

INCORPORATED

SOCIETY OF LIVERPOOL ACCOUNTANTS.

PRESIDENT—HARMOOD WALCOT BANNER.

TREASURER—JOHN CHARLES STEAD.

SECRETARY—THOMAS WILLIAM READ, 30 Castle Street.

THE

SOCIETY OF ACCOUNTANTS IN EDINBURGH.

INCORPORATED BY ROYAL CHARTER, 1854.

Office-Bearers for 1876-77.

PRESIDENT—CHARLES PEARSON.

COUNCIL.

CHARLES M. BARSTOW.
D. S. PEDDIE.
JAS. M. MACANDREW.
THOMAS MARTIN.

THOMAS SCOTT.
ADAM GILLIES SMITH.
KENNETH MACKENZIE.
F. HAYNE CARTER.

SECRETARY—JAMES HOWDEN, 6 North Saint David Street.

TREASURER—ALEX. W. ROBERTSON.

AUDITOR—DAVID PEARSON.

LAW-AGENT—J. CLERK BRODIE, W.S.

THE

Institute of Accountants & Actuaries in Glasgow.

INCORPORATED BY ROYAL CHARTER, 1855.

Office-Bearers Constituting the Council for the Year 1877.

PRESIDENT—GEORGE ROBSON.

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JOHN E. WATSON.
JOHN MILLER.

LAWRENCE ROBERTSON, JUN.
WILLIAM ANDERSON.
WILLIAM BROWN.

AUDITOR—WALTER MACKENZIE.

TREASURER—ROBERT M'COWEN.

SECRETARY—ALEX. SLOAN, 155 West George Street.

THE

SOCIETY OF ACCOUNTANTS IN ABERDEEN.

INCORPORATED BY ROYAL CHARTER, 1867.

PRESIDENT—ROBERT FLETCHER.

COUNCIL.

ALEX. MACKRAY.

J. A. SINCLAIR.

JAMES TYTLER.

J. A. MURRAY.

SECRETARY AND TREASURER—JAMES MESTON, 75 Union Street.

AUDITOR—WILLIAM MILNE.