

Robert Fletcher was one of the 12 original members of the Society of Accountants in Aberdeen (1867) and its president 1875-1877.
Charles Henry Wade and Edwin Guthrie formed the Accountants' Incorporation association in 1878. Both were petitioners for the Charter of the ICAEW and members of its first Council. Barrow, Wade, Guthrie & Co, founded in 1883, was the first British accountancy firm in New York. Guthrie was also involved in the formation of the American Association of Public Accountants, a predecessor of the AICPA. tants, a predecessor of the AICPA

Roderick Mackay was a member of the first Council of the ICAEW.

4. Sir James Martin MBE was secretary of the

William Barclay Peat was president of the ICAEW 1906-08 and his son, Charles Urie Peat MC MA, was president 1959-60.
Klynyeld Main Goerdeler (KMG) was an interna-

nighten main Goerdeler (KMG) was an international group of accountancy firms consisting, among others, of: Klynveld Kraayenhof, Holland; Main Lafrentz & Co, America. Dr Reinhard Goerdeler, of Germany, was chairman.

Sources
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Incorporated Society List of Members 1887-1957.

Information supplied by Peat Marwick McLintock.