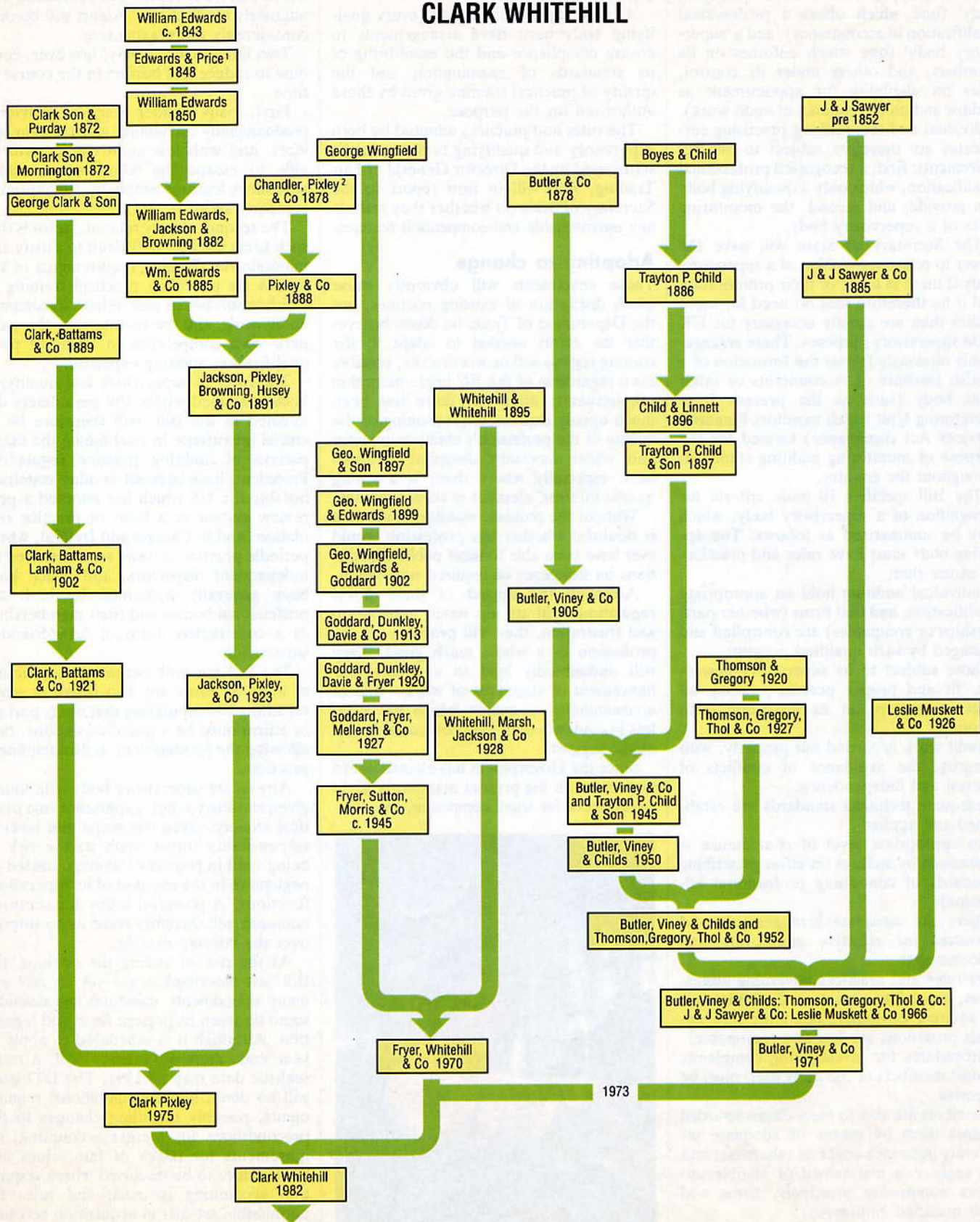


# CLARK WHITEHILL



**Notes**

1. Samuel Lowell Price set up in practice on his own in 1849. This practice eventually became Price Waterhouse.
2. Francis William Pixley was president of the ICAEW 1903-4. He was author of the first book on auditing, *Auditors: their duties and responsibilities* 1881.

**Sources**

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 Information supplied by Clark Whitehill.