAS	3633 Parkinson
GRAHAM, ERWIN H.	2000 Buhl Building
GRAM, HARRIS JAMES	1380 National Bank Building
GRANT, JAY IRVING.	1061 Penobscot Building
GREGORY, WILLARD H.	18660 Prest Avenue
GRENIER, CHARLES E.	1946 Penobscot Building
GRIEM, LESTER V.	2000 Buhl Building
GRUNDY, ALBERT J.	1426 Dime Building
GUERTLER, BERNARD F.	3521 Seminole Avenue
GUEST, JAMES A.	19750 James Couzens Highway

GULLICK, RUTH	600 Woodward Avenue
HAGGERTY, FRANK J.	430 Lafayette Building
HALDERMAN, FRANK E. (A)	3040 Hart Avenue
HALTUG, LOUIS C. (A)	100-400 Clark Avenue
HALVORSON, NEWMAN T.	2000 Buhl Building
HAMMAN, PAUL E.	1380 National Bank Building
HANDELMAN, MILTON.	1946 Penobscot Building
HANSON, H. EARL	938 Dime Building
HARDING, JOHN J.	3356 Penobscot Building
HARRIS, CHARLES K.	2021 Penobscot Building
HARRINGTON, JOHN E.	3576 Penobscot Building
HARSHMAN, HARLEY E.	16929 Lamphere Avenue
HASS, FIRMAN H.	2000 Buhl Building
HATCH, LEWIS C.	3901 Christopher
HAYES, JOSEPH E.	250 Merton Road
HEALY, DONALD W.	18914 Washtenaw Avenue
HEALY, JACK D.	553 Philip Avenue
HEAVY, JOSEPH F.	14630 Winthrop Street
HEIDTKE, RAYMOND F.	13833 Tacoma Avenue
HEIL, JOHN S., JR.	1380 National Bank Building
HELDER, ROGER J.	1380 National Bank Building
HENDERSON, GORDON C.	3324 Ewald Circle
HENRY, ROBERT J.	3707 Three Mile Drive
HIBBARD, EDWIN A.	2000 Buhl Building
HICKS, AUBREY B.	1946 Penobscot Building
HINCHMAN, DAVID B. (A)	Briggs Mig. Co.
HINDELANG, GERTRUDE	1217 National Bank Building
HINDS, WILLIAM N.	2946 Penobscot Building
HINZ, WALTER E.	2456 Sheridan Avenue
HIRSCHMAN, SAM.	220 Charlevoix Building
HOBAN, ROSEMARY	1380 National Bank Building
HOBART, LAWRENCE C.	3420 Guardian Building
HOBBS, LINN W.	700 Book Building
HODKINSON, GERARD J.	1217 National Bank Building
HOGAN, JAMES J.	3356 Penobscot Building
HOGLE, GORDON W.	2000 Buhl Building
HOLT, WILLARD H.	17186 Mendota Avenue
HOUVENER, RICHARD H.	18423 W. McNichols Road
HUFFMON, H. GLENN	700 Book Building
HUMMEL, CHARLES (A)	1104 Fisher Building
HUSSEY, EDWARD J.	700 Book Building
HYSON, AARON B.	2063 Penobscot Building
IRVIN, JOHN B.	1601 National Bank Building
IRVIN, PAUL R.	2000 Buhl Building
ISENBERG, WM. B.	3200 Cadillac Tower
ISRAEL, SEYMOUR M.	1101 National Bank Building
JACKMAN, HARRY J.	1946 Penobscot Building
JACOBSON, OSCAR R.	2626 David Stott Building
JAMES, EDWARD W.	1380 National Bank Building
JANES, SIMEON	1217 National Bank Building
JANZ, FREDERICK C.	14890 Grandville Avenue
JENNINGS, JOSEPH N.	409 Griswold Street
JENNINGS, REX L.	2000 Buhl Building
JENSEN, WALLACE M.	1380 National Bank Building
JEWELL, CLARENCE D.	16705 Glastonbury Road
JOHNSON, CHARLES S.	12489 Mendota Avenue
JOHNSON, CLARENCE H.	7 E. Grand Avenue
JOHNSON, JOHN W., JR.	2977 Ewald Circle
JUENDEL, LLOYD G.	3356 Penobscot Building
KARPUS, EUGENE S.	417 Penobscot Building
KAUFMANN, ARTHUR	2646 Penobscot Building
KEAYS, ROLAND B.	2038 Dime Bank Building
KELLER, HARRY A. (A)	18686 Ohio Avenue
KELMAN, DAVID H.	16231 Linwood Avenue
KELMAN, PAUL	909 David Stott Building
KIMBALL, DONALD M.	2946 Penobscot Building
KING, ROLAND E.	1601 National Bank Building
KINSWORTHY, THOMAS A.	809 Majestic Building
KLAIN, JAMES J.	1101 National Bank Building
KLIBER, RALPH J.	8780 Arcadia Avenue
KLUBERG, JOHN W.	2646 Penobscot Building
KOEBBE, C. H.	2000 Buhl Building
KOELBEL, ARTHUR W.	1601 National Bank Building
KOPACZ, ALEXANDER S.	1030 Dime Building
KORETZ, LOUIS	718 Buhl Building
KRAMER, CLARENCE A. (A)	1075 Woodward Avenue
KRAWOOD, BENJAMIN (A)	7610 Byron
KREE, CHESTER J.	9975 Cheyenne Avenue

KREEKUN, ALBERT	1016	Maccabees Building
KREGLOW, LEW COFFMAN (A)	3087	W. Grand Boulevard Building
KUMMER, BERNARD J.	1030	Dime Building
KURTZ, A. T. (A)	913	Federal Building
LAINE, TOIVO J.	1380	National Bank Building
LAPENTA, ANTHONY T.	1033	Dime Building
LATTIN, JOSEPH	1124	National Bank Building
LAUX, C. M.	1602	David Stott Building
LAWTON, WILLIAM J.	2000	Penobscot Building
LEONARD, VINCENT C. (A)	10676	Duprey Avenue
LESSNER, LOUIS	7376	Grand River Avenue
LEVINE, SIDNEY M.	909	David Stott Building
LEWIS, GLEN W.	700	Book Building
LEZELL, H. A.	906	Donovan Building
LIDTKE, HOWARD A.	2000	Buhl Building
LIGHTSTEIN, JULIUS H.	28	W. Adams Avenue
LINDEN, J. STEWART	1101	National Bank Building
LINDSAY, ALEXANDER C. (A)	18005	Schaefer Road
LINSCHIED, FRED H. JR.	2000	Buhl Building
LITT, WILLIAM	3315	Sturtevant
LOFTUS, DEANE B. (A)	16211	Ilene Avenue
LONGEWAY, GEORGE A.	2000	Buhl Building
LONGEWAY, HARRY J.		Michigan Steel Tube Products Co.
LOWY, KARL	505	Park Avenue Building
LUBIN, ALBERT K.	2051	Guardian Building
LUDACK, JOSEPH F.	1401	Majestic Building
LUDWICK, JAMES S.	2646	Penobscot Building
LYNCH, CHARLES D.	623	Penobscot Building
LYNGKLP, OLE W.	3087	W. Grand Boulevard
LYONS, COLEBURKE	2712	Book Tower
MACDONALD, KEITH L.	3356	Penobscot Building
MACK, ALBERT L.	700	Book Building
MAJOR, JOHN E.	2646	Penobscot Building
MANESE, WILLIAM MORELAND	14369	St. Marys Avenue
MARCUS, S. WESLEY	1946	Penobscot Building
MARKIN, WALTER A.	2161	Penobscot Building
MARR, ROBERT B.	1601	National Bank Building
MARSHALL, DONALD G.	1217	National Bank Building
MATTHEWS, ALAN BRUCE	2987	Alter Road
MATYAS, EDWARD C.	2000	Buhl Building
MAYHEW, BRUCE R.	3561	Penobscot Building
MCCONKEY, CARL W.	3106	Guardian Building
MCCORMICK, R. G.	1380	National Bank Building
MCCULLOUGH, JOHN	700	Book Building
MCDONNELL, F. J. (A)	3024	National Avenue
MCEACHREN, JOHN W.	1380	National Bank Building
McKIM, HAROLD R.	915	Fisher Building
McLAUGHLIN, HUGH A.	16254	Wildemere Avenue
McLAUGHLIN, WILFRED C.	1380	National Bank Building
McMANUS, JOHN J.	16593	Freeland
MENENBERG, JACK H.	1256	Penobscot Building
MERCHANT, JOHN N.	1710	Dime Building
MERZ, HERMAN (A)	2475	Leslie Avenue
MESSERSMITH, LAWRENCE V. (A)		Brennan Appliance Dists.
METROPOLE, A. J. (A)	13326	Corbett Avenue
MEYER, PAUL A., JR.	1380	National Bank Building
MILLER, LOUIS P.	2627	David Stott Building
MILLS, HAROLD A. (A)	1195	Philip Avenue
MILTON, DONALD A.	1380	National Bank Building
MINER, CECIL M.	2250	Penobscot Building
MITCHELL, MARJORIE H.	1946	Penobscot Building
MOFFATT, OAKLEY C.	2135	Hubbard
MONJOY, MILTON S.	1002	Lawyers Building
MOORE, RALPH W. (A)	16250	Mansfield Avenue
MOORE, RAYMOND C.	1761	Penobscot Building
MOORSTEIN, HARRY	2980	W. Davison
MORAN, HAROLD L.	16620	Stout Avenue
MORRIS, GEORGE L.	2250	Penobscot Building
MORRIS, HARRY M. (A)	12396	Cherrylawn
MORRISON, DOUGLAS M.	2946	Penobscot Building
MORRISON, WILLIAM J., JR.	12626	Cherrylawn Avenue
MORTON, FRED W.	1401	Majestic Building
MORTON, OLIVER H.		Miller Manufacturing Co.
MOSS, SAMUEL L.	19310	James Couzens Highway
MOUNTTEER, ELWOOD S.	619	Hammond Building
MOUNTTEER, HAROLD G.	1456	National Bank Building
MURLEY, KENNETH J.	1380	National Bank Building
NARRIN, JOE W.	2000	Buhl Building

NASH, BRUCE C.....	2000 Buhl Building
NEFF, C. EARLE.....	2250 Penobscot Building
NELSON, F. J.....	2000 Buhl Building
NEWMAN, SIDNEY J., JR.....	3200 Cadillac Tower
NICKLES, ANGUS R.....	12610 Marlowe Avenue
NIDA, RUSSELL S.....	2017 Penobscot Building
NIGRO, DON J.....	2646 Penobscot Building
NOBES, NORMAN E.....	17321 Littlefield
NORTON, CHAUNCEY A.....	1601 National Bank Building
O'HERON, R. C.....	19036 Van Dyke Avenue
O'LOUGHLIN, HARRY M.....	17673 Manderson Road
OLSON, DONALD N.....	15427 Freeland
OLSEN, EDWIN G.....	1580 Penobscot Building
OLSEN, JOHN W. (A).....	25645 Grand River Avenue
PADGETT, JOHN C.....	700 Book Building
PARISH, DONALD B.....	8670 Mackinaw
PARKER, SAUL.....	1704 United Artists Building
PATENT, JOSEPH L.....	439 Penobscot Building
PAYNTER, JOHN W. (A).....	The J. L. Hudson Co.
PEARLMAN, SAMUEL W.....	908 David Stott Building
PELL, ROBERT E.....	2472 National Bank Building
PERTTUNEN, EDWIN W.....	700 Book Building
PETT, DAVID.....	2000 Buhl Building
PHENEY, EDWARD T.....	1841 National Bank Building
PHILLIPS, B. B.....	2646 Penobscot Building
PIKE, M. FRED.....	420 Hammond Building
PLANTE, ELORION.....	2537 Book Tower
POHL, FLOYD W.....	5810 Bishop Road
POHL, J. N.....	5950 Frontenac Avenue
POLLACK, EDWARD.....	18107 James Couzens
PORTNOY, LOUIS J.....	1066 Penobscot Building
POTTINGER, JAMES (A).....	P. O. Box 778
PREDHOMME, WILLIAM J.....	708 Hammond Building
PREVO, HARRY M.....	2472 National Bank Building
PURDY, ARTHUR S.....	3400 Barlum Tower
REAMES, KENNETH S.....	1380 National Bank Building
REDLIN, ROBERT W.....	1710 Dime Building
REED, H. DONALD.....	8037 Harper Avenue
REINHEIMER, HERBERT N.....	909 David Stott Building
REITHEL, PAUL F.....	4370 Lakeview Avenue
REIVE, BERT.....	1035 Lafayette Building
REYNOLDS, PERRY J.....	1314 Penobscot Building
RICHARD, DONALD F.....	2000 Buhl Building
RIECK, ARTHUR W.....	P. O. Box 3346, Jefferson Station
RIGHTER, PRICE G.....	700 Book Building
RILEY, WILLIAM J.....	Gemmer Manufacturing Co.
ROBERTS, AUBREY C.....	2646 Penobscot Building
ROBERTS, GEORGE B., JR.....	2000 Buhl Building
ROBERTSON, C. J. (A).....	12347 Wyoming Avenue
RODGER, JAMES E.....	4062 Carter Avenue
ROSENBLUM, GERALD.....	1966 National Bank Building
ROSENBLUM, JACK.....	1966 National Bank Building
ROSENTHALER, MARX P.....	1874 National Bank Building
ROSS, FRANCIS E.....	2000 Buhl Building
ROWE, HARLON D.....	409 Griswold Street
ROWLAND, WM. C.....	2250 Penobscot Building
ROYER, WILLIAM F.....	1601 National Bank Building
RUNCK, DONALD H.....	19729 Murray Hill
RUSSELL, DONALD M.....	700 Book Building
RUTTEN, EARL G.....	1030 Dime Building
RYCKMAN, JOHN H. (A).....	5115 Whitfield Avenue
SACHS, BENJAMIN.....	1048 Penobscot Building
SAMMON, MARK I. (A).....	7700 Russell Street
SANFORD, ELVIN P.....	14828 Sussex
SAPAKIE, HYMAN.....	2472 National Bank Building
SAVAGE, J. H.....	2000 Buhl Building
SAVALA, REUBEN E.....	19961 Negaunee Avenue
SCHECHTER, KARL P.....	15747 Mansfield Avenue
SCHUEER, ABRAHAM M.....	3244 Grand Avenue
SCHMELZ, JACK E.....	P. O. Box 3346, Jefferson Station
SCHMIDBERG, NORMAN.....	2462 National Bank Building
SCHNEIDER, AL.....	1856 National Bank Building
SCHRAGE, HARRY A.....	3561 Penobscot Building
SCHROEDER, ARTHUR J.....	1426 Dime Building
SCHROEDER, GERALD C.....	1104 Penobscot Building
SCHULTZ, WILLIAM C. (A).....	3353 Penobscot Building
SCHWARTZ, LOUIS R.....	906 Donovan Building
SCHWARTZ, SOLOMON.....	2454 Hazelwood Avenue

SCOTT, H. C.	1411 National Bank Building
SCOTT HAROLD W.	1601 National Bank Building
SEEBER, TAYLOR H.	2000 Buhl Building
SERGEANT, JOHN FRANKLIN, JR.	700 Book Building
SHANNON GEORGE K.	5421 W. Outer Drive
SHARPE, W. E.	2646 Penobscot Building
SHAW, WILLIAM R.	1580 Penobscot Building
SHELLY, CHESTER P.	2000 Buhl Building
SHERMAN, LOUIS	2612 Carter
SHERWOOD, ROBERT M.	Detroit News
SHILTS, ALLAN R. (A)	14316 Woodmont Road
SHIRILLA, MICHAEL J.	12285 Corbett Avenue
SHULMAN, ARMAND A.	514 Francis Palms Building
SHUMAKER, HUGH J.	14201 Piedmont Avenue
SHUTTIE, ALBERT J.	2537 Book Building
SILVER, LEO	977 Penobscot Building
SILVERFARB, LOUIS L.	2141 National Bank Building
SILVERSTEIN, SAMUEL S.	726 Dime Building
SIMON, CEDRIC G.	2250 Penobscot Building
SIMON, STANLEY A.	7527 Tappan Avenue
SLATER, WILLARD E.	2000 Buhl Building
SLAY, LOUIS C.	2011 Florence Avenue
SLEEPER, GORDON W.	2000 Buhl Building
SMITH, BRENT M.	1217 National Bank Building
SMITH, GEORGE R. (A)	5600 St. Jean Avenue
SMITH, GEORGE W.	16877 Laurel Avenue
SMITH, HARRY A.	1126 Dime Building
SMITH, WILLIAM L.	506 Hammond Building
SNIDERMAN, IRVING	1965 National Bank Building
SOBEL, LEO M.	7154 Thatcher Avenue
SODERMAN, AXEL S.	543 Book Building
SOPER, HAROLD S.	1380 National Bank Building
SPENGLER, HARRISON F.	700 Book Building
SRIGLEY, DOUGLAS R.	13131 W. McNichols Road
STACKS, HOWARD R. JR.	700 Book Building
STAAGER, A. T.	1030 Dime Building
STAFFORD, ROBERT E.	18579 Edinborough Road
STARR, IANE	1700 Dime Building
STARR, JOSEPH K.	1841 National Bank Building
STAUB, JOSEPH L.	718 Buhl Building
STEVELING, AREND J. (A)	3701 Haverhill
STEWART, WILLIAM L.	1580 Penobscot Building
STILEC, CHARLES E.	2000 Buhl Building
STONE, JOSHUA J.	1940 National Bank Building
STOOPS, JAMES A.	2101 20th Street
SUKENIC, BERNARD	2502 Barlum Tower
SUOR, EDGAR C.	1946 Penobscot Building
TEBBEL, GEORGE IRVING	1251 Glynn Court
TEETZEL, ALBERT P.	2712 Book Tower
THOMAS, CHRISTOPHER	1710 Dime Building
THOMAS, STANLEY R., JR.	1946 Penobscot Building
THOMPSON, EDWARD V.	1946 Penobscot Building
THURBER, EDWARD G. Jr.	1426 Dime Building
TICKTON, DANIEL L.	1354 Michigan Theatre Building
TIFFANY, KENNETH C.	Burroughs Adding Machine Co.
TILLOTSON, JOHN C.	1601 National Bank Building
TILNEY, STANLEY D.	16260 Ohio Avenue
TIMONEN, LESLIE J. (A)	16776 Greenview Road
TISCHLER, A. RICHARD	1126 National Bank Building
TOBIAS, JULIAN S.	726 Ford Building
TOWNSEND, LYNN A.	1380 National Bank Building
TRAMPS, DAVID E.	2279 National Bank Building
TREPANIER, JOE C.	910 Lafayette Building
TROOST, GEORGE W.	17394 Muirland Avenue
TURNER, WALTER J.	2000 Buhl Building
VAIL, BURT C.	Allen Industries
VALENTINE GEORGE G.	8105 Terry Avenue
VAN HORN, ROBERT C.	2000 Buhl Building
VARTAN, ROBERT P.	13615 Stoepel Avenue
VEENSTRA, DONALD E.	2472 National Bank Building
WALMSLEY, EDWIN C. (A)	14208 Montrose
WALSH, MERVYN B.	120 Madison Avenue
WALTER, WILLIAM	17017 Chandler Park Drive
WALTON, GEORGE L.	2946 Penobscot Building
WARING, ARCHIE D.	120 Madison Avenue
WARNER, SYDNEY W.	100-400 Clark Avenue
WARREN, KENNETH A.	1380 National Bank Building
WATERS, GERALD M.	2646 Penobscot Building

WAXMAN, ALBERT	2010	David Stott Building
WEBER, DWIGHT E.	2046	Penobscot Building
WEISBERG, HERMAN	9262	Grand River Avenue
WELCH, ARTHUR J.	2046	Penobscot Building
WELLING, CLETUS J.	1030	Dime Bank Building
WERDEN, MEL W.	7310	Woodward Avenue
WEREMECK, FREDERICK A.	1874	National Bank Building
WHITE, BERNARD C.	2472	National Bank Building
WHITE, HUGH A.	19409	St. Marys Avenue
WHITLOCK, CHRISTOPHER C.	2072	Penobscot Building
WIDGER, FRANK G.	19145	Ilene Avenue
WILD, MICHAEL M.	4120	Fenkell Avenue
WILDER, HARRISON W.	2000	Buhl Building
WILHELM, CHRISTIAN R.	1946	Penobscot Building
WILLIAMS, PAUL D.	2646	Penobscot Building
WILLIAMS, ROBERT L.	700	Book Building
WILLIAMS, WM. H.	135	W. Congress
WILMOT, CARL H.	1401	Majestic Building
WILSON, LAURENCE J.	4701	Yorkshire Avenue
WINFIELD, JOHN A.	12311	Longview Avenue
WINKEL, ROBERT E.		Ernst Kern Co.
WIVO, JOHN F.	18683	Littlefield Avenue
WOEHRLE, HAROLD M.	13944	Woodmont Road
WOLEBEN, EDWIN F.	1946	Penobscot Building
WOLF, FRED J.	907	Fox Building
WOLFE, RICHARD H.	1819	Dime Building
WOODMAN, WILLIAM S.	1380	National Bank Building
WRAY, ALFRED W. (A.)		Himelhoch's
WRUBEL, NATHAN J.	2212	Dime Building
WYLLIE, GEORGE R.	1808	Kales Building
WYMAN, MILES L.	1464	National Bank Building
YOCKEY, MERLE A.	3740	Bellevue Avenue
YOUNG, WILLIAM	1946	Penobscot Building
ZACK, DAVID P.	1761	National Bank Building
ZACK, WILLIAM	1761	National Bank Building
ZICK, E. J.	417	Penobscot Building
ZIELESCH, RUSSELL R.	19168	Woodside
Ferndale		
CULLERS, JACK M. (A.)		Byrne Doors, Inc.
ERICKSON, GORDON W.	353	E. Cambourne Avenue
LADD, OSCAR W. (A.)	860	Channing Avenue
Grosse Pointe		
BROWN, GEORGE L. (A.)	582	Washington Road
DOBBINS, CHARLES A.	769	Washington Road
THOMAS, JOHN P. (A.)	800	Washington Road
Grosse Pointe Farms		
COE, CHARLES L.	130	Kercheval Avenue
STAUB, E. ELMER (A.)	130	Kercheval Avenue
STOVER, MILTON E. (A.)	328	Touraine Road
Grosse Pointe Park		
BERNARD, W. V. (A.)	1363	Devonshire Road
Grosse Pointe Woods		
QUELLETTE, GEORGE D.	2166	Beaufait
Hazel Park		
BAME, ELMER	621	E. Roberts Avenue
STAGE, STERLING B.	2709	Capitol Avenue
Highland Park		
ANDUX, FRANK W.	11	McLean Avenue
MARSKE, WILLIAM N.	16033	Curwood Avenue
MCDONALD, JOHN A.	5	Grove Avenue
SIMPSON, W. J. (A.)	12700	Lincoln Avenue
STEIN, SOL. I.	13534	Woodward Avenue
Huntington Woods		
CRANDALL, LaVERN C.	10094	Borgman
DeCLEENE, ROBERT O.	10085	Talbot Avenue
HEWITT, JOHN J. (A.)	26100	York Road
RENAAS, MARTIN ALBERT	10004	Borgman Avenue
SCHENCK, WILLIAM E. (A.)	12735	Vernon
TOOLE, JOHN P.	12738	Talbot
Inkster		
SCOTT, SAMUEL E.	26819	Sunningdale Drive
Iron Mountain		
FLEURY, CLEMENT F.		Khoury Building

	Ironwood	
KAHARA, GEORGE M.....		Brogan Building
LUTWITZI, RAYMOND J.....		101 Brogan Building
	Marquette	
LaFRENIERE, EDLORE J.....		211 N. Front Street
McGINLEY, LEE.....		Savings Bank Building
McGINLEY, RICHARD J.....		Savings Bank Building
MICHAELS, ROBERT J.....		211 N. Front Street
MORRISON, JOHN D.....		211-213 N. Front Street
ZERBEL, JOHN A.....		211-213 N. Front Street
	Melvindale	
IRVINE, JOHN J. (A).....		19580 Henry Street
	Monroe	
BANKS, WILLIAM H.....		Woolworth Building
CARLTON, SAMUEL G.....		Reisig Building
NEWTON, STANLEY J.....		208 Reisig Building
RICHWINE, ALTON J.....		208 Reisig Building
	Mt. Clemens	
SMITH, G. DONALD.....		Macomb & Walnut Streets
	Pleasant Ridge	
BALDWIN, CLIFFORD C.....		66 Wellesley Drive
	Plymouth	
SUTHERLAND, DONALD H.....		211 Penniman Building
	Pontiac	
MacGREGOR, CLAUD A.....		53½ W. HURON
PICKERING, FREDERICK R.....		125 Alice Avenue
	River Rouge	
HASKILL, CHARLES (A).....		Great Lakes Engineering Works
PETERSON, LAWRENCE T.....		10488 W. Jefferson Avenue
SCHETTENHELM, KARL W.....		75 E. Great Lakes Avenue
	Rochester	
WAUGH, ROBERT S.....		R.F.D. 1, Box 3
	Royal Oak	
BRIESKE, CARL W.....		812 Maplegrove Avenue
DELANEY, EDWIN C.....		1103 Ferris Avenue
EBERLE, E. A.....		605 Lexington Boulevard
LAWTON, THOMAS S. (A).....		614 Midland Boulevard
LAZAR, LEONARD R.....		23090 Oneida Avenue
MARTIN, JOHN H.....		1527 Edgewood Drive
OLSON, CHAS. D.....		324 Lexington Avenue
	St. Clair Shores	
DOHERTY, AMBROSE P.....		22710 Bayview
LUCAS, ALBERT C. (A).....		21718 Alexander Drive
WETZEL, WILLIAM J.....		22512 Beach Drive
	Sault Ste. Marie	
STEVENS, ROBERT K.....		405-406 Central Savings Bank Building
	Tecumseh	
BOSS, EDWARD C.....		706 W. Pottawatamie
FULLER, ROBERT G. (A).....		Tecumseh Products Co.
	Van Dyke	
MIHALIK, ANDREW S.....		11468 E. Nine Mile Road
	Wayne	
BOELDT, LOUIS E.....		3938 Mildred Avenue
	Wyandotte	
ALLEN, BUEL M. (A).....		Wyandotte Chemicals Corp.
COOPER, FRANK R.....		Wyandotte Savings Bank Building
HUNGERFORD, G. J.....		Wyandotte Savings Bank Building
LILICY, PETER.....		212 North Drive
LUXON, JAMES L.....		Wyandotte Savings Bank Building
SCHWARZ, GEORGE W. (A).....		Wyandotte Chemicals Corp.
STONER, HAROLD E. (A).....		Wyandotte Chemicals Corp.
	Ypsilanti	
CURTIS, CARROLL C.....		130 West Michigan Avenue
GREGG, HAROLD J.....		213 West Michigan Avenue

CENTRAL CHAPTER

	Adrian	
POLANSKY, KENNETH A.....		404 National Bank Building
ROOT, DON C.....		404 National Bank Building

	Albion	
ZIMMERMAN, GEORGE F.		101½ N. Superior
	Battle Creek	
ALLES, WILBUR L.		Sullivan Michigan Products Co.
BANACH, LOUIS P. (A)		59 Bryant Street
CURROTT, WILLIAM C.		United Steel & Wire Co.
BULLOCK, ANDREW J. (A)		90 N. Broad Street
KEYES, HAROLD B.	607 Michigan National Bank Building	
NEUMANN, R. L.	415 Michigan Bank Building	
NIELSEN, LUDVIG C.	502 Michigan National Bank Building	
STANTON, EDWIN M.	609 Security National Bank Building	
SUTHERLAND, DAVID W.	501 Security Bank Building	
	Coldwater	
WALDRON, RUSSELL G.		Coldwater
	East Lansing	
FUTHEY, BRUCE (A)		Box 45
GREGG, FRANKLIN JR.		200 Abbott Building
LEMKE, BERNHARD CARL (A)		Michigan State College
REYNOLDS, EDGAR O.		927 Westlawn Avenue
RUSWINCKEL, JOHN W.		634 Division Street
	Jackson	
BOND, CHARLES R.	1407 Jackson City Bank Building	
BOND, HARRY R.	1407 Jackson City Bank Building	
CAMPBELL, A. J.	1101-2 Reynolds Building	
HALSEY, MARION E.	1015 Francis	
KAYWOOD, ROY T. (A)	161 Avondale	
SCHROCK, H. L., JR.	310 East Avenue, South	
SKUTT, MELVIN J.	801 National Bank Building	
SMITH, JOHN J.	801 National Bank Building	
	Lansing	
ANGELL, ROBERT C.	412 Strathmore Road	
BAILEY, THOMAS J.	307 Mutual Building	
COORS, ROBERT S.	132 W. Ionia Street	
GARLOCK, R. WAYNE.	409 Busch Building	
HARRIS, MAX D.	1102 Olds Tower	
HEPPER, LYLE D.	602 N. Washington	
HOWLAND HAROLD J.	409 Busch Building	
HUENI, JOHN F. (A)	1536 N. Genesee Drive	
LYNN, RAY C.	132 West Ionia	
MACHO, EDWARD F. (A)	1333 W. Shiawassee Street	
MaDAN, GEORGE G.	307 Mutual Building	
McCAMPBELL, LAWRENCE	517 S. Grand Avenue	
REAMES ROBERT M.	517 South Grand Avenue	
SANGER, RAYMOND (A)	701-35 E. Saginaw Street	
SMITH, LEO E.	1708 Olds Tower Building	
STRINGER, E. T.	1708 Olds Tower Building	
STRINGER, JOHN T.	1708 Olds Tower Building	
ZIMMERMAN, ROY W.	529 Tussing Building	
	Williamston	
WHITE, E. L.		302 Jackson Street

EASTERN CHAPTER

	Alpena	
NAKELL, JACK		120 Park Place
	Bay City	
SCHILLING, CARL F.		210 Phoenix Building
TRIPP, WILLARD A.		920 N. Water Street
	Croswell	
MEYERS, CORNELIUS R.		Box 286
	Flint	
DUPUIS, RODOLPHE J.		124 E. 4th Street
FISHER, IRA C. (A)		914 Maxine Avenue
HERRICK, JAMES A.		124 E. 4th Street
JENSEN, CHESTER N.		909 Sill Building
KNOPF, LYLE S.	712 Citizens Bank Building	
LaFEVER, LOUIS E.	914 Citizens Bank Building	
LEWIS, J. CLYDE	712 Citizens Bank Building	
RITTER, EDWIN J.	403-06 Kresge Building	
RYDEN, VICTOR E.	124 E. Fourth Street	
SOROKIN, JOHN I.	1326 Mott Foundation Building	
SWEET, W. SCOTT.	1106 Mott Foundation Building	
TAYLOR, DONALD H.	1406 Mott Foundation Building	
TEITELBAUM, HOWARD S.		1826 Broadway

	Greenbush	
FADDIS, THOMAS N.		Greenbush
	Linden	
LAING, L. L.		301 E. Broad Street
	Midland	
WEAVER, CHESTER F.		Dow Chemical Co.
	Mt. Pleasant	
SKEATS, ARTHUR E.		215 E. Wisconsin Street
	Port Huron	
JONES, FRANK H.		226 Peoples Savings Bank Building
STEWART, JOHN L., JR.		P. O. Box 365
	Saginaw	
BOURBONNAIS, GEORGE A. (A)		1109 S. Harrison Street
CREED, JOHN W.		606 Bearinger Building
DYER, CARTER H.		404 Eddy Building
FITZ-GERALD, DANIEL M.		515 N. Washington Avenue
HARTMAN, PHILIP E.		413-414 Peoples Building & Loan Building
JONES, JOHN L.		95 Ethel Street
LUNT, EDWARD H.		Second National Bank Building
OAKES, NEIL W.		606 Bearinger Building
OEHRING, LYMAN W.		Second National Bank Building
ROBINS, WILLIAM F.		606 Bearinger Building
SCHOONOVER, ARTHUR D.		404 Eddy Building
TIMM, EARL E.		403 Building and Loan Building
WAGAR, WAYNE B.		Second National Bank Building
YEO, W. L.		First Savings & Loan Building

WESTERN CHAPTER

	Benton Harbor	
HERKNER, ROBERT T.		202 Michigan Avenue
SHARPE, GEORGE M.		202 Michigan Building
WENBAN, WILLIAM E.		202 Michigan Building
	Big Rapids	
DEURLOO, MILTON E. (A)		118 Winter Street
	Cadillac	
BEATTIE, M. WAYNE		Evening News Building
CRAMER, ALFRED S.		Evening News Building
HOUSTON, HARVEY		114-116 W. Harris Street
NICHOLS, WENDELL I.		Evening News Building
	Comstock Park	
VELTMAN, SIDNEY A. (A)		428 Green Ridge Drive
	Fremont	
ANWAY, HARTWELL E.		4 E. Oak Street
JANES, LESTER		345 E. Main Street
	Grand Haven	
WILSON, RALPH G.		454 Sheldon Terrace
	Grand Rapids	
ANDERSON, PHILIP L. (A)		420 Keeler Building
ATKINS, JOHN R. (A)		749 Hawthorne Street, N.E.
BEAMAN, WILLIAM H.		1410 Pontiac Road, S.E.
BEENE, EUGENE C.		1208 Grand Rapids National Bank Building
BERKEY, SEYMOUR R.		1326 Grand Rapids National Bank Building
BERMAN, MORRIS M.		1208 Grand Rapids National Bank Building
BEYER, CHARLES H.		409 Association of Commerce Building
BIRNIE, O. W.		407 Peoples National Bank Building
BLANCHARD, GLYNN F.		614 Murray Building
BUCKNELL, KENNETH L.		905 Michigan National Bank Building
CHAMPION, JOHN C.		905 Michigan National Bank Building
COTTON, JOHN G.		407 Peoples National Bank Building
DEVRIES, GEORGE		143 Bostwick, N.E.
DREYER, WILLIAM P.		1450 Fremont Avenue
DYKEMA, ALBERT C.		813 Chippewa Drive, S.E.
EDKINS, ROBERT R.		424 Houseman Building
EVANS, ROBERT D.		905 Michigan National Bank Building
GHERING, ROBERT GERARD		311 Fairbanks Street, N.E.
GINGRICH, WILLIAM H.		1810 S. Division Avenue
GRAINGER, ROBERT		905 Michigan National Bank Building
GREEN, OWEN B.		803 Michigan Trust Building
JOHNSON, D. M.		414 Gracland Street, N.E.
KANTON, RICHARD A.		1208 Grand Rapids National Bank Building
KAUFFMAN, GORDON L.		1020 Michigan Trust Building
KNAPE, RAYMOND F.		407 Peoples National Bank Building
KUYPER, ADRIAN P.		800 Kalamazoo Avenue, S.E.
LIVINGSTON, ROBERT S.		407 Peoples National Bank Building

LUNDEEN, ROBERT F. (A)	1000 Nevada Avenue, S.E.
LUTZ, STEWART A.	127 Federal Square Building
McBAIN, ROBERT J.	502 Michigan Trust Building
McEWAN, C. SAMUEL	1020 Michigan Trust Building
METZGER, WALTER F. (A)	678 Front Avenue, N.W.
MILLER, J. PRESTON	2243 S. Division Avenue
NELSON, WILLIS J.	3128 Hall Street, S.E.
NOREEN, L. RONALD	407 Peoples National Bank Building
NORMAN, EDWARD J.	1029 Grand Rapids National Bank Building
PAYNE, GEORGE A.	Peoples National Bank Building
REGESTER, HERMAN K.	1039 Lyon Street, N.E.
ROSENBAUM, SIMON F.	1208 Grand Rapids National Bank Building
SHELLENBERG, ROBERT W.	905 Michigan National Bank Building
SCHMIDT, OTHMAR J.	217 Page, N.E.
SCHROEDER, JOHN H.	905 Michigan National Bank Building
SCHUMACHER, HAROLD F.	905 Michigan National Bank Building
SEIDMAN, FRANK E.	407 Peoples National Bank Building
SHERK, FRED K.	920 Grand Rapids National Bank Building
SILVERSTEIN, ARTHUR	407 Peoples National Bank Building
SLUITER, JACK B.	1026 Benjamin Avenue, S.E.
SPINETTO, JOHN J.	407 Peoples National Bank Building
STITES, ROBERT E.	1020 Michigan Trust Building
STOLTENBERG, HUGO A.	1224 Calvin Avenue, S.E.
TAMBLIN, HAROLD	1326 Grand Rapids National Bank Building
TOBIN, EVERETT D.	2306 Prospect Avenue, S.E.
VAN BLOOYS, JOSEPH P. (A)	2600 Coit Road, N. E.
VANDER MEER, PETER B.	1236 McReynolds Avenue, N. W.
VAN KEPPEL, ARNOLD J.	803 Michigan Trust Building
VAN WESEP, EDWARD P.	1326 Grand Rapids National Bank Building
WAGONER, MARTIN BROCK	1341 McReynolds, N. W.
WARD, FRANCIS G.	838 Cherry Street, S. E.
WARES, DAVID L.	1733 Giddings, S. E.
WEAVER, ROY E.	2243 S. Division Avenue
WOODWARD, LESTER A.	704 Michigan National Bank Building

Holland

DeLONG, WILLIAM P.	303 Peoples State Bank Building
HOPKINS, HERBERT S.	R. R. 4
TAHANEY, ADOLPH W.	1429 South Shore Drive

Kalamazoo

BOLINGER, DONALD H. (A)	Atlas Press Co.
BRADFORD, HARRY C.	1420 Bank Street
CLAUCHERTY, MERLIN J.	829 Whites Road
DALLMAN, ROBERT G. (A)	Miller Lumber Co.
DAVIS, ROBERT S.	1114 American National Bank Building
ENGELBREIT, JOHN B.	1207 American National Bank Building
ENGLAND, ELMER	312 State Theatre Building
JOHNSON, FRED G.	1115 American National Bank Building
KNAPP, DUNCAN G. (A)	306 Grandview Avenue
LEANDER, FRANK E. (A)	Atlas Press Company
MICKEY, ROBERT S., JR.	1114 American National Bank Building
REED, M. ALLYN	1129 Race Street
RICE, DUNCAN	1207 American National Bank Building
SKYTТА, NORMAN M.	1207 American National Bank Building
SMITH, E. WENDELL (A)	Sutherland Paper Co.
STARKWEATHER, PAUL F.	315 Commerce Building

Muskegon

DeLONG, WESLEY	309 Hackley Union Bank Building
DIXON, WALTER A.	1243 Montgomery Avenue
FERRELL, MARSHALL H.	503 Hackley Union Bank Building
MAIHOFFER, R. C.	309 Hackley Union Bank Building
MALLETТ, H. S.	503 Hackley Union Bank Building
MARQUARDT, JULIUS L.	2696 Bellevue Road
MILLER, DALLAS G.	503 Hackley Union Bank Building
MINSHULL, THOMAS R.	E. H. Sheldon & Co.
MOORE, C. CLAIRE	309 Hackley Union Bank Building
REED, RICHARD H.	503 Hackley Union Bank Building
RESCORLA, WILLIAM C.	503 Hackley Union Bank Building
TUORI, NEIL H.	601 Hackley Union Bank Building
WHEELER, C. T.	501 Hackley Union Bank Building

Niles

HAHN, MAURICE S.	205 Masonic Temple Building
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Pentwater

REULE, HENRY	Box 371
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St. Joseph

KOVTAN, JOHN M.	301 State Street
POTTER, DANIEL W.	R. R. 1, Box 360

Sturgis
BAIRD, JOSEF A. 225 West Chicago Road

Traverse City
SUNSTRUM, W. A. (A) 120 E. Front Street
WALKER, SAMUEL A. State Bank Building

OUT OF STATE

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BONZACK, ADAM E. (NR) 403 Bankers Building, Los Angeles
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ZIVETZ, HAROLD J. (NR) 608 S. Hill, Los Angeles

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NOELL, EDWIN P. (NR)	1107 Midland Building, Cleveland
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Texas	
GAGE, HORACE A. (A)	648 Gulf Building, Addition, Houston
RIGGINS, RUSSELL M. (NR)	Gas & Oil Building, Houston
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Hawaii	
FROMM, C. A. (NR)	P. O. Box 2481, Honolulu
Panama Canal Zone	
SHEKELL, CARDEN S. (NR)	P. O. Box 2034, Ancon

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(NR) Non-Resident Members