

1989

## AICPA committees, 1989-90: Officers, board of directors and council, committees, subcommittees, and boards, staff organization, state CPA societies, Board, council, and annual meeting dates

American Institute of Certified Public Accountants

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# AICPA COMMITTEES 1989/90

- Officers, Board of Directors, and Council
- Committees, Subcommittees, and Boards
- Staff Organization
- State CPA Societies
- Board, Council, and Annual Meeting Dates

**AICPA**  
American Institute of Certified Public Accountants

AICPA COMMITTEES

1989/90

AICPA

# **AICPA**

# **COMMITTEES**

# **1989/90**

- Officers, Board of Directors, and Council
- Committees, Subcommittees, and Boards
- Staff Organization
- State CPA Societies
- Board, Council, and Annual Meeting Dates

**AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS**

*Headquarters:* 1211 Avenue of the Americas, New York, NY 10036-8775  
(212 575-6200)

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20004-1007 (202 737-6600)

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**Alphabetical Index of  
All AICPA Boards,  
Committees, and  
Subcommittees**

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# **AICPA Committee Terminology**

# **AICPA COMMITTEE TERMINOLOGY**

## **BOARD (B)**

The bylaws provide for a Board of Directors, a Joint Trial Board, and a Board of Examiners. Hence, the term "Board" is used in connection with these bodies.

## **DIVISION (D)**

A division is the combination of executive committees, subcommittees, task forces and staff having responsibility for a major area of activity and assigned divisional status by the Chairman of the Board with the concurrence of the Board of Directors when required by the bylaws.

## **EXECUTIVE COMMITTEE (EC)**

An executive committee is the standing parent group responsible for policy-setting in an area of activity that has been assigned divisional status. Executive committee members are appointed by the Chairman of the Board with the concurrence of the Board of Directors when required by the bylaws.

## **COMMITTEE (C)**

A committee is a standing committee responsible for policy-setting in an area of activity that has not been assigned divisional status. Committee members are appointed by the Chairman of the Board with the concurrence of the Board of Directors when required by the bylaws. Committees designated as advisory are not responsible for policy-setting, but are appointed to provide the views of membership groups to policy-setting boards and committees.

## **SUBCOMMITTEE (S)**

A subcommittee is a standing group which may be entirely or partially composed of some of the members of the related executive committee or committee or may be composed entirely of other persons. Subcommittees shall be appointed by the Chairman of the Board except that a planning subcommittee may be appointed by the chairman of the related executive committee or committee. The work of a subcommittee is subject to overall review by the related executive committee or committee.

## **TASK FORCE (TF)**

A task force is a group appointed to undertake a specific project which will terminate on the completion of its assignment. It may be entirely or partially composed of some of the members of the related executive committee or committee or may be composed entirely of other persons. A task force is appointed by and reports to the chairman of the related executive committee or committee.

## **SPECIAL COMMITTEE (SC)**

A special committee is a committee appointed by the Board of Directors or by the Chairman of the Board solely to undertake a special one-time project and to be disbanded upon the completion of that mission. A special committee is distinguished from a task force by the fact that it is not responsible to an activity executive committee and is not created or appointed by an activity executive committee chairman.

**Board of Directors**  
**Officers**  
**Directors**  
**Board Committees**  
**Council Members**

## BOARD OF DIRECTORS 1989-90

### OFFICERS 1989-90

- Charles Kaiser, Jr., Chairman.** . . Pannell Kerr Forster, One Wilshire Bldg., Ste. 1800, 624 South Grand Ave., Los Angeles, CA 90017 (213 680-0900)  
**Thomas W. Rimerman, Vice Chairman.** . . Frank, Rimerman & Co., 2882 Sandhill Rd., Menlo Park, CA 94025 (415 854-3344)  
**Philip B. Chenok, President.** . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)  
**Brenda T. Acken, Vice President.** . . South Atlantic Coal Company, Inc., 127 North St., P.O. Box 1614, Bluefield, WV 24701 (304 325-7171)  
**Bruce J. Harper, Vice President.** . . Harper & Pearson Company, One Riverway, Ste. 1000, Houston, TX 77056 (713 622-2310)  
**Herbert J. Lerner, Vice President.** . . Ernst & Young, 1200 19 St., NW, 3rd Fl., Washington, DC 20036 (202 663-9544)  
**Richard E. Piluso, Treasurer.** . . Loews Corporation, One Park Ave., New York, NY 10016 (212 545-2626)  
**Donald J. Schneeman, General Counsel and Secretary.** . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-6469)

### DIRECTORS

#### FOR THREE YEARS 1989-92

- Larry D. Horner.** . . KPMG Peat Marwick, 767 Fifth Ave., 47th Fl., New York, NY 10153 (212 909-5661)  
**Sandra A. Suran.** . . Own Account, P.O. Box 7, Lake Oswego, OR 97034 (503 790-7809)  
**Dominic A. Tarantino.** . . Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-4850)  
**Kathryn D. Wriston\*\*.** . . Consultant, 870 United Nations Plaza, Ste. 23A, New York, NY 10017 (212 848-4642)

#### FOR TWO YEARS 1989-91

- Lowell A. Baker.** . . Meaden & Moore, Inc., Diamond Bldg., Ste. 1100, 1100 Superior Ave., Cleveland, OH 44114 (216 241-3272)  
**Leonard A. Dopkins.** . . Dopkins & Company, 200 International Dr., Buffalo, NY 14221 (716 634-8800)  
**Ralph S. Saul\*\*.** . . CIGNA Corporation, 1600 Arch St., Philadelphia, PA 19103 (215 523-5051)  
**Doyle Z. Williams.** . . University of Southern California, School of Accounting, Los Angeles, CA 90089 (213 743-2100)

#### FOR ONE YEAR 1989-90

- John D. Abernathy.** . . BDO Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)  
**Robert L. Bunting.** . . Moss Adams, 1001 Fourth Ave., Ste. 2830, Seattle, WA 98154 (206 447-4265)  
**Robert L. Israeloff.** . . Israeloff, Trattner & Co., 11 Sunrise Plaza, Valley Stream, NY 11580 (516 872-3300)

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\*\*Public Member

**Alan B. Levenson\*\*** . . . Fulbright & Jaworski, 1150 Connecticut Ave., NW, Ste. 400, Washington, DC 20036 (202 662-4600)

### EX OFFICIO

**Robert L. May**, *Immediate Past Chairman*. . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4683)

### STAFF AIDE:

**Donald J. Schneeman**—General Counsel and Secretary (212 575-6469)

**NOTE:** All officers and Board members are automatically members of Council during their terms in office.

## BOARD COMMITTEES

### NOTE:

The Chairman of the Board and the President are Ex Officio Members of all Board committees.

The following committees of the Board of Directors have been appointed for 1989-90:

### ACCOUNTING RESEARCH ASSOCIATION, INC.

**OBJECTIVE:** To provide a best efforts commitment to the financing of the Financial Accounting Foundation.

### OFFICERS AND BOARD OF TRUSTEES

**Dominic A. Tarantino**, *President*. . . Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-4850)

**Doyle Z. Williams**, *Vice President*. . . University of Southern California, School of Accounting, Los Angeles, CA 90089 (213 743-2100)

**Herbert J. Lerner**, *Secretary-Treasurer*. . . Ernst & Young, 1200 19 St., NW, 3rd Fl., Washington, DC 20036 (202 663-9544)

**John D. Abernathy**. . . BDO Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

**Philip B. Chenok**. . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)

**Robert L. May**. . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4683)

### STAFF AIDE:

**Donald L. Adams**—Vice President, Finance and Administration (212 575-6296)

### AICPA EFFECTIVE LEGISLATION COMMITTEE

**OBJECTIVE:** The Effective Legislation Committee is the Institute's political action committee. It is made up of members of the Board of Directors and provides financial support for election campaigns of Congressmen and Senators whose views are consistent with AICPA goals.

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\*\*Public Member

**Charles Kaiser, Jr., Chairman.** . . Pannell Kerr Forster, One Wilshire Bldg., Ste. 1800, 624 South Grand Ave., Los Angeles, CA 90017 (213 680-0900)

**Richard E. Piluso, Treasurer.** . . Loews Corporation, One Park Ave., New York, NY 10016 (212 545-2626)

**Leonard A. Dopkins, Secretary.** . . Dopkins & Company, 200 International Dr., Buffalo, NY 14221 (716 634-8800)

**Larry D. Horner.** . . KPMG Peat Marwick, 767 Fifth Ave., 47th Fl., New York, NY 10153 (212 909-5661)

**Alan B. Levenson.** . . Fulbright & Jaworski, 1150 Connecticut Ave., NW, Ste. 400, Washington, DC 20036 (202 662-4600)

**Robert L. May.** . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4683)

**Thomas W. Rimerman.** . . Frank, Rimerman & Co., 2882 Sandhill Rd., Menlo Park, CA 94025 (415 854-3344)

**STAFF AIDES:**

**Bernard Z. Lee**—Deputy Chairman—Federal Affairs (202 737-6600)

**Donald L. Adams**—Vice President, Finance and Administration (202 737-6296)

**AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS FOUNDATION**

**OBJECTIVE:** To advance the profession of accountancy and to develop and improve accountancy education.

**OFFICERS AND BOARD OF TRUSTEES**

**Charles Kaiser, Jr., President.** . . Pannell Kerr Forster, One Wilshire Bldg., Ste. 1800, 624 South Grand Ave., Los Angeles, CA 90017 (213 680-0900)

**Richard E. Piluso, Treasurer.** . . Loews Corporation, One Park Ave., New York, NY 10016 (212 545-2626)

**Thomas W. Rimerman, Secretary.** . . Frank, Rimerman & Co., 2882 Sandhill Rd., Menlo Park, CA 94025 (415 854-3344)

**Brenda T. Acken.** . . South Atlantic Coal Company, Inc., 127 North St., P.O. Box 1614, Bluefield, WV 24701 (304 325-7171)

**Ralph S. Saul.** . . CIGNA Corporation, 1600 Arch St., Philadelphia, PA 19103 (215 523-5051)

**STAFF AIDE:**

**Donald L. Adams**—Vice President, Finance and Administration (212 575-6296)

**AUDIT COMMITTEE**

**OBJECTIVE:** The Committee is primarily concerned with the effectiveness of the audits conducted by the Institute's Internal Audit Staff and independent certified public accountants. The Committee recommends the engagement of independent auditors; reviews the scope and the results of audits; reviews the scope of the AICPA's internal control systems and the findings and recommendations of its internal auditors; appraises the AICPA's financial reporting activities and the accounting standards and principles followed by the Chief Financial Officer.

**Kathryn D. Wriston, Chairman.** . . Consultant, 870 United Nations Plaza, Ste. 23A, New York, NY 10017 (212 848-4642)

**Lowell A. Baker.** . . Meaden & Moore, Inc., Diamond Bldg., Ste. 1100, 1100 Superior Ave., Cleveland, OH 44114 (216 241-3272)

*AUDIT COMMITTEE (CONT'D)*

**Robert L. Bunting** . . . Moss Adams, 1001 Fourth Ave., Ste. 2830, Seattle, WA 98154 (206 447-4265)

**Bruce J. Harper** . . . Harper & Pearson Company, One Riverway, Ste. 1000, Houston, TX 77056 (713 622-2310)

**Sandra A. Suran** . . . Own Account, P.O. Box 7, Lake Oswego, OR 97034 (503 790-7809)

**STAFF AIDES:**

**Donald L. Adams**—Vice President, Finance and Administration (212 575-6296)

**Jerry Cicalese**—Director, Internal Audit (212 575-6303)

**COMPLIANCE WITH CPE MEMBERSHIP REQUIREMENTS COMMITTEE**

*OBJECTIVE:* The Board of Directors shall designate a body with the authority to grant exemptions for reasons such as health, military service, foreign residency, and other similar reasons.

**Lowell A. Baker, Chairman** . . . Meaden & Moore, Inc., Diamond Bldg., Ste. 1100, 1100 Superior Ave., Cleveland, OH 44114 (216 241-3272)

**Thomas W. Rimerman** . . . Frank, Rimerman & Co., 2882 Sandhill Rd., Menlo Park, CA 94025 (415 854-3344)

**Doyle Z. Williams** . . . University of Southern California, School of Accounting, Los Angeles, CA 90089 (213 743-2100)

**STAFF AIDE:**

**Christopher W. Seidel**—Vice President, Member Services (212 575-3640)

**FINANCE COMMITTEE**

*OBJECTIVE:* To maintain the relevance of the Institute's continuing objectives and contribute to their advancement by reviewing strategy, plans, budgets—including the compensation of staff officers and ranges of compensation for exempt staff—and material deviations in plans and budgets prior to discussion by the Board of Directors.

**Richard E. Piluso, Chairman** . . . Loews Corporation, One Park Ave., New York, NY 10016 (212 545-2626)

**John D. Abernathy** . . . BDO Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

**Phillip B. Chenok** . . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)

**Leonard A. Dopkins** . . . Dopkins & Company, 200 International Dr., Buffalo, NY 14221 (716 634-8800)

**Robert L. Israeloff** . . . Israeloff, Trattner & Co., 11 Sunrise Plaza, Valley Stream, NY 11580 (516 872-3300)

**Alan B. Levenson** . . . Fulbright & Jaworski, 1150 Connecticut Ave., NW, Ste. 400, Washington, DC 20036 (202 662-4600)

**Robert L. May** . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4683)

**Thomas W. Rimerman** . . . Frank, Rimerman & Co., 2882 Sandhill Rd., Menlo Park, CA 94025 (415 854-3344)

**Donald J. Schneeman** . . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-6469)

**STAFF AIDE:**

**Donald L. Adams**—Vice President, Finance and Administration (212 575-6296)



## GOVERNMENT AFFAIRS COMMITTEE

**OBJECTIVE:** To develop, coordinate and direct the implementation of strategies to address governmental matters—legislative, regulatory and executory—that affect the accounting profession; to assist in the development of a more effective relationship with leaders in government; to identify public issues on which the accounting profession is particularly qualified to make contributions; to provide advice on how the accounting profession can make its skills available to government in its efforts to improve financial reporting and controls.

**NOTE:** See page 76 for reporting subcommittees.

**Charles Kaiser, Jr., Chairman.** . . Pannell Kerr Forster, One Wilshire Bldg., Ste. 1800, 624 South Grand Ave., Los Angeles, CA 90017 (213 680-0900)

**Philip B. Chenok** . . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)

**John Hunnicutt** . . . KPMG Peat Marwick, 2001 M St., NW, Washington, DC 20036 (202 467-3848)

**Bernard Z. Lee** . . . American Institute of CPAs, 1455 Pennsylvania Ave., NW, Washington, DC 20004 (202 737-6600)

**Robert L. May** . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4683)

**Robert D. Neary** . . . Ernst & Young, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)

**Robert A. Petersen** . . . Petersen Associates, Bldg. 1, Ste. 140, 3000 Sand Hill Rd., Menlo Park, CA 94025 (415 854-8060)

**Thomas W. Rimerman** . . . Frank, Rimerman & Co., 2882 Sandhill Rd., Menlo Park, CA 94025 (415 854-3344)

**STAFF AIDE:**

**Joseph F. Moraglio**—Vice President, Federal Government Relations (202 737-6600)

## INVESTMENTS COMMITTEE

**OBJECTIVE:** To provide oversight for the investments of the Institute.

**Ralph S. Saul, Chairman.** . . CIGNA Corporation, 1600 Arch St., Philadelphia, PA 19103 (215 523-5051)

**William L. Bryant, Jr.** . . . Investment Consultant, 104 Stonelake Court, Raleigh, NC 27610 (919 829-1555)

**Alfred P. Morano** . . . Gerald T. Reilly & Company, 424 Adams St., Milton, MA 02186 (617 696-8900)

**Eddie A. Nabi** . . . Golden Financial Group, 909 Third Ave., New York, NY 10022 (212 688-7070)

**Jay C. Nadel** . . . Weiss, Peck & Greer, One New York Plaza, New York, NY 10004 (212 908-9741)

**Richard E. Piluso** . . . Loews Corporation, One Park Ave., New York, NY 10016 (212 545-2626)

**Gerald A. Polansky** . . . Deloitte & Touche, 1900 M St., NW, Ste. 200, Washington, DC 20036 (202 955-4100)

**Matthew I. Raunio** . . . The Premonstratensian Fathers, 1016 North Broadway, De Pere, WI 54115 (414 336-1321)

*INVESTMENTS COMMITTEE (CONT'D)*

**Bernard W. Revsine** . . . Royal Continental Box Company, 1301 South 47 Ave., Cicero, IL 60650 (312 656-2020)

**Michael J. Sullivan** . . . Sullivan, Davitt & Kreitzman, 4826 Montgomery Ln., Bethesda, MD 20814 (301 654-3201)

STAFF AIDE:

**Leonard I. Green**—Director, Financial Management (212 575-6383)

## COUNCIL—ELECTED MEMBERS

### FOR THREE YEARS 1989–92

- William J. Bomar** . . . Windham Brannon, P.C., 615 Peachtree St., 10th Fl., P.O. Box 54226, Atlanta, GA 30379 (404 898-2000)
- Dennis R. Brach** . . . Deloitte & Touche, 60 South Market St., Ste. 800, San Jose, CA 95113 (408 998-7111)
- Richard M. Broich** . . . Larson, Allen, Weishair & Co., 650 International Center II, 920 South Second Ave. South, Minneapolis, MN 55402 (612 337-7030)
- Andrew J. Capelli** . . . KPMG Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-5845)
- Robert D. Clyde** . . . Arthur Andersen & Co., 901 Main St., Ste. 5600, Dallas, TX 75202 (214 741-8300)
- Ralph D. Dickson** . . . Crowe, Chizek & Company, One Columbus, 10 West Broad St., Columbus, OH 43215 (614 365-2904)
- Mark W. Diehl** . . . Own Account, P.O. Box 972, Rehoboth Beach, DE 19971 (302 226-0341)
- Arthur F. Dignam** . . . Lee Panavision International, Inc., 1270 Avenue of the Americas, New York, NY 10020 (212 765-3152)
- Ellis M. Dunkum** . . . Coopers & Lybrand, Seventh & Franklin Bldg., Ste. 1000, Richmond, VA 23219 (804 697-1602)
- Kurt J. Fraenkel** . . . J. E. Higgins Lumber Company, P.O. Box 4124, Concord, CA 94524 (415 674-9300)
- Charles H. Gielow, Jr.** . . . Gielow & Davis, A.C., 5690 Sonoma Dr., Ste. A, Pleasanton, CA 94566 (415 462-1744)
- Richard J. Guiltinan** . . . Retired, 37 Deerhill Dr., Hohokus, NJ 07423 (201 447-3414)
- Robert R. Harris** . . . Berger, Harris, McAlpin & Company, 111 Orange Ave., Ste. 300, Fort Pierce, FL 34950 (407 461-6120)
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**Patrick W. Jacobs** . . . Jacobs & Associates, P.A., 2665 Long Lake Rd., Ste. 120, Roseville, MN 55113 (612 631-1224)

**Wesley P. Johnson** . . . KPMG Peat Marwick, 111 South Calvert St., Baltimore, MD 21202 (301 783-8300)

**John C. Kelly** . . . Arthur Andersen & Co., 101 Eisenhower Parkway, Roseland, NJ 07068 (201 403-6100)

**Stuart Kessler** . . . Goldstein, Golub, Kessler & Company, P.C., 1185 Avenue of the Americas, New York, NY 10036 (212 523-1200)

**James L. Kidder** . . . Sands, Rust & Company, Two Ruan Center, Ste. 900, 601 Locust St., Des Moines, IA 50309 (515 245-3848)

**Olivia F. Kirtley** . . . Vermont American Corporation, 100 East Liberty St., Louisville, KY 40202 (502 587-6851)

**George E. Ludwig** . . . Whipple & Company, P.C., P.O. Box 40368, Indianapolis, IN 46240 (317 848-7776)

**Don L. Machen** . . . Machen, McChesney and Chastain, 1820 East University Dr., P.O. Box 872, Auburn, AL 36830 (205 887-7022)

**Rodney J. McGinnis** . . . Own Account, 301 East 14 St., Ste. 100, Sioux Falls, SD 57104 (605 338-1932)

- George R. McGrail** . . . University of Wyoming, 1436 Bridgee St., Laramie, WY 82070 (307 766-3199)
- Gerard J. Meiners** . . . Donnelly, Meiners & Jordan, 9215 Ward Parkway, Kansas City, MO 64114 (816 361-3000)
- Eugene J. Miller** . . . Broan Manufacturing Company, Inc., 926 West State St., Hartford, WI 53027 (414 673-4340)
- Frances A. Mlocek** . . . The National Conference of Catholic Bishops, 3211 4 St., NE, Washington, DC 20017 (202 541-3028)
- Thomas J. Mulligan** . . . Kirschner Heimlich Mulligan & Co., 729 South Front St., Columbus, OH 43206 (614 444-9811)
- Carlos J. Nieves-Marrero** . . . Ernst & Young, Scotiabank Plaza, 13th Fl., Hato Rey, PR 00918 (809 758-5551)
- Bruce J. Nordstrom** . . . Nordstrom & Thompson, 202 East Birch Ave., Flagstaff, AZ 86001 (602 774-5086)
- Paul Norton** . . . Foley, Hoag & Eliot, One Post Office Square, Boston, MA 02109 (617 482-1390)
- Thomas J. Phillips** . . . Danielles, Phillips, Vaughan & Bock, 300 New Stine Rd., Ste. 101, Bakersfield, CA 93309 (805 834-7411)
- William D. Pruitt, Jr.** . . . Arthur Andersen & Co., One Biscayne Tower, Ste. 2100, Miami, FL 33131 (305 374-3700)
- Robert G. Rambo** . . . University of the Virgin Islands, P.O. Box 5249, St. Thomas, VI 00801 (809 774-2324)
- Douglas E. Reincke** . . . Reincke & Meyes, P.O. Box 436, Rupert, ID 83350 (208 436-3139)
- Harry A. Schult** . . . Ernst & Young, 1100 Fleet Center, Providence, RI 02903 (401 457-3700)
- Charles W. Schulze** . . . Elliott, Davis & Co., P.O. Box 429, Greenwood, SC 29646 (803 229-4951)
- Thomas J. Shopa** . . . McBride, Shopa & Co., 270 Presidential Dr., Greenville, DE 19807 (302 656-5500)
- Ellen G. Solem** . . . Solem & Nicholson, P.O. Box 248, Chinook, MT 59523 (406 357-2149)
- Milton H. Thackeray** . . . KPMG Peat Marwick, 60 East South Temple, Ste. 900, Salt Lake City, UT 84111 (801 237-1216)
- Brian M. Tinker** . . . Own Account, 1300 East 68 Ave., Ste. 210, Anchorage, AK 99518 (907 349-7787)
- Darrel E. Tongate** . . . Vision Boats, 3321 Old Hickory Blvd., Old Hickory, TN 37138 (615 847-2232)
- Jack Tyrrell** . . . Jack Tyrrell & Co., Inc., Pacific Tower, Ste. 2020, 1001 Bishop St., Honolulu, HI 96813 (808 531-5246)
- Richard H. Visse** . . . Portland State University, P.O. Box 751, Portland, OR 97207 (503 464-3096)
- Nick Voller** . . . Zine, Hoover & Voller, P.O. Box 1387, Williston, ND 58802 (701 572-2157)
- John J. Weixel III** . . . Franklin Lamoille Bank, 100 Financial Plaza, Burlington, VT 05401 (802 860-5000)
- Jon D. Wheeler** . . . Jon D. Wheeler & Associates, 1400 112th SE, Ste. 100, Bellevue, WA 98004 (206 454-8499)
- Bobby L. Whitmire** . . . Own Account, 2900 Chamblee-Tucker, Ste. 5, Atlanta, GA 30341 (404 458-5036)
- David E. Williams** . . . Williams, Overman, Pierce & Company, 301 Battleground Ave., P.O. Box 3366, Greensboro, NC 27402 (919 275-1686)

*DESIGNATED COUNCIL REPRESENTATIVES OF STATE SOCIETIES (CONT'D)*

**Claude R. Wilson, Jr.** . . . Golden, Potts, Boeckman & Wilson, 2300 Republic Bank Tower, Dallas, TX 75201 (214 742-8422)

**Ernest R. Wish** . . . Coopers & Lybrand, 203 North LaSalle St., Chicago, IL 60603 (312 701-6005)

**John D. Wright** . . . Burt, Wright & Co., 4001 Indian School Rd., NE, Ste. 214, Albuquerque, NM 87110 (505 265-6604)

**David M. Zieff** . . . Milton H. Friedberg Smith & Company, 855 Main St., Bridgeport, CT 06604 (203 366-5876)

**AICPA COUNCIL BY STATE**

<b>State</b>	<b>Term Expires</b>
<b>ALABAMA</b>	
Jimmy A. La Foy—Jimmy A. La Foy & Company, P.C., Opelika	1990
Don L. Machen <sup>3</sup> —Machen, McChesney & Chastain, Auburn	1990
<b>ALASKA</b>	
Cynthia A. Coulter—Whitlock, Carlson & Associates, A.P.C., Anchorage	1991
Brian M. Tinker <sup>3</sup> —Own Account, Anchorage	1990
<b>ARIZONA</b>	
Bruce J. Nordstrom <sup>3</sup> —Nordstrom & Thompson, Flagstaff	1990
Ron D. Pittman—Pittman & Murdough, Phoenix	1990
William L. Raby—(Retired), Tempe	1990
<b>ARKANSAS</b>	
George Layton Bowman—Bowman and Company, P.C., Mountain Home	1991
Thomas O. Howell <sup>3</sup> —Baird, Kurtz & Dobson, Pine Bluff	1990
<b>CALIFORNIA</b>	
Louis J. Barbich—Barbich, Longcrier, Hooper & King, Bakersfield	1990
Dennis R. Brach—Deloitte & Touche, San Jose	1992
Stanley M. Carrothers—Stanley M. Carrothers Accountancy Corporation, Sacramento	1990
Michael N. Chetkovich—(Retired), Atherton	Ex Officio
William F. Easley—Goforth & Marti Office Supply Co., San Bernardino	1990
Kurt J. Fraenkel—J.E. Higgins Lumber Company, Concord	1992
Charles H. Gielow, Jr.—Gielow & Davis, A.C., Pleasanton	1992
Clifford V. Heimbucher—(Retired), Berkeley	Ex Officio
Jerrold A. Hunt—Price Waterhouse, Sacramento	1991
Thomas Iino <sup>2</sup> —Deloitte & Touche, Los Angeles	1990
Charles Kaiser, Jr. <sup>1</sup> —Pannell Kerr Forster, Los Angeles (Chairman of the Board)	1990
Stuart L. Kart—Kart, Altman & Co., Sherman Oaks	1992
William A. Moore—William A. Moore, Inc., Redding	1991
Thomas J. Phillips <sup>3</sup> —Danielles, Phillips Vaughan & Bock, Bakersfield	1990
Thomas W. Rimerman <sup>1</sup> —Frank, Rimerman & Co., Menlo Park (Vice Chairman of the Board)	1990
Robert A. Satin—Laventhal & Horwath, Los Angeles	1990
Charles E. Schwyn—Deloitte & Touche, Oakland	1990
Maurice H. Stans—(Retired), Pasadena	Ex Officio
Janice I. Vincent—Ernst & Young, Los Angeles	1991
Doyle Z. Williams <sup>1</sup> —University of Southern California, Los Angeles	1991

<sup>1</sup> Serving on Council as a Member of the Board of Directors

<sup>2</sup> Serving on Council as Member at Large

<sup>3</sup> Serving on Council as the State Society Representative

<b>State</b>	<b>Term Expires</b>
<b>COLORADO</b>	
David M. Dirks <sup>3</sup> —Tanner, Dirks & Company, Inc., Denver	1990
Howard D. Lutz—Altresco, Inc., Denver	1990
Robert W. Moss—Pannell Kerr Forster, Denver	1991
Marvin L. Stone—Own Account, Denver	Ex Officio
A. Marvin Strait—Strait, Kushinsky & Company, Colorado Springs	Ex Officio
William H. Weiskopf—Ernst & Young, Denver	1992
<b>CONNECTICUT</b>	
Joseph P. Cummings—(Retired), Greenwich	Ex Officio
Frank C. Frago—Cole, Frago, Cusick, Chestler & Co., Wethersfield	1990
Donald J. Kirk <sup>2</sup> —Columbia University, New York, NY	1990
Joseph A. Puleo—Puleo & Thompson, P.C., Hamden	1991
John W. Queenan—(Retired), Greenwich	Ex Officio
Michael Weinschel—Capossela, Cohen, Engelson & Colman, Southport	1992
David M. Zieff <sup>3</sup> —Milton H. Friedberg, Smith & Company, Bridgeport	1990
<b>DELAWARE</b>	
Mark W. Diehl—Own Account, Rehoboth Beach	1992
Thomas J. Shopa <sup>3</sup> —McBride, Shopa & Co., Greenville	1990
<b>DISTRICT OF COLUMBIA</b>	
Bernard Z. Lee—American Institute of CPAs, Washington	Ex Officio
Herbert J. Lerner—Ernst & Young, Washington (Vice President)	1990
Alan B. Levenson <sup>1</sup> —Fulbright & Jaworski, Washington (Public Member)	1990
Frances A. Mlocek <sup>3</sup> —The National Conference of Catholic Bishops, Washington	1990
Sharon A. Virga—Hechinger Company, Landover, MD	1992
<b>FLORIDA</b>	
Jack E. Brooks—Own Account, Jacksonville	1991
E.M. Campbell, Jr.—Campbell & Wiggins, Winter Haven	1990
Robert R. Harris—Berger, Harris, McAlpin & Company, Fort Pierce	1992
Alvin R. Jennings—(Retired), Miami	Ex Officio
Ralph E. Kent—(Retired), Longboat Key	Ex Officio
James M. Lane—Coopers & Lybrand, Orlando	1992
LeRoy Layton—(Retired), New Smyrna Beach	Ex Officio
Walter J. Oliphant—(Retired), North Palm Beach	Ex Officio
William D. Pruitt, Jr. <sup>3</sup> —Arthur Andersen & Co., Miami	1990

<sup>1</sup> Serving on Council as a Member of the Board of Directors<sup>2</sup> Serving on Council as Member at Large<sup>3</sup> Serving on Council as the State Society Representative

<b>State</b>	<b>Term Expires</b>
Arthur J. Stites—Stites & Mato, P.A., Jacksonville	1990
Thomas Workman, Jr.—Workman, Rhine & Co., Chartered, Boca Raton	1991

**GEORGIA**

William J. Bomar—Windham Brannon, P.C., Atlanta	1992
Julian I. Deal—Sea Island Bank, Statesboro	1991
J. Allen Poole—Blackwell, Poole & Company, Atlanta	1990
Bobby L. Whitmire <sup>3</sup> —Own Account, Atlanta	1990
Donald P. Zima <sup>2</sup> —Metcalf, Zima & Company, Atlanta	1991

**GUAM**

Jerold W. Filush—Pickens Borja and Filush, P.C., Tamuning	1991
Daniel S. Fitzgerald <sup>3</sup> —Deloitte & Touche, Agana	1990

**HAWAII**

Carole A. Gibbs-Fisher—Hawaiian Trust Co., Ltd., Honolulu	1991
Jack Tyrrell <sup>3</sup> —Jack Tyrrell & Co., Inc., Honolulu	1990

**IDAHO**

Richard D. Maxey—Magnuson, McHugh & Co., Coeur d'Alene	1992
Douglas E. Reincke <sup>3</sup> —Reincke & Meyers, Rupert	1990

**ILLINOIS**

Ivan O. Bull—University of Illinois, Champaign	Ex Officio
Arthur I. Farber—Altschuler, Melvoin and Glasser, Chicago	1991
Burt K. Fischer <sup>2</sup> —Grant Thornton, Chicago	1992
Robert C. Fietsam <sup>2</sup> —R.C. Fietsam & Co., Belleville	1991
Kenneth J. Hull—Follett Corporation, Chicago	1991
Anthony M. Mandolini—KPMG Peat Marwick, Chicago	1992
Robert Mednick <sup>2</sup> —Arthur Andersen & Co., Chicago	1991
John R. Meinert—Hartmarx Corporation, Chicago	1990
Carmen R. Milano—Own Account, Niles	1990
J. Curt Mingle <sup>2</sup> —Clifton, Gunderson & Co., Peoria	1990
Arthur H. Morrison—Morrison & Morrison, Ltd., Chicago	1990
Kenneth I. Solomon—Laventhol & Horwath, Chicago	1990
Ernest R. Wish <sup>3</sup> —Coopers & Lybrand, Chicago	1990

**INDIANA**

Marshall S. Armstrong—(Retired), Zionsville	Ex Officio
Ronald S. Cohen <sup>2</sup> —Crowe, Chizek and Company, South Bend	1991
Fred H. Gage—Baden, Conrad, Gage & Schroeder, Fort Wayne	1991
George E. Ludwig <sup>3</sup> —Whipple & Company, P.C., Indianapolis	1990
James D. Winemiller—Blue & Company, Indianapolis	1990

<sup>1</sup> Serving on Council as a Member of the Board of Directors

<sup>2</sup> Serving on Council as Member at Large

<sup>3</sup> Serving on Council as the State Society Representative



<b>State</b>	<b>Term Expires</b>
<b>IOWA</b>	
James L. Kidder <sup>3</sup> —Sands Rust & Company, Des Moines	1990
Larry F. Mosebach—Mosebach, Griffith and Company, Tama	1990
<b>KANSAS</b>	
Dale L. Birney <sup>3</sup> —Birney & Company, Des Moines	1990
Marvin W. Maydew—Own Account, Topeka	1990
<b>KENTUCKY</b>	
W. Thomas Cooper, Jr. <sup>2</sup> —Potter & Company, Louisville	1992
Olivia F. Kirtley <sup>3</sup> —Vermont American Corporation, Louisville	1990
Gary L. Stewart—Eskew & Gresham, P.S.C., Louisville	1990
<b>LOUISIANA</b>	
Charles Comeaux <sup>3</sup> —L.A. Champagne & Co., Baton Rouge	1990
Herman J. Lowe—H.J. Lowe & Company, Baton Rouge	Ex Officio
Harold J. Mollere—Bourgeois, Bennett, Thokey & Hickey, New Orleans	1992
Jake L. Netterville—Postlethwaite & Netterville, Baton Rouge	1990
Louis H. Pilie—(Retired), Covington	Ex Officio
<b>MAINE</b>	
J. Maurice L. Bisson—Berry, Dunn, McNeil & Parker, Portland	1991
Shannon Dawson <sup>3</sup> —UNVM Life Insurance Co., Portland	1990
<b>MARYLAND</b>	
James V. Cleary—(Retired), Towson	1991
Wesley P. Johnson <sup>3</sup> —KPMG Peat Marwick, Baltimore	1990
Joseph H. Novotny—Novotny & Novotny, Annapolis	1990
Patrick E. Sheplee—Printing Images, Inc., Rockville	1992
<b>MASSACHUSETTS</b>	
Samuel M. Klingsberg—Hersh, Klingsberg and Diamond, Canton	1991
Paul Norton <sup>3</sup> —Foley, Hoag & Eliot, Boston	1990
Edward I. Pettine—Edward I. Pettine, Inc., Fall River	1992
Jere St. Angelo—Arthur Andersen & Co., Boston	1990
<b>MICHIGAN</b>	
Charles J. Beauvais, Jr.—Stewart, Beauvais & Whipple, P.C., Port Huron	1990
Charles E. Hoke—McEndarffer, Hoke & Bernard, P.C., Bloomfield Hills	1992
Raymond E. Howard <sup>3</sup> —Deloitte & Touche, Detroit	1990
Allan W. Nietzsche—Nietzke & Faupel, P.C., Pigeon	1991
Phyllis E. Peters—Deloitte & Touche, Detroit	1991

<sup>1</sup> Serving on Council as a Member of the Board of Directors

<sup>2</sup> Serving on Council as Member at Large

<sup>3</sup> Serving on Council as the State Society Representative

<b>State</b>	<b>Term Expires</b>
<b>MINNESOTA</b>	
Andrew R. Biebl—Biebl, Ranweiler & Company, Chartered, New Ulm	1991
Richard M. Broich—Larson, Allen Weishair & Co., Minneapolis	1992
Patrick W. Jacobs <sup>3</sup> —Jacobs & Associates, P.A., Roseville	1990
Rholan E. Larson—Larson, Allen, Weishair & Co., Minneapolis	Ex Officio
Thomas E. Walsh—Systems Management, Inc., St. Paul	1990
<b>MISSISSIPPI</b>	
Kenneth E. Hicks <sup>3</sup> —May & Company, P.C., Vicksburg	1990
Bill Rush Mosby, Jr.—Silas M. Simmons & Co., Natchez	1992
<b>MISSOURI</b>	
James G. Castellano <sup>2</sup> —Rubin, Brown, Gornstein & Co., St. Louis	1991
Arthur W. Hoffman <sup>2</sup> —Mayer Hoffman McCann, Kansas City	1992
Gerald J. Meiners <sup>3</sup> —Donnelly, Meiners & Jordan, Kansas City	1990
Robert J. Minkler—Anders, Minkler & Diehl, St. Louis	1991
Philip J. Scissors—Hochschild, Bloom & Company, Marshall	1990
<b>MONTANA</b>	
George D. Anderson—George D. Anderson, P.C., Helena	Ex Officio
Ellen G. Solem <sup>2</sup> —Solem & Nicholson, Chinook	1990
Ronald A. Taylor—Junkermier Clark Campanella Stevens, P.C., Missoula	1991
<b>NEBRASKA</b>	
David A. Emry <sup>3</sup> —Darst & Associates, P.C., Omaha	1990
Ronald F. Ueberrhein—Ueberrhein & Associates, P.C., Lincoln	1991
<b>NEVADA</b>	
Roy E. Arthurs <sup>3</sup> —Qualified Plan Consultants, Reno	1990
Clifton B. Shoolroy—Pangborn & Co., Ltd., Reno	1991
<b>NEW HAMPSHIRE</b>	
Frederick G. Briggs, Jr.—Own Account, Manchester	1991
Gerald G. Dupont <sup>3</sup> —Own Account, Manchester	1990
<b>NEW JERSEY</b>	
John C. Kelly <sup>3</sup> —Arthur Andersen & Co., Roseland	1990
Clive B. Klatzkin—Klatzkin and Company, Trenton	1990
John S. Lee—Lee, Sexton & Co., Allentown	1991
Eugene V. Malinowski—KPMG Peat Marwick, Short Hills	1990

<sup>1</sup> Serving on Council as a Member of the Board of Directors

<sup>2</sup> Serving on Council as Member at Large

<sup>3</sup> Serving on Council as the State Society Representative

State	Term Expires
William J. Owen, Jr.—Suburban Propane Gas Corporation, Whippany	1992
Joel J. Rogoff—Deloitte & Touche, Short Hills	1991
Douglas P. Stives—Curchin & Company, P.A. Red Bank	1992
<b>NEW MEXICO</b>	
Carol Ann McKeag—Own Account, Las Cruces	1991
John D. Wright <sup>3</sup> —Burt, Wright & Co., Albuquerque	1990
<b>NEW YORK</b>	
John D. Abernathy <sup>1</sup> —BDO Seidman, New York	1990
Andrew J. Capelli—KPMG Peat Marwick, New York	1992
Philip B. Chenok <sup>1</sup> —American Institute of CPAs, New York (President)	Ex Officio
J. Michael Cook—Deloitte & Touche, New York	Ex Officio
Clarence A. Davis <sup>2</sup> —Spicer & Oppenheim, New York	1992
Philip L. Defliese—Columbia University, New York	Ex Officio
Arthur F. Dignam—Lee Panavision International, Inc., New York	1992
Leonard A. Dopkins <sup>1</sup> —Dopkins & Company, Buffalo	1991
Robert Fagiarone—Grimaldi, Fagiarone & Tornatore, Syracuse	1991
Thomas D. Flynn—(Retired), New York	Ex Officio
Ray J. Groves—Ernst & Young, New York	Ex Officio
Richard J. Guiltinan—(Retired), Hohokus, N.J.	1992
Arthur S. Hoffman—Spicer & Oppenheim, New York	1991
Larry D. Horner <sup>2</sup> —KPMG Peat Marwick, New York	1992
John H. Howell—Ernst & Young, New York	1991
Robert L. Israeloff <sup>1</sup> —Israeloff, Trattner & Co., Valley Stream	1990
William S. Kanaga—Ernst & Young, New York	Ex Officio
Edward A. Kangas <sup>2</sup> —Deloitte & Touche, New York	1992
Stuart Kessler <sup>3</sup> —Goldstein, Golub, Kessler & Company, P.C., New York	1990
Norman W. Lipshie—Weber, Lipshie & Co., New York	1991
Robert L. May <sup>1</sup> —Arthur Andersen & Co., New York (Immediate Past Chairman of the Board)	1990
Irene N. McCarthy—St. John's University, Staten Island	1991
Bert N. Mitchell—Mitchell, Titus & Co., New York	1990
Harvey D. Moskowitz <sup>2</sup> —BDO Seidman, New York	1990
David B. Pearson <sup>2</sup> —Ernst & Young, New York	1990
Richard E. Piluso <sup>1</sup> —Loews Corporation, New York (Treasurer)	1990
Anthony R. Pustorino—Pace University, New York	1992
Donald J. Schneeman <sup>1</sup> —American Institute of CPAs, New York (Secretary)	Ex Officio
Jerome A. Seidman—BDO Seidman, New York	1990
Jerry D. Sullivan <sup>2</sup> —Public Oversight Board, New York	1991
Dominic A. Tarantino <sup>1</sup> —Price Waterhouse, New York	1992
Kathryn D. Wriston <sup>1</sup> —Consultant, New York (Public Member)	1992

<sup>1</sup> Serving on Council as a Member of the Board of Directors<sup>2</sup> Serving on Council as Member at Large<sup>3</sup> Serving on Council as the State Society Representative

<b>State</b>	<b>Term Expires</b>
<b>NORTH CAROLINA</b>	
Quiester Craig <sup>2</sup> —North Carolina A&T State University, Greensboro	1992
Thomas Fee—Jefferson-Pilot Corporation, Greensboro	1990
Harold Q. Langenderfer <sup>2</sup> —University of North Carolina, Chapel Hill	1990
Burney R. Rivenbark—Todd Rivenbark & Puryear, Fayetteville	1991
J. Elwood Walker—Price Waterhouse, Charlotte	1992
David E. Williams <sup>3</sup> —Williams, Overman, Pierce & Company, Greensboro	1990
<b>NORTH DAKOTA</b>	
Nick Voller <sup>3</sup> —Zine, Hoover & Voller, Williston	1990
Cornelius J. Whalen—C.J. Whalen, Ltd., Grand Forks	1991
<b>OHIO</b>	
Lowell A. Baker <sup>1</sup> —Meaden & Moore, Cleveland	1991
Ralph D. Dickson—Crowe, Chizek & Company, Columbus	1992
Gary E. Grove—Bud East Incorporated, Willoughby	1990
Wayne C. Landes —Ernst & Young, Toledo	1992
Thomas J. Mulligan <sup>3</sup> —Kirschner Heimlich Mulligan & Co., Columbus	1990
Gary John Previts <sup>2</sup> —Case Western Reserve University, Cleveland	1992
Edward M. Rose—KPMG Peat Marwick, Cleveland	1991
Roger L. Yeley—Bricker & Eckler, Columbus	1991
<b>OKLAHOMA</b>	
Steven R. Berlin <sup>2</sup> —CITGO Petroleum Corporation, Tulsa	1990
Ronald R. Emmons <sup>3</sup> —BDO Seidman, Tulsa	1990
Walter H. Webb—Call, Barrick, Ethridge, Webb & Co., Cushing	1992
James C. Wright—James Wright & Company, Oklahoma City	1991
<b>OREGON</b>	
John R. McClure—(Retired), Portland	1992
Brent P. Olsen—Own Account, Corvallis	1991
Sandra A. Suran <sup>1</sup> —Own Account, Lake Oswego	1992
Richard H. Visse <sup>3</sup> —Portland State University, Portland	1990
<b>PENNSYLVANIA</b>	
Daniel J. Collins, Jr.—KPMG Peat Marwick, Pittsburgh	1990
Carl D. Herbein—Herbein + Company, Inc., Reading	1991
Dean M. Hottle <sup>3</sup> —Bulow, Hottle & Co., Somerset	1990
John L. Kreisler—Kreisler, Miller & Co., Horsham	1990
William J. Maus—Lord Corporation, Erie	1992
Edward J. O'Grady—Laventhol & Horwath, Philadelphia	1991
Ralph S. Saul <sup>1</sup> —CIGNA Corporation, Philadelphia (Public Member)	1991
James H. Weber—Coopers & Lybrand, Pittsburgh	1992

<sup>1</sup> Serving on Council as a Member of the Board of Directors

<sup>2</sup> Serving on Council as Member at Large

<sup>3</sup> Serving on Council as the State Society Representative

<b>State</b>	<b>Term Expires</b>
<b>PUERTO RICO</b>	
Juan L. Martinez-Colon—University of Puerto Rico, Rio Piedras	1992
Carlos J. Nieves-Marrero <sup>3</sup> —Ernst & Young, Hato Rey	1990
<b>RHODE ISLAND</b>	
Jack Fradin—Fradin, Gessman & Co., Warwick	1990
Harry A. Schult <sup>3</sup> —Ernst & Young, Providence	1990
<b>SOUTH CAROLINA</b>	
Charles W. Schulze <sup>3</sup> —Elliott, Davis & Co., Greenwood	1990
Austin M. Sheheen, Jr.—Sheheen, Hancock & Godwin, Camden	1991
<b>SOUTH DAKOTA</b>	
Wilbur H. Blundell—McGladrey & Pullen, Rapid City	1991
Rodney J. McGinnis <sup>3</sup> —Own Account, Sioux Falls	1990
<b>TENNESSEE</b>	
Truman W. Brooks—Own Account, Chattanooga	1990
Maxie O. Patton—Kraft Bros., Esstman, Patton & Harrell, Nashville	1991
Darrel E. Tongate <sup>3</sup> —Vision Boats, Old Hickory	1990
<b>TEXAS</b>	
Mason L. Backus—Armstrong, Backus & Co., San Angelo	1991
William E. Burch—Burch, Fincher & Company, Dallas	1991
Robert D. Clyde—Arthur Andersen & Co., Dallas	1992
Arthur Greenspan—Arthur Greenspan and Company, Beaumont	1990
Dan H. Hanke—Hanke & Hanke, San Antonio	1991
Bruce J. Harper <sup>1</sup> —Harper & Pearson Company, Houston (Vice President)	1990
Robert C. Mann—Price Waterhouse, Fort Worth	1992
Jimmie Lee Mason—Mason, Warner & Company, Lubbock	1990
John A. Poteet, Jr.—Lange, Poteet & Co., San Antonio	1992
Ronnie Rudd—Arthur Andersen & Co., Houston	1990
Stanley J. Scott—(Retired), Dallas	Ex Officio
Charles W. Sherley—Mesa Pipe Line Company, Houston	1992
Claude R. Wilson, Jr. <sup>2</sup> —Golden, Potts, Boeckman & Wilson, Dallas	1990
Pat Leighton Wilson—Alamo Title Insurance of Texas, San Antonio	1991
<b>UTAH</b>	
A. Tom Nelson <sup>2</sup> —The University of Utah, Salt Lake City	1991
Roger B. Pinnock—Pinnock, Robbins and Posey, P.C., Salt Lake City	1992

<sup>1</sup> Serving on Council as a Member of the Board of Directors

<sup>2</sup> Serving on Council as Member at Large

<sup>3</sup> Serving on Council as the State Society Representative

<b>State</b>	<b>Term Expires</b>
Milton H. Thackeray <sup>3</sup> —KPMG Peat Marwick, Salt Lake City	1990
<b>VERMONT</b>	
William J. Fisk—KPMG Peat Marwick, Bennington	1991
John J. Weixel III <sup>3</sup> —Franklin Lamoille Bank, Burlington	1990
<b>VIRGIN ISLANDS</b>	
Pablo O'Neill—Brammer, Chasen & O'Connell, Christiansted, St. Croix	1991
Robert G. Rambo <sup>3</sup> —University of Virgin Islands, St. Thomas	1990
<b>VIRGINIA</b>	
Samuel A. Derieux—Deloitte & Touche, Richmond	Ex Officio
Ellis M. Dunkum—Coopers & Lybrand, Richmond	1992
Fletcher Daniel Harris—Harris, Harvey, Neal & Co., Danville	1991
Kenneth W. Huffman <sup>2</sup> —Phibbs, Burkholder, Geisert & Huffman, Harrisonburg	1990
Lee R. Morrison—Minter, Morrison and Grant, Alexandria	1990
<b>WASHINGTON</b>	
Robert L. Bunting <sup>1</sup> —Moss Adams, Seattle	1990
Richard F. Clarke—Benson & McLaughlin, P.S., Bellevue	1991
Vincent A. Gervais—Crow Gervais & Company, P.S., Seattle	1990
Paula C. O'Connor <sup>2</sup> —Washington State Liquor Control Board, Olympia	1991
Jon D. Wheeler <sup>3</sup> —Jon D. Wheeler & Associates, Bellevue	1990
<b>WEST VIRGINIA</b>	
Brenda T. Acken <sup>2</sup> —South Atlantic Coal Company, Inc., Bluefield (Vice President)	1990
Kathy G. Eddy—Johnston, Leach, McDonough & Eddy, A.C., Parkersburg	1991
Floyd E. Harlow, Jr. <sup>3</sup> —Sommerville & Company, Huntington	1990
<b>WISCONSIN</b>	
Darold D. Brockhaus—Wipfli Ullrich Bertelson, Wausau	1991
Clarence E. Holtze—Deloitte & Touche, Milwaukee	1992
Eugene J. Miller <sup>3</sup> —Broan Manufacturing Company, Inc., Hartford	1990
<b>WYOMING</b>	
George R. McGrail <sup>3</sup> —University of Wyoming, Laramie	1990
Dean W. McKee—McKee, Marburger & Co., P.C., Lander	1991

<sup>1</sup> Serving on Council as a Member of the Board of Directors

<sup>2</sup> Serving on Council as Member at Large

<sup>3</sup> Serving on Council as the State Society Representative

**Alphabetical Listing  
of Members of Boards,  
Executive Committees,  
Committees,  
Special Committees,  
Subcommittees, and  
Affiliated Entities**

## ACCOUNTING AND REVIEW SERVICES COMMITTEE

**OBJECTIVE:** To develop, on a continuing basis, procedures and standards of reporting by CPAs on the types of accounting and review services a CPA may render in connection with unaudited financial statements or other unaudited financial information of an entity that is not required to file financial statements with a regulatory agency in connection with the sale or trading of its securities in a public market. The responsibilities of the Committee do not include any of the responsibilities of the Accounting Standards Executive Committee.

**Alan R. Mandell, Chairman.** . . . Blum, Shapiro & Company, 231 Farmington Ave., P.O. Box 900, Farmington, CT 06034 (203 521-7600)

**James J. Allbright III.** . . . Bauer, Brandt & Allbright, P.C., 145 West Travis, P.O. Box 266, La Grange, TX 78945 (409 968-9551)

**Reed Cowan.** . . . Boyle, Cowan & Co., 1610 Harrison St., Oakland, CA 94612 (415 832-2325)

**Jerry Herskovitz.** . . . Buxbaum Sacks, P.A., 1 North Charles St., Baltimore, MD 21201 (301 783-4900)

**Jerry E. Serlin.** . . . Arthur Andersen & Co., 69 West Washington, Chicago, IL 60602 (312 580-0069)

**Matthew L. Vollucci, Jr.** . . . Gaines, Vollucci & Co., Ltd., 246 Centerville Rd., P.O. Box 7191, Warwick, RI 02887 (401 732-1670)

**Alan J. Winters.** . . . University of South Carolina, School of Accounting, Columbia, SC 29208 (803 777-6415)

### STAFF AIDE:

**Mark S. Beasley**—Technical Manager, Auditing Standards (212 575-5416)

## ACCOUNTING STANDARDS EXECUTIVE COMMITTEE

**OBJECTIVE:** To determine Institute technical policies regarding financial accounting and reporting standards and generally to be the Institute's official spokesman on those matters. This includes maintaining liaison with the Financial Accounting Standards Board and the Securities and Exchange Commission.

**John L. Kreisler, Chairman.** . . . Kreisler, Miller & Co., 200 Gibraltar Rd., Horsham, PA 19044 (215 441-4600)

**Peter S. Dye.** . . . Fred Landau & Co., Inc., 19-03 Maple Ave., Fair Lawn, NJ 07410 (201 703-0575)

**Andrew D. Finger.** . . . Cohen & Company, 1310 Bond Court Bldg., Cleveland, OH 44114 (216 579-1040)

**William W. Holder.** . . . University of Southern California, School of Accounting, 3282 Falkland Circle, Huntington Beach, CA 92649 (213 743-2426)

**William J. Ihlanfeldt.** . . . Shell Oil Company, 900 Louisiana St., Houston, TX 77252 (713 241-3219)

**Paul W. Karr.** . . . Deloitte & Touche, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0870)

**Gregory D. Koschinska.** . . . Larson, Allen, Weishair & Co., 650 International Centre II, 920 Second Ave. South, Minneapolis, MN 55402 (612 337-7001)

**Ray L. Krause.** . . . McGladrey & Pullen, 1300 Midwest Plaza East, 800 Marquette Ave., Minneapolis, MN 55402 (612 332-4300)



**Marjorie B. Marker** . . . Citibank, N.A., 399 Park Ave., New York, NY 10043  
(212 559-3477)

**James C. Meehan** . . . Coopers & Lybrand, 1251 Avenue of the Americas,  
New York, NY 10020 (212 536-2285)

**Francis J. O'Brien** . . . Ernst & Young, 515 South Flower St., Los Angeles,  
CA 90071 (213 977-3559)

**Barry P. Robbins** . . . Price Waterhouse, 1251 Avenue of the Americas,  
New York, NY 10020 (212 489-8900)

**Walter Schuetze** . . . KPMG Peat Marwick, 767 Fifth Ave., New York, NY  
10153 (212 909-5644)

**William Jerry Snow** . . . Geo. S. Olive & Co., 320 North Meridian St.,  
Indianapolis, IN 46204 (317 267-8400)

**Reva Steinberg** . . . Laventhol & Horwath, 1845 Walnut St., 10th Fl.,  
Philadelphia, PA 19103 (215 299-1558)

**STAFF AIDES:**

**Paul Rosenfield**—Director, Accounting Standards (212 575-6368)

**Albert F. Goll**—Technical Manager, Accounting Standards (212 575-6427)

## **AICPA BENEVOLENT FUND, INC.**

*OBJECTIVE:* To raise money to provide financial assistance to needy members of the Institute and their families.

### **OFFICERS AND BOARD OF TRUSTEES**

**Patricia B. Bissell**, *President* . . . Keller, Zanger, Bissell & Co., 6000  
Executive Blvd., Ste. 310, Rockville, MD 20852 (301 770-7730)

**Richard E. Piluso**, *Secretary-Treasurer* . . . Loews Corporation, One Park Ave.,  
New York, NY 10016 (212 545-2626)

**Charles T. Barrett, Jr.** . . . Barstan Interests, Inc., 711 Navarro, Ste. 540,  
San Antonio, TX 78205 (512 299-2392)

**Lisa Bellamy** . . . Federal Home Loan Mortgage Corporation, 1759 Business  
Center Dr., P.O. Box 4185, Reston, VA 22090 (703 759-8346)

**Robert D. Clarke** . . . Own Account, 14700 East Firestone Blvd., Ste. 108,  
La Mirada, CA 90638 (213 868-9769)

**William T. Hankins, Jr.** . . . Diversified Pension Services, Inc.,  
860 Landmark Dr., NE, Atlanta, GA 30342 (404 255-5611)

**James O. Rauch** . . . U. S. EPA, Office of Inspector General (A-109), 401 M St.,  
SW, Washington, DC 20460 (202 382-4923)

**STAFF AIDE:**

**Steven L. Gutmore**—Director, Member Programs (212 575-3659)

## **AICPA GOVERNANCE AND STRUCTURE SPECIAL COMMITTEE**

*OBJECTIVE:* To recommend appropriate changes in the structure and governance of the AICPA and the profession to respond to present and future needs and expectations of our members and the public.

**Rholan E. Larson**, *Chairman* . . . Larson, Allen, Weishair & Co., 1800 Interchange  
Tower, 600 South Highway 169, Minneapolis, MN 55426 (612 546-2211)

- Paula H.J. Cholmondeley** . . . The Faxon Company, Inc., 450 Spring Park Pl., Suite 100, Herndon, VA 22070 (703 471-5055)
- Robert C. Ellyson** . . . Coopers & Lybrand, 5959 Blue Lagoon Dr., NW 11 St., Miami, FL 33126 (305 263-8201)
- Ellen J. Feaver** . . . Anderson, Zurmuehlen & Co., P.C., Sixth & Last Chance Gulch, Helena, MT 59621 (406 442-3540)
- John L. Fox** . . . Bessemer Securities Corporation, 630 Fifth Ave., New York, NY 10111 (212 708-9102)
- Frances Garcia** . . . U. S. General Accounting Office, 441 G St., NW, Rm. 4047, Washington, DC 20548 (202 275-1633)
- Arthur Greenspan** . . . Arthur Greenspan and Company, 1125 San Jacinto Bldg, Beaumont, TX 77701 (409 835-5358)
- Charles T. Horngren** . . . Stanford University, Graduate School of Business, Stanford, CA 94305 (415 723-2764)
- Daniel J. Kelly** . . . Deloitte & Touche, 200 Renaissance Center, 16th Fl., Detroit, MI 48243 (313 446-1500)
- Stuart Kessler** . . . Goldstein, Golub, Kessler & Company, P.C., 1185 Avenue of the Americas, New York, NY 10036 (212 523-1200)
- Ulyesse J. LeGrange** . . . Exxon Company, U.S.A., 800 Bell St., Houston, TX 77002 (713 656-4695)
- Kenneth H. Lever** . . . Laventhol & Horwath, 3699 Wilshire Blvd., Ste. 700, Los Angeles, CA 90010 (213 381-5393)
- Robert Mednick** . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 507-2235)
- John R. Meinert** . . . Hartmarx Corporation, 101 North Wacker Dr., Chicago, IL 60606 (312 372-6300)
- Thomas C. Pryor\*** . . . Yeager, Wood & Marshall, 630 Fifth Ave., New York, NY 10111 (212 765-5350)
- James H. Quigley** . . . Deloitte & Touche, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0630)
- Mahlon Rubin** . . . Rubin, Brown, Gornstein & Co., 230 South Bemiston Ave., St. Louis, MO 63105 (314 272-8150)
- Ralph S. Saul\*** . . . CIGNA Corporation, 1600 Arch St., Philadelphia, PA 19103 (215 523-5051)
- John T. Schiffman** . . . Smith, Batchelder & Rugg, Etna Rd., HC61, Box 13-B, Lebanon, NH 03766 (603 448-6500)
- Albert E. Trexler\*** . . . Pennsylvania Institute of CPAs, 1608 Walnut St., 3rd Fl., Philadelphia, PA 19103 (215 735-2635)
- STAFF AIDE:  
**Henry R. Jaenicke**—Project Director, Executive (212 575-3882)

## **AICPA PROFESSIONAL LIABILITY INSURANCE PLAN COMMITTEE**

*OBJECTIVE:* To assure the availability at reasonable rates of an insurance program to local and regional firms which would assist them in defending against claims of negligence in their practice and to underwrite the costs of any recovery where such claims are found to be valid.

**Ronald S. Katch, Chairman** . . . Katch, Tyson and Corren, 191 Waukegan Rd., Northfield, IL 60093 (312 446-0550)

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\*Consultant

**Peter M. Bratlie** . . . Wilson, Bratlie & Company, 631 Milam, Ste. 200, Shreveport, LA 71101 (318 227-1480)

**Vernon W. Brown** . . . Mize, Houser & Company, P.A., One Townsite Plaza, Topeka, KS 66603 (913 233-0536)

**Arthur I. Cohn** . . . Goldenberg/Rosenthal, 12 South 12 St., 18th Fl., PSFA Bldg., Philadelphia, PA 19107 (215 922-5374)

**Charles Thomas Davich** . . . Davich, Wilson, Morrow & Associates, P.A., 9801 Dupont Ave. South, Ste. 215, Bloomington, MN 55431 (612 881-3128)

**Leonard A. Dopkins** . . . Dopkins & Company, 200 International Dr., Buffalo, NY 14221 (716 634-8800)

**Jeffry Ian Gillman** . . . Gillman & Shapiro, P.A., 7800 Red Rd., Ste. 115, South Miami, FL 33143 (305 661-0303)

**Terry L. Hothem** . . . Miller, Wagner & Company, Ltd., 5225 North Central Ave., Ste. 220, Phoenix, AZ 85012 (602 264-6835)

**Jeffrey R. Neher** . . . Cordell, Neher & Co., 630 North Chelan, Wenatchee, WA 98807 (509 663-1661)

STAFF AIDE:

**William C. Tamulinas**—Director, General Counsel Administration (212 575-3852)

## **AICPA STAFF PENSION PLAN COMMITTEE**

*OBJECTIVE:* To determine any debatable question arising in the administration, interpretation and application of the Plan; to adopt, from time to time, actuarial tables and procedures to be used for all actuarial calculations; to recommend to the Board of Directors for their approval the amount or rate of contributions by the Institute; to direct the Trustees as to the method of funding the Plan and the method of payment of benefits; and to originate, when necessary or desirable, revisions and amendments to the Plan.

**Thomas G. Jordan, Chairman** . . . Bittker Investment Group, Ltd., 300 East Long Lake Rd., Ste. 310, Bloomfield Hills, MI 48013 (313 642-6790)

**Donald L. Adams** . . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-6296)

**Richard J. Gultinan** . . . Retired, 37 Deerhill Dr., Hohokus, NJ 07423 (201 447-3414)

**J. Stephen Kennedy\*** . . . Reid Ramsey, Inc., 2021 Midwest Rd., Ste. 106, Oakbrook, IL 60521

STAFF AIDE:

**Leonard I. Green**—Director, Financial Management (212 575-6383)

## **ANNUAL MEETING HOSPITALITY COMMITTEE**

*OBJECTIVE:* To assist in creating a warm spirit of hospitality for members attending the meeting in the host city.

**Larry S. Kamanitz, Chairman** . . . Kamanitz, Uhlfelder & Permission, 1515 Reisterstown Rd., Ste. 304, Baltimore, MD 21208 (301 484-8700)

STAFF AIDE:

**Marilyn J. Stoddard**—Director, Meetings and Travel (212 575-5495)

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\*Consultant

## AUDITING STANDARDS BOARD

**OBJECTIVE:** To promulgate auditing standards and procedures to be observed by members of the AICPA in accordance with the Institute's rules of conduct.

**NOTE:** The Auditing Standards Board has a term beginning January 1, 1990. Appointees to the new Board are not in place at the time of printing.

**Donald L. Neebes, Chairman.** . . . Ernst & Young, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)

**Barry Barber** . . . Grant Thornton, 605 Third Ave., New York, NY 10158 (212 599-0100)

**W.A. Broadus, Jr.** . . . U. S. General Accounting Office, 441 G St., NW, Rm. 6822, Washington, DC 20548 (202 275-9425)

**James L. Brown** . . . Crowe Chizek & Company, 330 East Jefferson Blvd., P.O. Box 7, South Bend, IN 46624 (219 232-3992)

**Patrick S. Callahan** . . . Frederick B. Hill and Company, 1630 United Virginia Bank Bldg., Norfolk, VA 23510 (804 640-2504)

**James Clancy** . . . Price Waterhouse, 30 South 17 St., Philadelphia, PA 19103 (215 665-9500)

**Barbara Hutson Gonzales** . . . McElroy, Quirk & Company, 800 Kirby St., P.O. Box 3069, Lake Charles, LA 70602 (318 433-1063)

**Carl P. Gross** . . . Altschuler, Melvoin and Glasser, 30 South Wacker Dr., Ste. 2600, Chicago, IL 60606 (312 207-2824)

**Stuart H. Harden** . . . Silva Harden and Company, 2440 West Shaw Ave., Ste. 209, Fresno, CA 93711 (209 431-6100)

**Murray B. Hirsch** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-3066)

**Gary L. Holstrum** . . . University of Central Florida, School of Accounting, Orlando, FL 32816 (305 275-2322)

**Gary A. Hotchkiss** . . . Own Account, 4301 A Alpha, Dallas, TX 75244 (214 661-0715)

**Conrad A. Kappel** . . . Blum Shapiro & Company, P.C., 231 Farmington Ave., Farmington, CT 06034 (203 521-7600)

**Harold L. Monk, Jr.** . . . Davis, Monk, Farnsworth & Company, P.O. Box 13494, Gainesville, FL 32604 (904 372-6300)

**Don M. Pallais** . . . Own Account, 11127 Sithean Way, Richmond, VA 23233 (804 741-4279)

**Robert S. Roussey** . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 507-2333)

**Morton B. Solomon** . . . KPMG Marwick Main, 767 Fifth Ave., New York, NY 10153 (212 909-5355)

**John B. Sullivan** . . . Deloitte & Touche, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0710)

**Ernest L. TenEyck** . . . Laventhol & Horwath, 1845 Walnut St., Philadelphia, PA 19103 (215 299-1600)

### STAFF AIDES:

**Dan M. Guy**—Vice President, Auditing (212 575-6377)

**Mark S. Beasley**—Technical Manager, Auditing Standards (212 575-5416)

## COMPUTER AUDITING SUBCOMMITTEE

**OBJECTIVE:** To provide guidance to auditors regarding the effect computers have on the audit process and to advise the Auditing Standards Board, other senior technical committees, and the membership on computer-related matters.

- Robert R. Moeller, Chairman** . . . Sears, Roebuck & Co., Sears Tower, Department 968A—BSC—61—04, Chicago, IL 60684 (312 875—6009)  
**Dennis J. Duquette** . . . U. S. General Accounting Office, 441 G St., NW, Rm. 6114, Washington, DC 20548 (202 275—9406)  
**Kenneth H. Fullerton** . . . Ernst & Young, One IBM Plaza, Ste. 3400, Chicago, IL 60611 (312 645—3169)  
**James R. Hickman** . . . Hickman, Yowell & Co., 4975 Preston Park Blvd., Plano, TX 75093 (214 578—0915)  
**Richard S. Hirsh** . . . Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819—5161)  
**David L. Holyoak** . . . Grant Thornton, 605 Third Ave., New York, NY 10158 (212 599—0100)  
**Elise G. Jancura** . . . Cleveland State University, 17100 Amber Dr., Cleveland, OH 44111 (216 687—3657)  
**Ronald D. Myers** . . . Mathieson, Aitken & Co., 2250 Hickory Rd., P.O. Box 638, Plymouth Meeting, PA 19462 (215 834—8100)  
**Darrell D. Ohman** . . . Eide Helmeke & Co., P.O. Box 2545, Fargo, ND 58108 (701 237—3343)  
**Gary W. Risko** . . . KPMG Peat Marwick, Three Chestnut Ridge Rd., Montvale, NJ 07645 (201 307—7912)  
**Paul D. Warner** . . . Pace University, 30 Claudet Way, New York, NY 10709 (914 576—1555)  
**STAFF AIDE:**  
**Jane M. Mancino**—Technical Manager, Auditing Standards (212 575—3838)

## AWARDS COMMITTEE

**OBJECTIVE:** To select those members of the AICPA who qualify for the CPA Gold Medal Award for Distinguished Service.

- James Don Edwards, Chairman** . . . University of Georgia, J. M. Tull School of Accounting, Athens, GA 30602 (404 542—3595)  
**George D. Anderson** . . . George D. Anderson, P.C., Sixth & Last Chance Gulch, Power Block Bldg., P.O. Box 636, Helena, MT 59624 (406 442—3522)  
**Lowell A. Baker** . . . Meaden & Moore, Inc., Diamond Bldg., Ste. 1100, 1100 Superior Ave., Cleveland, OH 44114 (216 241—3272)  
**Robert C. Ellyson** . . . Coopers & Lybrand, 5959 Blue Lagoon Dr., NW 11 St., Miami, FL 33126 (305 263—8201)  
**John H. Kennedy** . . . The Kenwal Company, P.O. Box 311, Bryn Mawr, PA 19010 (215 649—3865)  
**Kenneth H. Lever** . . . Laventhol & Horwath, 3699 Wilshire Blvd., Ste. 700, Los Angeles, CA 90010 (213 381—5393)  
**John R. Meinert** . . . Hartmarx Corporation, 101 North Wacker Dr., Chicago, IL 60606 (312 372—6300)  
**Sandra A. Suran** . . . Own Account, P.O. Box 7, Lake Oswego, OR 97034 (503 790—7809)  
**STAFF AIDE:**  
**Donald J. Schneeman**—General Counsel and Secretary (212 575—6469)

## BANKING COMMITTEE

**OBJECTIVE:** To prepare position statements on pronouncements and proposals of the bank regulatory agencies and legislative proposals of the Congress which pertain to accounting and auditing requirements in the banking industry; to cooperate with and support other committees of the Institute on banking related matters; to serve the interests of the profession by sponsoring technical conferences on current accounting and auditing issues and periodic publications.

**Thomas W. Taylor, Chairman.** . . Ernst & Young, 1400 Pillsbury Center, Minneapolis, MN 55402 (612 371-8313)

**Jonathan Martin Chism.** . . BDO Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

**Geoffrey K. Flynn.** . . Pannell Kerr Forster, 701 B St., Ste. 655, San Diego, CA 92101 (619 544-9777)

**Gary B. Goolsby.** . . Arthur Andersen & Co., 711 Louisiana, Ste. 1300, Houston, TX 77002 (713 237-2323)

**Charles R. Hereford.** . . Hereford, Lynch, P.O. Box 2548, Conroe, TX 77305 (409 756-8127)

**James A. Johnson.** . . Deloitte & Touche, 1633 Broadway, 9th Fl., New York, NY 10019 (212 492-4172)

**J. Robert Kelly.** . . Heartland Bank Group, 125 West Central, Ste. 310, Bentonville, AR 72756 (501 271-3000)

**James M. Koltveit.** . . McGladrey & Pullen, 1800 Town Square, 445 Minnesota St., St. Paul, MN 55101 (612 222-8011)

**Joseph A. Mazur.** . . Manufacturers National Bank, 411 West Lafayette, P.O. Box 659, Detroit, MI 48231 (313 222-4781)

**J. Kevin McGrath.** . . Crowe, Chizek & Company, 2100 Market Tower, 10 West Market St., Indianapolis, IN 46204 (313 637-8989)

**Michael A. Moran.** . . KPMG Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-5710)

**Gary L. Patsley.** . . Bank One, Texas, P.O. Box 655415, Dallas, TX 75265 (214 290-5011)

**Francis S. Ryan.** . . BankAmerica Corporation, Corporate Financial Reporting, Ste. 3703, 799 Market St., San Francisco, CA 94103 (415 624-0418)

**Dean H. Secord.** . . Price Waterhouse, 153 East 53 St., New York, NY 10022 (212 527-8510)

**David H. Sidwell\*.** . . Morgan Guaranty Trust Co. of New York, 60 Wall St., New York, NY 10260 (212 648-9095)

**Press C. Southworth III.** . . Coopers & Lybrand, 100 East Broad St., Columbus, OH 43215 (614 225-8745)

**Robert N. Steckler.** . . Bankers Trust Company, P.O. Box 318, Church Street Station, New York, NY 10015 (212 850-1931)

**Arthur F. Stoffel, III.** . . Grant Thornton, 600 One Prudential Plaza, Chicago, IL 60601 (312 856-0200)

### STAFF AIDE:

**Myrna H. Parker**—Technical Manager, Federal Government Relations (202 737-6600)

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\*Consultant

## BOARD OF EXAMINERS

**OBJECTIVE:** To establish policy for the Examinations Division and to supervise, coordinate, plan and initiate all of the projects, programs and activities of the subcommittees and task forces of the Board of Examiners. Specific responsibilities of this committee are to prepare semiannual uniform examinations in accounting practice, accounting theory, auditing and business law which may be used by state boards of accountancy for examining CPA candidates; to make available to state examining boards a uniform grading service; to provide state boards of accountancy with aids to candidates for the examination and to serve as liaison between the AICPA and the National Association of State Boards of Accountancy on matters pertaining to the examination.

**Robert L. Bunting, Chairman.** . . . Moss Adams, 1001 Fourth Ave., Ste. 2830, Seattle, WA 98154 (206 223-1820)

**James E. Brown.** . . . Baird, Kurtz & Dobson, First National Bldg., 7th Fl., Joplin, MO 64801 (417 624-1065)

**George R. Kamperschroer.** . . . Boardman, Suhr, Curry & Field, 1 South Pinckney St., P.O. Box 927, Madison, WI 53701 (608 257-9521)

**George A. Lewis.** . . . Broussard, Poche, Lewis & Breaux, 4112 West Congress St., Lafayette, LA 70506 (318 988-4930)

**John A. Marts.** . . . UNC—Wilmington, Department of Accountancy & Business Law, 601 South College Rd., Wilmington, NC 28403 (919 395-3071)

**Richard W. Metcalf.** . . . The University of Akron, School of Accountancy, Akron, OH 44325 (216 375-7589)

**Brent P. Olsen.** . . . Own Account, 1300 NW Harrison, Corvallis, OR 97330 (503 757-3456)

**Susan M. Vance.** . . . Saint Mary's College, Box 73, Madeleva Hall, Notre Dame, IN 46556 (219 284-4506)

**Carl S. Warren.** . . . University of Georgia, School of Accounting, Athens, GA 30602 (404 542-3626)

STAFF AIDE:

**James D. Blum**—Director, Examinations (212 575-6495)

## ACCOUNTING PRACTICE SUBCOMMITTEE

**OBJECTIVE:** To develop a semiannual examination on accounting practice in accordance with guidelines and policies established by the Board of Examiners.

**George A. Lewis, Chairman.** . . . Broussard, Poche, Lewis & Breaux, 4112 West Congress St., Lafayette, LA 70506 (318 988-4930)

**Vincent E. Demarest.** . . . Knight, Vale & Gregory, P.O. Box 1116, Tacoma, WA 98401 (206 572-7111)

**Stephen I. Finney.** . . . Retired, 334 Sheridan Rd., Winnetka, IL 60093 (312 446-3738)

**Dean H. Johnson.** . . . Spicer & Oppenheim, 1355 South Colorado Blvd., Ste. 800, Denver, CO 80222 (303 753-1210)

**Raymond F. Kamler.** . . . Reynolds, Bone & Griesbeck, 5100 Poplar Ave., Ste. 311, Memphis, TN 38137 (901 682-2431)

**Larry N. Killough.** . . . Virginia Polytechnic Institute & State University, Department of Accounting, College of Business, Blacksburg, VA 24061 (703 231-6542)

**John A. Marts.** . . . UNC—Wilmington, Department of Accountancy & Business Law, 601 South College Rd., Wilmington, NC 28403 (919 395-3071)

*ACCOUNTING PRACTICE SUBCOMMITTEE (CONT'D)*

**Mel C. O'Connor** . . . Michigan State University, College of Business Administration, 325 Eppley Center, East Lansing, MI 48824 (517 355-7486)  
**James G. Sprinkel** . . . Morris & Sprinkel, 721 North Main St., Harrisonburg, VA 22801 (703 434-1706)

**STAFF AIDES:**

**Aubrey Kosson**—Senior Technical Manager, Examinations (212 575-6498)  
**Lawrence Lindenberg**—Technical Manager, Examinations (212 575-3871)

**ACCOUNTING THEORY SUBCOMMITTEE**

*OBJECTIVE:* To develop a semiannual examination on accounting theory in accordance with guidelines and policies established by the Board of Examiners.

**Richard W. Metcalf, Chairman** . . . The University of Akron, School of Accountancy, Akron, OH 44325 (216 375-7589)  
**Ivy M. Chang** . . . New York City Department of Investigation, Investigative Audit Unit, 80 Maiden Ln., 17th Fl., New York, NY 10038 (212 825-7310)  
**Brent P. Olsen** . . . Own Account, 1300 NW Harrison, Corvallis, OR 97330 (503 757-3456)

**Imogene A. Posey** . . . University of Tennessee, Department of Accounting and Business Law, Knoxville, TN 37996 (615 974-1749)

**Rudolph W. Schattke** . . . University of Colorado, College of Business, Campus Box 419, Boulder, CO 80309 (303 492-8535)

**STAFF AIDES:**

**Aubrey Kosson**—Senior Technical Manager, Examinations (212 575-6498)  
**Alan F. Smith**—Technical Manager, Examinations (212 575-6499)

**AUDITING SUBCOMMITTEE**

*OBJECTIVE:* To develop a semiannual examination on auditing in accordance with guidelines and policies established by the Board of Examiners.

**James E. Brown, Chairman** . . . Baird, Kurtz & Dobson, First National Bldg., 7th Fl., Joplin, MO 64801 (417 624-1065)

**Andrew H. Barnett** . . . San Diego State University, School of Accountancy, San Diego, CA 92182 (619 265-6347)

**LaVern O. Johnson** . . . KPMG Peat Marwick, 3 Chestnut Ridge Rd., Montvale, NJ 07645 (201 307-7955)

**Frederick L. Neumann** . . . University of Illinois, 1206 South Sixth St., Champaign, IL 61820 (217 333-1066)

**Carl S. Warren** . . . University of Georgia, School of Accounting, Athens, GA 30602 (404 542-3626)

**STAFF AIDES:**

**Aubrey Kosson**—Senior Technical Manager, Examinations (212 575-6498)  
**Edward R. Gehl**—Technical Manager, Examinations (212 575-3870)

**BUSINESS LAW SUBCOMMITTEE**

*OBJECTIVE:* To develop a semiannual examination on business law in accordance with guidelines and policies established by the Board of Examiners.

**George R. Kamperschroer, Chairman** . . . Boardman, Suhr, Curry & Field, 1 South Pinckney St., P.O. Box 927, Madison, WI 53701 (608 257-9521)



*BUSINESS LAW SUBCOMMITTEE (CONT'D)*

**Joseph W. Boucher** . . . Stolper, Koritzinsky, Brewster & Neider, S.C., 7617 Mineral Point Rd., Madison, WI 53717 (608 833-7617)

**Francis G. Conrad** . . . U. S. Bankruptcy Court, P.O. Box 6648, Rutland, VT 05701 (802 773-0220)

**Raymond L. Slaughter** . . . University of Richmond, Accounting Department, Richmond, VA 23173 (804 289-8596)

**Nancy J. Stara** . . . University of Nebraska-Lincoln, 131 CBA, UN-L, Lincoln, NE 68588

**Susan M. Vance** . . . Saint Mary's College, Box 73, Madeleva Hall, Notre Dame, IN 46556 (219 284-4506)

**STAFF AIDES:**

**Aubrey Kosson**—Senior Technical Manager, Examinations (212 575-6498)

**Joel Koppelman**—Technical Manager, Examinations (212 575-5584)

**GRADING SUBCOMMITTEE**

*OBJECTIVE:* To review the functioning of the Advisory Grading Service and to ensure that the grading of the Examination is performed fairly and uniformly.

**James E. Brown, Chairman** . . . Baird, Kurtz & Dobson, First National Bldg., 7th Fl., Joplin, MO 64801 (417 624-1065)

**George R. Kamperschroer** . . . Boardman, Suhr, Curry & Field, 1 South Pinckney St., P.O. Box 927, Madison, WI 53701 (608 257-9521)

**George A. Lewis** . . . Broussard, Poche, Lewis & Breaux, 4112 West Congress St., Lafayette, LA 70506 (318 988-4930)

**John A. Marts** . . . UNC—Wilmington, Department of Accountancy & Business Law, 601 South College Rd., Wilmington, NC 28403 (919 395-3071)

**Richard W. Metcalf** . . . The University of Akron, School of Accountancy, Akron, OH 44325 (216 375-7589)

**STAFF AIDES:**

**James D. Blum**—Director, Examinations (212 575-6495)

**Bruce H. Biskin**—Senior Psychometrician, Examinations (212 575-7654)

**CONTINUING PROFESSIONAL EDUCATION  
EXECUTIVE COMMITTEE**

*OBJECTIVE:* To establish policies for the Continuing Professional Education Division.

**Gary L. Fish, Chairman** . . . Illinois State University, Department of Accounting, Normal, IL 61761 (309 438-5259)

**W.A. Broadus, Jr.** . . . U. S. General Accounting Office, 441 G St., NW, Rm. 6822, Washington, DC 20548 (202 275-9425)

**Thomas G. Jordan** . . . Bittker Investment Group, Ltd., 300 East Long Lake Rd., Ste. 310, Bloomfield Hills, MI 48013 (313 642-6790)

**Constantine Konstans** . . . Memphis State University, School of Accountancy, Memphis, TN 38152 (901 678-2445)

**Joseph D. Lhotka** . . . Clifton, Gunderson & Co., 11990 Grant St., Ste. 304, Denver, CO 80233 (303 452-2008)

**Arlene J. Lurie** . . . The City of New York Human Resources Administration, 250 Church St., Office of Audit, New York, NY 10013 (212 553-6592)

**William A. Moore** . . . William A. Moore, Inc., P.O. Box 360, Redding, CA 96099 (916 223-5350)

**Jack S. Oppenheimer** . . . Geller, Ragans, James, Oppenheimer & Creel,  
111 North Orange Ave., Ste. 1100, Orlando, FL 32801 (407 425-4636)  
**Katherine H. Pierce** . . . Environmental Consulting & Technology, Inc.,  
P.O. Box 8188, Gainesville, FL 32605 (904 336-0444)  
**Robert J. Ranweiler** . . . Biebl, Ranweiler & Company, Chartered, 108 North  
Minnesota St., New Ulm, MN 56073 (507 359-2014)  
**Linda J. Schaeffer** . . . R. D. Hunter & Co., 35 Montgomery Knoll, Skillman,  
NJ 08558 (609 683-4970)  
**James R. Talton, Jr.** . . . KPMG Peat Marwick, P.O. Box 41920, Raleigh, NC  
27629 (919 872-3600)  
**Paul J. Wendell** . . . Warren, Gorham & Lamont, Inc., One Penn Plaza,  
New York, NY 10119 (212 971-5224)  
**John D. Wright** . . . Burt, Wright & Co., 4001 Indian School Rd., NE, Ste. 214,  
Albuquerque, NM 87110 (505 265-6604)  
STAFF AIDE:  
**Joseph T. Cote**—Vice President, Continuing Professional Education  
(212 575-5498)

### **CPE MARKETING AND DISTRIBUTION SUBCOMMITTEE**

*OBJECTIVE:* To assist the CPE Executive Committee in defining CPE market needs and to recommend policies and procedures to improve CPE course quality, distribution methods, and marketing effectiveness of the CPE Division. To facilitate communications between the CPE Executive Committee and state society CPE leadership.

**John S. Purtil**, *Chairman* . . . Purtil & Company, 675 West Johnson Ave.,  
Cheshire, CT 06410 (203 272-2844)  
**Wynne E. Baker** . . . Kraft Bros., Esstman, Patton, & Harrell, 404 James  
Robertson Parkway, Ste. 103, Nashville, TN 37219 (615 242-7351)  
**Clinton F. Bateman** . . . Bateman & Co., Inc., P.C., 5 Briardale Court,  
Houston, TX 77027 (713 552-9800)  
**Stephen Dyal\*** . . . Florida Institute of CPAs, 325 West College Ave.,  
Tallahassee, FL 32301 (904 224-2727)  
**Kristy Koberna\*** . . . California Society of CPAs, Education Division,  
275 Shoreline Dr., Redwood City, CA 94065 (415 594-1717)  
**Lawrence J. Lynch\*** . . . Pennsylvania Institute of CPAs, 1608 Walnut St.,  
3rd Fl., Philadelphia, PA 19103 (215 735-2635)  
**Joan McGloshen\*** . . . Ohio Society of CPAs, 535 Metro Place South, Dublin,  
OH 43017 (614 764-2727)  
**Mary Medley\*** . . . Colorado Society of CPAs, 7720 East Bellevue Ave.,  
Ste. 46B, Englewood, CO 80111 (303 773-2877)  
**Kenneth Robertson\*** . . . Texas Society of CPAs, 1421 West Mockingbird Ln.,  
Ste. 100, Dallas, TX 75247 (214 689-6000)  
**Sharon K. Uithoven\*** . . . Nevada Society of CPAs, 5270 Neil Rd., Ste. 102,  
Reno, NV 89502 (702 826-6800)  
**Thomas L. Woods\*** . . . Maryland Association of CPAs, 1300 York Rd.,  
Ste. 10, P.O. Box 484, Lutherville, MD 21093 (301 296-6250)  
STAFF AIDE:  
**Mary Anne Tait**—Director, CPE Operations Administration (212 575-5660)

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\*Consultant

## CPE STANDARDS SUBCOMMITTEE

**OBJECTIVE:** To independently and objectively review the AICPA Policies and Standards on CPE and to facilitate harmonization with standards issued by other professional accounting bodies and with the AICPA Plan to Restructure Professional Standards. Based upon Subcommittee's review, it will issue a final report to the CPE Executive Committee, which will propose appropriate changes, if any, to the AICPA Policies and Standards on CPE. The CPE Standards Subcommittee will also provide ongoing interpretation, modification, and guidance regarding the standards.

**Stanley Person, Chairman.** . . Person & Company, 300 Madison Ave., New York, NY 10017 (212 286-1111)

**Jon A. Barrows.** . . Barrows & Company, 1819 East Morten Ave., Ste. 255, Phoenix, AZ 85020 (602 870-4777)

**Linda J. Blessing.** . . State of Arizona, Auditor General's Office, 2700 North Central, Ste. 700, Phoenix, AZ 85004 (602 255-4385)

**Jack Brooks\*.** . . Connecticut Society of CPAs, 179 Allyn St., Ste. 501, Hartford, CT 06103 (203 525-1153)

**Richard J. Goode.** . . Coopers & Lybrand, 36 South State St., Salt Lake City, UT 84111 (801 538-2235)

**Rosemary Martin Jellish.** . . U. S. General Accounting Office, 441 G St., NW, Rm. 6118, Washington, DC 20548 (202 275-9365)

**Alan P. Johnson.** . . California State University, Department of Accounting, 25800 Carlos Bee Blvd., Hayward, CA 94542 (415 881-3559)

**Aurora M. Rubin.** . . Deloitte & Touche, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0769)

**Eric L. Schindler.** . . Columbia Paint Company, South 104 Freya, P.O. Box 4569, Spokane, WA 99202 (509 535-0954)

**George E. Schott, Jr.** . . Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-4872)

**Karen L. Verrico.** . . New York State Society of CPA's, 200 Park Ave., 10th Fl., New York, NY 10166 (212 973-8300)

STAFF AIDE:

**Stacy Kosmides**—Administrative Manager, CPE Program Development (212 575-6253)

## EDUCATIONAL MANAGEMENT EXCHANGE SUBCOMMITTEE (EDMAX)

**OBJECTIVE:** To identify key CPE issues and the knowledge and skills required to resolve them; to share CPE information with the profession; and to advise the CPE Executive Committee on needs assessment, curriculum, standards and other CPE related matters. The EDMAX Subcommittee is composed of the training directors of selected firms and state societies.

**George W. Krull, Jr., Chairman.** . . Grant Thornton, 1700 Prudential Plaza, Chicago, IL 60601 (312 856-0001)

**Hugo J. Bartell.** . . Coopers & Lybrand, One Sylvan Way, Parsippany, NJ 07054 (201 292-8855)

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\*Consultant

- Gary L. Fish** . . . Illinois State University, Department of Accounting, Normal, IL 61761 (309 438-5259)
- Lester Gabis-Levine\*** . . . Laventhol & Horwath, 1845 Walnut St., Philadelphia, PA 19103 (215 299-8602)
- Michael Gaines** . . . New York State Society of CPAs, 200 Park Ave., 10th Fl., New York, NY 10166 (212 973-8300)
- William D. Grady, Jr.** . . . Arthur Andersen & Co., 1405 North Fifth St., St. Charles, IL 60174 (312 377-3100)
- William M. Keane** . . . Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-4816)
- Thomas E. Mitchell** . . . Deloitte & Touche, 1633 Broadway, New York, NY 10019 (212 489-1600)
- George A. Rabito** . . . BDO Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)
- Michael R. Ross\*** . . . McGladrey & Pullen, 525 17 St., Rock Island, IL 21201 (309 794-1144)
- William J.L. Swirsky\*** . . . Canadian Institute of Chartered Accountants, 150 Bloor St. West, Toronto, ON M5S2Y2 (416 927-2332)
- Bud L. Vick** . . . KPMG Peat Marwick, Three Chestnut Ridge Rd., Montvale, NJ 07645 (201 307-7660)
- David A. Wilson** . . . Ernst & Young, 1950 Roland Clarke Pl., Reston, VA 22091 (703 648-2200)
- STAFF AIDE:
- Ronald W. Ledwith, Jr.**—Director, CPE Administration—Self-Study & Video (212 575-5261)

## NATIONAL CPE CURRICULUM SUBCOMMITTEE

*OBJECTIVE:* To revise and keep current the Curriculum in light of suggestions received from different segments of AICPA membership.

- Judith R. Trepeck, Chairman** . . . Rehmann Robson & Co., 30800 Northwestern Highway, Ste. 220, Farmington Hills, MI 48018 (313 855-7770)
- Joseph D. Comtois** . . . GS Graduate School, USDA, 600 Maryland Ave., SW, Rm. 138, Washington, DC 20024 (202 382-8618)
- Stephen C. Del Vecchio** . . . Southeast Missouri State University, Dept. of Accounting/ Finance, 1 University Plaza, Cape Girardeau, MO 63701 (314 651-2098)
- Dennis F. Dycus** . . . Comptroller of the Treasury, Division of Municipal Audit, 1600 James K. Polk State Office Bldg., Nashville, TN 37219 (615 741-1871)
- E. Burns McLindon** . . . Councilor, Buchanan & Mitchell, 7101 Wisconsin Ave., Ste. 1110, Bethesda, MD 20814 (301 986-0600)
- Ernest J. Pavlock** . . . Virginia Polytechnic Institute & State University, Northern Va. Graduate Center, 2990 Telestar Ct., Falls Church, VA 22042 (703 968-6071)
- Terrill W. Ramsey** . . . City of Richmond, 900 East Broad St., Rm. 804, Richmond, VA 23219 (804 780-5634)
- Robert M. Rosen** . . . Ernst & Young, 1200 19 St., NW, Washington, DC 20036 (202 663-9622)
- Michael R. Ross\*** . . . McGladrey & Pullen, 525 17 St., Rock Island, IL 21201 (309 794-1144)

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\*Consultant

**Julian R. Sayre** . . . Clifton, Gunderson & Co., 335 North Wilmot, Ste. 300, Tucson, AZ 85711 (602 790-3500)

**Nancy Segall\*** . . . Illinois CPA Society, 222 South Riverside Plaza, Chicago, IL 60606 (312 993-0393)

**Harvey L. Shuster** . . . Comsell, Inc., 500 Tech Parkway, Atlanta, GA 30313 (404 872-2500)

**Henry Francis (Frank) Stabler** . . . Georgia State University, School of Accountancy, University Plaza, Atlanta, GA 30303 (404 651-4463)

**Katrina Street\*** . . . Georgia Society of CPAs, 3340 Peachtree Rd., NE, Ste. 2750, Atlanta, GA 30326 (404 231-8676)

**Tracy White\*** . . . Washington Society of CPAs, 902 140 Ave., NE, Bellevue, WA 98005 (206 644-4800)

**Scot M. Wirthlin** . . . (Perdue Farms, Inc.), Route 3, Box 304, Salisbury, MD 21801 (301 543-3178)

STAFF AIDE:

**Margaret C. Fagan**—Director, CPE Program Development Administration (212 575-3650)

## CREDIT UNIONS COMMITTEE

*OBJECTIVE:* To sponsor an annual conference on credit unions and to prepare letters of comment on accounting and auditing pronouncements and proposals of the National Credit Unions Administration. To issue publications, as needed on the application of accounting and auditing standards to credit unions and to communicate with regulatory and industry officials on matters of mutual interest.

**Michael A. Rizzo, Chairman** . . . Ernst & Young, 1100 Fleet Center, Providence, RI 02903 (401 457-3737)

**Christopher L. Britton** . . . Deloitte & Touche, 1111 Third Ave., 30th Fl., Seattle, WA 98101 (206 455-1818)

**John J. Dorsey** . . . Tacoma Telco Credit Union, 1331 Broadway Plaza, Tacoma, WA 98402 (206 383-7016)

**Berten C. Fallon** . . . Heffner Wright Accountants, Inc., 19401 South Vermont Ave., Ste. J-104, Torrance, CA 90502 (818 365-5611)

**James A. Higbee** . . . Rowles & Company, 1205 York Rd., Ste. 31, Lutherville, MD 21093 (301 583-6990)

**David A. Kwant** . . . Mountain America Credit Union, 660 South 200 East, P.O. Box 45001, Salt Lake City, UT 84145 (801 328-6329)

**Joseph L. Lents** . . . Nearman & Lents, P.A., 11961 SW 144 St., Miami, FL 33186 (305 251-0293)

**Robert M. Moore, Jr.** . . . Eggleston, Smith, Hall, Cotman & Company, P.C., 8308 Warwick Blvd., Ste. 200, Newport News, VA 23601 (804 599-4660)

**James L. Pandolfi** . . . Pandolfi, Topolski, Weiss & Co., 10060 Roosevelt Rd., Westchester, IL 60154 (312 344-1040)

**Ronald T. Parker** . . . Cotton, Parker, Johnson & Co., P.C., 310 South Williams Blvd., Ste. 210, Tucson, AZ 85711 (602 745-8711)

**James M. Schneider** . . . Price Waterhouse, 1801 K St., NW, Washington, DC 20006 (202 785-6446)

STAFF AIDE:

**Kathleen D. Gulatsi**—Technical Manager, Federal Government Relations (202 737-6600)

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\*Consultant

## DEFENSE CONTRACTORS COMMITTEE

**OBJECTIVE:** To monitor and provide comments to Congress and federal agencies on proposed federal legislation and regulations affecting defense contractors. To monitor and provide comments to other Institute committees on technical matters affecting defense contractors and their independent auditors. To develop, as necessary, accounting and auditing guidelines and pronouncements relating to defense contractors.

**William T. Keevan, Chairman** . . . Arthur Andersen & Co., 1666 K St., NW, Washington, DC 20006 (202 862-3100)

**Ernest J. Agresto**, . . . Own Account, Heritage Bldg., Ste. 12, 703 Stokes Rd., Medford, NJ 08055 (609 273-1770)

**Daniel M. Healy** . . . KPMG Peat Marwick, 50 West San Fernando St., Ste. 1200, San Jose, CA 95113 (408 279-2000)

**Martin R. Melone** . . . Ernst & Young, 21600 Oxnard St., Woodland Hills, CA 91367 (818 703-4780)

**George E. Minnich** . . . Price Waterhouse, One Financial Plaza, Hartford, CT 06103 (203 240-2011)

**Charles H. Noski** . . . Deloitte & Touche, One World Trade Center, Ste. 2200, Long Beach, CA 90831 (213 499-8304)

**Edward E. Nusbaum** . . . Grant Thornton, 600 Prudential Plaza, Chicago, IL 60601 (312 856-0200)

**John J. O'Connor** . . . Coopers & Lybrand, One Post Office Square, Boston, MA 02109 (617 574-5284)

**Jerrold Rosenberg** . . . Gelman & Rosenberg, 5550 Friendship Blvd., Ste. 220, Chevy Chase, MD 20815 (301 951-9090)

**Julian I. Rosenberg** . . . Own Account, 17 Falling Creek Court, Silver Spring, MD 20904 (301 384-6833)

**James C. Snellgrove, Jr.** . . . Bibb, Crabtree & Snellgrove, P.C., 222-C Rhett Ave., SW, Huntsville, AL 35801 (205 533-7044)

STAFF AIDE:

**Kathleen D. Gulatsi**—Technical Manager, Federal Government Relations (202 737-6600)

## EDUCATION EXECUTIVE COMMITTEE

**OBJECTIVE:** To formulate and recommend to the Board of Directors policy on issues pertaining to pre-entry accounting education and related matters; and to consider for approval the implementation of projects and activities recommended by the subcommittees.

**Harold Q. Langenderfer, Chairman** . . . University of North Carolina, School of Business Administration, 3490 Carroll Hall, Chapel Hill, NC 27599 (919 962-3219)

**Steven R. Berlin** . . . CITGO Petroleum Corporation, P.O. Box 3758, Tulsa, OK 74102 (918 495-4434)

**Charles T. Cherry** . . . Defense Contract Audit Agency, 805 Walker St., Ste. 103, Marietta, GA 30060 (404 429-6503)

**Lamar W. Davis** . . . Davis, McCorkle & Co., 5112 Paulsen St., Ste. 201, Savannah, GA 31405 (912 354-2910)

**Geraldine F. Dominiak** . . . Texas Christian University, Neeley School of Business, P.O. Box 32868, Ft. Worth, TX 76129 (817 921-7547)

*EDUCATION EXECUTIVE COMMITTEE (CONT'D)*

**Larzette G. Hale** . . . Utah State University, School of Accountancy, UMC 35, Logan, UT 84321 (801 750-2331)

**Bernard J. Milano** . . . KPMG Peat Marwick, 3 Chestnut Ridge Rd., Montvale, NJ 07645 (201 307-7662)

**J. Clarke Price\*** . . . Ohio Society of CPAs, 535 Metro Place South, P.O. Box 1810, Dublin, OH 43017 (614 764-2727)

**Walter M. Shea** . . . Own Account, 504 West Corporate Dr., Langhorne, PA 19047 (215 579-1260)

**William G. Shenkir** . . . McIntire School of Commerce, University of Virginia, Monroe Hall, Charlottesville, VA 22903 (804 924-3176)

**Lester M. Sussman** . . . Deloitte & Touche, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0584)

**Milton F. Usry** . . . The University of West Florida, Department of Finance and Accounting, Pensacola, FL 32514 (904 474-2916)

**Floyd W. Windal** . . . University of Georgia, Tull School of Accounting, Athens, GA 30602 (404 542-3633)

**Dennis A. Young** . . . Young, Craig & Company, 280 Second St., Los Altos, CA 94022

**STAFF AIDES:**

**Rick Elam**—Vice President, Education (212 575-6233)

**Beatrice C. Sanders**—Director, Relations with Educators (212 575-6434)

**ACCOUNTING CAREERS SUBCOMMITTEE**

*OBJECTIVE:* To develop programs and activities to attract the best and brightest into accountancy and to assist the state CPA organizations in developing student recruiting programs.

**J. Clarke Price\***, *Chairman* . . . Ohio Society of CPAs, 535 Metro Place South, P.O. Box 1810, Dublin, OH 43017 (614 764-2727)

**Mike R. Alvano** . . . Milton G. Waldbaum Co., 11725 Arbor, Ste. 230, Omaha, NE 68144 (402 330-7001)

**Daniel W. Brady** . . . Own Account, 8326 196 St., SW, Edmonds, WA 98020 (206 774-7142)

**Alan Brott** . . . Ernst & Young, 6 Mandy Court, Croton-On-Hudson, NY 10520 (914 739-7136)

**Cynthia J. Chisarick** . . . Wilkes College, School of Business & Economics, Wilkes-Barre, PA 18766 (717 654-2957)

**Nita J. Dodson** . . . The University of Texas at Arlington, P.O. Box 19468, Arlington, TX 76019 (817 273-3037)

**Loren A. Nikolai** . . . University of Missouri-Columbia, 326 Middlebush Hall, Columbia, MO 65211 (314 882-2869)

**Dennis Reigle\*** . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 507-2150)

**John H. Smith** . . . Northern Illinois University, College of Business, Department of Accountancy, DeKalb, IL 60115

**STAFF AIDE:**

**Marylou Walsh**—Assistant Manager, Relations with Educators (212 575-6357)

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\*Consultant

## ACCOUNTING EDUCATORS SUBCOMMITTEE

**OBJECTIVE:** To select recipients of and oversee the financial assistance for doctoral study programs and the educators awards program, to develop programs to help increase the number of CPAs teaching in the classroom, and to encourage accounting faculty to become CPAs and to be active in the AICPA and state CPA organizations.

**Bernard J. Milano, Chairman.** . . . KPMG Peat Marwick, 3 Chestnut Ridge Rd., Montvale, NJ 07645 (201 307-7662)

**Paul G. Clancy** . . . Diversified Communications, 5 Milk St., P.O. Box 7437, Portland, ME 04112 (207 774-5981)

**Charles H. Gibson** . . . The University of Toledo, Bancroft St., Toledo, OH 43606 (419 535-2197)

**Gene E. Glazener** . . . Brown, Graham & Company, P.C., P.O. Box 873, Canyon, TX 79015 (806 655-2508)

**Barron H. Harvey** . . . Howard University, School of Business & Public Administration, Department of Accounting, Washington, DC 20059

**Susan W. Hass** . . . Simmons College, Graduate School of Management, 409 Commonwealth Ave., Boston, MA 01720 (617 738-3160)

**James H. Peters\*** . . . Ernst & Young, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)

**Martin Rotheim** . . . Goldstein, Golub, Kessler & Co., P.C., 1185 Avenue of the Americas, New York, NY 10036 (212 523-1212)

**Robert W. Rouse** . . . Auburn University, 308 Tichenor Hall, School of Accountancy, Auburn, AL 36849 (205 844-5340)

**STAFF AIDE:**

**Beatrice C. Sanders**—Director, Relations with Educators (212 575-6434)

## CURRICULUM SUBCOMMITTEE

**OBJECTIVE:** To provide guidance to and influence educational and other organizations to improve the quality of accounting education, to promote the availability of quality accounting programs and to establish and maintain relationships with administrators and faculties of accounting programs and organizations representing these individuals.

**Steven R. Berlin, Chairman.** . . . CITGO Petroleum Corporation, P.O. Box 3758, Tulsa, OK 74102 (918 495-4434)

**Teddy L. Coe\*** . . . North Texas State University, College of Business Administration, Department of Accounting, Denton, TX 76203

**Kenneth S. Hartwig** . . . Consultant, 1757 Whitman St., Jacksonville, FL 32210 (904 366-1579)

**Anthony R. Pustorino** . . . Pace University, Pace Plaza, New York, NY 10038 (212 488-1834)

**Robert E. Schlosser** . . . Rutgers Graduate School of Management, 92 New St., Newark, NJ 07102 (201 648-5510)

**David E. Smiddle** . . . Price Waterhouse, 600 Grant St., Ste. 4500, Pittsburgh, PA 15219 (412 355-6000)

**Lawrence A. Tomassini** . . . University of Illinois, 1206 South 6 St., Champaign, IL 61920 (217 333-2451)

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\*Consultant



**Kirkland A. Wilcox** . . . University of Colorado, College of Business Administration, P.O. Box 7150, Colorado Springs, CO 80933 (719 593-3413)  
**Joseph W. Wilson** . . . Muskingum College, Department of Accounting, Economics & Business, New Concord, OH 43762 (614 826-8207)

**STAFF AIDE:**

**Beatrice C. Sanders**—Director, Relations with Educators (212 575-6434)

**PERSONNEL TESTING SUBCOMMITTEE**

*OBJECTIVE:* To develop policy for operation of the professional and college testing programs; to encourage test usage; to assist in the development of new test forms; to study the predictive qualities of these tests; and to consider other related testing matters.

**Walter M. Shea, Chairman** . . . Own Account, 504 West Corporate Dr., Langhorne, PA 19047 (215 579-1260)

**Jane E. Campbell** . . . University of Dayton, Department of Accounting, 300 College Park, Dayton, OH 45469 (513 229-2435)

**Charles C. Cummings, Jr.** . . . Cummings & Company, Eleven Greenway Plaza, Ste. 2600, Houston, TX 77046 (713 627-8890)

**Frances Garcia** . . . U. S. General Accounting Office, 441 G St., NW, Rm. 4047, Washington, DC 20548 (202 275-1633)

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**STAFF AIDE:**

**Mary R. McInnes**—Manager, Relations with Educators (212 575-5504)

**EMPLOYEE BENEFIT PLANS COMMITTEE**

*OBJECTIVE:* To revise the current audit guide for employee benefit plans and to meet and work with the representatives of the Department of Labor relative to areas of mutual interest, primarily ERISA audits.

**Andrew J. Capelli, Chairman** . . . KPMG Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-5845)

**Steven A. Cook** . . . EQUICOR—Equitable HCA Corporation, 1801 West End Ave., Nashville, TN 37203 (615 340-3320)

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**Dale L. Gerboth** . . . Ernst & Young, 277 Park Ave., 26th Fl., New York, NY 10172 (212 407-1949)

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**Mannon Kaplan** . . . Miller, Kaplan, Arase & Co., 10911 Riverside Dr., North Hollywood, CA 91602 (818 769-2010)

**Ben B. Korbly** . . . Price Waterhouse, 160 Federal St., Boston, MA 02110 (617 439-4390)

**Harvey J. Nuland** . . . Buchbinder, Stein, Tunick & Platkin, 1 Pennsylvania Plaza, Ste. 5335, New York, NY 10119 (212 695-5003)

**Gilbert K. Reeves** . . . Thomas Havey & Co., 900 17 St., NW, 8th Fl., Washington, DC 20006 (202 966-6602)

**Richard Schwartz** . . . Margolin, Winer + Evens, 600 Old Country Rd., Garden City, 11530 (516 228-8600)

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**Richard M. Steinberg** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2815)

**David M. Walker** . . . Arthur Andersen & Co., 1666 K St., NW, Washington, DC 20006 (202 862-2795)

**STAFF AIDE:**

**Ian A. MacKay**—Director, Federal Government Relations (202 737-6600)

## **FEDERAL TAXATION EXECUTIVE COMMITTEE**

*OBJECTIVE:* To supervise, coordinate, plan and initiate all of the projects, programs and activities of the federal tax division.

**Arthur S. Hoffman, Chairman** . . . Spicer & Oppenheim, 7 World Trade Center, New York, NY 10048 (212 422-1000)

**Victor E. Barton** . . . Bond, Beebe, Barton & Muckelbauer, P.C., 5301 Wisconsin Ave., NW, Ste. 300, Washington, DC 20015 (202 244-6500)

**Alan K. Bloom** . . . J. H. Cohn & Company, 75 Eisenhower Parkway, Roseland, NJ 07068 (201 228-3500)

**Harvey L. Coustan** . . . Ernst & Young, One IBM Plaza, Chicago, IL 60611 (312 645-3495)

**John F. Edgar, Jr.** . . . Dellinger Management Company, Inc., P.O. Box 332, Cartersville, GA 30120 (404 386-6238)

**Al Kushinsky** . . . Strait, Kushinsky & Company, 102 South Tejon, Colorado Springs, CO 80903 (719 471-4290)

**Thomas P. Ochsenschlager** . . . Grant Thornton, 1850 M St., NW, Ste. 300, Washington, DC 20036 (202 296-7800)

**Leonard Podolin** . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 507-2217)

**Lawrence F. Portnoy** . . . Price Waterhouse, 1801 K St., NW, Washington, DC 20006 (202 296-0800)

**Wilburn C. Robinson** . . . Cherry, Bekaert & Holland, 111 Second Ave., NE, St. Petersburg, FL 33701 (813 822-8811)

**David J. Sibits** . . . Hausser + Taylor, 1000 Eaton Center, 1111 Superior Ave., Cleveland, OH 44114 (216 523-1900)

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**Deborah Walker** . . . KPMG Peat Marwick, 2001 M St., NW, Washington, DC 20036 (202 467-3883)

**James E. Wheeler** . . . University of Michigan, Graduate School of Business Administration, Ann Arbor, MI 48109 (313 764-2322)

**Donald C. Wiese** . . . Deloitte & Touche, 1900 M St., NW, Washington, DC 20036 (202 955-4213)

STAFF AIDES:

**Donald H. Skadden**—Vice President, Federal Taxation (202 737-6600)

**William R. Stromsem**—Director, Federal Taxation (202 737-6600)

**CORPORATIONS AND SHAREHOLDERS  
TAXATION SUBCOMMITTEE**

*OBJECTIVE:* To formulate and submit to Congress, the Treasury Department and Internal Revenue Service technical and policy recommendations for improvements of the federal tax process relating to corporate tax provisions, including those related to corporate distributions and adjustments, corporations used to avoid income tax on shareholders, the tax on transfers to avoid tax, consolidated returns, and controlled corporations.

**Paul A. Schecter**, *Chairman*. . . Coopers & Lybrand, 1800 M St., NW, Washington, DC 20036 (202 822-4246)

**Marie S. Carman**. . . Cincinnati Bell, Inc., 201 East 4 St., Cincinnati, OH 45201 (513 397-7853)

**James P. Fahey**. . . UNC Incorporated, 175 Admiral Cochrane Dr., Annapolis, MD 21401 (301 266-7333)

**Michael H. Frankel**. . . KPMG Peat Marwick, 2001 M St., NW, 5th Fl., Washington, DC 20036 (202 467-3812)

**Arthur M. Friedman**. . . Arthur Andersen & Co., 911 Wilshire Blvd., Los Angeles, CA 90017 (213 614-6414)

**Charles S. Hafer, Jr.**. . . Hafer & Gilmer, 3720 South Dixie Highway, Ste. 101, West Palm Beach, FL 33405 (305 655-8700)

**William F. Huber**. . . Price Waterhouse, 153 East 53 St., New York, NY 10022 (212 527-8160)

**Lorin D. Luchs**. . . BDO Seidman, 1707 L St., NW, 8th Fl., Washington, DC 20036 (202 833-2280)

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**Robert M. Rosen**. . . Ernst & Young, 1200 19 St., NW, Washington, DC 20036 (202 663-9622)

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STAFF AIDE:

**Carol K. Shaffer**—Technical Manager, Federal Taxation (202 737-6600)

## EMPLOYEE BENEFITS TAXATION SUBCOMMITTEE

**OBJECTIVE:** To formulate and submit to Congress, the Treasury Department and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to employee benefit plans and deferred compensation for employees and self-employed individuals.

**David J. Kautter, Chairman.** . . . Ernst & Young, 3000 K St., NW, Washington, DC 20007 (202 956-6184)

**John A. Czarnecki.** . . . Crowe, Chizek & Company, 330 East Jefferson Blvd., South Bend, IN 46624 (219 232-3992)

**Douglas M. Gaston.** . . . Merrigan & Associates, 8900 Ward Parkway, Ste. 100, Kansas City, MO 64114 (816 363-8900)

**Lisa C. Germano.** . . . Actuarial Consulting Group, Inc., 321 West Franklin St., Richmond, VA 23220 (804 780-1886)

**Labh S. Hira.** . . . Iowa State University, 300 Carver Hall, Ames, IA 50011 (515 294-8106)

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**Jerry E. McGuire.** . . . McGladrey & Pullen, 300 South 4 St., Ste. 900, Las Vegas, NV 89101 (702 386-5800)

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**John M. Peterson.** . . . Goodman & Company, 234 Monticello Ave., Norfolk, VA 23510 (804 624-5145)

**Eric Raps\*.** . . . Arthur Andersen & Co., 1666 K St., NW, Washington, DC 20006 (202 862-3203)

**Christine S. Schnug.** . . . McFarland & Alton, P.S., 1800 Seafirst Financial Center, West 601 Riverside, Spokane, WA 99201 (509 747-2600)

**Allen F. Thomason.** . . . William M. Mercer Meidinger Hansen Inc., 6606 West Broad St., P.O. Box 27506, Richmond, VA 23261 (804 289-6467)

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**STAFF AIDE:**

**Lisa A. Winton**—Technical Manager, Federal Taxation (202 737-6600)

## ENERGY TAXATION SUBCOMMITTEE

**OBJECTIVE:** To formulate and submit to Congress, the Treasury Department, and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process concerning the area of energy taxation, energy credits, and related matters.

**James J. Mazzu, Chairman.** . . . Lake Ronel Oil Company, P.O. Box 179, Tyler, TX 75710 (214 597-6381)

**Mary A. Badgett.** . . . RoyaltyWare, P.O. Box 6007, Lubbock, TX 79493 (806 797-1970)

**John R. Braden.** . . . Ernst & Young, 4300 One Williams Center, Tulsa, OK 74101 (918 582-9921)

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**Richard G. File** . . . University of Nebraska at Omaha, Professional Accounting, College of Business Administration, Omaha, NE 68182 (402 554-3650)

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**Bruce C. Layer** . . . Spicer & Oppenheim, 1100 Summit Tower, 11 Greenway Plaza, Houston, TX 77046 (713 961-4900)

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**Joel J. Thomas** . . . Conversion Industries Inc., 101 East Green St., Ste. 14, Pasadena, CA 91105 (818 793-7526)

STAFF AIDE:

**James S. Clark, Jr.**—Technical Manager, Federal Taxation (202 737-6600)

## ESTATE AND GIFT TAX SUBCOMMITTEE

*OBJECTIVE:* 1. To develop AICPA positions on proposed legislation and regulation in assigned areas of IRC. 2. Suggestions for IRS rulings. 3. Meetings with IRS. 4. Practice Guides.

**William T. Diss, Chairman** . . . Ernst & Young, 707 17 St., Ste. 3800, Denver, CO 80202 (303 291-6246)

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**Solon O'Neal** . . . Ernst & Young, 201 North Franklin St., Ste. 2000, Tampa, FL 33602 (813 223-4971)

**David S. Rhine** . . . BDO Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

**Stuart A. Rosenblatt** . . . Wiss & Company, 354 Eisenhower Parkway, Livingston, NJ 07039 (201 994-9400)

**James C. Thompson, Jr.** . . . James C. Thompson & Co., Security Bldg., 319 North 4th, Ste. 608, St. Louis, MO 63102 (314 421-4938)

**Wilber G. Van Scoik** . . . Harper, Van Scoik & Company, 2111 Drew St., P.O. Box 4989, Clearwater, FL 33518 (813 446-0504)

STAFF AIDE:

**Loretta M. Bonner**—Technical Manager, Federal Taxation (202 737-6600)

## FIDUCIARY INCOME TAX SUBCOMMITTEE

**OBJECTIVE:** To formulate and submit to Congress, the Treasury Department, and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to the taxation of estates, trusts, beneficiaries and decedents.

**David E. Lajoie, Chairman.** . . . Coopers & Lybrand, 1999 Bryan St., Ste. 3000, Dallas, TX 75201 (214 754-5253)

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**Roy Soll.** . . . Florida Atlantic University, 859 East Jeffery St., Apt. 407-2, Boca Raton, FL 33487 (407 997-7521)

**Sharon A. Virga.** . . . Hechinger Company, 3500 Pennsy Dr., Landover, MD 20785 (301 341-0246)

STAFF AIDE:

**Loretta M. Bonner**-Technical Manager, Federal Taxation (202 737-6600)

## FINANCIAL SERVICES INDUSTRY TAXATION SUBCOMMITTEE

**OBJECTIVE:** To formulate and submit to Congress, the Treasury Department and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to bank and savings and loan institutions, insurance companies, regulated investment companies, real estate investment trusts, and other financial institutions.

**Paul Farber, Chairman.** . . . Richard A. Eisner & Company, 575 Madison Ave., New York, NY 10022 (212 355-1700)

**Donald N. Adler.** . . . Dean Witter Financial Services Group, 2500 Lakecook Rd., Riverwoods, IL 60015 (312 405-1429)

**Karen D. Cassidy.** . . . Ernst & Young, 150 South Wacker Dr., Chicago, IL 60606 (312 606-2227)

**Ronald M. Feiman** . . . Gordon Hurwitz Butowsky Weitzen Shalov & Wein, 101 Park Ave., New York, NY 10178 (212 370-8990)

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**R. Wes Kirchoff** . . . The Continental Corporation, 180 Maiden Ln., New York, NY 10038 (212 440-7608)

**Robert Francis Lee** . . . Advest, Inc., One Commercial Plaza, 280 Trumbull St., Hartford, CT 06103 (203 525-1421)

**Gerald N. McPherson** . . . McDonald, Holligan & McPherson, Inc., 501 North Main St., 740 Thatcher Bldg., Pueblo, CO 81002 (719 543-0516)

**Stephen S. Olds** . . . Coopers & Lybrand, P.O. Box 17919, Los Angeles, CA 90017 (213 482-6169)

**Middleton P. Ray III** . . . J. C. Penney Life Insurance Company, Plano, TX 75075 (214 881-6554)

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**Marian S. Urnikis** . . . Fannie Mae, 4000 Wisconsin Ave., NW, Washington, DC 20016 (202 752-7759)

**STAFF AIDE:**

**Patricia M. Hale**—Technical Manager, Federal Taxation (202 737-6600)

## INDIVIDUAL TAXATION SUBCOMMITTEE

**OBJECTIVE:** To review, formulate and submit to Congress, the Treasury Department and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to taxation of individuals including computation of taxable income, classification of income as active, passive, or portfolio, determination of gain or loss on disposition of property, readjustment of tax between years, and certain tax credits.

**Marvin Brockman, Chairman** . . . Trager Glass & Co., 1790 Broadway, 15th Fl., New York, NY 10019 (212 245-1170)

**Allen C. Berg** . . . Berg, DeMarco, Lewis, Sawatski & Co., 630 Dundee Rd., Ste. 425, Northbrook, IL 60062 (312 291-9600)

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**S. Martin Dodge** . . . Dodge, Evans & Co., P.C., 11 East 200 North, Orem, UT 84057 (801 225-4556)

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*INDIVIDUAL TAXATION SUBCOMMITTEE (CONT'D)*

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**David A. Lifson** . . . Hays & Company, 1412 Broadway, New York, NY 10018 (212 719-3900)

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**David P. Schlabig** . . . Meaden & Moore, Inc., 1100 Superior Ave., Cleveland, OH 44114 (216 241-3272)

**Dianne C. Shangold** . . . Dianne C. Shangold, Chartered, 3 Bethesda Metro Center, Ste. 700, Bethesda, MD 20814 (301 961-1998)

STAFF AIDE:

**Loretta M. Bonner**—Technical Manager, Federal Taxation (202 737-6600)

**INTERNATIONAL TAXATION SUBCOMMITTEE**

*OBJECTIVE:* To formulate and submit to Congress, the Treasury Department and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to the taxation of income from the international business activities of U.S. persons, nonresident aliens, and foreign corporations; to monitor and actively participate in the continuing interpretation of existing statutes; and to encourage CPA awareness of the emerging issues in this area.

**Gerald T. Ball, Chairman** . . . Arthur Andersen & Co., 133 Peachtree St., NE, Atlanta, GA 30303 (404 658-1776)

**Charles W. Bee, Jr.** . . . BDO Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

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**Stanley E. Heyman** . . . Karno, Schwartz & Friedman, 16255 Ventura Blvd., Ste. 1200, Encino, CA 91436 (213 872-1800)

**Edmund Outslay** . . . Michigan State University, Accounting Department, Eppley Center, East Lansing, MI 48824 (517 355-7486)

**Solomon Packer** . . . Price Waterhouse, 153 East 53 St., New York, NY 10022 (212 371-2000)

**Gerald H. Ranzal** . . . Spicer & Oppenheim, 7 World Trade Center, New York, NY 10048 (212 422-1000)

**Edwin J. Reavey** . . . Coopers & Lybrand, 1800 M St., NW, Washington, DC 20036 (202 822-4258)

**Stuart E. Sherman** . . . FIAT U.S.A., INC., 375 Park Ave., New York, NY 10152 (212 355-2600)

**David C. Sherrill** . . . 3 M (Minnesota, Mining & Manufacturing), Bldg. 220-6E-02, 3m Center, St. Paul, MN 55144 (612 733-0004)

**James P. Whitson** . . . ITT Corporation, 320 Park Ave., New York, NY 10022 (212 940-1476)



**Donald T. Williamson** . . . American University, College of Business, Battelle Hall, 4400 Massachusetts Ave., NW, Washington, DC 20016 (202 885-1942)

STAFF AIDE:

**Carol K. Shaffer**—Technical Manager, Federal Taxation (202 737-6600)

### **LIAISON WITH STATE SOCIETY TAX COMMITTEES SUBCOMMITTEE**

**OBJECTIVE:** To actively maintain liaison with state society tax committees on matters of common interest in the area of federal taxation. Liaison would involve providing information to and responding to inquiries from the state society tax committees on activities of the Tax Division and national tax developments. The subcommittee would also receive information and make inquiries concerning federal tax issues of concern to the state societies. Members would be active communicators who know state society tax committee work and members in their area.

**Michael E. Mares, Chairman** . . . Rauch, Witt & Company, 739 Thimble Shoals Blvd., Ste. 405, Newport News, VA 23606 (804 873-1587)

**Barry P. Arlinghaus** . . . Miami University, School of Business Administration, Department of Accountancy, Oxford, OH 45056 (513 529-6216)

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**Charles H. Elter** . . . McBride, Shopa & Co., 270 Presidential Dr., Wilmington, DE 19807 (302 656-5500)

**Arthur Gelber** . . . Laventhol & Horwath, 605 Third Ave., New York, NY 10158 (212 297-4439)

**Wayne L. Harvey** . . . Harvey & Parmelee, P.O. Box 348, Whittier, CA 90608 (213 698-9891)

**Catherine E. Holtzclaw** . . . Bane Holtzclaw & Co., 2255 Doswell Ave., St. Paul, MN 55108 (612 644-1074)

**Gerald W. Keil** . . . J. H. Cohn & Company, 75 Eisenhower Parkway, Roseland, NJ 07068 (201 228-3500)

STAFF AIDES:

**Edward S. Karl**—Technical Manager, Federal Taxation (202 737-6600)

**John M. Sharbaugh**—Director, Communications and State Society Relations (202 737-6600)

### **PARTNERSHIP TAXATION SUBCOMMITTEE**

**OBJECTIVE:** To formulate and submit to Congress, the Treasury Department, and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to partners and partnerships.

**Phillip J. Wiesner, Chairman** . . . KPMG Peat Marwick, 2001 M St., NW, Washington, DC 20036 (202 467-3892)

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**James P. De Bree, Jr.** . . . Deloitte & Touche, 333 South Grand Ave., Ste. 2800, Los Angeles, CA 90071 (213 253-4667)

**Robert D. Milburn** . . . Laventhol & Horwath, 1101 17 St., NW, Ste. 704, Washington, DC 20036 (202 463-0700)

**Charles L. Mills** . . . Mills & Schlotzhauer, 5330 College Blvd., Ste. B., Overland Park, KS 66211 (913 469-1066)

**Kenneth N. Orbach** . . . Louisiana State University, Department of Accounting, College of Business Administration, 3101 CEBA, Baton Rouge, LA 70803 (504 388-6214)

**Jack Porter** . . . BDO Seidman, 1707 L St., NW, Washington, DC 20036 (202 833-2280)

**Irvin S. Shiffman** . . . Kelly, Tama & Shiffman, 2121 North California Blvd., Ste. 900, Walnut Creek, CA 94596 (415 933-0133)

**Harry L. Silverman** . . . Coopers & Lybrand, One Post Office Square, Boston, MA 02109 (617 574-5225)

STAFF AIDE:

**Patricia M. Hale**—Technical Manager, Federal Taxation (202 737-6600)

## **RESPONSIBILITIES IN TAX PRACTICE SUBCOMMITTEE**

*OBJECTIVE:* To identify and develop appropriate guidelines for responsibilities in tax practice and to disseminate information to CPAs to assist them in the implementation, observation, and application of such guidelines. To monitor and comment upon the development, promulgation and implementation of legislation and pronouncements issued by the Treasury Department and Internal Revenue Service related to tax practice by CPAs, and to advise CPAs concerning their responsibilities in connection with such matters. To encourage the Internal Revenue Service to develop and implement commensurate guidelines for their personnel in the administration of tax laws, regulations and procedures.

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STAFF AIDE:

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## S CORPORATION TAXATION SUBCOMMITTEE

*OBJECTIVE:* To formulate and submit to Congress, The Treasury Department and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to S Corporations and their shareholders.

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STAFF AIDE:

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## SMALL BUSINESS TAXATION SUBCOMMITTEE

**OBJECTIVE:** To formulate and submit to the Congress, the Treasury Department and Internal Revenue Service technical and policy recommendations for improvements in the federal tax process relating to small business enterprises; to deal with problems of small business in various tax matters; and to assist, or accept assignments from other subcommittees in areas of legislation, regulation or administration specifically designed as incentives to, or which impact upon, small business enterprises.

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### STAFF AIDE:

**Lisa A. Winton**—Technical Manager, Federal Taxation (202 737-6600)

## STATE AND LOCAL TAXATION SUBCOMMITTEE

**OBJECTIVE:** To consider and formulate recommendations for improving the federal, state, and local government interrelationship, law conformity, and administration of shared tax information; to assist and work with other subcommittees in areas of legislation, regulation, or administration which impact on the federal, state, and local interrelationship.

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## TAX ACCOUNTING SUBCOMMITTEE

*OBJECTIVE:* To formulate and submit to Congress, the Treasury Department and the Internal Revenue Service administrative, technical and policy recommendations for improvements of the federal tax process relating to tax accounting periods and tax methods of accounting.

**Lawrence F. Portnoy, Chairman** . . . Price Waterhouse, 1801 K St., NW, Washington, DC 20006 (202 296-0800)

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## TAX COMPUTER APPLICATIONS SUBCOMMITTEE

*OBJECTIVE:* To develop practice for the application and quality control of computers to tax practice; to monitor all matters related to the applications of computers in tax practice, including IRS use; to survey Tax Division membership; to determine uses of computer equipment by tax practitioners and to disseminate the results through appropriate channels; to review and develop information pertinent to software and hardware developments as related to tax practice; and to act as liaison with other AICPA bodies concerned with the issue.

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**TAX DIVISION ADMINISTRATIVE SUBCOMMITTEE**

**OBJECTIVE:** To monitor activities relative to the administrative manual, meeting and program design, staff matters, appointments, awards and continuous surveillance of the organization and operation of the Tax Division as a whole. Members should be experienced veterans in the Tax Division.

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**STAFF AIDE:**

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**TAX DIVISION COMMUNICATIONS SUBCOMMITTEE**

**OBJECTIVE:** To monitor activities relative to internal and external communications, including meeting notices, minutes, mailings of all kinds, periodicals, The Tax Adviser, the Newsletter, publications and public relations activities and programs (except government below); to establish procedures for costing and marketing practice aids and other materials prepared by the Tax Division. The subcommittee would also have responsibility for relations with other divisions of the AICPA. Members should have expertise in written and verbal communications.

**Albert B. Ellentuck, Chairman.** . . . Laventhol & Horwath, 1101 17 St., NW, Ste. 1200, Washington, DC 20036 (202 296-2250)

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**John M. Sharbaugh**—Director, Communications and State Society Relations (202 737-6600)

## TAX EDUCATION SUBCOMMITTEE

*OBJECTIVE:* To continually review graduate and undergraduate tax education (and the CPE division tax output) with a view to recommending to the educational community (or the CPE division) changes in course content, curricula or accreditation rules for graduate tax programs which are responsive to the needs of practitioners. To coordinate or assist in coordinating other tax education activities within the federal tax division.

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STAFF AIDE:

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## TAX EXEMPT ORGANIZATIONS SUBCOMMITTEE

*OBJECTIVE:* To formulate and submit to Congress, the Treasury Department, and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to tax exempt organizations.

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## TAX FORMS SUBCOMMITTEE

*OBJECTIVE:* To review federal tax forms, instructions and publications and to submit to the Internal Revenue Service recommendations for simplification and revisions where required. The review shall be done in close cooperation with the members of the Tax Forms Coordinating Committee of the Internal Revenue Service.

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## TAX LEGISLATIVE LIAISON SUBCOMMITTEE

**OBJECTIVE:** To assume responsibility for the image and effectiveness of the Tax Division with government; to assure that Tax Division activities are considered constructive and in the public interest; to avoid appearance of a self-serving posture; to advise and coordinate legislative recommendations; to cooperate with others in the AICPA in government activities; and, to coordinate the activities and meetings of other subcommittees with government. Members should have knowledge of the political process and have good written and verbal communication skills.

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STAFF AIDE:

**Donald H. Skadden**—Vice President, Federal Taxation (202 737-6600)

## TAX POLICY AND PLANNING SUBCOMMITTEE

**OBJECTIVE:** To assume responsibility for the preparation and maintenance of documents, statements and position papers dealing with significant matters of tax policy; to provide adequate research and thoughtful consideration of such matters since many will affect the image and reputation of the profession; to assume responsibility for identifying future issues affecting the profession and the Tax Division and to develop strategic planning responses. Members should have knowledge of current and future issues of the profession as well as drafting skills.

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**Carol B. Ferguson**—Technical Manager, Federal Taxation (202 737-6600)

## TAX PRACTICE GUIDES SUBCOMMITTEE

*OBJECTIVE:* To create and assemble various practice guides for distribution to members, including checklists, sample engagement letters, standard election wording, and other practice guides useful to members including a mechanism for technical support. Marketing of practice guides will be the responsibility of the Communications Subcommittee.

**Rick G. Betts**, *Chairman*. . . McFarland & Alton, 1800 Seafirst Financial  
Center, Spokane, WA 99201 (509 747-2600)

**Timothy J. Bartz** . . . Anderson Zurmuehlen & Co., P.C., P.O. Box 1147,  
Helena, MT 59624 (406 442-3540)

**Colin E. Blalock** . . . Jones and Kolb, Ten Piedmont Center, Ste. 100,  
Atlanta, GA 30305 (404 262-7920)

**Craig A. Fisher** . . . Occidental Petroleum, 10889 Wilshire Blvd.,  
Los Angeles, CA 90024 (213 443-6258)

**Robert L. Holman** . . . Cherry, Bekaert & Holland, 1000 Park Place Tower,  
Birmingham, AL 35203 (205 251-1214)

**Terri L. Husberg** . . . Own Account, 5775 Wayzata Blvd., Ste. 700,  
Minneapolis, MN 55416 (612 591-5953)

**Larry B. Kominsky** . . . Marshall Bennett Enterprises, 737 North Michigan Ave.,  
Chicago, IL 60611 (312 266-2626)

**James F. Pinner** . . . Bourgeois, Bennett, Thokey & Hickey, Heritage Plaza,  
111 Veterans Blvd., Ste. 800, Metairie, LA 70005 (504 831-4949)

**B. Quinn Waters** . . . Purvis, Gray & Company, 222 NE First St., Gainesville,  
FL 32601 (904 378-2461)

**Michael S. Wolff** . . . Grant Thornton, 605 Third Ave., New York, NY 10158  
(212 599-0100)

STAFF AIDE:

**James S. Clark, Jr.**—Technical Manager, Federal Taxation (202 737-6600)

### TAX PRACTICE MANAGEMENT SUBCOMMITTEE

*OBJECTIVE:* To monitor all matters related to the management and scope of the tax function within the practice unit, except for those areas assigned to the Tax Education Subcommittee, Responsibilities Subcommittee and Practice Aids Subcommittee; to specifically monitor matters dealing with unauthorized practice of law, privileged communication and working paper access.

**Jacob R. Brandzel, Chairman** . . . Laventhol & Horwath, 1845 Walnut St., 19th Fl., Philadelphia, PA 19103 (215 299-1660)

**Steven J. Brown** . . . Rubin, Brown, Gornstein & Co., 230 South Bemiston Ave., St. Louis, MO 63105 (314 727-8150)

**Willet R. Bushnell** . . . Bushnell & McMahon, P.O. Box 871684, Wasilla, AK 99687 (907 376-4195)

**James H. Elam** . . . Berger, Harris, McAlpin & Company, 111 Orange Ave., Ste. 300, Fort Pierce, FL 34950 (407 461-6120)

**Barton M. Gordon** . . . Gleeson, Sklar & Sawyers, 7250 North Cicero Ave., Chicago, IL 60646 (312 673-4500)

**Madlyn M. Harrell** . . . BDO Seidman, 500 Citicorp Center, 1200 Smith St., Houston, TX 77002 (713 659-6551)

**Martin L. Kaminsky** . . . Israeloff, Trattner & Co., 4 East 34 St., 5th Fl., New York, NY 10016 (212 685-1400)

**Derald L. Lyons** . . . Yanari, Watson, Lyons & Paschall, P.C., 9250 East Costilla Ave., Ste. 450, Englewood, CO 80112 (303 792-3020)

**Lawrence I. Morgan** . . . Pannell Kerr Forster, 420 Lexington Ave., New York, NY 10170 (212 867-8000)

**James W. Sansone, Jr.** . . . Hutton, Nelson & McDonald, 814 Commerce Dr., Ste. 300, Oak Brook, IL 60521 (312 573-5400)

**David B. Winder** . . . KPMG Peat Marwick, 2001 M St., NW., Washington, DC 20036 (202 467-3884)

**Anne M. Yamamoto** . . . Frank, Rimerman & Co., 2882 Sand Hill Rd., Menlo Park, CA 94025 (415 854-3344)

STAFF AIDE:

**James A. Woehlke**—Technical Manager, Federal Taxation (202 737-6600)

### TAX PRACTICE AND PROCEDURES SUBCOMMITTEE

*OBJECTIVE:* To act as a liaison for the AICPA Tax Division with the Treasury Department and the Internal Revenue Service on technical and policy recommendations for the improvement of the federal tax process on procedural and general administrative matters and to formulate and submit to Congress policy recommendations for improvement related to procedural and general administrative matters.

**Ira Bergman, Chairman** . . . Bergman, Schraier & Co., 7777 Bonhomme, Ste. 1501, St. Louis, MO 63105 (314 727-2002)

**Charles C. Appleby** . . . Grenadier, Appleby & Company, 4655 Salisbury Rd., Ste. 300, Jacksonville, FL 32256 (904 281-0700)

**Cheryl A. Bowers** . . . Bowers & Cronin, 2401 East 42 Ave., Ste. 206, Anchorage, AK 99508 (907 561-2901)

**Peter W. Brunson** . . . McCarthy & Brunson, P.C., 1717 Louisiana NE, Ste. 205, Albuquerque, NM 87110 (505 262-2071)

**David L. Buchholz** . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)

**Donald M. Clanton** . . . Clanton & Co., Inc., P.C., 13201 Northwest Fwy., Ste. 700, Houston, TX 77040 (713 690-3030)

**Walter T. Coppinger** . . . Ernst & Young, 2121 San Jacinto St., Ste. 400, Dallas, TX 75201 (214 969-8470)

**P. LaVern Gentry** . . . Deloitte & Touche, 101 South Capitol Blvd., Ste. 1800, Boise, ID 83702 (208 342-9361)

**Howard T. Martin** . . . Own Account, International Square, Ste. 400, 1825 I St., NW, Washington, DC 20006

**Marianne Micco** . . . Merrigan & Associates, 8900 Ward Parkway, Ste. 100, Kansas City, MO 64114 (816 363-8900)

**Eileen J. O'Connor** . . . Grant Thornton, 1850 M St., NW, Ste. 300, Washington, DC 20036 (202 861-4158)

**William J. Rumpf\*** . . . Cherry, Bekaert & Holland, 111 Second Ave., NE, Ste. 1200, St. Petersburg, FL 33701 (813 822-8811)

**Frank D. Seffinger** . . . Yale & Seffinger, P.C., 300 South Jackson, Ste. 300, Denver, CO 80209 (303 320-4404)

**Richard W. Sexson, Jr.** . . . Own Account, 10333 North Meridian St., Ste. 120A, Indianapolis, IN 46290 (317 844-6458)

**Michael H. Shulkin** . . . Altschuler, Melvoin and Glasser, 30 South Wacker Dr., Ste. 2500, Chicago, IL 60606 (312 207-2835)

STAFF AIDE:

**Edward S. Karl**—Technical Manager, Federal Taxation (202 737-6600)

## TAX SIMPLIFICATION AND EFFICIENCY SUBCOMMITTEE

*OBJECTIVE:* To work actively in the area of simplification and efficiency; to deal with broad conceptual matters that would improve the tax process; to coordinate its efforts with other subcommittees; and to have an extensive understanding of the political process and seek improvements that are in the public interest.

**Jay Starkman, Chairman** . . . Jay Starkman, P.C., 18 Executive Park Dr., Ste. 1805, Atlanta, GA 30329 (404 636-1400)

**Robert M. Brown** . . . KPMG Peat Marwick, 2001 M St., NW, Washington, DC 20036 (202 467-3808)

**Roger J. Conlon** . . . Deloitte & Touche, 900 Pillsbury Center, Minneapolis, MN 55402 (612 333-2301)

**Robert A. Dakin** . . . Di Santo, Bertoline & Co., P.C., 628 Hebron Ave., Bldg. #3, Glastonbury, CT 06033 (203 659-1338)

**Betty R. Jackson** . . . University of Colorado, CB419, Business School, Boulder, CO 80309 (303 492-6621)

**Janice M. Johnson** . . . BDO Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

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\*Consultant

**Donald Rocen\*** . . . Coopers & Lybrand, 1800 M St., NW, Washington, DC 20036 (202 822-5810)

**Melbert E. Schwarz** . . . Price Waterhouse, 1801 K St., NW, Ste. 700, Washington, DC 20006 (202 822-8578)

**Karin M. Skadden** . . . George Mason University, 1666 34 St., NW, Washington, DC 20007 (202 337-6233)

**Paul J. Streer** . . . University of Georgia, J. M. Tull School of Accounting, Athens, GA 30602 (404 542-3596)

**George L. White** . . . Ernst & Young, 3000 K St., NW, Washington, DC 20007 (202 956-6493)

STAFF AIDE:

**Carol B. Ferguson**—Technical Manager, Federal Taxation (202 737-6600)

## FUTURE ISSUES COMMITTEE

*OBJECTIVE:* To identify future issues of significance to the AICPA and the accounting profession.

**James G. Castellano, Chairman** . . . Rubin, Brown, Gornstein & Co., 230 South Bemiston, St. Louis, MO 63105 (314 727-8150)

**Charles M. Bley** . . . Ernst & Young, 150 South Wacker Dr., Chicago, IL 60606 (312 368-1800)

**Shirley A. Bollinger** . . . Lapis Technologies, Inc., 1210 Marina Village Parkway, Ste. 100, Alameda, CA 94501 (415 748-1600)

**Robert L. Bovitz** . . . Bovitz & Co., P.C., 1651 Kingsway Ct., P.O. Box 445, Trenton, MI 48183 (313 671-5300)

**Denise L. Devine** . . . Campbell Soup Company, Box 604, West Route 70 & Cuthbert Blvd., 6th Fl., Cherry Hill, NJ 08002 (609 486-3054)

**Irvin F. Diamond** . . . Rogoff, Diamond & Walker, P.O. Box 25707, Albuquerque, NM 87125 (505 242-5271)

**Carl R. George** . . . Clifton, Gunderson & Co., 808 Commercial National Bank Bldg., Peoria, IL 61602 (309 671-4574)

**Bennie L. Hadnott** . . . Watson, Rice & Co., 928 Broadway, New York, NY 10010 (212 505-5757)

**Daryl J. Hill\*** . . . Oklahoma Society of CPAs, 128 West Hefner Rd., Oklahoma City, OK 73114 (405 478-4484)

**Dale A. LeMasters** . . . KPMG Peat Marwick, 767 Fifth Ave., New York, NY 10153 (212 909-5186)

**Doyle Z. Williams** . . . University of Southern California, School of Accounting, Los Angeles, CA 90089 (213 743-2100)

**Frederick D. Wolf** . . . Price Waterhouse, 1801 K St., NW, 10th Fl., Washington, DC 20006 (202 833-7932)

STAFF AIDE:

**Frank J. Katusak**—Director, Planning and Research (212 575-5267)

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\*Consultant

## GOVERNMENT ACCOUNTING AND AUDITING COMMITTEE

**OBJECTIVE:** To provide advice and counsel on the establishment of generally accepted accounting principles as they apply to governmental entities; articulate and disseminate information on the application of generally accepted auditing standards to audits of governmental entities and on the quality of government audits; monitor and provide advice on proposed federal legislation, regulations and other requirements affecting governmental accounting, auditing, reporting, and financial management; provide oversight for Institute professional education programs dealing with government subjects; provide counsel to other Institute committees on government issues and monitor implementation of the 25 recommendations of the Task Force on the Quality of Audits of Governmental Units.

**John R. Miller, Chairman** . . . KPMG Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-5833)

**John J. Adair** . . . United States General Accounting Office, 441 G St., NW, Rm. 6124, Washington, DC 20548 (202 275-9359)

**Marshall Charles Asche** . . . BDO Seidman, One North Broadway, White Plains, NY 10601 (914 948-0020)

**E. Barrett Atwood, Sr.** . . . Prince William County, One County Complex Court, (225A), Prince William, VA 22192 (703 335-6703)

**C. Newton Bruce** . . . City of Shreveport, P.O. Box 31109, Shreveport, LA 71130 (318 226-6131)

**Bert T. Edwards** . . . Arthur Andersen & Co., 1666 K St., NW, Washington, DC 20006 (202 862-3162)

**Gerald W. Eick** . . . Abdo, Abdo & Eick, 115 East Hickory St., Ste. 302, Mankato, MN 56001 (507 625-2727)

**Paul J. Gerry** . . . Own Account, 4 Longfellow Place, Ste. 3801, Boston, MA 02114 (617 523-5502)

**Michael H. Granof** . . . University of Texas, College of Business Admn., Dept. of Accounting, CBA 4M.218, Austin, TX 78712 (512 471-4678)

**Kimberley K. Higgins** . . . Bondi & Co., 44 Inverness Dr., East, Bldg. B., Englewood, CO 80112 (303 799-6826)

**Norwood J. Jackson, Jr.** . . . Commonwealth of Virginia, Auditor of Public Accounts, P.O. Box 1295, Richmond, VA 23210 (804 225-3350)

**James H. Jarriel, Jr.** . . . State of Florida, Office of the Auditor General, P.O. Box 1735, Tallahassee, FL 32302 (904 487-4998)

**Peggy V. McCormick** . . . Deloitte & Touche, 1200 Travis, Ste. 2600, Houston, TX 77002 (713 951-6407)

**Ronald J. Points** . . . Price Waterhouse, 1801 K St., NW, Ste. 700, Washington, DC 20006 (202 296-0800)

**Dennis J.C. Robbins** . . . Grant Thornton, 170 South Main St., Ste. 1000, Salt Lake City, UT 84101 (801 531-6888)

**Cornelius E. Tierney** . . . Ernst & Young, 3000 K St., NW, Washington, DC 20007 (202 956-6374)

**Kim L. Tredinnick** . . . Virchow, Krause & Company, 4130 Lien Rd., P.O. Box 7398, Madison, WI 53707 (608 249-6622)

**STAFF AIDE:**

**Stuart L. Graff**—Technical Manager, Federal Government Relations (202 737-6600)

## GOVERNMENT AFFAIRS COMMITTEE

### ACCOUNTANTS' LEGAL LIABILITY SUBCOMMITTEE

**OBJECTIVE:** To consider the nature and extent of accountants' legal liability to analyze its impact on the cost and availability of insurance, to select among identified options the best avenue for seeking relief and to coordinate the efforts both within and outside the Institute in designing and implementing a program of action.

**Robert Mednick, Chairman.** . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60606 (312 507-2235)

**T.C. Anderson\*** . . . Kansas Society of CPAs, 400 Croix, P.O. Box 5654, Topeka, KS 66605 (913 267-6460)

**Lawrence C. Best** . . . Ernst & Young, 200 Clarendon St., Boston, MA 02116 (617 266-2000)

**Robert L. Israeloff** . . . Israeloff, Trattner & Company, 11 Sunrise Ave., Valley Stream, NY 11582 (516 872-3300)

**Carl Liggio\*** . . . Ernst & Young, 277 Park Ave., New York, NY 10172 (212 407-2367)

**Robert A. Petersen** . . . Petersen Associates, Bldg. 1, Ste. 1400, 3000 Sand Hill Rd., Menlo Park, CA 94025 (415 854-8060)

**Gilbert Simonetti, Jr.\*** . . . Price Waterhouse, 1801 K St., NW, Washington, DC 20006 (202 296-0800)

**Allen J. Weltmann** . . . Coopers & Lybrand, 1800 M St., NW, Washington, DC 20036 (202 822-4222)

STAFF AIDE:

**Paul V. Geoghan**—Assistant General Counsel (212 575-6385)

### GOVERNMENT AFFAIRS STATE SOCIETY SUBCOMMITTEE

**OBJECTIVE:** (a) To recommend programs and approaches aimed at achieving a strong, effective communication network between the AICPA Government Affairs Committee (GAC) and state CPA societies in dealing with matters of concern to the profession that involve interaction with government, (b) to recommend governmental issues to be addressed by the Institute and state CPA societies of particular concern to CPAs, (c) to recommend positions to be taken and strategies to be used relative to governmental issues, and (d) to communicate governmental issues to state CPA societies.

**Robert A. Petersen, Chairman.** . . . Petersen Associates, Bldg. 1, Ste. 140, 3000 Sand Hill Rd., Menlo Park, CA 94025 (415 854-8060)

**Thomas P. Brock** . . . Brock, Buchholz and Stow, P.C., 401 North Main St., Ste. 2, Longmont, CO 80501 (303 776-2160)

**James M. Lane** . . . Coopers & Lybrand, 501 North Orange Ave., Orlando, FL 32801 (407 843-1190)

**John R. Plymyer\*** . . . Washington Society of CPAs, 902 140th Ave., NE, Bellevue, WA 98005 (206 644-4800)

**William H. Rea** . . . Rea, Logan & Co., Inc., P.O. Box 1059, Marion, IN 46952 (317 664-2366)

**Martin H. Rosenberg\*** . . . Illinois CPA Society, 222 South Riverside Plaza, 16th Fl., Chicago, IL 60606 (312 993-0393)

**William D. Smith** . . . Morrison and Smith, P.O. Drawer 5, Tuscaloosa, AL 35402 (205 349-2424)

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\*Consultant



**Don Weldon\*** . . . Texas Society of CPAs, 1421 West Mockingbird Ln., Ste. 100, Dallas, TX 75247 (214 689-6000)

**Eugene R. Wos** . . . Ernst & Young, One Seagate St., Toledo, OH 43604 (419 244-8000)

STAFF AIDE:

**John M. Sharbaugh**—Director, Communications and State Society Relations (202 737-6600)

## GOVERNMENT CONTRACTORS' GUIDE SPECIAL COMMITTEE

*OBJECTIVE:* To revise industry audit guide, Audits of Government Contractors.

**Louis I. Rosen, Chairman.** . . . Ernst & Young, 3000 K St., NW, Ste. 500, Washington, DC 20007 (202 956-6155)

**Rein Abel** . . . U.S. General Accounting Office, 441 G St., NW, Rm. 6023, Washington, DC 20548 (202 275-9489)

**Frank M. Alston** . . . Price Waterhouse, 6500 Rock Spring Dr., Bethesda, MD 20817 (301 493-2629)

**James P. Bedingfield** . . . University of Maryland, 3304 Hipsley Mill Rd., Woodbine, MD 21797 (301 854-6157)

**William T. Keevan** . . . Arthur Andersen & Co., 1666 K St., NW, Washington, DC 20006 (202 862-3100)

**Fred J. Newton** . . . Defense Contract Audit Agency, Cameron Station, Rm. 4C346, Alexandria, VA 22304 (202 274-7281)

**Charles H. Noski** . . . Deloitte & Touche, One World Trade Center, Ste. 2200, Long Beach, CA 90831 (213 499-8304)

STAFF AIDE:

**Ian A. MacKay**—Director, Federal Government Relations (202 737-6600)

## HEALTH CARE COMMITTEE

*OBJECTIVE:* To develop recommendations in connection with all services provided by the profession to the health care industry and to provide consultation on health care legislation and regulations with Committees of the Congress of the United States and with executive branch departments and offices.

**J. William Tillett, Chairman.** . . . Ernst & Young, 1800 Peachtree Center South Tower, 225 Peachtree St., NE, Atlanta, GA 30303 (404 658-9400)

**Terry E. Duis** . . . Arthur Andersen & Co., 133 Peachtree St., NE, Atlanta, GA 30303 (404 658-1776)

**Kenneth M. Fischer** . . . KPMG Peat Marwick, 345 Park Ave., New York, NY 10154 (212 758-9700)

**Donald E. Harder** . . . Laventhol & Horwath, Two Alhambra Plaza, 7th Fl., Coral Gables, FL 33134 (305 442-2000)

**Donna L. Hruska** . . . Holt Andrews & Nolte, 916 South Casino Center Blvd., Las Vegas, NV 89101 (702 362-6877)

**James H. Kersey, Jr.** . . . USF Eye Institute, 3118 West Idlewild Dr., Tampa, FL 33614 (813 979-7509)

**Richard G. Kleiner** . . . Price Waterhouse, 1 Boatmen's Plaza, P.O. Box 1097, St. Louis, MO 63101 (314 425-0500)

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\*Consultant

**Joseph M. Lemaire** . . . Pannell Kerr Forster, 25 Main St., Hackensack, NJ 07601 (201 488-5000)

**Maribess L. Miller** . . . Coopers & Lybrand, 301 Commerce St., Ste. 1900, Fort Worth, TX 76102 (817 332-2243)

**Susan L. Paulsen** . . . Paulsen, Megaard and Company, 914 140 Ave., NE, Bellevue, WA 98005 (206 641-0060)

**Thomas A. Ryan** . . . Deloitte & Touche, 200 Renaissance Center, 16th Fl., Detroit, MI 48243 (313 396-3417)

**Donald A. Westermann** . . . Franciscan Health System, Route 1 and 202, Brandywine One Bldg., Chadds Ford, PA 19317 (215 358-4225)

**Nola Yew** . . . BDO Seidman, 755 West Big Beaver, Ste. 1700, Troy, MI 48084 (313 362-2100)

STAFF AIDE:

**Robert E. Moran**—Technical Manager, Federal Government Relations (202 737-6600)

## INDUSTRY COMMITTEE

*OBJECTIVE:* To advise other committees and boards on the interests and needs of members in industry and implement programs for this segment of the membership.

**Kenneth J. Hull, Chairman** . . . Follett Corporation, 1000 West Washington St., Chicago, IL 60607 (312 666-4300)

**Patrick J. Brennan** . . . American Film Technologies, 1265 Drummers Ln., Wayne, PA 19087 (215 688-1322)

**Clair G. Budke\*** . . . Minnesota Society of CPAs, NW Financial Center, Ste. 1230, Minneapolis, MN 55431 (612 831-2707)

**Randolph E. Christianson** . . . Beverage Wholesalers, Inc., 701 4 Ave. North, Fargo, ND 58102 (701 293-7404)

**Carl D. Clark** . . . Singing River Hospital System, P.O. Box 1485, Pascagoula, MS 39568 (601 938-5047)

**Gerald W. Deitchle** . . . Jerrico, Inc., P.O. Box 11988, Lexington, KY 40579 (606 263-6411)

**Gayl W. Doster** . . . Brooks Drug, Inc., 75 Sabin St., Pawtucket, RI 02860 (401 724-9500)

**Rodney J. Estrada** . . . Entergy Services, Inc., P.O. Box 61000, New Orleans, LA 70161 (504 569-4801)

**Paul K. Mendenhall** . . . Price Development Company, 35 Century Park-Way, Salt Lake City, UT 84115 (801 486-3911)

**L. Eldon Miller** . . . Banking Consultant, 10215 Echo Ridge, Dallas, TX 75243 (214 235-3508)

**J.T. Marty O'Malley** . . . New Mexico Heart Clinic, 1000 Coal, SE, Albuquerque, NM 87106 (505 242-2796)

**William J. Owen, Jr.** . . . Suburban Propane Gas Corporation, 240 Route 10 West, P.O. Box 206, Whippany, NJ 07981 (201 503-9060)

**Martin V. Quinn** . . . NERCO, Inc., 111 SW Columbia, Ste. 800, Portland, OR 97201 (503 796-6568)

**Joseph D. Savage** . . . Georgia Power Co., P.O. Box 4545, Atlanta, GA 30302 (404 526-6504)

**Jeanne M. Sizoo** . . . (Securities & Exchange Commission, Washington, DC), 8350 Greensboro, Ste. 303, McLean, VA 22102 (202 272-3763)

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\*Consultant

**George Small** . . . Franklin Sports Industries, Inc., 17 Campanelli Parkway, Stoughton, MA 02072 (617 344-1111)

**Pamela A. Swanstrom** . . . (Golden Geophysical Corporation, Colton), 76045 Emerson Circle, Littleton, CO 80122 (303 797-2902)

STAFF AIDES:

**Nancy R. Myers**—Director, Industry and Practice Management (212 575-6436)

**Thomas J. Lemmon**—Technical Manager, Industry and Practice Management (212 575-6439)

## INFORMATION RETRIEVAL COMMITTEE

**OBJECTIVE:** To promote the benefits obtainable by the profession through computer assisted research through continuous improvement of the NAARS data base through promotion of the Total Online Tax and Accounting Library (TOTAL) and through advising the AICPA on topics for Financial Report Surveys. To consider and recommend improvements to the AICPA's computerized indexing system and its Index to Accounting and Auditing Technical Pronouncements. To approve budgets and monitor costs incurred in the NAARS and indexing programs. To assist in the development of new techniques for performing professional accounting research.

**L. Keith Sandefur, Chairman** . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 507-2355)

**L. Steven Blundell** . . . Pignato, Underwood & Blundell, The Plum Bldg., Ste. A, 101 SE Sixth Ave., Delray Beach, FL 33444 (305 276-3821)

**William E. Decker, Jr.** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2799)

**John C. Frye** . . . Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-4987)

**James E. George** . . . Arkansas Public Service Commission, 28 Helen Dr., Sherwood, AR 72116 (501 682-5739)

**Belinda A. Hogue** . . . Watson, Rice & Company, 1220 L St., NW, 6th Fl., Washington, DC 20005 (202 628-0833)

**Michael E. Macdonald** . . . KPMG Peat Marwick, 3 Chestnut Ridge Rd., Montvale, NJ 07645 (201 307-7631)

**Rene A. Miller** . . . Ernst & Young, 277 Park Ave., New York, NY 10172 (212 407-1965)

**James J. Ries** . . . Grant Thornton, 1000 Wilshire Blvd., Los Angeles, CA 90017 (213 627-1717)

**Richard H. Tabor** . . . Auburn University, School of Accounting, 311 Tichenor Hall, Auburn, AL 36849 (205 844-6206)

**Alfred M. Yates** . . . Deloitte & Touche, 1633 Broadway, New York, NY 10019 (212 489-1600)

STAFF AIDES:

**John H. Graves**—Director, Technical Information (212 575-6391)

**Hal G. Clark**—Manager, Information Retrieval (212 575-6393)

## INFORMATION TECHNOLOGY COMMITTEE

**OBJECTIVE:** To study members' technological needs and recommend programs to meet those needs. Among other things it should consider developments in the information technology area; assess the impact of those developments on current and prospective services that CPAs provide; assess members' needs for technical guidance, programs, and services; identify ways to reduce the cost of capital intensive information technology products to members; identify areas in which the Institute should conduct or sponsor research; consider an appropriate emphasis on information technology training in university education programs for CPAs and on continuing education programs involving information technology.

**Michael W. Harnish, Chairman.** . . . Crowe, Chizek and Company, One Mid America Plaza, P.O. Box 3697, Oak Brook, IL 60522 (312 954-7413)

**Kenneth D. Askelson.** . . . J.C. Penney Company, 12700 Park Central, 9th Fl., Dallas, TX 75251 (214 591-7117)

**L. Gary Boomer.** . . . Varney, Mills, Rogers, Burnett, 120 North Juliette, Manhattan, KS 66502 (913 537-2202)

**Dale R. Cherry.** . . . Mize, Houser & Company, 7101 College Blvd., Ste. 1410, Overland Park, KS 66210 (913 451-1882)

**Lynford E. Graham.** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2823)

**Donald W. Hunt.** . . . Anderson, Hunt & Company, 1950 North Park Pl., Ste. 600, Atlanta, GA 30339 (404 952-6557)

**Michael E. Macdonald.** . . . KPMG Peat Marwick, 3 Chestnut Ridge Rd., Montvale, NJ 07645 (201 307-7631)

**Mark A. Plostock.** . . . Greenberger & Plostock, P.C., 288 Old Country Rd., Mineola, NY 11501 (516 294-1660)

**Wilburn C. Robinson.** . . . Cherry, Bekaert & Holland, 111 Second Ave., NE, St. Petersburg, FL 33701 (813 822-8811)

**Larry J. Wolfe.** . . . Wolfe & Company, 1964 Hillcrest Ln., Ventura, CA 93001 (805 643-2385)

**Robert C. Wynne.** . . . Salada, Wynne, Loncto & Kling, 661 Main St., Niagara Falls, NY 14301 (716 285-9391)

**Stephen V.N. Yates.** . . . Grant Thornton, 605 Third Ave., 30th Fl., New York, NY 10158 (212 599-0100)

### STAFF AIDES:

**John H. Graves**—Director, Technical Information (212 575-6391)

**Hal G. Clark**—Manager, Information Retrieval (212 575-6393)

## INSURANCE COMPANIES COMMITTEE

**OBJECTIVE:** To maintain communications between governmental supervisory agencies, the insurance industry and the accounting profession. To promote the use of GAAP and reporting practices in the insurance industry by the preparation of industry audit guides, statements of position and accounting issues papers. To develop guidance on the application of generally accepted auditing standards in audits of insurance companies.

**John T. Baily, Chairman.** . . . Coopers & Lybrand, 280 Trumbull St., Hartford, CT 06103 (203 722-1955)

- William J. Bawden** . . . Price Waterhouse, 1801 K St., NW, Washington, DC 20006 (202 296-0800)
- Peter S. Burgess** . . . Arthur Andersen & Co., One Financial Plaza, Hartford, CT 06103 (203 280-0658)
- Howard E. Dalton** . . . The St. Paul Companies, Inc., 385 Washington St., St. Paul, MN 55102 (612 223-3322)
- Frederick W. Deichmann** . . . General Re Corporation, P.O. Box 10351, Stamford, CT 06904 (203 328-5636)
- Joseph Heath Fitzsimmons** . . . The Continental Corporation, 180 Maiden Lane, New York, NY 10038 (212 440-3761)
- Ronald P. Freres** . . . Monarch Capital Corporation, One Monarch Pl., Springfield, MA 01144 (413 784-6617)
- R. Larry Johnson** . . . Johnson Lambert & Co., 1350 Connecticut Ave, NW, Washington, DC 20036 (202 659-6406)
- Wayne Kauth** . . . Ernst & Young, 150 South Wacker Dr., Chicago, IL 60606 (312 606-2090)
- R. Scott Malmgren** . . . Deloitte & Touche, 111 East Wacker St., Chicago, IL 60601 (312 644-8900)
- Bruce K. Michelson** . . . U.S. General Accounting Office, 441 G St., NW, Rm. 6023, Washington, DC 20548 (202 275-9578)
- David Dewayne Real** . . . Grant Thornton, 800 Allied Bank Tower, Dallas, TX 75202 (214 855-7300)
- Gary W. Roubinek** . . . KPMG Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-5865)
- Howard I. Smith** . . . American International Group, 70 Pine St., New York, NY 10270 (212 770-6800)
- STAFF AIDE:
- Ellise G. Dragowitz**—Technical Manager, Accounting Standards (212 575-6399)

## **INTERNATIONAL PRACTICE COMMITTEE**

*OBJECTIVE:* To foster a better understanding of the international aspects of public accounting among AICPA members, to promote high standards of practice among firms with international clients, and to encourage freedom of movement of accountants and auditors across national borders.

- Frank J. Schwitter**, *Chairman* . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4113)
- Joseph S. Burns** . . . Deloitte & Touche, 1633 Broadway, New York, NY 10019 (212 489-1600)
- Mary E. Butler** . . . The Boeing Company, 12006 86 Ave., NE, Kirkland, WA 98034 (206 655-3511)
- David W. Cottle** . . . David Cottle & Company, 18441 NW Second Ave., Ste. 218, Miami, FL 33169 (305 652-0200)
- James B. Durnil** . . . Agency for International Development, Office of Inspector General, 320 21 St., NW, Washington, DC 20523 (202 647-7845)
- Jack R. Fay** . . . Stetson University, School of Business, Department of Accounting, De Land, FL 32720 (904 738-3826)
- Stephen D. Harlan** . . . KPMG Peat Marwick, 55 East 52 St., New York, NY 10055 (212 909-5798)
- Corliss M. Klinzing** . . . ASB Capital Management, Inc., 655 15 St., NW, Ste. 800, Washington, DC 20007 (202 383-6341)

**Thomas E. Lumsden** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2344)

**Paul E. Neubelt** . . . BDO Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

**James E. Searing** . . . Ernst & Young, 787 Seventh Ave., New York, NY 10019 (212 830-6190)

**Howard S. Shapiro** . . . Spicer & Oppenheim, 222 South Riverside Plaza, Chicago, IL 60606 (312 648-1211)

**Chris D. Simpson** . . . Price Waterhouse, 1400 First City Center, Dallas, TX 75201 (214 754-7907)

**Thomas S. Watson, Jr.** . . . Watson, Rice & Company, 1220 L St., NW, Ste. 650, Washington, DC 20005 (202 371-9005)

STAFF AIDES:

**John H. Graves**—Director, Technical Information (212 575-6391)

**Steven F. Moliterno**—Technical Manager, Technical Information (212 575-5727)

## AICPA DELEGATION TO INTERNATIONAL COMMITTEES AND CONFERENCES

### INTER-AMERICAN ACCOUNTING ASSOCIATION

*OBJECTIVE:* To study and discuss professional practice with a view toward a better solution of common problems and the improvement of professional standards and to promote lasting and cordial relationships among the accountants of the American countries.

**James P. Wesberry, Jr., Chairman** . . . U.S. Agency for International Development, Latin America Bureau, Rm. 3253 NS, Washington, DC 20523 (202 647-0233)

**Regis Cunningham\*** . . . Price Waterhouse, 1801 K St., NW, Ste. 900, Washington, DC 20006 (202 296-0800)

STAFF AIDES:

**John H. Graves**—Director, Technical Information (212 575-6391)

**Steven F. Moliterno**—Technical Manager, Technical Information (212 575-5727)

### INTERNATIONAL ACCOUNTING STANDARDS COMMITTEE

*OBJECTIVE:* To join with accountancy bodies from other nations in formulating and publishing, in the public interest, basic standards to be observed in the presentation of audited accounts and financial statements and to promote their worldwide acceptance and observance.

**John F. Chironna\*** . . . Own Account, 161 Fairway Dr., Stamford, CT 06903 (201 529-0808)

**Arthur R. Wyatt** . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 507-2321)

STAFF AIDE:

**Thomas W. McRae**—Vice President, Technical (212 575-6398)

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\*Consultant

## INTERNATIONAL FEDERATION OF ACCOUNTANTS

**OBJECTIVE:** The broad objective of the International Federation of Accountants is the development and enhancement of a coordinated worldwide accountancy profession with harmonized standards.

### COUNCIL

**Charles Kaiser, Jr.** . . . Pannell Kerr Forster, One Wilshire Bldg., Ste. 1800, 624 South Grand Ave., Los Angeles, CA 90017 (213 680-0900)

**Philip B. Chenok** . . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)

Standing committees of the International Federation of Accountants have been established for the purpose of working towards achieving the broad objective of IFAC, by issuing guidelines and other documents which members are obliged to work towards implementing in their own countries.

The United States of America is represented through the AICPA on the following committees:

### EDUCATION COMMITTEE

**James Don Edwards** . . . University of Georgia, School of Accounting, Athens, GA 30602 (404 542-1616)

### ETHICS COMMITTEE

**Herman J. Lowe** . . . H.J. Lowe & Company, 1881 Wooddale Blvd., Baton Rouge, LA 70806 (504 924-1772)

### INTERNATIONAL AUDITING PRACTICE COMMITTEE

**Harvey D. Moskowitz** . . . BDO Seidman, 1430 Broadway, New York, NY 10018 (212 302-0100)

### PLANNING COMMITTEE

**Charles Kaiser, Jr.** . . . Pannell Kerr Forster, One Wilshire Bldg., Ste. 1800, 624 South Grand Ave., Los Angeles, CA 90017 (213 680-0900)

## INVESTMENT COMPANIES COMMITTEE

**OBJECTIVE:** To keep abreast of new issues that affect the industry and to develop timely responses.

**Jerry A. Davis, Chairman.** . . . Ernst & Young, 333 Clay St., Ste. 3100, Houston, TX 77002 (713 751-1200)

**Anthony J. Artabane** . . . Price Waterhouse, 153 East 53 St., New York, NY 10022 (212 371-2000)

**M. Christopher Canavan, Jr.** . . . Coopers & Lybrand, One Post Office Square, 29th Fl., Boston, MA 02109 (617 574-5138)

**Thomas J. Carroll** . . . KPMG Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-5839)

**Nicholas P. Constantakis** . . . Arthur Andersen & Co., 2100 One PPG Pl., Pittsburgh, PA 15222 (412 781-0248)

**Robert F. Gunia** . . . Prudential Mutual Fund Management, Inc., One Seaport Plaza, 18th Fl., New York, NY 10292 (212 214-1236)

**Paul A. Keller** . . . McGladrey & Pullen, 1133 Avenue of the Americas, New York, NY 10036 (212 382-0024)

**Paul R. Neviera** . . . Deloitte & Touche, One Federal St., Boston, MA 02110 (617 426-5151)

**David C. Smith** . . . Tait, Weller & Baker, 121 South Broad St., Philadelphia, PA 19107 (215 545-1115)

**George J. Sullivan, Jr.** . . . Fidelity Accounting and Custody Services Co., 82 Devonshire St., Boston, MA 02109 (617 439-1100)

**David M. Taylor** . . . Federated Investors, Inc., Federated Investors Tower, Pittsburgh, PA 15222 (412 288-1790)

**STAFF AIDE:**

**Dionne D. McNamee**—Technical Manager, Accounting Standards (212 575-7073)

## **JOINT AAA/AICPA ACCOUNTING LITERATURE AWARDS COMMITTEE**

*OBJECTIVE:* To select for recognition those articles, monographs, or books, published in English, which in the view of the committee make outstanding contributions to the literature of accounting.

**Roland E. Dukes (AAA)\***, *Chairman* . . . University of Washington, School of Business, Department of Accounting, Seattle, WA 98195 (206 543-7742)

**Richard A. Alvarado (AICPA)** . . . Popular Dry Goods Co., P.O. Box 1890, El Paso, TX 79999 (915 532-7755)

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**Barry L. Lewis (AAA)** . . . University of Colorado at Boulder, College of Business Administration, Div. of Accounting & Business Law, Boulder, CO 80309 (303 492-8413)

**James A. Ohlson (AAA)\*** . . . Columbia University, Graduate School of Business, Accounting Faculty, New York, NY 10027 (212 854-4407)

**Kurt J. Pany (AAA)** . . . Arizona State University, College of Business, School of Accounting, Tempe, AZ 85281 (602 965-7130)

**Ray G. Stephens (AICPA)** . . . The Ohio State University, College of Business, Faculty of Accounting & MIS, Columbus, OH 43210 (614 292-6879)

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**Wilfred C. Uecker (AICPA)** . . . Rice University, Jones Graduate School, P.O. Box 1892, Houston, TX 77251 (713 527-4869)

**STAFF AIDE:**

**Beatrice C. Sanders**—Director, Relations with Educators (212 575-6434)

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\*Consultant



## JOINT TRIAL BOARD

**OBJECTIVE:** To provide for uniform enforcement of professional standards by adjudicating disciplinary charges against state society and AICPA members pursuant to Section 7.4 of the bylaws.

**Bernard Barnett, Chairman** . . . BDO Seidman, 15 Columbus Circle, 7th Fl., New York, NY 10023 (212 765-7500)

**Sherman Smith, Vice Chairman** . . . Schmitt, Griffiths, Anderson, Smith, 4155 Harrison Blvd., Ste. 300, Ogden, UT 84403 (801 621-1575)

**Mason L. Backus** . . . Armstrong, Backus & Co., 515 West Harris Ave., P.O. Box 71, San Angelo, TX 76902 (915 653-6854)

**Patricia B. Bissell** . . . Keller, Zanger, Bissell & Co., 6000 Executive Blvd., Ste. 310, Rockville, MD 20852 (301 770-7730)

**Russell S. Bogue, Jr.** . . . Coopers & Lybrand, 101 East Kennedy Blvd., Ste. 1500, Tampa, FL 33602 (813 229-0221)

**Robert C. Brannon** . . . KPMG Peat Marwick, 1500 First American Center, Nashville, TN 37238 (615 244-1602)

**Gordon E. Brooks** . . . Brooks, Stednitz & Rhodes Accountancy Corporation, 1600 Willow St., Ste. 200, San Jose, CA 95125 (408 267-7880)

**Charles Chazen** . . . Laventhol & Horwath, 3700 Wilshire Blvd., Ste. 900, Los Angeles, CA 90010 (213 381-5393)

**Eileen T. Corcoran** . . . Ernst & Young, One IBM Plaza, Chicago, IL 60611 (312 645-3340)

**Gerald D. Cornia** . . . Cornia, Howard & Company, 232 East Second St., Ste. 300, Casper, WY 82601 (307 265-6300)

**Phillip W. Crawford** . . . Berry, Dunn, McNeil & Parker, 100 Middle St., Portland, ME 04101 (207 775-2387)

**George V. Curchin** . . . Curchin & Company, 100 Maple Ave., Red Bank, NJ 07701 (201 747-0500)

**Ralph D. Dickson** . . . Crowe, Chizek & Company, One Columbus, 10 West Broad St., Columbus, OH 43215 (614 365-2904)

**Curtis L. Frazier** . . . Brantley, Frazier, Sipes & Company, P.C., 2800 South Hulen St., Ste. 100, Fort Worth, TX 76109 (817 921-4471)

**Clair J. Galloway** . . . Own Account, 550 39 St., Ste. 304, Des Moines, IA 50312 (515 255-0132)

**Vincent A. Gervais** . . . Crow Gervais & Company, P.S., 2030 First Ave., Ste. 300, Seattle, WA 98121 (206 448-1665)

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**William J. Hajjar** . . . Valid Logic Systems, Two Omni Way, Chelmsford, MA 01824 (508 256-2300)

**Gerald W. Hepp** . . . Plante & Moran, 27400 Northwestern Highway, P.O. Box 307, Southfield, MI 48037 (313 352-2500)

**J. Curtis Hyers** . . . Lucas, Herndon, Hyers & Pennywitt, 1800 Atlantic Blvd., Jacksonville, FL 32207 (904 396-2166)

**Donald W. Kregel** . . . Kregel, Raterink, Kingma & Co., 400 Parke Century Bldg., Grand Rapids, MI 49503 (616 459-6133)

**Rex S. Leforgee** . . . Leforgee, Rogers and Evans, Chartered, P.O. Box 1292, Twin Falls, ID 83303 (208 733-4730)

**James P. Luton, Jr.** . . . Luton & Co., 16 NW 63 St., Ste. 306, P.O. Box 13069, Oklahoma City, OK 73113 (405 848-7313)

- Alvin M. Marcus** . . . Allen, Gibbs & Houlik, Epic Center, 301 North Main, Ste. 1700, Wichita, KS 67202 (316 267-7231)
- Bernard Mintz** . . . Hoffman Raich Fine CPA Group, 90 Merrick Ave., East Meadow, NY 11554 (516 228-9000)
- Arthur H. Morrison** . . . Morrison & Morrison, Ltd., 105 West Adams, Ste. 2500, Chicago, IL 60603 (312 346-2141)
- Don A. Nelson** . . . (Deloitte & Touche), 147 Granville Ave., Los Angeles, CA 90049 (213 253-4600)
- Melvin T. Nygaard** . . . Nygaard, Mims & Hoffman, P.C., 1200 Lloyd Bldg., 700 NE Multnomah St., Portland, OR 97232 (503 239-8000)
- Philip L. Pitsch** . . . Laventhol & Horwath, 100 Washington Square, Ste. 1650, Minneapolis, MN 55401 (612 332-5500)
- Robert J. Pue** . . . Pue, Semel & Co., 281 Hartford Turnpike, P.O. Box 2250, Vernon, CT 06066 (203 871-1722)
- Anthony E. Rapp** . . . Deloitte & Touche, 1633 Broadway, New York, NY 10019 (212 489-1600)
- William E. Self** . . . Bailey, Self, Harris and Company, P.O. Box 37, Durham, NC 27702 (919 688-5551)
- Charles E. Van Middlesworth** . . . Van Middlesworth & Company, P.A., 678 4 St. North, St. Petersburg, FL 33701 (813 898-3626)
- David H. Veatch** . . . Veatch, Rich & Nadler, Chartered, 13 Northbrook Business Center, 425 Huehl Rd., Northbrook, IL 60062 (312 564-8290)
- Stephen M. Walker** . . . Rogoff, Diamond & Walker, 1001 Medical Arts, NE, P.O. Box 25707, Albuquerque, NM 87125 (505 242-5271)
- James H. Wolfe** . . . Coopers & Lybrand, 2400 Eleven Penn Center, Philadelphia, PA 19103 (215 963-8000)
- STAFF AIDE:
- Donald J. Schneeman**—Secretary, Joint Trial Board (212 575-6469)

## LIFE INSURANCE/DISABILITY PLANS COMMITTEE

*OBJECTIVE:* To make available to all segments of the Institute membership (and sponsoring state societies) an array of insurance products that are responsive to the diverse needs of the membership and efficiently administered and priced. These insurance programs will be self-supporting.

- John L. Fox, Chairman** . . . Bessemer Securities Corporation, 630 Fifth Ave., New York, NY 10111 (212 708-9102)
- George D. Anderson** . . . George D. Anderson, P.C., Sixth & Last Chance Gulch, Power Block Bldg., P.O. Box 636, Helena, MT 59624 (406 442-3522)
- Paula H.J. Cholmondeley** . . . The Faxon Company, Inc., 450 Spring Park Pl., Suite 100, Herndon, VA 22070 (703 471-5055)
- John D. Huelster** . . . Own Account, 13201 Clayton Rd., St. Louis, MO 63131 (314 434-2100)
- Thomas G. Jordan** . . . Bittker Investment Group, Ltd., 300 East Long Lake Rd., Ste. 310, Bloomfield Hills, MI 48013 (313 642-6790)
- Herman J. Lowe** . . . H.J. Lowe & Company, 1881 Wooddale Blvd., Baton Rouge, LA 70806 (504 924-1772)
- Eddie A. Nabi** . . . Golden Financial Group, 909 Third Ave., New York, NY 10022 (212 688-7070)
- Leonard M. Savoie** . . . University of Notre Dame, College of Business Administration, Notre Dame, IN 46556 (219 239-7324)
- STAFF AIDES:
- Leonard I. Green**—Director, Financial Management (212 575-6383)
- Steven L. Gutmore**—Director, Member Programs (212 575-3659)

## MANAGEMENT OF AN ACCOUNTING PRACTICE COMMITTEE

**OBJECTIVE:** To assist practice units to provide high-quality professional service to the public by improving the management of their practice; assist members to improve the operation of their practices and achieve the profit objectives of their firms; encourage greater appreciation of the importance of management in achieving a firm's goals; promote a positive image of CPA firms among the business community and the general public by helping firms to be well managed.

**Louis J. Barbich, Chairman.** . . Barbich, Longcrier, Hooper & King, 333 Palmer Dr., Ste. 300, P.O. Box 11171, Bakersfield, CA 93389 (805 397-1171)

**Howard B. Asher** . . . Asher & Company, Ltd., Two Penn Center Plaza, Philadelphia, PA 19102 (215 564-1900)

**James R. Beers** . . . Beers & Cutler, 1250 Connecticut Ave., NW, Ste. 400, Washington, DC 20036 (202 331-0300)

**Lucy R. Carter** . . . Carter, Young, Wolf, Davis & Dahlhauser, P.O. Box 23618, Nashville, TN 37202 (615 859-9880)

**W. Thomas Cooper, Jr.** . . . Potter & Company, 420 Fincastle Bldg., Third & Broadway, Louisville, KY 40202 (502 584-1101)

**John P. Eck** . . . Kerber, Eck & Braeckel, 1000 Myers Bldg., Springfield, IL 62701 (217 789-0960)

**Robert W. Folger** . . . Sartain Fischbein & Co., 3010 South Harvard, Ste. 400, Tulsa, OK 74114 (918 749-6601)

**Eli Hoffman** . . . Richard A. Eisner & Company, P.O. Box 548, Roseland, NJ 07068 (201 228-5555)

**M. Dan Howard** . . . Howard & Cunningham, 3302 64 St., Lubbock, TX 79413 (806 799-6699)

**John M. Hughes, Jr.** . . . Levine, Hughes & Mithuen, Inc., 6025 South Quebec, Ste. 375, Englewood, CO 80111 (303 694-1400)

**Anthony F. Lang** . . . Hausser + Taylor, 1000 Eaton Center, Cleveland, OH 44114 (216 523-1900)

**William M. Lawhon** . . . Weaver and Tidwell, 1500 Commerce Bldg., 307 West 7 St., Fort Worth, TX 76102 (817 332-7905)

**Rex S. Leforgee** . . . Leforgee, Rogers and Evans, Chartered, P.O. Box 1292, Twin Falls, ID 83303 (208 733-4730)

**Lawrence E. McCanna** . . . Gross, Mendelsohn & Weiler, P.A., 36 South Charles St., Ste. 1818, Baltimore, MD 21201 (301 685-5512)

**J. Stephen Moss** . . . Smith, Batchelder & Rugg, 164 St. Paul St., P.O. Box 1457, Burlington, VT 05402 (802 863-2323)

**Raymond F. Murphy, Jr.** . . . Murphy & Company, 111 Westminster St., Providence, RI 02903 (401 274-1200)

**Warren W. Quinley** . . . Pannell Kerr Forster, 245 Peachtree Center Ave., Ste. 700, Atlanta, GA 30303 (404 688-4111)

**David E. Schlotzhauer** . . . Mills & Schlotzhauer, 5330 College Blvd., Ste. B, Overland Park, KS 66211 (913 469-1066)

**Ronald W. Stewart** . . . Stewart & Company, 1811 Tower Dr., P.O. Drawer 7360, Monroe, LA 71211 (318 388-3108)

**Judith R. Trepeck** . . . Rehman Robson & Co., 30800 Northwest Highway, Ste. 220, Farmington Hills, MI 48018 (313 855-7770)

**Jesse C. Wasserman** . . . Wasserman and Associates, 5520 Greenwich Rd., Ste. 205, Virginia Beach, VA 23462 (804 497-3838)

**STAFF AIDES:**

**Nancy R. Myers**—Director, Industry and Practice Management (212 575-6436)

**Robert F. Gannon**—Manager, MAP, Industry and Practice Management (212 575-3826)

## **MANAGEMENT ADVISORY SERVICES EXECUTIVE COMMITTEE**

**OBJECTIVE:** To develop and interpret standards for the conduct of management advisory services; to communicate current technical developments and assist practitioners in carrying out Management Advisory Services through, for example, practice aids and special reports; and to consider developments that might affect MAS practices.

**Joseph P. Conlon, Jr.**, *Chairman*. . . Grant Thornton, Prudential Plaza, 6th Fl., Chicago, IL 60601 (312 856-0200)

**Carl M. Alongi** . . . Pulakos & Alongi, Ltd., 5700 Harper Dr., NE, Ste. 320, Albuquerque, NM 87109 (505 821-1600)

**Jacqueline L. Babicky** . . . Babicky, Bunce & Parker, P.C., 2000 SW 1st, Ste. 430, Portland, OR 97201 (503 224-5910)

**Wayne C. Bradley** . . . Charles Bailly & Company, First Interstate Center, Ste. 1100, Fargo, ND 58124 (701 237-5275)

**John G.D. Carden** . . . Ernst & Young, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)

**Larry L. Dowell** . . . McGladrey & Pullen, 1699 East Woodfield Rd., Ste. 410, Schaumburg, IL 60173 (312 885-7070)

**John L. Fairfield** . . . Andersen Consulting, 69 West Washington St., Chicago, IL 60602 (312 507-2701)

**John C. Foley** . . . Rehmann, Robson & Co., 25901 West Ten Mile Rd., Southfield, MI 48034 (313 353-9700)

**Peter B. Frank** . . . Price Waterhouse, 707 North Hanley, Los Angeles, CA 90049 (213 201-1940)

**James P. Hanlon** . . . Deloitte & Touche, 10 Westport Rd., P.O. Box 830, Wilton, CT 06897 (203 761-3000)

**James C. Kinard** . . . The Ohio State University, College of Business, 1775 College Rd., Columbus, OH 43210 (614 292-2328)

**Karl G. King III** . . . Crowe, Chizek and Company, 330 East Jefferson Blvd., P.O. Box 7, South Bend, IN 46624 (219 232-3992)

**Joseph E. Palmer** . . . Heinick-Apple & Co., 1540 West Market St., Akron, OH 44313 (216 867-7350)

**Gene L. Temkin** . . . Clifton, Gunderson & Co., 4801 West Peterson Ave., Chicago, IL 60646 (312 725-3030)

**L. Eugene Williams** . . . Coopers & Lybrand, 203 North LaSalle St., Chicago, IL 60601 (312 701-6052)

**STAFF AIDE:**

**Monroe S. Kuttner**—Director, Management Advisory Services (212 575-6363)

## COMPUTER APPLICATIONS SUBCOMMITTEE

**OBJECTIVE:** To develop material related to the use of computers in relation to the provision of management advisory services or support for such services.

**Bruce F. Malott, Chairman.** . . . Meyners + Company, 500 Marquette, NW, Ste. 400, Albuquerque, NM 87102 (505 842-8290)

**Nancy G. Britt.** . . . Barcus/Nugent Group, 404 James Robertson Parkway, Ste. 1500, Nashville, TN 37219 (615 256-4100)

**Bruce K. Bryant.** . . . Own Account, 14 Corporate Woods, Ste. 140, 8717 West 110th, Overland Park, KS 66210 (913 345-1131)

**Gilbert W. Charney.** . . . Poppe, Taylor & Clark, P.C., 801 West 47 St., Ste. 400, Kansas City, MO 64112 (816 756-2177)

**William C. Fleenor.** . . . Southeastern Louisiana University, Box 421, University Station, Hammond, LA 70402 (504 549-3974)

**Joel R. Kamil.** . . . Own Account, P.O. Box 127, Chesterfield, MO 63006 (314 275-8124)

**Michael LaGioia.** . . . Miller Wagner & Company, Ltd., 5225 North Central Ave., Ste. 220, Phoenix, AZ 85012 (602 264-6835)

**Joseph C. Maida.** . . . Nicholas C. Maida, CPA, Chartered, P.O. Box 7036, Trenton, NJ 08628 (609 882-6874)

**Darvin C. Melton.** . . . Own Account, 431 North Weber, Colorado Springs, CO 80903 (303 578-8020)

**Evelyn R. Michaud.** . . . Own Account, 3831 Ridgecrest Dr., Flower Mound, TX 75028 (817 430-3331)

**William J. Niles.** . . . Niles & Company, One Parker Sq., Ste. 300, Wichita Falls, TX 76308 (817 723-1636)

**David M. Smith.** . . . Smith and Company, 480 Memorial Dr., Ste. 101, Idaho Falls, ID 83402 (208 524-2601)

**Irwin Winsten.** . . . The Software Consultants, One Stoneleigh Close, Scarsdale, NY 10583 (914 725-3602)

### STAFF AIDES:

**Monroe S. Kuttner**—Director, Management Advisory Services (212 575-6363)

**Steven E. Sacks**—Technical Manager, Management Advisory Services (212 575-3647)

## INFORMATION TECHNOLOGY RESEARCH SUBCOMMITTEE

**OBJECTIVE:** To evaluate information technology trends to identify opportunities for productivity improvement in areas of client services and practice management; analyze changes in information technology and implications for the audit process; identify MAS opportunities resulting from changes in information technology; and increase awareness of trends and developments in information technology.

**Raymond W. Elliott\*, Chairman.** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-3194)

**Terry L. Campbell.** . . . The Pennsylvania State University, 239 Beam Business Administration Bldg., University Park, PA 16803 (814 863-5796)

**Rand B. Hammond.** . . . Ernst & Young, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)

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\*Consultant

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**Ali R. Kakhsaz** . . . A. R. Kakhsaz & Company, 20501 Ventura Blvd., Ste. 310, Woodland Hills, CA 91364 (818 713-9322)

**Daniel E. O'Leary** . . . University of Southern California, School of Accounting, Los Angeles, CA 90089 (213 743-4092)

**John E. Parker** . . . Spectrum Consulting Group, 2806 Peppermill Run, San Antonio, TX 78231 (512 349-9933)

**J. Christopher Reimel, Jr.** . . . New Jersey Department of Labor, CN-950, Rm. 902, John Fitch Plaza, Trenton, NJ 08625 (609 633-2056)

**Suzanne M. Spitzer\*** . . . Own Account, 4135 Faukirk, Houston, TX 77025 (713 666-4688)

**STAFF AIDES:**

**Monroe S. Kuttner**—Director, Management Advisory Services (212 575-6363)

**Monte N. Kaplan**—Technical Manager, Management Advisory Services (212 575-7057)

**MAS EDUCATION AND INFORMATION SUBCOMMITTEE**

*OBJECTIVE:* To develop and oversee MAS Division Conference programs; to increase the availability of MAS education and information materials to those within and outside the profession; to participate in the development of MAS education and information materials by the Institute and other bodies; to visit colleges and universities to inform students and faculty members about MAS.

**Kevin D. Stocks, Chairman.** . . . Brigham Young University, 535 TNRB—BYU, Provo, UT 84602 (801 378-4613)

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**Dominic A. Cingoranelli, Jr.** . . . Grimsley, White & Company, 3606C Morris Ave., Pueblo, CO 81008 (719 544-1047)

**Karen K. Clark** . . . Ernst & Young, 2200 One Union Square, Seattle, WA 98101 (206 224-9278)

**J. Terry Dodds** . . . Own Account, 397 Blue Lakes Blvd. North, Twin Falls, ID 83301 (208 733-7575)

**John J. Eccleston** . . . John J. Eccleston & Company, P.A., 302 Union St., Hackensack, NJ 07601 (201 488-4460)

**James S. Gallagher** . . . C/O Murphy, O'Connor & Co., 469 Seventh Ave., New York, NY 10018 (212 736-2284)

**Otto W. Krohn** . . . Own Account, 11602 Wainwright Blvd., Fishers, IN 46038 (317 462-8542)

**Lawrence R. Lucas** . . . Lucas Company, Fifth & Jefferson, P.O. Box 9245, Moscow, ID 83843 (208 882-9504)

**Sandra L. Me Elvaney** . . . Own Account, 7120 Blackwood, Dallas, TX 75231 (214 340-2082)

**Daniel K. Scarberry** . . . American Bible Society, 1865 Broadway, New York, NY 10023 (212 408-1321)

**Robert L. Stamey** . . . L. A. Champagne & Co., 4911 Bennington Ave., Baton Rouge, LA 70808 (504 925-1120)

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**Paula F. Turner** . . . Holland Shipes Vann, P.C., 1117 Perimeter Center West, N-300, Atlanta, GA 30338 (404 393-2900)

**STAFF AIDES:**

**Monroe S. Kuttner**—Director, Management Advisory Services (212 575-6363)

**Steven E. Sacks**—Technical Manager, Management Advisory Services (212 575-3647)

**MAS PRACTICE STANDARDS AND ADMINISTRATION  
SUBCOMMITTEE**

*OBJECTIVE:* To develop and interpret Statements on Standards for Management Advisory Services for the MAS Executive Committee; to develop material to be published as MAS Practice Administration Aids.

**Roger E. Muns, Chairman** . . . Grantham, Randall & Muns, P.O. Box 903, Jackson, MS 39205 (601 969-7164)

**Thomas E. Callahan** . . . Pannell Kerr Forster, 100 Summer St., Ste. 3010, Boston, MA 02110 (617 423-4920)

**D. Michael Costello** . . . Costello, Strain & Company, P.C., 730 Cherry St., Ste. C, Chattanooga, TN 37402 (615 266-4466)

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**Gregory J. Massarella** . . . Grant Thornton, 1700 One Prudential Plaza, 130 East Randolph Dr., Chicago, IL 60601 (312 856-0001)

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**Leonard M. Sommer** . . . Sommer, Magnuson Associates, P.C., 11711 Arbor St., Omaha, NE 68144 (402 330-6330)

**Michael J. Wagner** . . . Price Waterhouse, 1880 Century Park East, Los Angeles, CA 90067 (213 201-1944)

**James B. Wener\*** . . . Philip Rootberg & Company, 250 South Wacker Dr., Ste. 800, Chicago, IL 60606 (312 930-9600)

**STAFF AIDES:**

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**Steven E. Sacks**—Technical Manager, Management Advisory Services (212 575-3647)

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\*Consultant

## MAS SMALL BUSINESS CONSULTING PRACTICES SUBCOMMITTEE

**OBJECTIVE:** To develop material to be published as MAS Small Business Consulting Practice Aids; to help make practitioners aware of these aids and to provide guidance in their use; to undertake other projects that would enhance a practitioner's ability to provide advice and assistance to small business clients.

**Byron S. Cherkas, *Chairman*** . . . Shubitz, Rosenbloom, Cherkas, Stein & Co., P.A., 11428 SW 109 Rd., Miami, FL 33176 (305 595-1411)

**Gary L. Booth** . . . Booth-Griggs, 3139 Mercedes, Monroe, LA 71201 (318 322-5731)

**Alfred E. Cambridge, Jr.** . . . Arthur Andersen & Co., 425 Walnut St., Cincinnati, OH 45202 (513 381-6900)

**Richard B. Donahue** . . . Mirrione Corporation, One Brockton Executive Park, Brockton, MA 02401 (508 587-6500)

**Carolyn J. Garfield** . . . Vermont Society of CPAs, 28 Barre St., P.O. Box 780, Montpelier, VT 05601 (802 229-4939)

**C. Thomas Higgins** . . . Own Account, P.O. Box 820, Belfair, WA 98528 (206 876-3838)

**John A. Jetter** . . . John A. Jetter, P.C., 515 North Fredonia, Longview, TX 75601 (214 236-7336)

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**Ralph A. Kubek** . . . Veatch Rich & Nadler, 425 Huell Rd., Bldg. 13, Northbrook, IL 60067 (312 564-8290)

**Alan F. Lovitsch** . . . Gleeson, Sklar & Sawyers, 1420 Kensington Rd., Ste. 108, Oak Brook, IL 60521 (312 990-2290)

**Carol Ann McKeag** . . . Own Account, P.O. Box 1137, Las Cruces, NM 88004 (505 524-0079)

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**Lawrence J. Stefaniak** . . . BDO Seidman, 500 Citicorp Center, 1200 Smith St., Houston, TX 77002 (713 659-6551)

**James L. Worthington** . . . Cherry, Bekaert & Holland, 1010 North Thompson St., P.O. Box 27127, Richmond, VA 23261 (804 257-7101)

### STAFF AIDES:

**Monroe S. Kuttner**—Director, Management Advisory Services (212 575-6363)

**Monte N. Kaplan**—Technical Manager, Management Advisory Services (212 575-7057)

## MAS TECHNICAL AND INDUSTRY CONSULTING PRACTICES SUBCOMMITTEE

**OBJECTIVE:** To identify subjects for proposed MAS Technical and Industry Consulting Practice Aids; to encourage practitioners outside the MAS Division to author such practice aids, when appropriate, and to provide guidance to volunteer authors appointed to task forces of the subcommittee.

**Edward J. Dupke, *Chairman*** . . . Rehmann, Robson & Co., 105 East Michigan Ave., P.O. Box 449, Jackson, MI 49204 (517 788-8111)

**Jack E. Blumenthal** . . . Causey Demgen & Moore, 1801 California St., Denver, CO 80220 (303 296-2229)



**Elizabeth Stowell Hager** . . . Hager & Ward, Inc., 2642 East 21 St., Ste. 120, Tulsa, OK 74114 (918 749-5629)

**Richard J. Jagusztyń** . . . Jagusztyń & Jagusztyń, P.A., 5100 NW 33 Ave., Ste. 240, Ft. Lauderdale, FL 33309 (305 735-6505)

**Kevin M. Keliher** . . . Cheshier & Fuller, P.C., Inc., 14175 Protor Rd., Dallas, TX 75247 (214 387-4300)

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**Gregory Parker** . . . Babicky, Venne, Bunce & Parker, P.C., 2000 SW First, Ste. 430, Portland, OR 97201 (503 224-5910)

**Ira H. Somach** . . . Management Assistance, 662 Franklin Ave., Ste. 400, Garden City, NY 11530 (516 358-0732)

**STAFF AIDES:**

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**Monte N. Kaplan**—Technical Manager, Management Advisory Services (212 575-7057)

## MEMBERS IN GOVERNMENT COMMITTEE

**OBJECTIVE:** To promote and encourage increased participation and involvement by government CPAs in the affairs of the AICPA by 1) advising other committees and boards on the interests and needs of members in government, 2) striving to place government members on key committees of the AICPA, 3) providing a means for surfacing governmental sector issues that require attention, and 4) implementing programs to further the interests of government members, including provision of governmental CPE opportunities.

**Tom L. Allen, Chairman** . . . Utah State Auditor, State Capitol, Rm. 211, Salt Lake City, UT 84114 (801 538-1361)

**Lawrence F. Alwin** . . . State Auditor's Office, P.O. Box 12067, Austin, TX 78711 (512 463-5780)

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**Patricia A. Dalton** . . . U.S. Department of Labor, Office of Inspector General, 3535 Market St., Rm. 12100, Philadelphia, PA 19104 (215 596-4024)

**Randal J. Finden** . . . Office of State Auditor, General Administration Bldg., G-170, Mail Stop AS-21, Olympia, WA 98504 (206 753-3544)

**J. Dwight Hadley** . . . Division of Municipal Affairs, Office of the State Comptroller, A.E.S.O.B.—10th Fl., Albany, NY 12236 (518 474-4005)

**Mitchell L. Laine** . . . Office of Inspector General, U.S. Department of Education, MES Bldg. Rm. 4200, 400 Maryland Ave., SW, Washington, DC 20202 (202 732-5600)

**Betty A. Pendergrass** . . . Lexington-Fayette, Urban County Government, 200 East Main St., Lexington, KY 40507 (606 258-3300)

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**Gerald A. Silva** . . . City of San Jose, City Auditor's Office, 151 West Mission St., San Jose, CA 95110 (408 277-4601)

**John G. Smithyman** . . . City of Philadelphia, 1230 Municipal Services Bldg., Philadelphia, PA 19107 (215 686-6680)

STAFF AIDE:

**Stuart L. Graff**—Technical Manager, Federal Government Relations  
(202 737-6600)

## **MINORITY DOCTORAL FELLOWS COMMITTEE**

*OBJECTIVE:* To award doctoral fellowships to minority professors from developing institutions.

**Milton Wilson, Chairman** . . . Howard University, School of Business and Public Administration, Washington, DC 20059 (202 636-5105)

**Charles T. Barrett, Jr.** . . . Barstan Interests, Inc., 711 Navarro, Ste. 540, San Antonio, TX 78205 (512 299-2392)

**Quinton Booker** . . . Jackson State University, 88 Pickwick Court, Jackson, MS 39206 (601 968-2414)

**Joseph L. Boyd** . . . Norfolk State University, School of Business, 2401 Corprew Ave., Norfolk, VA 23504 (804 683-8920)

**Ruth C. Harris** . . . (Virginia Union University), 2816 Edgewood Ave., Richmond, VA 23222 (804 257-5704)

**John O. Mason, Jr.** . . . University of Alabama, P.O. Drawer AC, University, AL 35406 (205 348-2904)

**Douglas Sharp** . . . Wichita State University, Barton School of Business, Wichita, KS 67208 (316 689-3200)

STAFF AIDE:

**Sharon L. Donahue**—Manager, Minority Recruitment (212 575-7641)

## **MINORITY RECRUITMENT AND EQUAL OPPORTUNITY COMMITTEE**

*OBJECTIVE:* To implement the 1969 resolution of Council to integrate the profession in fact as well as in ideal by encouraging and assisting young men and women from minority groups to prepare themselves for professional careers in accounting and encouraging public accounting firms and other business organizations to take special affirmative action to recruit and promote qualified members of minority groups.

**Alcide J. Tervalon, Jr., Chairman** . . . Bruno & Tervalon, 650 South Pierce St., Ste. 203, New Orleans, LA 70119 (504 482-8733)

**Frank J. Banks** . . . Banks Investment Co., 5 North Third St., Memphis, TN 38103 (901 523-1884)

**Brenda S. Birkett** . . . (Southern University, Baton Rouge), 7970 Dyer Rd., Baker, LA 70814 (504 771-5640)

**Miguel A. Cabrera** . . . M. A. Cabrera & Company, P.A., 4801 South University Dr., Fort Lauderdale, FL 33328 (305 434-1660)

**Walter C. Davenport** . . . Garrett and Davenport, 5 West Hargett St., Ste. 401, Raleigh, NC 27601 (919 832-6330)

**Barry F. Doll** . . . Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-5027)

**Don E. Dyer** . . . Coopers & Lybrand, 1000 West 6 St., Los Angeles, CA 90017 (213 482-6021)

- John S. Fitzgerald** . . . Halstead Industries, Inc., 100 South Elm St., Greensboro, NC 27401
- Robert E. Henry\*** . . . Arthur Andersen & Co., Center for Professional Education, 1405 North Fifth Ave., St. Charles, IL 60174 (312 377-3100)
- James Hill, Jr.** . . . Hill, Taylor & Company, 116 South Michigan Ave., 11th Fl., Chicago, IL 60603 (312 332-4964)
- Aaron Hipscher** . . . Ernst & Young, 277 Park Ave., New York, NY 10172 (212 407-3359)
- Mark Kiel** . . . North Carolina A&T State University, 1620 Foxhollow Rd., Greensboro, NC 27410 (919 334-7581)
- Jack E. Kiger** . . . University of Tennessee, Department of Accounting and Business Law, Knoxville, TN 37996 (615 974-2551)
- Dante Marrazzo** . . . Internal Revenue Service, 27390 Hemlock Dr., Westlake, OH 44145 (216 522-3230)
- James C. Older\*** . . . Deloitte & Touche, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0591)
- Harold Ronald Pitt** . . . Northern Arizona University, College of Business, Box 15066, Flagstaff, AZ 86011 (602 523-7348)
- Gail A. Shaw** . . . West Virginia University, College of Business and Economics, Box 6025, Morgantown, WV 26506 (304 293-4092)
- Lemar Swinney** . . . KPMG Peat Marwick, 599 Lexington Ave., New York, NY 10022 (212 872-7631)
- STAFF AIDE:
- Sharon L. Donahue**—Manager, Minority Recruitment (212 575-7641)

## NOMINATIONS COMMITTEE

*OBJECTIVE:* To provide for continuity of leadership and add distinction to the organization by nominating the best of the profession for officers, Council and the Board of Directors.

- Robert L. May, Chairman** . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4683)
- William C. Carpenter** . . . Wolf & Company of Massachusetts, One International Plaza, Fort Hill Square, Boston, MA 02110 (617 439-9700)
- David L. Chervenak** . . . Cotton and Allen, 200 South 5 St., Louisville, KY 40202 (502 589-6050)
- Neil C. Churchill** . . . Babson College, Wellesley, MA 02157 (617 235-1200)
- Louis W. Dooner** . . . Dooner, Edwards & Fletcher, 113 North Madison St., Quincy, FL 32351 (904 627-7109)
- William F. Easley** . . . Goforth & Marti Office Supply Co., 234 North "D" St., San Bernardino, CA 92401 (714 884-1863)
- Lawrence D. Handler** . . . Dairy Mart Convenience Stores, Inc., 240 South Rd., Enfield, CT 06082 (203 741-3611)
- Ronald S. Katch** . . . Katch, Tyson and Corren, 191 Waukegan Rd., Northfield, IL 60093 (312 446-0550)
- Daniel J. Kelly** . . . Deloitte & Touche, 200 Renaissance Center, 16th Fl., Detroit, MI 48243 (313 446-1500)
- William L. Matthews** . . . Plante & Moran, 27400 Northwestern Highway, P.O. Box 307, Southfield, MI 48037 (313 352-2500)
- Marilyn A. Pendergast** . . . Urbach, Kahn & Werlin, 66 State St., Albany, NY 12207 (518 449-3166)
- STAFF AIDE:
- Donald J. Schneeman**—General Counsel and Secretary (212 575-6469)

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\*Consultant

## NOT-FOR-PROFIT ORGANIZATIONS COMMITTEE

**OBJECTIVE:** To develop recommendations for the profession in connection with all matters concerning services provided by the profession to not-for-profit organizations, including such matters as accounting, auditing, tax, and CPE.

**Mary F. Foster, Chairman.** . . . Deloitte & Touche, One World Trade Center, 99th Fl., New York, NY 10048 (212 669-5237)

**Elaine T. Allen.** . . . Ernst & Young, 277 Park Ave., New York, NY 10172 (212 407-1667)

**Virginia L. Baeten.** . . . Community Service Center, 1673 Dousman St., P.O. Box 12770, Green Bay, WI 54307 (414 498-2599)

**Alfred F. Beers.** . . . University of Pennsylvania, Franklin Bldg., Rm. 319, 3451 Walnut St., Philadelphia, PA 19104 (215 898-4920)

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**Ronald Benjamin.** . . . Mitchell, Titus & Company, Two Park Ave., Rm. 2203, New York, NY 10016 (212 686-4777)

**Gregory B. Capin.** . . . Capin, Crouse & Co., 720 Executive Park Dr., Greenwood, IN 46143 (317 882-1514)

**Richard L. Cook.** . . . Cook & Freedman, A.C., 500 East Carson Plaza Dr., Ste. 232, Carson, CA 90746 (213 323-1810)

**John H. Engstrom.** . . . Northern Illinois University, Department of Accountancy, DeKalb, IL 60115 (815 753-6097)

**Herbert K. Folpe.** . . . KPMG Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-5863)

**Robert T. Forrester.** . . . Coopers & Lybrand, One International Pl., Boston, MA 02110 (617 574-5274)

**Richard D. Johnson.** . . . Iowa Auditor of State, State Capitol Bldg., Des Moines, IA 50319 (515 281-5835)

**Judith A. Kamnikar.** . . . Auburn University at Montgomery, Department of Accounting and Finance, Montgomery, AL 36193 (205 271-9490)

**Timothy J. Racek.** . . . Retired, 39 D St., Seaside, NJ 08752 (201 793-0082)

**J. Malcolm Visbal.** . . . Grant Thornton, One California St., Ste. 2100, San Francisco, CA 94111 (415 986-3900)

**STAFF AIDE:**

**Joel M. Tanenbaum**—Technical Manager, Accounting Standards (212 575-3698)

## 150-HOUR EDUCATION REQUIREMENT COMMITTEE

**OBJECTIVE:** To develop a program for legislative implementation of a post-baccalaureate education requirement to sit for the CPA examination; to give advice and assistance in achieving a postbaccalaureate education requirement to key states selected by reason of their significance as national leaders or the likelihood of successful implementation; and to seek the support, cooperation, and participation of the state societies, of the state boards of accountancy, and of other professional organizations in developing and implementing the program.

**A. Tom Nelson, Chairman.** . . . The University of Utah, 2155 Pheasant Way, Salt Lake City, UT 84121 (801 581-7431)

**Raymond L. Crippen** . . . Crippen, Crippen & Co., 850 East Fort King St., Ocala, FL 32671 (904 732-4260)

**Patrick R. Delaney** . . . Northern Illinois University, Department of Accounting, DeKalb, IL 60115 (815 753-6214)

**Michael A. Diamond** . . . University of Southern California, School of Accounting, Los Angeles, CA 90089 (213 743-2426)

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**Keith J. Libman** . . . Kopperman & Wolf Co., 2000 Keith Bldg., Cleveland, OH 44115 (216 696-1730)

**Greta Jane Russell** . . . (Ohio State Treasurer), 2786 Kingsrowe Court, Columbus, OH 43209 (614 235-1407)

**John Patrick Thomas** . . . Thomas and Thomas, Route 8, Box 133A, Texarkana, AR 75502 (501 772-3980)

**Thomas S. Watson, Jr.** . . . Watson, Rice & Company, 1220 L St., NW, Ste. 650, Washington, DC 20005 (202 371-9005)

**Jan R. Williams** . . . University of Tennessee, 630 Stokely Management Center, Knoxville, TN 37996 (615 974-2386)

**STAFF AIDES:**

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**Beatrice C. Sanders**—Director, Relations with Educators (202 575-6434)

**Virgil W. Webb III**—Technical Manager, State Legislation (202 737-6600)

## **PERSONAL FINANCIAL PLANNING EXECUTIVE COMMITTEE**

*OBJECTIVE:* To plan, initiate, supervise and coordinate projects, programs and activities of the personal financial planning division.

**Michael A. Azorsky, Chairman** . . . Mayer Hoffman McCann, 420 Nichols Rd., Kansas City, MO 64112 (816 968-2012)

**Michele R. Bourgerie** . . . Ernst & Young, 277 Park Ave., New York, NY 10172 (212 407-2635)

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**Richard L. Dougherty** . . . Dougherty & Company, 606 South Olive St., Ste. 1500, Los Angeles, CA 90014 (213 622-1244)

**Dirk L. Edwards** . . . Edwards & Meyers, 1331 SW Broadway, Ste. 200, Portland, OR 97201 (503 222-4708)

**D. Larry Fowler** . . . Searing, Gitelson & Keeslar, P.S., 211 Morris Ave. South, Renton, WA 98057 (206 226-6200)

**Wallace L. Head** . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 507-7236)

**Dennis R. Kroner** . . . Kroner & Company, Ltd., 10 South Riverside Plaza, Ste. 1510, Chicago, IL 60606 (312 902-6900)

**Michael Markiewicz** . . . Markiewicz & Company, P.O. Box 660, Lebanon, NH 03766 (603 448-6977)

**Brian S. Meritt** . . . Walpert, Smullian & Blumenthal, P.A., 29 West Susquehanna Ave., Baltimore, MD 21204 (301 296-4600)

**E. Christopher Palmer** . . . Own Account, 30 Colpitts Rd., Weston, MA 02193 (617 891-7755)

**Kevin F. Roach** . . . Price Waterhouse, 153 East 53 St., New York, NY 10022 (212 527-8450)

**Curtis C. Verschoor** . . . DePaul University, School of Accountancy, 25 East Jackson Blvd., Chicago, IL 60604 (312 341-6903)

**STAFF AIDES:**

**John F. Hudson**—Director, Personal Financial Planning (212 575-6474)

**Phyllis J. Bernstein**—Technical Manager, Personal Financial Planning (212 575-5713)

## PERSONAL FINANCIAL PLANNING LEGISLATION AND REGULATION SUBCOMMITTEE

*OBJECTIVE:* To help appropriate AICPA committees develop statements of position. To monitor and develop positions on federal and state legislative and regulatory activities for impact on the CPA PFP practitioner. The subcommittee works closely with the government affairs committee, the AICPA state legislation committee and state society committees in these activities.

**William J. Goldberg**, *Chairman* . . . KPMG Peat Marwick, 3000 Republic Bank Center, P.O. Box 4545, Houston, TX (713 224-4262)

**Paul V. Breazeale** . . . Breazeale, Saunders & O'Neil, Ltd., P.O. Box 80, Jackson, MS 39205 (601 969-7440)

**Larry L. Creek** . . . Presnell, Gage & Co., 1150 West State St., P.O. Box 1693, Boise, ID 83701 (208 345-2350)

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**Laurie A. Thomas** . . . J. Smith Lanier & Company, 2920 Brandywine Rd., Atlanta, GA 30341 (404 458-9292)

**Curtis C. Verschoor** . . . DePaul University, School of Accountancy, 25 East Jackson Blvd., Chicago, IL 60604 (312 341-6903)

**Robert E. Zobel** . . . Deloitte & Touche, 100 Chopin Plaza, Ste. 700, Miami, FL 33131 (305 377-4000)

**STAFF AIDE:**

**Phyllis J. Bernstein**—Technical Manager, Personal Financial Planning (212 575-5713)

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\*Consultant

## PERSONAL FINANCIAL PLANNING PRACTICE SUBCOMMITTEE

**OBJECTIVE:** To identify practice problems and develop practice management, technical, and marketing practice aids. To develop advisory statements of practice in PFP. To identify ethical concerns and work with the Professional Ethics Division to resolve those concerns.

**D. Larry Fowler, Chairman.** . . . Searing, Gitelson & Keeslar, P.S.,  
211 Morris Ave. South, Renton, WA 98057 (206 226-6200)

**Jennifer L. Baron.** . . . Reznick, Fedder & Silverman, 4520 East-West Highway,  
Ste. 300, Bethesda, MD 20814 (301 652-9100)

**Robert W. Batty.** . . . Batty, Erlandsen & Higgins, P.S., South 107 Howard,  
Ste. 605, Spokane, WA 99204 (509 624-1268)

**Clark M. Blackman II.** . . . Friedman, Eisenstein, Raemer & Schwartz,  
401 North Michigan Ave., Chicago, IL 60611 (312 644-6000)

**Dirk L. Edwards.** . . . Edwards & Meyers, 1331 SW Broadway, Ste. 200,  
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**Robert L. Fasani.** . . . Hauk, Fasani & Company, P.C., 5 American Dr.,  
St. Louis, MO 63043 (314 434-0059)

**David E. Karr.** . . . Grant Thornton, 8280 Greensboro Dr., Ste. 600, McLean,  
VA 22102 (703 749-2911)

**Ronald J. Linder.** . . . Delagnes, Mitchell & Linder, 25 Ecker St., Ste. 650,  
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**John H. Mullen.** . . . KPMG Peat Marwick, Three Embarcadero Center,  
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**Robert Dean Sellers.** . . . M. H. Whittier Corporation, 1600 Huntington Dr.,  
South Pasadena, CA 91030 (818 441-5111)

**Steven N. Strauss.** . . . Strauss & Company, P.C., 7733 Forsyth Blvd.,  
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**Steven C. Walker.** . . . Tannebaum, Bindler & Co., 2323 Bryan St., Ste. 700,  
LB107, Dallas, TX 75201 (214 969-6990)

STAFF AIDE:

**Phyllis J. Bernstein**—Technical Manager, Personal Financial Planning  
(212 575-5713)

## PERSONAL FINANCIAL PLANNING PROFESSIONAL EDUCATION SUBCOMMITTEE

**OBJECTIVE:** To monitor, provide input and maintain relationships with the AICPA CPE Division and other educational groups. The subcommittee will review content of all AICPA CPE courses relating to PFP.

**Jack Marzluft, Chairman.** . . . Marzluft & Giles, 185 Front St., Ste. 108,  
Danville, CA 94526 (415 838-9640)

**Barry C. Broden.** . . . University of Hartford Tax Institute, 200 Bloomfield  
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**Suzanne Clark-James.** . . . Own Account, 1557 Ogden, Denver, CO 80218  
(303 831-8858)

**Gregory R. Frazier.** . . . KPMG Peat Marwick, 3 Chestnut Ridge Rd.,  
Montvale, NJ 07645 (201 307-7626)

**Fred H. Gage.** . . . Baden, Conrad, Gage & Schroeder, 400 Metro Bldg.,  
202 West Berry, Fort Wayne, IN 46802 (219 422-2551)

**Richard A. Gwennap** . . . Own Account, 1305 Law & Finance Bldg.,  
429 Fourth Ave., Pittsburgh, PA 15219 (412 391-0672)

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10018 (212 382-3400)

**David N. Kahn** . . . Goldstein, Golub, Kessler & Company, P.C., 1185 Avenue  
of the Americas, New York, NY 10036 (212 661-3300)

**Ronald S. Kearns** . . . Smith Elliott Kearns & Company, 804 Wayne Ave.,  
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**Anthony T. Krzystofik** . . . University of Massachusetts, School of Business  
Administration, Amherst, MA 01003 (413 549-4941)

**Don C. Marshall** . . . California State University, Department of Accounting,  
Fullerton, CA 92634 (714 773-2225)

**James G. Martin** . . . Horne CPA Group, P.O. Box 656, Grenada, MS 38901  
(601 226-6779)

**Raymond L. Poole** . . . Matrix-Consultant to CPAs, Park 77, Ste. 3B,  
50 West 77 St., New York, NY 10024 (212 877-3344)

STAFF AIDE:

**Bernice Sobel**—Technical Manager, Technical Information (212 575-6402)

## **PRACTICE GROUP B ADVISORY COMMITTEE**

*OBJECTIVE:* To provide a forum to medium size firms for exchange of views  
on issues particular to their practices so as to provide input to existing com-  
mittees and boards. Group B Advisory Committee does not itself establish  
policy or standards.

**Ronald S. Cohen, Chairman** . . . Crowe, Chizek and Company, 330 East  
Jefferson Blvd., P.O. Box 7, South Bend, IN 46624 (219 236-8677)

**R. Michael Beatty** . . . Kennedy and Coe, United Bldg., P.O. Box 1100, Salina,  
KS 67402 (913 825-1561)

**Robert L. Burton** . . . LeMaster & Daniels, West 920 Ivy St., P.O. Box 1054,  
Moses Lake, WA 98837 (509 765-1281)

**Robert Coleman** . . . Margolin Winer & Evens, 600 Old Country Rd.,  
Garden City, NY 11530 (516 228-8600)

**Richard A. Eisner** . . . Richard A. Eisner & Company, 575 Madison Ave.,  
New York, NY 10022 (212 355-1700)

**Steven N. Fischer** . . . Urbach, Kahn & Werlin, 66 State St., Albany, NY  
12207 (518 449-3166)

**John J. Fixmer** . . . Wipfli, Ullrich & Bertelson, P.O. Box 8010, Wausau, WI  
54401 (715 369-1040)

**Irwin Friedman** . . . Friedman, Eisenstein, Raemer & Schwartz, 401 North  
Michigan, Chicago, IL 60601 (312 644-6000)

**James O. Glauser** . . . Baird, Kurtz & Dobson, Hammons Tower,  
P.O. Box 1900, Springfield, MO 65801 (417 831-7283)

**Gerald L. Golub** . . . Goldstein, Golub & Kessler, P.C., 1185 Avenue of the  
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**Jerome A. Harris** . . . Checkers, Simon & Rosner, One South Wacker Dr.,  
Chicago, IL 60606 (312 346-4242)

**John D. Harris** . . . Geo. S. Olive & Co., 320 North Meridan St., Indianapolis,  
IN 46204 (317 267-8411)

**Thomas W. Havey** . . . Thomas Havey & Co., 30 North LaSalle St., Chicago,  
IL 60602 (312 368-0500)



- Philip J. Howell** . . . Goodman & Company, 234 Monticello Ave., Ste. 1100, P.O. Box 3247, Norfolk, VA 23514 (804 624-5100)
- Norbert J. Johnson** . . . Virchow Krause & Co., 4130 Lien Rd., P.O. Box 7398, Madison, WI 53707 (608 249-6622)
- Harvey R. Kallick** . . . Blackman, Kallick, Bartelstein, 300 South Riverside Plaza, Ste. 660, Chicago, IL 60606 (312 207-1040)
- William W. Kidd** . . . Mauldin & Jenkins, 2303 Dawson Rd., P.O. Box 71549, Albany, GA 31707 (912 883-3343)
- Irving B. Kroll** . . . Kenneth Leventhal & Company, 2049 Century Park East, 17th Fl., Los Angeles, CA 90067 (213 277-0880)
- Anthony F. Lang** . . . Hausser + Taylor, 1000 Eaton Center, Cleveland, OH 44114 (216 523-1900)
- Norman W. Lipshie** . . . Weber, Lipshie & Co., 1430 Broadway, New York, NY 10018 (212 382-3400)
- William L. Matthews** . . . Plante & Moran, 27400 Northwestern Highway, P.O. Box 307, Southfield, MI 48037 (313 352-2500)
- James R. Miller** . . . Larson, Allen, Weishair & Co., 1800 Interchange Tower, 600 South Highway 169, Minneapolis, MN 55426 (612 546-2211)
- J. Curt Mingle** . . . Clifton, Gunderson & Co., 808 Commerce National Bank Bldg., Peoria, IL 61602 (309 671-4560)
- Sidney Morgenesser** . . . M. R. Weiser & Co., 535 Fifth Ave., New York, NY 10017 (212 972-2500)
- J. Stephen Moss** . . . Smith, Batchelder & Rugg, 164 St. Paul St., P.O. Box 1457, Burlington, VT 05402 (802 863-2323)
- Dennis T. Pixton** . . . Moss Adams, 1001 Fourth Ave., Ste. 2830, Seattle, WA 98154 (206 223-1820)
- Philip H. Politziner** . . . Amper, Politziner & Mattia, P.A., 2015 Lincoln Highway, Edison, NJ 08818 (201 287-1000)
- Harold E. Quill** . . . McGladrey & Pullen, One Independence Center, Ste. 1000, Charlotte, NC 28246 (704 333-9003)
- Warren W. Quinley** . . . Pannell Kerr Forster, 245 Peachtree Center Ave., Ste. 700, Atlanta, GA 30303 (404 688-4111)
- John M. Randolph, Jr.** . . . Paente, Randolph, Orlando, Carey & Associates, 46 Public Square, Wilkes-Barre, PA 18701 (717 824-3545)
- Darold D. Rath** . . . Eide Helmeke & Co., Dakota Bank Bldg., Ste. 500, P.O. Box 2545, Fargo, ND 58108 (701 237-3343)
- Richard J. Roth** . . . Kemper CPA Group, 302 East Walnut St., P.O. Box 694, Robinson, IL 62454 (618 546-1502)
- Mahlon Rubin** . . . Rubin, Brown, Gornstein & Co., 230 South Bemiston Ave., St. Louis, MO 63105 (314 727-8150)
- Myles J. Sachs** . . . J. H. Cohn & Company, 75 Eisenhower Parkway, Roseland, NJ 07068 (201 228-3500)
- Charles Edgar Sams, Jr.** . . . Dixon, Odon & Co., 213 Lindsay St., P.O. Box 2646, High Point, NC 27261 (919 889-5156)
- Reed A. Stigen** . . . Charles Bailly & Company, First Interstate Center, Ste. 1100, Fargo, ND 58124 (701 237-5275)
- Howard L. Stone** . . . Altschuler, Melvoin and Glasser, 30 South Wacker Dr., 26th Fl., Chicago, IL 60606 (312 207-2800)
- Donald M. Tannenbaum** . . . Spicer & Oppenheim, 7 World Trade Center, 10th Fl., New York, NY 10048 (212 422-1000)

**John I. Wilson** . . . C. M Amos & Company, 2 North Charles St., Ste. 210,  
Baltimore, MD 21201 (301 727-5341)

**Gary J. Wolfe** . . . Cherry, Bekaert & Holland, 3100 One First Union Center,  
Charlotte, NC 28202 (704 377-3741)

STAFF AIDE:

**Donald J. Schneeman**—General Counsel and Secretary (212 575-6469)

## PROFESSIONAL ETHICS EXECUTIVE COMMITTEE

*OBJECTIVE:* To develop standards of ethics, promote understanding and voluntary compliance with such standards, establish and present apparent violations of the standards and the AICPA's bylaws to the Joint Trial Board for disciplinary action, improve the profession's enforcement procedures, and coordinate the subcommittees of the Professional Ethics Division.

**Marilyn A. Pendergast**, *Chairman* . . . Urbach, Kahn & Werlin, 66 State St.,  
Albany, NY 12207 (518 449-3166)

**William A. Bonfield** . . . Bonfield & Company, S.C., 740 North Plankinton Ave.,  
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**William L. Burke** . . . Ernst & Young, 787 Seventh Ave., New York, NY 10019  
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**Raymond L. Dever** . . . Coopers & Lybrand, 1251 Avenue of the Americas,  
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**James Don Edwards** . . . University of Georgia, J. M. Tull School of Accounting,  
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**Thomas R. Farm** . . . Olsen, Thielen & Co., Ltd., 223 Little Canada Rd.,  
St. Paul, MN 55117 (612 483-4521)

**Lamar W. Gardner, Jr.**, . . . Own Account, 1 Riverwalk Pl., Ste. 1290,  
700 North St. Marys, San Antonio, TX 78205 (512 226-4373)

**Lawrence D. Handler** . . . Dairy Mart Convenience Stores, Inc., 240 South Rd.,  
Enfield, CT 06082 (203 741-3611)

**J. Michael Inzina** . . . Hill, Inzina & McGrew, 701 East Madison, P.O. Box 631,  
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**Robert W. Moss** . . . Pannell Kerr Forster, Republic Plaza, Ste. 5000, 370 17 St.,  
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**David A. Nelson** . . . McGladrey & Pullen, 1300 Midwest Plaza East,  
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**Lewis F. Nigh** . . . Price Waterhouse, 1251 Avenue of the Americas,  
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**Claude Nixon, Jr.** . . . Bourgeois, Bennett, Thokey & Hickey, 111 Veterans  
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**Joseph H. Todd** . . . Todd Riverbark & Puryear, 315 Dick St., P.O. Box 1720,  
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**James L. Williams** . . . Deloitte & Touche, 695 Town Center Dr., Ste. 1200,  
Costa Mesa, CA 92626 (714 641-5591)

STAFF AIDE:

**Herbert A. Finkston**—Director, Professional Ethics (212 575-6209)

**GOVERNMENTAL TECHNICAL STANDARDS SUBCOMMITTEE**

**OBJECTIVE:** To assist the executive committee of the division in developing ethical standards with respect to technical competence in governmental audits; in promoting understanding of and voluntary compliance with such standards; and, in cooperation with state societies, in investigating complaints alleging violation of AICPA technical and ethical standards.

**James L. Williams, Chairman** . . . Deloitte & Touche, 695 Town Center Dr., Ste. 1200, Costa Mesa, CA 92626 (714 641-5591)

**Ann H. Aikman** . . . Laventhol & Horwath, 605 Third Ave., New York, NY 10158 (212 980-3100)

**Jake D. Dunton** . . . Blue & Co., 9100 Keystone Crossing, Ste. 500, P.O. Box 80069, Indianapolis, IN 46280 (317 848-8920)

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**Glenn L. Goodwin** . . . BDO Seidman, 99 Monroe, NW, Ste. 800, Grand Rapids, MI 49503 (616 774-7000)

**Robert D. Hammond** . . . Clifton, Gunderson & Co., 11990 Grant St., Ste. 304, Denver, CO 80233 (303 452-2008)

**J. Michael Inzina** . . . Hill, Inzina & McGrew, 701 East Madison, P.O. Box 631, Bastrop, LA 71221 (318 281-4492)

**Dewey E. Mann** . . . Petty & Landis, P.C., 602 Krystal Bldg., One Union Square, Chattanooga, TN 37402 (615 756-6585)

**Donald R. McArdle** . . . Baird & Company, 811 Telfair St., P.O. Box 2206, Augusta, GA 30903 (404 722-3595)

**Toni R. McKinley** . . . McKinley, Cooper, Schmieding & Co., P.O. Box 10438, Greenville, SC 29603 (803 233-1800)

**Jeffrey Mengel** . . . Plante & Moran, 27400 NW Highway, P.O. Box 307, Southfield, MI 48037 (313 352-2500)

**Lon W. Morrey** . . . Mitchell, Titus & Co., 1825 K St., NW, Washington, DC 20006 (202 293-5713)

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**William A. Schultz** . . . Coopers & Lybrand, 2501 Washington Ave., Newport News, VA 23607 (804 245-0075)

**James M. Williams** . . . Ernst & Young, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)

**STAFF AIDES:**

**Edith C. Breitner**—Senior Technical Manager, Professional Ethics (212 575-6247)

**Ruth M. Hanauer**—Technical Manager, Professional Ethics (212 575-6215)

**Leonard Hecht**—Technical Manager, Professional Ethics (212 575-6214)

## INDEPENDENCE-BEHAVIORAL STANDARDS SUBCOMMITTEE

**OBJECTIVE:** To assist the Executive Committee of the division in developing ethical standards with respect to independence, integrity and objectivity, responsibilities to clients, and other responsibilities and practices; in promoting understanding of and voluntary compliance with such standards; and in cooperation with state societies and state boards, in investigating cases where standards may have been violated.

**Joseph H. Todd, Chairman.** . . . Todd Riverbark & Puryear, 315 Dick St., P.O. Box 1720, Fayetteville, NC 28302 (919 323-3600)

**John L. Archambault.** . . . Grant Thornton, 600 Prudential Plaza, Chicago, IL 60601 (312 856-0200)

**R. Preston Clark.** . . . Cherry, Bekaert & Holland, 3100 One First Union Center, Charlotte, NC 28202 (919 483-7131)

**Raymond L. Dever.** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2802)

**Thomas R. Farm.** . . . Olsen, Thielen & Co., Ltd., 223 Little Canada Rd., St. Paul, MN 55117 (612 483-4521)

**John G. Hodgson, Jr.** . . . J. G. Hodgson & Co., Inc., 700 Pleasant St., 5th Fl., New Bedford, MA 02740 (617 990-2600)

**Larry Joseph Koch.** . . . Deloitte & Touche, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0720)

**David A. Nelson.** . . . McGladrey & Pullen, 1300 Midwest Plaza East, Minneapolis, MN 55402 (612 332-4300)

**Lewis F. Nigh.** . . . Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-4854)

**Frank J. Pearlman.** . . . BDO Seidman, 1430 Broadway, New York, NY 10018 (212 302-0100)

**L. Glenn Perry.** . . . KPMG Peat Marwick, 767 Fifth Ave., New York, NY 10153 (212 909-5255)

**Joseph A. Puleo.** . . . Puleo & Thompson, P.C., 3139 Whitney Ave., Hamden, CT 06518 (203 288-4144)

**Richard C. Sweeney.** . . . St. Martin's College, 5115 Brentwood Dr., SE, Lacey, WA 98503 (206 438-4361)

**STAFF AIDE:**

**Kathleen A. Lewis**—Senior Technical Manager, Professional Ethics (212 575-3841)

## TECHNICAL STANDARDS SUBCOMMITTEE

**OBJECTIVE:** To assist the Executive Committee of the division in developing ethical standards with respect to competence and technical matters; in promoting understanding of and voluntary compliance with such standards; and in cooperation with state societies and state boards, in investigating cases when the standards may have been violated.

**Julian E. Jacoby, Chairman.** . . . Laventhol & Horwath, 605 Third Ave., New York, NY 10158 (212 980-3100)

**William A. Bonfield.** . . . Bonfield & Company, S.C., 740 North Plankinton Ave., Milwaukee, WI 53203 (414 276-2160)

**Jeffery C. Bryan.** . . . Evans, Porter, Bryan & Co., 1800 Gaslight Tower, Atlanta, GA 30303 (404 586-0133)

**William L. Burke** . . . Ernst & Young, 787 Seventh Ave., New York, NY 10019  
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**Daniel J. Cronin** . . . KPMG Peat Marwick, 55 East 52 St., New York, NY  
10055 (212 909-5686)

**John T. Fisher** . . . Smith-Day, P.C., P.O. Box 2710, Yakima, WA 98907  
(509 248-0321)

**Lamar W. Gardner, Jr.** . . . Own Account, 1 Riverwalk Pl., Ste. 1290,  
700 North St. Marys, San Antonio, TX 78205 (512 226-4373)

**Kevin C. Gaynor** . . . Price Waterhouse, 153 East 53 St., New York, NY 10022  
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**Richard L. Huelsmann** . . . Arthur Andersen & Co., 45 South 7 St.,  
Minneapolis, MN 55402 (612 332-1111)

**Judy T. Jurdan** . . . Northrop Corporation, One Northrop Ave., 155/52,  
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**Paul B.W. Miller** . . . College of Business & Administration, University of  
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OH 45402 (513 223-8821)

**Dennis L. Obyc** . . . Crowe, Chizek & Company, 10 West Broad St., Columbus,  
OH 43215 (614 464-3684)

**Gary S. Palmer** . . . Virchow, Krause & Company, 302 North Third St.,  
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**Raymond T. Sloane** . . . Spicer & Oppenheim, 7 World Trade Center,  
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**Michael D. Trokey** . . . Michael Trokey & Company, 1034 South Brentwood,  
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**Prentice N. Ursery** . . . Cherry, Bekaert & Holland, P.O. Box 16007, Mobile,  
AL 36616 (205 343-3700)

**Thomas A. Wallis** . . . Ingram, Wallis & Company, P.C., 2100 Villa Maria,  
Ste. 100, Bryan, TX 77802 (409 776-2600)

STAFF AIDES:

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(212 575-6247)

**Gretchen Fischbach**—Technical Manager, Professional Ethics (212 575-5710)

**John W. Lackner**—Technical Manager, Professional Ethics (212 575-6212)

## PUBLIC SERVICE COMMITTEE

*OBJECTIVE:* To encourage CPAs to participate in public service activities.

1. Develop programs for implementation by the AICPA, state societies and individual members. 2. Afford national recognition to CPAs honored by their state societies with Public Service Awards. 3. Act as a clearinghouse of information on all aspects of public service efforts undertaken by CPAs. 4. Monitor, report, publicize and recognize the public service achievements of CPAs. 5. Develop and implement cooperative efforts with other organizations in furtherance of the above objective. To provide public service on behalf of the AICPA.

**Gregory G. Hardwick**, *Chairman*. . . Hardwick, Cook & Company, P.C.,  
550 Pharr Rd., Ste. 550, Atlanta, GA 30305 (404 261-1158)

**Lawrence D. Adams** . . . Larson, Allen, Weishair & Co., 650 International Centre, 920 Second Ave. South, Minneapolis, MN 55402 (612 337-7011)

**Robert R. Arms** . . . Arms, Jeffers & Co., P.O. Box 6688, Tyler, TX 75711 (214 561-8122)

**Kenneth C. Cole** . . . California State University, 906 Terrace Dr., Los Altos, CA 94022 (415 881-3166)

**Cheryl B. Crifasi** . . . Own Account, 10320 Old Hammond Highway, Baton Rouge, LA 70816 (504 924-3335)

**Gilbert P. Dorfman** . . . Dorfman, Goldman & Stobezki, 208 Harristown Rd., Glen Rock, NJ 07452 (201 445-2345)

**Robert Fagliarone** . . . Grimaldi, Fagliarone & Tornatore, 650 James St., Syracuse, NY 13203 (315 471-2777)

**Roland G. Ley** . . . Ernst & Young, One IBM Plaza, Ste. 3400, Chicago, IL 60611 (312 645-3170)

**Harry M. Linowes** . . . BDO Seidman, 1707 L St., NW, 8th Fl., Washington, DC 20036 (202 833-2280)

**Melissa R. Nelson\*** . . . Idaho Society of CPAs, 323 West Idaho, Ste. One, Boise, ID 83702 (208 344-6261)

**Robert J. Rebar** . . . Own Account, 4727 44 Ave., SW, Ste. 201, Seattle, WA 98116 (206 938-2906)

**STAFF AIDES:**

**Teresa A. Zimmerer**—Manager, Communications (212 575-5573)

**William J. Corbett**—Vice President, Communications (212 575-7089)

**Sheila G. Dolan**—Public Relations Assistant Coordinator, Communications (212 575-5262)

## **PUBLIC UTILITIES COMMITTEE**

**OBJECTIVE:** To prepare letters of comment on accounting and auditing pronouncements and proposals of the Federal Energy Regulatory Commission and legislative proposals of the Congress. To issue publications, as needed, on the application of accounting and auditing standards to public utilities including gas pipelines, electric utilities, and telecommunications companies, and to communicate with regulatory and industry officials on matters of mutual interest.

**Benjamin A. McKnight**, *Chairman*. . . Arthur Andersen & Co., 33 West Monroe St., Chicago, IL 60603 (312 507-6215)

**Gregory E. Aliff** . . . Deloitte & Touche, 1426 Main St., Ste. 820, Columbia, SC 29202 (803 771-7575)

**Dennis W. Carroll** . . . Grant Thornton, 53 State St., Boston, MA 02109 (617 723-7900)

**James M. Dewey** . . . Price Waterhouse, One MONY Plaza, Syracuse, NY 13202 (315 474-6571)

**Henry A. Ingalls** . . . KPMG Peat Marwick, 20 First Plaza, Ste. 500, (P.O. Box 1027), Albuquerque, NM 87103 (505 247-4281)

**William S. Reardon** . . . Coopers & Lybrand, One International Pl., Boston, MA 02110 (617 574-5273)

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\*Consultant

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58502 (701 255-1091)

**William H. Weiskopf** . . . Ernst & Young, 707 17 St., Ste. 3800, Denver, CO  
80202 (303 297-9500)

STAFF AIDE:

**Robert E. Moran**—Technical Manager, Federal Government Relations  
(202 737-6600)

## QUALITY REVIEW EXECUTIVE COMMITTEE

*OBJECTIVE:* To enhance the quality of practice of CPA firms by establishing and conducting, in cooperation with state CPA societies, a quality program for AICPA and state society members engaged in the practice of public accounting.

**Michael A. Walker, Chairman** . . . Deloitte & Touche, (MJL Div.)  
230 Park Ave., New York, NY 10169 (212 856-7281)

**Gerald H. Banwart** . . . Heinold-Banwart, Ltd., 2400 North Main,  
East Peoria, IL 61611 (309 694-4251)

**Bruce S. Botwin** . . . Botwin & Co., Two Greentree Centre St. 121, Marlton,  
NJ 08053 (609 596-6870)

**Paul R. Browner** . . . Paul Browner, Chartered, 932 Hungerford Dr., Ste. 17,  
Rockville, MD 20850 (301 340-3340)

**Dennis G. Carey** . . . Carey, Vachon & Clukay, P.C., 131 Middle St.,  
Manchester, NH 03101 (603 622-7070)

**Diane S. Conant** . . . Conant, Trent & Conant, P.C., 801 South Rancho Dr.,  
Ste. E-6, Las Vegas, NV 89106 (702 385-5959)

**Bernard W. Gratzner\*** . . . Kentucky Society of CPAs, 310 West Liberty St.,  
Rm. 604, Louisville, KY 40202 (502 589-9239)

**Bruce N. Huff** . . . Davis, Kinard & Co., P.C., 400 Pine St., Ste. 600, Abilene,  
TX 79601 (915 672-4000)

**Allen G. Katz** . . . Schwartz & Katz, 125 Technology Dr., Waltham, MA 02154  
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**William G. Koch** . . . Own Account, 2650 Westview Dr., Reading, PA 19610  
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**Duane W. Kuehl** . . . Kuehl & Company, S.C., N82 W15340 Appleton Ave.,  
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**Zeno H. Montgomery** . . . Rogers, Montgomery & Company, P.A.,  
P.O. Box 124, Columbia, SC 29202 (803 779-5870)

**Scott R. Nelson** . . . Carney, Alexander, Marold & Co., 300 KWVL Bldg.,  
P.O. Box 1290, Waterloo, IA 50704 (319 233-3318)

**Sabino Olivas III** . . . Olivas & Company, Ltd., P.O. Box 25683, Albuquerque,  
NM 87125 (505 842-9991)

**Gary W. Reynolds** . . . Sanders, Perkins & Company, P.C., 111 SW Fifth Ave.,  
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**Michael J. Schwarz** . . . Michael J. Schwarz, An Accountancy Corporation,  
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**Joseph Sperstad\*** . . . Wisconsin Society of CPAs, 180 North Executive Dr.,  
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\*Consultant

**C. David Stauffer** . . . Stauffer & Company, P.O. Box 391, Canon City, CO 81212 (719 275-7449)

STAFF AIDES:

**Dale E. Rafal**—Vice President, Quality Review (212 575-5582)

**Janet Luallen**—Senior Technical Manager, Quality Review (212 575-6587)

## REAL ESTATE COMMITTEE

**OBJECTIVE:** To develop appropriate responses for all real estate accounting problems that develop in practice.

**Richard D. Isserman, Chairman** . . . KPMG Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-5787)

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**Neil Francis Dimick** . . . Deloitte & Touche, 695 Town Center Dr., Ste. 1200, P.O. Box 7050, Costa Mesa, CA 92628 (714 641-5561)

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**Keith Alan Heise** . . . ABQ Bank, 6501 Americas Parkway, NE, P.O. Box 25000, Albuquerque, NM 87125 (505 889-1080)

**John M. Hollenbeck** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2831)

**Edward G. Kamnikar** . . . Government of Alabama, Office of Management Analysis, Department of Finance, Alabama State House, Montgomery, AL 36130 (205 261-7931)

**Ronald Nester Kohl** . . . Rubin, Brown, Gornstein & Co., 230 South Bemiston, St Louis, MO 63105 (314 727-8150)

**Aram G. Kostoglian** . . . Grant Thornton, 605 Third Ave., New York, NY 10158 (212 599-0100)

**Elliot A. Lesser** . . . Laventhol & Horwath, 605 Third Ave., New York, NY 10158 (212 297-4308)

**George R. Vrana** . . . Arthur Andersen & Co., 133 Peachtree St., NE, Atlanta, GA 30303 (404 658-1776)

STAFF AIDE:

**Clifford H. Schwartz**—Technical Manager, Accounting Standards (212 575-7645)



## RELATIONS WITH ACTUARIES COMMITTEE

**OBJECTIVE:** To develop and maintain cooperative relations between CPAs and actuaries, to explore areas of concern to both groups and to advise the senior technical committees and the membership of the Institute of developments in such matters.

**Ben B. Korbly, Chairman.** . . . Price Waterhouse, 160 Federal St., Boston, MA 02110 (617 439-4390)

**Saul L. Basch.** . . . Coopers & Lybrand, 2300 Bay Bank Tower, Springfield, MA 01101 (413 481-7200)

**Richard P. Caporaso.** . . . Arthur Andersen & Co., One Financial Plaza, Hartford, CT 06103 (203 280-0525)

**William C. Freda.** . . . Deloitte & Touche, 51 John F. Kennedy Parkway, Short Hills, NJ 07078 (201 912-4113)

**James L. Kidder.** . . . Sands, Rust & Company, Two Ruan Center, Ste. 900, 601 Locust St., Des Moines, IA 50309 (515 245-3848)

**Martha E. Marcon.** . . . KPMG Peat Marwick, 725 South Figueroa St., Los Angeles, CA 90017 (213 955-8443)

**Richard H. Towers.** . . . Ernst & Young, 277 Park Ave., New York, NY 10172 (212 407-1934)

STAFF AIDE:

**Ian A. MacKay**—Director, Federal Government Division (202 737-6600)

## RELATIONS WITH STATE SOCIETIES EXECUTIVE COMMITTEE

**OBJECTIVE:** To foster coordination of AICPA and state society programs; to act as an advisory group to the state society division and other divisions of the AICPA as needed; to plan and conduct the State Society Planning Conference. Past state society presidency is a prerequisite for membership on the committee.

**Dennis S. Sterosky, Chairman.** . . . Pulakos & Alongi, Ltd., 5700 Harper Dr., NE, Ste. 320, Albuquerque, NM 87109 (505 821-1600)

**Robert A. Bogan, Jr.\*** . . . Michigan Association of CPAs, 28116 Orchard Lake Dr., P.O. Box 9054, Farmington Hills, MI 48333 (313 855-2288)

**Arthur Greenspan.** . . . Arthur Greenspan and Company, 1125 San Jacinto Bldg., Beaumont, TX 77701 (409 835-5358)

**Selwin E. Price.** . . . Grant Thornton, 600 Prudential Plaza, Chicago, IL 60601 (312 856-0200)

**Albert E. Trexler\*.** . . . Pennsylvania Institute of CPAs, 1608 Walnut St., 3rd Fl., Philadelphia, PA 19103 (215 735-2635)

**Edward C. Wartelle.** . . . Voldal, Wartelle & Co., 13343 Bel-Red Rd., Ste. 201, Bellevue, WA 98005 (206 643-1209)

**Walter H. Webb.** . . . Call, Barrick, Ethridge, Webb & Co., 206 North Harrison, P.O. Box 790, Cushing, OK 74023 (918 225-4216)

**Michael Weinschel.** . . . Capossela, Cohen, Engelson & Colman, 368 Center St., Southport, CT 06490 (203 254-7000)

STAFF AIDE:

**Jay L. Rothberg**—Executive Assistant to the President, State Society Relations (212 575-6583)

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\*Consultant

## RELATIONS WITH THE BAR COMMITTEE

**OBJECTIVE:** To maintain cooperative relations between the AICPA and the American Bar Association, to identify areas of common concern to the legal and accounting profession and refer them to the appropriate bodies within the AICPA and ABA for further consideration, and to settle differences by discussion and mutual agreement.

**Herbert J. Lerner, Chairman.** . . Ernst & Young, 1200 19 St., NW, 3rd Fl., Washington, DC 20036 (202 663-9544)

**Allan J. Ackerman.** . . KPMG Peat Marwick, 767 Fifth Ave., New York, NY 10153 (212 909-5676)

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**William E. Taylor.** . . Deloitte & Touche, 200 East Randolph Dr., 74th Fl., Chicago, IL 60601 (312 856-8135)

STAFF AIDE:

**Donald H. Skadden**—Vice President, Federal Taxation (202 737-6600)

## RETIREMENT COMMITTEE

**OBJECTIVE:** To supervise the administration of the American Institute of Certified Public Accountants Retirement Plans for proprietors, partners and their employees and for professional corporations and their employees represented in the Institute and/or a Qualified State Society, and to take such action with respect to the Plans as is authorized by the Plans or by the Institute's Board of Directors.

**Alfred P. Morano, Chairman.** . . Gerald T. Reilly & Company, 424 Adams St., Milton, MA 02186 (617 696-8900)

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**Henry C. Beinstein.** . . Proskauer Rose Goetz & Mendelsohn, 300 Park Ave., New York, NY 10022 (212 909-5972)

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**David O. Shapiro.** . . Shapiro, Weiss & Company, One Post Office Square, Boston, MA 02109 (617 426-1661)

STAFF AIDES:

**Leonard I. Green**—Director, Financial Management (212 575-6383)

**Steven L. Gutmore**—Director, Member Programs (212 575-3659)

## SAVINGS AND LOAN ASSOCIATIONS COMMITTEE

**OBJECTIVE:** To prepare position statements on pronouncements and proposals of the regulatory agencies and legislative proposals of the Congress which pertain to accounting and auditing requirements in the savings and loan industry; to cooperate with and support other committees of the Institute on savings and loan related matters; to serve the interests of the profession by sponsoring technical conferences on current accounting and auditing issues and periodic publications.

**Joseph Mauriello, Chairman** . . . KPMG Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-5695)

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**STAFF AIDE:**

**Myrna H. Parker**—Technical Manager, Federal Government Relations (202 737-6600)

## SAVINGS AND LOAN ASSOCIATIONS GUIDE SPECIAL COMMITTEE

**OBJECTIVE:** To revise AICPA Audit and Accounting Guide, Audits of Savings and Loan Associations.

**George E. Massaro, Chairman** . . . Arthur Andersen & Co., One International Pl., Fort Hill Square, Boston, MA 02110 (617 330-4224)

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**Joseph Mauriello** . . . Peat Marwick Main & Co., 345 Park Ave., New York, NY 10154 (212 872-5695)

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**Myrna H. Parker**—Technical Manager, Federal Government Relations (202 737-6600)

## SEC REGULATIONS COMMITTEE

**OBJECTIVE:** To provide advice and assistance to the SEC regarding its rules and regulations that are in effect, and those proposed, as they relate to financial statements and related matters included in SEC filings. To advise senior technical committees and Institute members regarding relevant matters.

**Donald J. Moulin, Chairman** . . . KPMG Peat Marwick, 2001 M St., NW, Washington, DC 20036 (202 467-3111)

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**STAFF AIDE:**

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(202 737-6600)

## **SPECIALIZATION ACCREDITATION BOARD**

*OBJECTIVE:* To establish standards for the accreditation of specialties; to recommend an appropriate implementation program for the accreditation of specialists; to receive, consider, and recommend action to the Board of Directors on applications for accreditation of specialties; and to monitor the overall specialty program to assure consistent application of and adherence to the standards for accreditation.

**James H. Naus, Chairman** . . . Crowe, Chizek and Company, 2100 Market Tower,  
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OH 44115 (216 241-3272)

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Rodgers Freeway, Ste. 400, Dallas, TX 75201 (214 220-4124)

**L. Martin Miller** . . . Cogen, Sklar, Levick & Co., 225 City Line Ave.,  
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**Leon K. Poche** . . . Broussard, Poche, Lewis & Breaux, 122 East 5 St.,  
P.O. Box 307, Crowley, LA 70527 (318 783-0650)

**Robert F. Warwick** . . . Lowrimore, Warwick & Co., 110 Grace St.,  
Wilmington, NC 28401 (919 762-9671)

**STAFF AIDES:**

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**Charles A. Rhuda, Jr.**—Senior Technical Manager, Examinations  
(212 575-6497)

## ACCREDITED PERSONAL FINANCIAL SPECIALIST SUBCOMMITTEE

**OBJECTIVE:** To develop an Accredited Personal Financial Specialist Examination and to monitor the Accredited Personal Financial Specialist program in order to assure the consistent application of and adherence to the standards for accreditation and reaccreditation in accordance with guidelines and policies established by the Specialization Accreditation Board.

**James A. Shambo, Chairman.** . . Sanden, Shambo & Anderson, P.C.,  
3355 American Dr., Ste. 200, Colorado Springs, CO 80917 (719 574-0100)

**John R. Connell.** . . Deloitte & Touche, 370 17 St., Ste. 2600, Denver, CO  
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**Robert F. Warwick.** . . Lowrimore, Warwick & Co., 110 Grace St.,  
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**James H. Wilson.** . . Own Account, 17 Compton, Bristol, TN 37620  
(615 878-4944)

**STAFF AIDE:**

**Charles A. Rhuda, Jr.**—Senior Technical Manager, Examinations (212 575-6497)

## STATE LEGISLATION COMMITTEE

**OBJECTIVE:** To serve the public interest by seeking consistency in state accountancy legislation and regulation; to recommend needed revisions in state laws and regulations; to coordinate activities with the federal government division so that federal and state policies are in harmony; and to advise AICPA senior technical committees and state society legislation committees regarding relevant matters with the view of encouraging the most effective utilization of the capabilities of CPAs.

**Thomas M. Feeley, Chairman.** . . Feeley & Driscoll, P.C., 100 North  
Washington St., Boston, MA 02114 (617 742-7788)

**Albert E. Cartledge.** . . Cartledge/Steele & Co., 1440 Haskell St., Reno, NV  
89509 (702 329-3496)

**James T. Clarke.** . . Coopers & Lybrand, 1800 M St. NW, Washington, DC  
20036 (202 822-4000)

**Kathy G. Eddy.** . . Johnston, Leach, McDonough & Eddy, A.C.,  
P.O. Box 184, Parkersburg, WV 26102 (304 428-8091)

**Robert Lawrence Garrity.** . . New Jersey Society of CPAs, 425 Eagle Rock Ave.,  
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**Noel P. Kirch.** . . Retired, 12009 Thorn Ridge Rd., Oklahoma City, OK 73120  
(405 751-2067)

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TX 79493 (806 797-3251)

**Richard L. Miller, Jr.** . . McGladrey & Pullen, 30 South Wacker Dr.,  
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**Michael G. Ueltzen** . . . John Waddell Accountancy Corporation,  
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**Frank H. Whitehand** . . . Arthur Andersen & Co., 69 West Washington St.,  
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**STAFF AIDES:**

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(202 737-6600)

**Virgil W. Webb**—Technical Manager, State Legislation (202 737-6600)

**Sophia M.B. Modi**—Assistant Manager, State Legislation (202 737-6600)

**STATE LEGISLATION AREA PLANNING SUBCOMMITTEES**

*OBJECTIVE:* To promote the adoption of the AICPA Model Accountancy Bill,  
to act as a forum for the dissemination of legislative information and to foster  
cooperation among the area state societies and the AICPA State Legislation  
Committee.

**AREA I—CONNECTICUT, MAINE, MASSACHUSETTS,  
NEW HAMPSHIRE, NEW JERSEY, NEW YORK, PENNSYLVANIA,  
RHODE ISLAND, VERMONT**

**Thomas M. Feeley, Chairman** . . . Feeley & Driscoll, P.C., 100 North  
Washington St., Boston, MA 02114 (617 742-7788)

**AREA II—ALABAMA, DELAWARE, DISTRICT OF COLUMBIA,  
FLORIDA, GEORGIA, KENTUCKY, MARYLAND, MISSISSIPPI, NORTH  
CAROLINA, PUERTO RICO, SOUTH CAROLINA, TENNESSEE,  
VIRGIN ISLANDS, VIRGINIA, WEST VIRGINIA**

**Kathy G. Eddy, Chairman** . . . Johnston, Leach, McDonough & Eddy, A.C.,  
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**AREA III—ILLINOIS, INDIANA, IOWA, KANSAS, MICHIGAN,  
MINNESOTA, MISSOURI, NEBRASKA, NORTH DAKOTA, OHIO,  
SOUTH DAKOTA, WISCONSIN**

**Gary (Rusty) G. Goode, Chairman** . . . Ernst & Young, 1400 Hub Tower,  
699 Walnut St., Des Moines, IA 50309 (515 244-3162)

**AREA IV—ARKANSAS, LOUISIANA, NEW MEXICO, OKLAHOMA,  
TEXAS**

**Jimmie Lee Mason, Chairman** . . . Mason, Warner & Company,  
P.O. Box 93360, Lubbock, TX 79493 (806 797-3251)

**AREA V—ALASKA, ARIZONA, CALIFORNIA, COLORADO, GUAM,  
HAWAII, IDAHO, MONTANA, NEVADA, OREGON, UTAH, WASHINGTON,  
WYOMING**

**Albert E. Cartlidge, Chairman** . . . Cartlidge/Steele & Co., 1440 Haskell St.,  
Reno, NV 89509 (702 329-3496)

## STOCKBROKERAGE AND INVESTMENT BANKING COMMITTEE

**OBJECTIVE:** To maintain communications between regulatory agencies, the brokerage industry and the accounting profession; to promote the use of GAAP and adoption of sound reporting practices in the brokerage industry.

- Edward H. Jones, Chairman** . . . KPMG Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-5671)
- J. King Bourland** . . . Cheshier & Fuller, Inc., P.C., 14175 Proton Rd., Dallas, TX 75244 (214 387-4300)
- Regina A. Dolan** . . . Ernst & Young, 277 Park Ave., New York, NY 10172 (212 407-3372)
- Dennis E. Feeney** . . . Oppenheimer & Co., Inc., World Financial Center, Oppenheimer Tower, New York, NY 10281 (212 667-6101)
- G. Victor Johnson** . . . Checkers, Simon & Rosner, 1 South Wacker Dr., Ste. 2400, Chicago, IL 60606 (312 917-0630)
- Martin M. Lillenthal** . . . Advest, Inc., One Commercial Plaza, 280 Trumbull St., Hartford, CT 06103 (203 525-1421)
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- Donald H. MacNeal** . . . Arthur Andersen & Co., 1345 Avenue of the Americas, 18th Fl., New York, NY 10105 (212 708-4513)
- Carlos Onis** . . . The First Boston Corporation, 5 World Trade Center, 8th Fl., New York, NY 10048 (212 322-1889)
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- Barry N. Winograd** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2352)
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- STAFF AIDE:**
- Albert F. Goll**—Technical Manager, Accounting Standards (212 575-6427)

## STRATEGIC PLANNING COMMITTEE

**OBJECTIVE:** To develop broad objectives for the AICPA and recommend strategic directions for the Institute to pursue in response to long-term issues and trends to better serve the profession and the public.

- Philip B. Chenok, Chairman** . . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)
- George L. Bernstein** . . . Laventhol & Horwath, 1845 Walnut St., Ste. 1900, Philadelphia, PA 19103 (215 299-1821)
- James G. Castellano** . . . Rubin, Brown, Gornstein & Co., 230 South Bemiston, St. Louis, MO 63105 (314 727-8150)
- John R. Meinert** . . . Hartmarx Corporation, 101 North Wacker Dr., Chicago, IL 60606 (312 372-6300)



**J. Curt Mingle** . . . Clifton, Gunderson & Co., 808 Commerce National Bank Bldg., Peoria, IL 61602 (309 671-4560)

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**James B. Thomas, Jr.** . . . U. S. Department of Education, 400 Maryland Ave., SW, Mail Stop 2412, Washington, DC 20202 (202 453-4039)

STAFF AIDE:

**Frank J. Katusak**—Director, Planning and Research (212 575-5267)

## TESTING OF VERBAL SKILLS SPECIAL COMMITTEE

*OBJECTIVE:* To identify and evaluate methods for testing communication skills on the Uniform CPA Examination and to cooperate with the Board of Examiners in implementing those methods.

**Robert L. Israeloff, Chairman** . . . Israeloff, Trattner & Co., 11 Sunrise Plaza, Valley Stream, NY 11580 (516 872-3300)

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**J.M. Fried, Jr.** . . . University of New Orleans, 7444 Jade St., New Orleans, LA 70124 (504 282-0821)

**Kenneth J. Hull** . . . Follett Corporation, 1000 West Washington St., Chicago, IL 60607 (312 666-4300)

**Robert W. Ingram** . . . University of Alabama, School of Accountancy, Box 870220, Tuscaloosa, AL 35487 (205 348-2907)

**Louis E. Levy** . . . KPMG Peat Marwick, 767 Fifth Ave., New York, NY 10153 (212 909-5306)

**Corine T. Norgaard** . . . University of Connecticut, School of Business, Department of Accounting, Storrs, CT 06268 (203 486-3021)

**Walter M. Shea** . . . Own Account, 504 West Corporate Dr., Langhorne, PA 19047 (215 579-1260)

STAFF AIDES:

**Rick Elam**—Vice President, Education (212 575-6233)

**James D. Blum**—Director, Examinations (212 575-6495)

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\*Consultant

## TRANSPORTATION COMMITTEE

**OBJECTIVE:** To prepare letters of comment on accounting and auditing pronouncements and proposals of the AICPA, the FASB and governmental agencies and legislative proposals of the Congress. To issue publications, as needed, on the application of accounting and auditing standards to the trucking, railroad, airline, and water transportation industries, and to communicate with regulatory and industry officials on matters of mutual interest.

**James L. Ross, Chairman** . . . Ernst & Young, 901 East Cary St., Richmond, VA 23219 (804 780-0010)

**Jay D. Brause** . . . Deloitte & Touche, P.O. Box 10098, Stamford, CT 06904 (203 326-2500)

**John M. Guinan** . . . KPMG Peat Marwick, 1600 Market St., Philadelphia, PA 19103 (215 299-3100)

**Thomas C. Hostutler** . . . Norfolk Southern Corporation, Three Commercial Pl., Norfolk, VA 23510 (804 629-2766)

**Patrick M. Keller** . . . Price Waterhouse, 1801 K St., NW, Washington, DC 20006 (202 785-6446)

**James H. Pendleton** . . . Arthur Andersen & Co., 911 Main St., P.O. Box 13406, Kansas City, MO 64199 (816 221-4200)

**Alvin C. Stipa** . . . Coopers & Lybrand, 2400 Eleven Penn Center, Philadelphia, PA 19103 (215 963-5009)

**STAFF AIDE:**

**Robert E. Moran**—Technical Manager, Federal Government Relations (202 737-6600)

## UPWARD MOBILITY OF WOMEN SPECIAL COMMITTEE

**OBJECTIVE:** To monitor progress on implementation of the recommendations to strengthen the upward mobility of women in the Profession.

**Brenda T. Acken, Chairman** . . . South Atlantic Coal Company, Inc., 127 North St., P.O. Box 1614, Bluefield, WV 24701 (304 325-7171)

**Kathryn C. Buckner** . . . Own Account, 7357 Ono Rd., Palmetto, GA 30268 (404 463-4567)

**Eileen T. Corcoran** . . . Ernst & Young, One IBM Plaza, Chicago, IL 60611 (312 645-3340)

**Helen T. Farhat** . . . Own Account, P.O. Box 132, Bernardsville, NJ 07924 (201 766-7382)

**Welles R. Guilmartin** . . . Guilmartin & Guilmartin, 505 Main St., Middletown, CT 06457 (203 347-5689)

**Marjorie June** . . . Glenn Ingram & Company Ltd., 150 North Wacker Dr., Chicago, IL 60606 (312 368-0220)

**Thomas J. Nessinger** . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)

**James J. Tinney** . . . Pannell Kerr Forster, 420 Lexington Ave., New York, NY 10017 (212 867-8000)

**Samuel A. Vitkoski** . . . BDO Seidman, Citicorp Center, 1 Sansome St., San Francisco, CA 94104 (415 397-7900)

**STAFF AIDE:**

**Frank J. Katusak**—Director, Planning and Research (212 575-5267)

# **Future Board, Council, and Annual Meeting Dates**

## **AICPA Committee Staff Aides**

## **Division for CPA Firms Sponsored by AICPA**

# **FUTURE BOARD, COUNCIL, AND ANNUAL MEETING DATES**

## **BOARD MEETINGS**

### **1989**

New York, New York  
December 7-8  
AICPA Board Room

### **1990**

New York, New York  
February 8-9  
AICPA Board Room

Washington, DC  
April 5-6  
AICPA Washington Office

Los Angeles, California  
July 12-13

New York, New York  
September 6-7  
AICPA Board Room

The Finance Committee  
of the Board is scheduled  
to meet prior to each  
Board meeting.

## **\*SPRING COUNCIL MEETING**

### **1990**

Naples, Florida  
May 21-23

### **1991**

Scottsdale, Arizona  
May 20-22

## **ANNUAL MEETINGS**

### **1990**

Baltimore, Maryland  
October 21-23

### **1991**

San Francisco, California  
October 27-30

### **1992**

Washington, DC  
October 11-14

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\*The fall Council meeting is traditionally held on the Saturday preceding the annual meeting.

# AICPA COMMITTEE STAFF AIDES

NAME	TITLE	DIVISION	TELEPHONE NO.	PAGE
Adams, Donald	Vice President	Finance & Administration	212 575-6296	9, 10, 11
Beasley, Mark	Technical Manager	Auditing Standards	212 575-5416	36, 40
Bernstein, Phyllis	Technical Manager	Personal Financial Planning	212 575-5713	98, 99
Biskin, Bruce	Senior Psychometrician	Examinations	212 575-7654	45
Blum, James	Director	Examinations	212 575-6495	43, 45, 113, 117
Bonner, Loretta	Technical Manager	Federal Taxation	202 737-6600	57, 58, 60
Brasell, Roger	Technical Manager	Quality Review	212 575-7655	129
Breitner, Edith	Senior Technical Manager	Professional Ethics	212 575-6247	103, 105
Cicalese, Jerry	Director	Internal Audit	212 575-6303	11
Clark, Hal	Manager	Information Retrieval	212 575-6393	79, 80
Clark, James, Jr.	Technical Manager	Federal Taxation	202 737-6600	57, 66, 72
Corbett, William	Vice President	Communications	212 575-7089	106
Cote, Joseph	Vice President	Continuing Professional Education	212 575-5498	46
Dolan, Sheila	Public Relations Assistant Coordinator	Communications	212 575-5262	106
Donahue, Sharon	Manager	Minority Recruitment	212 575-7641	94, 95
Dragowitz, Ellise	Technical Manager	Accounting Standards	212 575-6399	81
Elam, Rick	Vice President	Education	212 575-6233	51, 97, 117
Fagan, Margaret C.	Director	CPE Program Development Administration	212 575-3650	49
Ferguson, Carol	Technical Manager	Federal Taxation	202 737-6600	66, 71, 74
Finkston, Herbert	Director	Professional Ethics	212 575-6209	102
Fischbach, Gretchen	Technical Manager	Professional Ethics	212 575-5710	105
Furke, Gregory	Technical Manager	SEC Practice Section	212 575-3693	130
Gannon, Robert	Manager, MAP	Industry & Practice Management	212 575-3826	88
Gehl, Edward	Technical Manager	Examinations	212 575-3870	44
Geoghan, Paul	Assistant General Counsel	General Counsel & Trial Board	212 575-6385	76
Goll, Albert	Technical Manager	Accounting Standards	212 575-6427	37, 116
Graff, Stuart	Technical Manager	Federal Government Relations	202 737-6600	75, 94
Graves, John	Director	Technical Information	212 575-6391	79, 80, 82
Green, Leonard	Director	Financial Management	212 575-6383	13, 39, 86, 110
Gulatsi, Kathleen	Technical Manager	Federal Government Relations	202 737-6600	49, 50
Gutmore, Steven	Director	Member Programs	212 575-3659	37, 86, 110
Guy, Dan	Vice President	Auditing Standards	212 575-6377	40
Hale, Patricia	Technical Manager	Federal Taxation	202 737-6600	59, 62, 63
Hanauer, Ruth	Technical Manager	Professional Ethics	212 575-6215	103
Hecht, Leonard	Technical Manager	Professional Ethics	212 575-6214	103
Hoffmann, George	Technical Manager	Private Companies Practice Section	212 575-7642	125, 127
Hudson, John	Director	Personal Financial Planning	212 575-6474	98
Jaenicke, Henry	Project Director	Executive	212 575-3882	38
Kaplan, Monte	Technical Manager	Management Advisory Services	212 575-7057	90, 92, 93
Karl, Edward	Technical Manager	Federal Taxation	202 737-6600	61, 70, 73
Kelley, Thomas	Group Vice President	Professional	212 575-6656	128
Katusak, Frank	Director	Planning and Research	212 575-5267	74, 117, 118
Koppelman, Joel	Technical Manager	Examinations	212 575-5584	45
Kosmides, Stacy	Administrative Manager	CPE Program Development	212 575-6253	47
Kosson, Aubrey	Senior Technical Manager	Examinations	212 575-6498	44, 45
Kuttner, Monroe	Director	Management Advisory Services	212 575-6363	88, 89, 90, 91, 92, 93
Lackner, John	Technical Manager	Professional Ethics	212 575-6212	105
Ledwith, Ronald, Jr.	Director	CPE Administration—Self-Study & Video	212 575-5261	48

# AICPA COMMITTEE STAFF AIDES

NAME	TITLE	DIVISION	TELEPHONE NO.	PAGE
Lee, Bernard Z.	Deputy Chairman— Federal Affairs	Government Relations	202 737-6600	10
Lemmon, Thomas	Technical Manager	Industry and Practice Management	212 575-6439	79
Lewis, Kathleen	Senior Technical Manager	Professional Ethics	212 575-3841	104
Lindenberg, Lawrence	Technical Manager	Examinations	212 575-3871	44
Luallen, Janet	Senior Technical Manager	Quality Review	212 575-6587	108
MacKay, Ian	Director	Federal Government Relations	202 737-6600	54, 77, 109
Mancino, Jane	Technical Manager	Auditing Standards	212 575-3838	41
McInnes, Mary	Manager	Relations with Educators	212 575-5504	53
McNamee, Dionne	Technical Manager	Accounting Standards	212 575-7073	84
McNamee, Patrick	Director	Audit and Accounting Guide, Auditing Standards	212 575-5404	112
McRae, Thomas	Vice President	Technical	212 575-6398	82
Melnick, Edith	Technical Manager	Quality Review	212 575-6291	126
Mitchell, John	Director	Private Companies Practice Section	212 575-6359	125
Modi, Sophia	Assistant Manager	State Legislation	202 737-6600	115
Moliterno, Steven	Technical Manager	Technical Information	212 575-5727	82
Moraglio, Joseph	Vice President	Federal Government Relations	202 737-6600	12
Moran, Robert	Technical Manager	Federal Government Relations	202 737-6600	78, 107, 113, 118
Morrow, John	Senior Technical Manager	Quality Review	212 575-6658	126, 129
Myers, Nancy	Director	Industry & Practice Management	212 575-6436	79, 88
Parker, Myrna	Technical Manager	Federal Government Relations	202 737-6600	42, 111, 112
Rafal, Dale	Vice President	Quality Review	212 575-5582	108
Renner, Arthur	Director	SEC Practice Section	212 575-6367	128, 130
Rhuda, Charles, Jr.	Senior Technical Manager	Examinations	212 575-6497	113, 114
Rosenfield, Paul	Director	Accounting Standards	212 575-6368	37
Rothberg, Jay	Executive Assistant to the President	State Society Relations	212 575-6583	109
Sacks, Steven	Technical Manager	Management Advisory Services	212 575-3647	89, 91
Sanders, Beatrice	Director	Relations with Educators	212 575-6434	51, 52, 53, 84, 97
Schneeman, Donald	General Counsel & Secretary	General Counsel & Trial Board	212 575-6469	9, 41, 86, 95, 102, 125, 128
Schwartz, Clifford	Technical Manager	Accounting Standards	212 575-7645	108
Seidel, Christopher	Vice President	Member Services	212 575-3640	11
Shaffer, Carol	Technical Manager	Federal Taxation	202 737-6600	55, 61, 69
Sharbaugh, John	Director	Communications and State Society Relations	202 737-6600	61, 67, 77, 115
Skadden, Donald	Vice President	Federal Taxation	202 737-6600	55, 70, 110
Smith, Alan	Technical Manager	Examinations	212 575-6499	44
Sobel, Bernice	Technical Manager	Personal Financial Planning	212 575-6402	100
Stoddard, Marilyn	Director	Meetings & Travel	212 575-5495	39
Stromsen, William	Director	Federal Taxation	202 737-6600	55, 67
Sullivan, Jerry	Executive Director	Public Oversight Board	212 486-2448	130
Tait, Mary Anne	Director	CPE Operations Administration	212 575-5660	46
Tamulinas, William	Director—General Counsel Administration	General Counsel & Trial Board	212 575-3852	39
Tanenbaum, Joel	Technical Manager	Accounting Standards	212 575-3698	96
Walsh, Marylou	Assistant Manager	Relations with Educators	212 575-6357	51
Webb, Virgil III	Technical Manager	State Legislation	202 737-6600	65, 97, 115
Winton, Lisa	Technical Manager	Federal Taxation	202 737-6600	56, 64, 65
Woehlke, James	Technical Manager	Federal Taxation	202 737-6600	63, 68, 72
Zimmerer, Teresa	Manager	Communications	212 575-5573	106

**DIVISION FOR CPA FIRMS SPONSORED BY AICPA  
PRIVATE COMPANIES PRACTICE SECTION  
EXECUTIVE COMMITTEE**

*OBJECTIVE:* To improve the quality of services provided by CPA firms to private companies; to maintain an effective system of self-regulation of member firms by mandatory peer reviews; to require maintenance of appropriate quality controls and to impose appropriate sanctions on firms failing to meet membership requirements; and to provide a better means for member firms to make known their views on professional matters and establishment of technical standards.

**Robert L. Israeloff, Chairman** . . . Israeloff, Trattner & Co., 11 Sunrise Plaza, Valley Stream, NY 11580 (516 872-3300)

**J. Frank Betts** . . . Eubank & Betts, P.O. Box 16090, Jackson, MS 39236 (601 982-1282)

**Laura McAllister Bills** . . . Own Account, 1716E Mileground, Morgantown, WV 26505 (304 296-8177)

**Stephen K. Bjorkman** . . . Dale E. Gruntorad & Co., 202 South 11 St., Ste. 201, Lincoln, NE 68508 (402 475-4004)

**Joseph R. Call** . . . Rudd & Company/Chartered, 725 South Woodruff Ave., Idaho Falls, ID 83401 (208 529-9276)

**Peter N. Chase** . . . Peter N. Chase, CPA, P.C., 9293 Corporate Circle, Manassas, VA 22110 (703 361-7114)

**Raymond D. Falconetti** . . . Faw, Casson & Co., 885 South Governors Ave., P.O. Box 516, Dover, DE 19901 (302 674-4305)

**Donley Dwayne Fedders** . . . Williams & Company, 814 Pierce St., Sioux City, IA 51102 (712 252-4041)

**Lewis B. Frauenthal** . . . Frauenthal & Associates Co., 1111 Chester Ave., Ste. 800, Cleveland, OH 44114 (216 781-6106)

**David D. Green** . . . Alder, Green & Hasson, 10920 Wilshire Blvd., Ste. 1200, Los Angeles, CA 90024 (213 208-1200)

**Robert R. Harris** . . . Berger, Harris, McAlpin & Company, 111 Orange Ave., Ste. 300, Fort Pierce, FL 34950 (407 461-6120)

**Edwin G. Jolicoeur** . . . LeMaster & Daniels, 800 Seafirst Financial Center, Spokane, WA 99201 (509 624-4315)

**Ronald S. Katch** . . . Katch, Tyson and Corren, 191 Waukegan Rd., Northfield, IL 60093 (312 446-0550)

**Steven Kaufman** . . . Kaufman, Rosenbloom & Shapiro, P.A., 6931 Arlington Rd., Ste. 400, Bethesda, MD 20814 (301 657-1910)

**James F. Kimmons, Sr.** . . . Own Account, 303 Fourth Ave., NE, Eastman, GA 31023 (912 374-5442)

**Bernard S. Lauterbach** . . . Lauterbach, Borschow & Co., 715 North Oregon St., El Paso, TX 79902 (915 544-6950)

**Gregory H. Lurie** . . . Own Account, 292 Washington Avenue Extension, Albany, NY 12203 (518 456-4094)

**James P. Luton, Jr.** . . . Luton & Co., 16 NW 63 St., Ste. 306, P.O. Box 13069, Oklahoma City, OK 73113 (405 848-7313)

**Jake L. Netterville** . . . Postlethwaite & Netterville, 8550 United Plaza Blvd., Ste. 1001, Baton Rouge, LA 70809 (504 922-4600)

**C. David Stauffer** . . . Stauffer & Company, P.O. Box 391, Canon City, CO 81212 (719 275-7449)

**James D. Winemiller** . . . Blue & Company, 9100 Keystone Crossing, Ste. 500,  
P.O. Box 80069, Indianapolis, IN 46280 (317 848-8920)

STAFF AIDES:

**John R. Mitchell**—Director (212 575-6359)

**George E. Hoffmann**—Technical Manager (212 575-7642)

## **NOMINATIONS COMMITTEE OF THE PRIVATE COMPANIES PRACTICE SECTION**

*OBJECTIVE:* To provide effective leadership for the Private Companies Practice Section by proposing for appointments to the executive committee, members of highest calibre.

**Robert L. May**, *Chairman* . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4683)

**William C. Carpenter** . . . Wolf & Company of Massachusetts, One International Plaza, Fort Hill Square, Boston, MA 02110 (617 439-9700)

**David L. Chervenak** . . . Cotton and Allen, 200 South 5 St., Louisville, KY 40202 (502 589-6050)

**Ronald S. Katch** . . . Katch, Tyson and Corren, 191 Waukegan Rd., Northfield, IL 60093 (312 446-0550)

**Daniel J. Kelly** . . . Deloitte & Touche, 200 Renaissance Center, 16th Fl., Detroit, MI 48243 (313 446-1500)

**William L. Matthews** . . . Plante & Moran, 27400 Northwestern Highway, P.O. Box 307, Southfield, MI 48037 (313 352-2500)

**Marilyn A. Pendergast** . . . Urbach, Kahn & Werlin, 66 State St., Albany, NY 12207 (518 449-3166)

STAFF AIDE:

**Donald J. Schneeman**—General Counsel and Secretary (212 575-6469)

## **PEER REVIEW COMMITTEE**

*OBJECTIVE:* To determine that member firms, as distinguished from individuals, are maintaining and applying quality controls in accordance with standards established by the AICPA, and that member firms are meeting membership requirements.

**Charles J. McElroy**, *Chairman* . . . Larson, Allen, Weishair & Co., 1800 Interchange Tower, 600 South Highway 169, Minneapolis, MN 55426 (612 593-3426)

**Russell J. Beirich** . . . Lund & Guttry, 415 South Palm Canyon Dr., P.O. Box 2714, Palm Springs, CA 92263 (619 325-5561)

**Sheila M. Birch** . . . Ciuni & Panichi, Inc., 25201 Chagrin Blvd., Ste. 200, Beachwood, OH 44122 (216 831-7171)

**Philip J. DeCaprio, Jr.** . . . Macare, DeCaprio and Cusano, P.C., 66 North Main St., Branford, CT 06405 (203 488-6374)

**Barbara Hutson Gonzales** . . . McElroy, Quirk & Company, 800 Kirby St., P.O. Box 3069, Lake Charles, LA 70602 (318 433-1063)

**John F. Hamilton** . . . Finch, Hamilton & Company, 1330 Lady St., Ste. 504, P.O. Box 11625, Columbia, SC 29211 (803 799-1244)



**William H. Hawthorne, Jr.** . . . Varnadore, Tyler, Miller & Williams, P.A.,  
2424 Manatee Ave. West, Bradenton, FL 34205 (813 747-4483)

**David K. Johnson** . . . Anderson ZurMuehlen & Co., P.C., P.O. Box 1147,  
Helena, MT 59624 (406 442-3540)

**Douglas C. Koval** . . . Philip Vogel & Co., P.C., 12221 Merit Dr., Ste. 1200,  
Dallas, TX 75251 (214 386-4200)

**W. Douglas Logan** . . . Own Account, 110 West Pryor St., P.O. Box 549,  
Athens, AL 35611 (205 232-2713)

**John B. Marigan** . . . Own Account, 73 Roebling Rd., Bernardsville, NJ  
07924 (201 618-9741)

**Douglas S. Mathison** . . . Parent, Dott & Company, Ltd., 1017 North Spring St.,  
P.O. Box 516, Beaver Dam, WI 53916 (414 885-3388)

**Richard H. Murvin** . . . Carter, Belcourt & Atkinson, P.A., 500 South Florida Ave.,  
8th Fl., Lakeland, FL 33801 (813 687-4010)

**Gary S. Nelson** . . . Nelson, Trimble & Company, 18 NW Oregon Ave., Bend,  
OR 97701 (503 382-4791)

**Kenneth J. Osborn** . . . Gordon, Harrington & Osborn, 630 Turnpike St.,  
North Andover, MA 01845 (617 689-0601)

**Frank S. Purdy** . . . R. D. Hunter & Company, One Mack Centre Dr., Paramus,  
NJ 07652 (201 261-4030)

**Fred Shanafelt** . . . Sweeney Conrad, P.S., 1416 112 Ave., NE, Bellevue, WA  
98004 (206 451-1990)

**Frederick L. Silbernagel III** . . . Stoy, Malone & Company, 7315 Wisconsin Ave.,  
Bethesda, MD 20814 (301 652-6300)

**George S. Smith** . . . Burkhalter & Company, P.A., 188 East Capitol St.,  
Ste. 700, 1 Jackson Pl., P.O. Box 39225, Jackson, MS 39225 (601 948-6700)

**Randy S. Watson** . . . Yanari, Watson, Lyons & Paschall, P.C., 9250 East  
Costilla Ave., Ste. 450, Englewood, CO 80112 (303 792-3020)

**Walter H. Webb** . . . Call, Barrick, Ethridge, Webb & Co., 206 North Harrison,  
P.O. Box 790, Cushing, OK 74023 (918 225-4216)

STAFF AIDES:

**John F. Morrow**—Senior Technical Manager, Quality Review (212 575-6658)

**Edith H. Melnick**—Technical Manager, Quality Review (212 575-6291)

## TECHNICAL ISSUES COMMITTEE

*OBJECTIVE:* To monitor technical developments that could have a significant effect on private companies and the CPA firms that serve them and, when necessary, submit comments and recommendations in support of the interests of these firms.

**Edward F. Rockman, Chairman** . . . Alpern, Rosenthal & Company, The Pitt  
Bldg., Ste. 200, 213 Smithfield St., Pittsburgh, PA 15222 (412 281-2501)

**Ernest F. Baugh, Jr.** . . . Joseph Decosimo & Co., Tallan Bldg., Ste. 1100,  
Two Union Square, Chattanooga, TN 37402 (615 756-7100)

**Jerome F. Beeson** . . . Presnell, Gage & Co., 1150 West State St., P.O. Box 1693,  
Boise, ID 83701 (208 345-2350)

**John R. Benham** . . . Roberts, Cherry and Company, 650 Olive St., Shreveport,  
LA 71104 (318 222-2222)

**Melroy C. Clark** . . . Eide Helmeke & Co., 205 American Bank Bldg.,  
P.O. Box 1116, Moorhead, MN 56560 (218 236-9100)

- Jacob J. Cohen** . . . Walpert, Smullian & Blumenthal, P.A., 29 West Susquehanna Ave., Baltimore, MD 21204 (301 296-4600)
- John C. Compton** . . . Cherry, Bekaert & Holland, 3100 One First Union Center, Charlotte, NC 28202 (704 377-3741)
- James B. Dodson** . . . Harris, Huber and Company, P.C., 123 West First St., Ste. 860, P.O. Box 2655, Casper, WY 82602 (307 265-7080)
- J. Larry Griffith** . . . Mosebach, Griffith and Company, 5835 Grand Ave., Des Moines, IA 50312 (515 279-6505)
- William L. Hancock** . . . Mayer Hoffman McCann, 420 Nichols Rd., Kansas City, MO 64112 (816 968-2019)
- James W. Ledwith** . . . Steres, Alpert & Carne, 1901 First Ave., San Diego, CA 92101 (619 233-1901)
- Judith H. O'Dell** . . . Beucler, Kelly & Co., Ltd., 125 Stafford Ave., Wayne, PA 19087 (215 687-1011)
- Lawrence E. Rubin** . . . Rubin, Brown, Gornstein & Co., 230 South Bemiston, St. Louis, MO 63105 (314 727-8150)
- Kenneth J. Wunderling** . . . Hood and Strong, 575 High St., Palo Alto, CA 94301 (415 327-3535)
- STAFF AIDE:
- George E. Hoffmann**—Technical Manager, Private Companies Practice Section (212 575-7642)

## SEC PRACTICE SECTION EXECUTIVE COMMITTEE

**OBJECTIVE:** To improve the quality of practice by CPA firms before the Securities and Exchange Commission through establishment of practice requirements for member firms; to establish and maintain an effective system of self-regulation of member firms by means of mandatory peer reviews, required maintenance of appropriate quality controls and the imposition of sanctions for failure to meet membership requirements; to enhance the effectiveness of the section's regulatory system through the monitoring and evaluation activities of an independent oversight board composed of public members; to provide a forum for development of technical information relating to SEC practice.

- Robert D. Neary, Chairman** . . . Ernst & Young, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)
- John D. Abernathy** . . . BDO Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)
- Robert K. Bowen** . . . Hansen, Barnett & Maxwell, 345 East Broadway, Salt Lake City, UT 84111 (801 532-2200)
- Ronald S. Cohen** . . . Crowe, Chizek and Company, 330 East Jefferson Blvd., P.O. Box 7, South Bend, IN 46624 (219 236-8677)
- Paul F. Demgen** . . . Causey, Demgen & Moore, 1801 California St., Ste. 4650, Denver, CO 80202 (303 296-2229)
- Ned A. Futter** . . . Wiss & Company, 354 Eisenhower Parkway, Livingston, NJ 07039 (201 994-9400)
- Michael Goldstein** . . . Laventhol & Horwath, 1845 Walnut St., Philadelphia, PA 19103 (215 299-1600)
- Howard Groveman** . . . Grant Thornton, 605 Third Ave., New York, NY 10016 (212 599-0100)

**Clarence D. Hein** . . . Hein + Associates, 717 17 St., Ste. 1600, Denver, CO 80202 (303 298-9600)

**Philip J. Howell** . . . Goodman & Company, 234 Monticello Ave., Ste. 1100, P.O. Box 3247, Norfolk, VA 23514 (804 624-5100)

**William W. Kidd** . . . Mauldin & Jenkins, 2303 Dawson Rd., P.O. Box 71549, Albany, GA 31707 (912 883-3343)

**Irving B. Kroll** . . . Kenneth Leventhal & Company, 2049 Century Park East, 17th Fl., Los Angeles, CA 90067 (213 277-0880)

**Louis E. Levy** . . . KPMG Peat Marwick, 767 Fifth Ave., New York, NY 10153 (212 909-5306)

**LeRoy E. Martin** . . . McGladrey & Pullen, 1300 Midwest Plaza East, 800 Marquette Ave., Minneapolis, MN 55402 (612 332-4300)

**James J. Quinn** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2110)

**Frank A. Rossi** . . . Arthur Andersen & Co., 33 West Monroe St., Chicago, IL 60603 (312 580-0033)

**Mahlon Rubin** . . . Rubin, Brown, Gornstein & Co., 230 South Bemiston Ave., St. Louis, MO 63105 (314 727-8150)

**Arthur Siegel** . . . Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 489-8900)

**Millard E. Smith** . . . Deloitte & Touche, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0673)

**STAFF AIDES:**

**Thomas P. Kelley**—Group Vice President, Professional (212 575-6656)

**Arthur J. Renner**—Director, SEC Practice Section (212 575-6367)

## **NOMINATIONS COMMITTEE OF THE SEC PRACTICE SECTION**

*OBJECTIVE:* To provide effective leadership for the SEC Practice Section by proposing for appointments to the executive committee, members of highest calibre.

**Robert L. May**, *Chairman* . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4683)

**William C. Carpenter** . . . Wolf & Company of Massachusetts, One International Plaza, Fort Hill Square, Boston, MA 02110 (617 439-9700)

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**STAFF AIDE:**

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## PEER REVIEW COMMITTEE

**OBJECTIVE:** To determine that member firms, as distinguished from individuals, are maintaining and applying quality controls in accordance with standards established by the AICPA, and that member firms are meeting membership requirements.

**Daniel P. Mageras, Chairman.** . . . KPMG Peat Marwick, 767 Fifth Ave., New York, NY 10153 (212 909-5672)

**Rick J. Anderson.** . . . Moss Adams, Chinook Tower, Box 4025, Yakima, WA 98901 (509 248-7750)

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**Edmond B. Gregory.** . . . Linton, Shafer & Company, P.A., 6 West Second St., Frederick, MD 21701 (301 663-5122)

**William K. Haller.** . . . Strait, Kushinsky & Company, Alamo Corporate Center, Ste. 600, 102 South Tejon Center, Colorado Springs, CO 80903 (719 471-4290)

**James A. Hogan.** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2803)

**Charles E. Landes.** . . . Spaeth & Batterberry, 114 East 8 St., Cincinnati, OH 45202 (513 651-5800)

**Stephen W. Lipscomb.** . . . Hereford, Lynch & Co., P.C., P.O. Box 2548, Conroe, TX 77305 (409 756-8127)

**Thomas A. McGrath, Jr.** . . . Deloitte & Touche, 10 Westport Rd., Wilton, CT 06897 (203 761-3000)

**Barry W. Morgan.** . . . Bailey, Vaught & Robertson & Company, 1100 Thanksgiving Tower, Dallas, TX 75201 (214 979-0390)

**C.A. Morris.** . . . Cherry, Bekaert & Holland, P.O. Box 1473, Orlando, FL 32802 (407 423-7911)

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**C. James Rogers.** . . . Postlethwaite & Netterville, 8550 United Plaza Blvd., Ste. 1001, Baton Rouge, LA 70809 (504 922-4600)

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**Gerard J. Wenzel.** . . . Yale & Seffinger, P.A., 300 South Jackson St., Ste. 300, Denver, CO 80209 (303 320-4404)

### STAFF AIDES:

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**R. Bruce Brasell**—Technical Manager, Quality Review (212 575-7655)

## QUALITY CONTROL INQUIRY COMMITTEE

**OBJECTIVE:** To assist in providing reasonable assurance to the public and to the profession that member firms are complying with professional standards in the conduct of their practice before the Securities and Exchange Commission by identifying corrective measures, if any, that should be taken by a member firm involved in a specific alleged audit failure.

**William D. Hall, *Chairman*** . . . Retired, 345 North Batavia Ave., Batavia, IL 60510 (312 879-2033)

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**Gregory J. Furke**—Technical Manager, SEC Practice Section (212 575-3693)

## SEC PRACTICE SECTION PUBLIC OVERSIGHT BOARD

**OBJECTIVE:** To monitor and evaluate the regulatory and sanction activities of the peer review and executive committees to assure their effectiveness, and to make recommendations to the executive committee for improvements in the operations of the section.

**A.A. Sommer, Jr., *Chairman*** . . . Morgan, Lewis & Bockius, 1800 M St., NW, Washington, DC 20036 (202 467-7250)

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# **State Society Offices**

# STATE SOCIETY OFFICES

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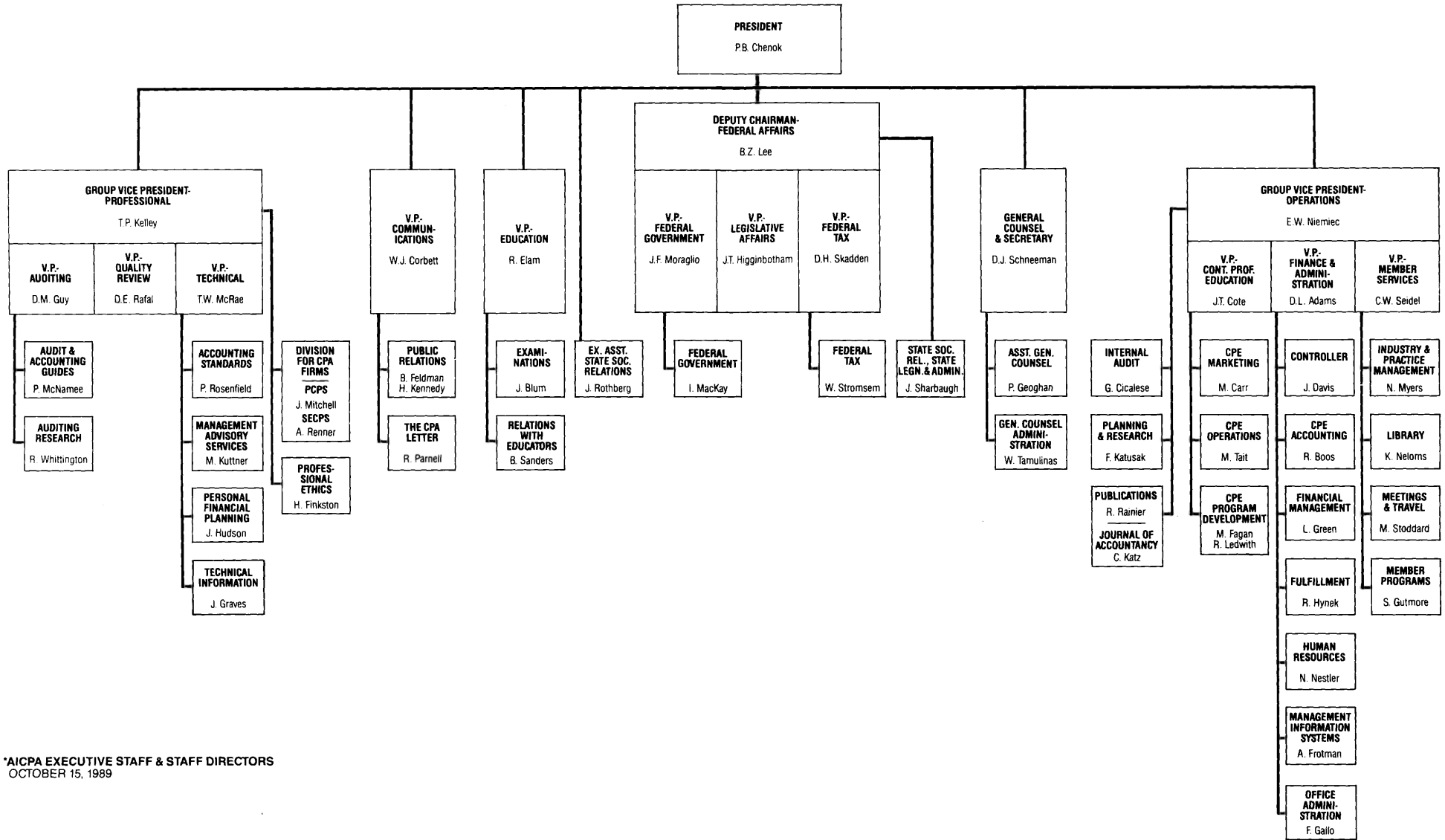
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# **AICPA Staff Organization Chart**

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OCTOBER 15, 1989

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