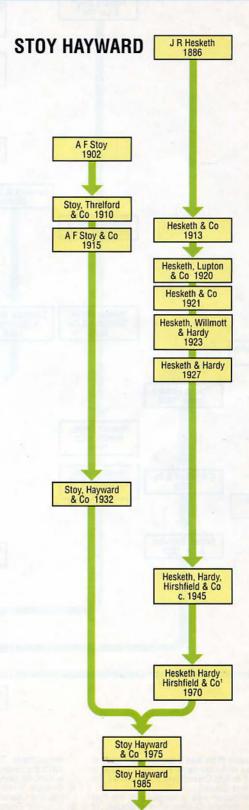
The purpose of this series, compiled by Peter Boys, is primarily to show how firms' names have evolved and how and when well-known names disappeared. For further details see ACCOUNTANCY, January, p 100.



 Hesketh Hardy Hirshfield & Co introduced the international connection of Horwath & Horwath to Stoy Hayward.

Sources ICAEW List of Members 1881-1988. Information supplied by Stoy Hayward.

Note