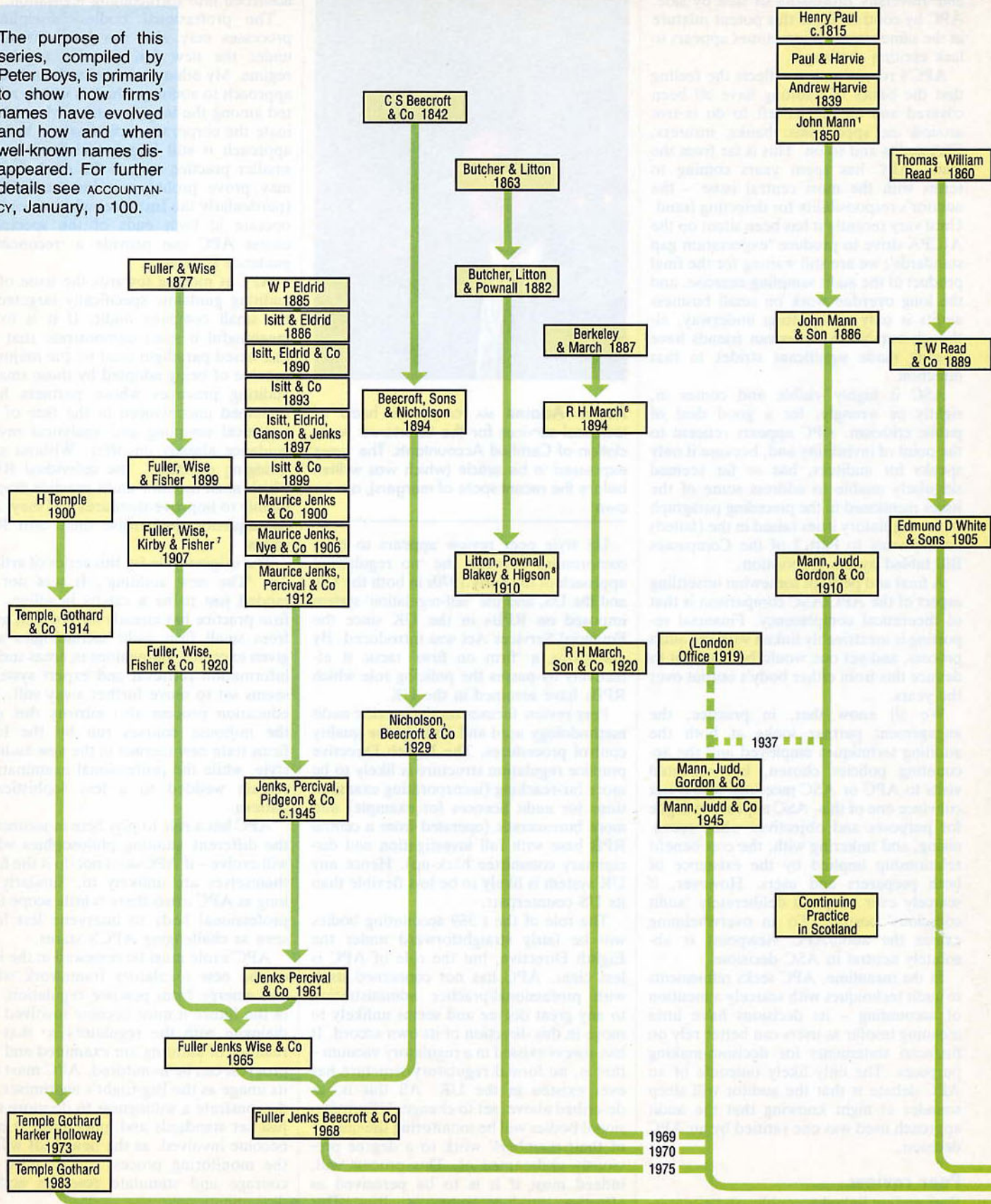


The purpose of this series, compiled by Peter Boys, is primarily to show how firms' names have evolved and how and when well-known names disappeared. For further details see ACCOUNTANCY, January, p 100.



Notes

1. John Mann, senior, was a founding member of the Institute of Accountants and Actuaries in Glasgow, 1853, and its president 1906-09. He was the last survivor of the original members on his death 1910.
2. Alexander Thomas Niven was a founder member of the Society of Accountants in Edinburgh, 1854, and by 1912 the sole survivor of the original members. George A Touche was articled to Niven and in 1900 founded the American

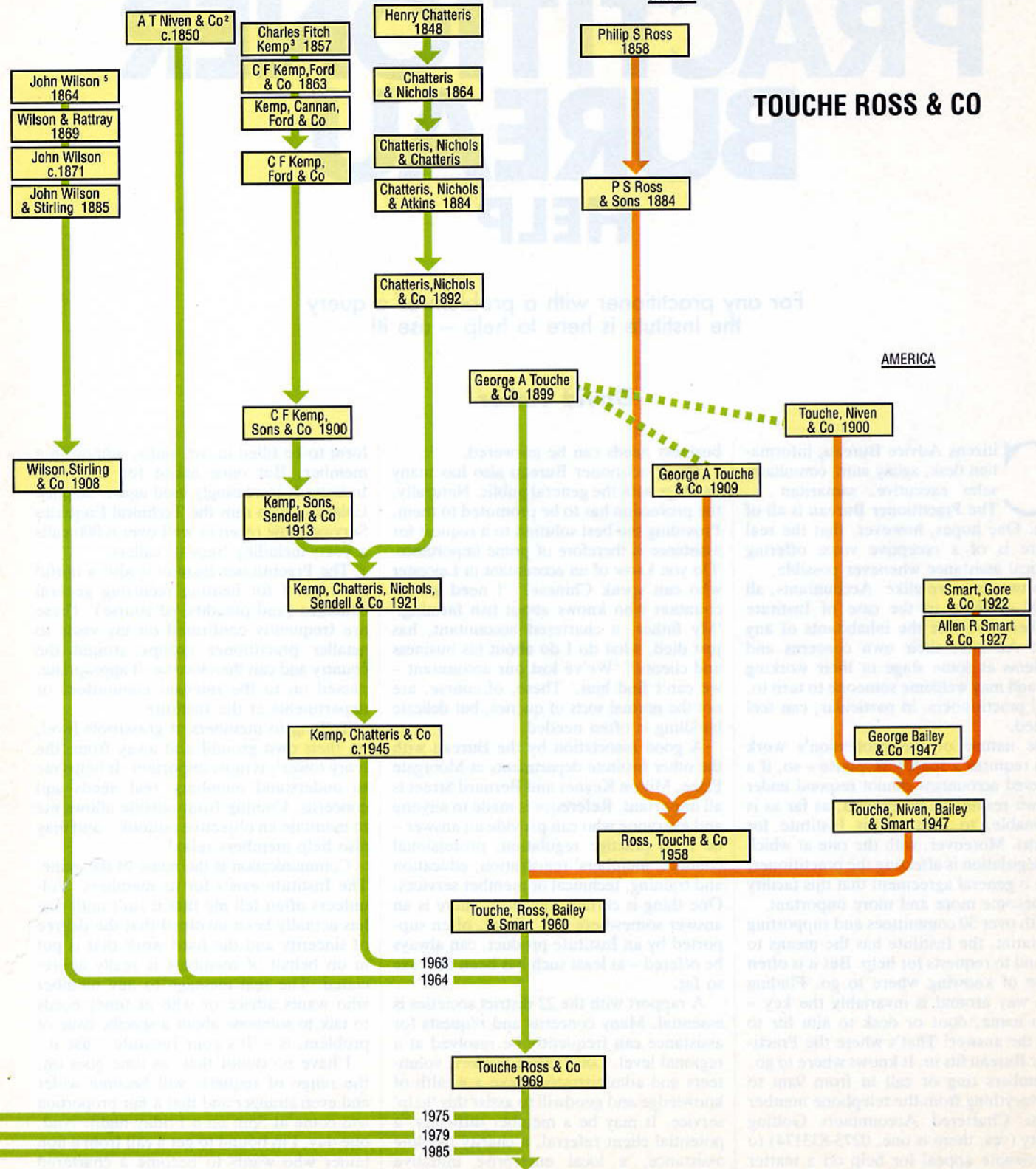
3. Charles Fitch Kemp was a founding member of the Institute of Accountants in London, 1870, and a member of its first Council. He was a member of the first Council of the ICAEW and its president 1894-96. His son, Harold Fitch Kemp, was president 1930-31.

4. Thomas William Read was a prominent member of the Incorporated Society of Liverpool Accountants, 1870, and its secretary 1872-83. He played an active role in the formation of the ICAEW and was a member of its first Council.
5. John Wilson was president of the Institute of Accountants and Actuaries in Glasgow 1897-1900.
6. Richard Henry March was president of the ICAEW 1927-28.

CANADA

TOUCHE ROSS & CO

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7. Sir Horace Woodburn Kirby was president of the ICAEW 1913-16. Frank Lindsay Fisher CBE was president of the ICAEW 1937-38.
 8. James Blakey was president of the ICAEW 1953-54.