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
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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)


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 (212 909–6661)

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)

**Public Member
BOARD OF DIRECTORS 1989-90 (CONT'D)

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.

**Public Member
AICPA EFFECTIVE LEGISLATION COMMITTEE (CONT'D)

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)
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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)

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.

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. Plusso, 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)
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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.

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STAFF AIDE:

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(202 737-6600)

INVESTMENTS COMMITTEE

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

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FOR ONE YEAR 1989-90

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DESIGNATED COUNCIL REPRESENTATIVES OF STATE SOCIETIES

1989-90

Roy E. Arthurs . . . Qualified Plan Consultants, P.O. Box 7235, Reno, NV 89510 (702 825-1161)

Dale L. Birney . . . Birney & Company, One South 19 East Fulton, P.O. Box 557, Garden City, KS 67846 (316 275-7531)


Shannon Dawson . . . UNVM Life Insurance Co., 2211 Congress St., Portland, ME 04122 (207 770-9301)

David M. Dirks . . . Tanner, Dirks & Company, Inc., 999 Jasmine St., Ste. 300, Denver, CO 80220 (303 393-0615)

Gerald G. Dupont . . . Own Account, 146 Eddy Rd., Manchester, NH 03102 (603 669-6130)

Ronald R. Emmons . . . BDO Seidman, 5310 East 31 St., Tulsa, OK 74135 (918 664-2581)


Daniel S. Fitzgerald . . . Deloitte & Touche, 414 West Soledad Ave., Ste. 810, Agana, GU 96910 (671 477-9041)

Floyd E. Harlow, Jr. . . . Sommerville & Company, 501 Fifth Ave., P.O. Box 2096, Huntington, WV 25701 (304 525-0301)

Kenneth E. Hicks . . . May and Company, P.C., P.O. Box 1258, Vicksburg, MS 39180 (601 636-4762)

Dean M. Hottle . . . Bulow, Hottle & Co., 133 West Main St., Somerset, PA 15501 (814 445-4961)

Raymond E. Howard . . . Deloitte & Touche, 100 Renaissance Center, Ste. 3100, Detroit, MI 48243 (313 446-0100)

Thomas O. Howell . . . Baird, Kurtz & Dobson, P.O. Box 8306, Pine Bluff, AR 71611 (501 534-9172)

Kenneth W. Huffman . . . Phibbs, Burkholder, Geisert & Huffman, 558 South Main St., Harrisonburg, VA 22801 (703 434-5975)


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


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, McCauley 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)
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)
Paul Norton. . . Foley, Hoag & Eliot, One Post Office Square, Boston, MA 02109 (617 482-1390)
Robert G. Rambo. . University of the Virgin Islands, P.O. Box 5249, St. Thomas, VI 00801 (800 774-2324)
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)
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)
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)
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

AICPA COUNCIL BY STATE

State

ALABAMA

Jimmy A. La Foy—Jimmy A. La Foy & Company, P.C., Opelika 1990
Don L. Machen—Machen, McChesney & Chastain, Auburn 1990

ALASKA

Brian M. Tinker—Own Account, Anchorage 1990

ARIZONA

Bruce J. Nordstrom—Nordstrom & Thompson, Flagstaff 1990
Ron D. Pittman—Pittman & Murdough, Phoenix 1990
William L. Raby—(Retired), Tempe 1990

ARKANSAS

George Layton Bowman—Bowman and Company, P.C., Mountain Home 1991
Thomas O. Howell—Baird, Kurtz & Dobson, Pine Bluff 1990

CALIFORNIA

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
Charles H. Gielow, Jr.—Gielow & Davis, A.C., Pleasanton 1992
Clifford V. Heimbucher—(Retired), Berkeley Ex Officio
Thomas Iino—Deloitte & Touche, Los Angeles 1990
Charles Kaiser, Jr.—Pannell Kerr Forster, Los Angeles (Chairman of the Board) 1990
Thomas W. Rimerman—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—University of Southern California, Los Angeles 1991

1 Serving on Council as a Member of the Board of Directors
2 Serving on Council as Member at Large
3 Serving on Council as the State Society Representative
<table>
<thead>
<tr>
<th>State</th>
<th>Name</th>
<th>Term Expires</th>
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<tr>
<td>COLORADO</td>
<td>David M. Dirks³—Tanner, Dirks &amp; Company, Inc., Denver</td>
<td>1990</td>
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<td></td>
<td>Howard D. Lutz—Alresco, Inc., Denver</td>
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<td>Robert W. Moss—Pannell Kerr Forster, Denver</td>
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<td></td>
<td>Marvin L. Stone—Own Account, Denver</td>
<td>Ex Officio</td>
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<td></td>
<td>A. Marvin Strait—Strait, Kushinsky &amp; Company, Colorado Springs</td>
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<td></td>
<td>William H. Weiskopf—Ernst &amp; Young, Denver</td>
<td>1992</td>
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<td>CONNECTICUT</td>
<td>Joseph P. Cummings—(Retired), Greenwich</td>
<td>Ex Officio</td>
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<td></td>
<td>Frank C. Frago—Cole, Frago, Cusick, Chestler &amp; Co., Wethersfield</td>
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<td>Donald J. Kirk²—Columbia University, New York, NY</td>
<td>1990</td>
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<td></td>
<td>Joseph A. Puleo—Puleo &amp; Thompson, P.C., Hamden</td>
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<td>John W. Queenan—(Retired), Greenwich</td>
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<td>Michael Weinshel—Capossela, Cohen, Engelson</td>
<td>1992</td>
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<td></td>
<td>&amp; Colman, Southport</td>
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<td>David M. Zieff³—Milton H. Friedberg, Smith</td>
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<td>&amp; Company, Bridgeport</td>
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<td>DELAWARE</td>
<td>Mark W. Diehl—Own Account, Rehoboth Beach</td>
<td>1992</td>
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<td>DISTRICT OF COLUMBIA</td>
<td>Bernard Z. Lee—American Institute of CPAs, Washington</td>
<td>Ex Officio</td>
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<td></td>
<td>Herbert J. Lerner—Ernst &amp; Young, Washington</td>
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<tr>
<td></td>
<td>(Vice President)</td>
<td>1990</td>
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<td></td>
<td>Alan B. Levenson¹—Fulbright &amp; Jaworski, Washington</td>
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<tr>
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<td>(Public Member)</td>
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<td>Frances A. Mlocek³—The National Conference of Catholic Bishops, Washington</td>
<td>1990</td>
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<td>Sharon A. Virga—Hechinger Company, Landover, MD</td>
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<td>FLORIDA</td>
<td>Jack E. Brooks—Own Account, Jacksonville</td>
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<td>E.M. Campbell, Jr.—Campbell &amp; Wiggins, Winter Haven</td>
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<td>Robert R. Harris—Berger, Harris, McAlpin &amp; Company, Fort Pierce</td>
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<td>Alvin R. Jennings—(Retired), Miami</td>
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<td>Ralph E. Kent—(Retired), Longboat Key</td>
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<td>James M. Lane—Coopers &amp; Lybrand, Orlando</td>
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<td>LeRoy Layton—(Retired), New Smyrna Beach</td>
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<td></td>
<td>Walter J. Oliphant—(Retired), North Palm Beach</td>
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¹ Serving on Council as a Member of the Board of Directors
² Serving on Council as Member at Large
³ Serving on Council as the State Society Representative
<table>
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<tr>
<th>State</th>
<th>Name</th>
<th>Firm/Company</th>
<th>Term Expires</th>
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<td>AICPA COUNCIL BY STATE (CONT’D)</td>
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<td></td>
<td>Thomas Workman, Jr.—Workman, Rhine &amp; Co., Chartered, Boca Raton</td>
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<td>GEORGIA</td>
<td>William J. Bomar—Windham Brannon, P.C., Atlanta</td>
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<td>Julian I. Deal—Sea Island Bank, Statesboro</td>
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<td>J. Allen Poole—Blackwell, Poole &amp; Company, Atlanta</td>
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<td>Bobby L. Whitmire—asOwn Account, Atlanta</td>
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<td>Donald P. Zima—asMetcalf, Zima &amp; Company, Atlanta</td>
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<td>GUAM</td>
<td>Jerold W. Filush—Pickens Borja and Filush, P.C., Tamuning</td>
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<td>Daniel S. Fitzgerald—asDeloitte &amp; Touche, Agana</td>
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<td>Jack Tyrrell—asJack Tyrrell &amp; Co., Inc., Honolulu</td>
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<td>IDAHO</td>
<td>Richard D. Maxey—asMagnuson, McHugh &amp; Co., Coeur d’Alene</td>
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<td>Douglas E. Reincke—asReincke &amp; Meyers, Rupert</td>
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<td>ILLINOIS</td>
<td>Ivan O. Bull—University of Illinois, Champaign</td>
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<td>Arthur I. Farber—asAltschuler, Melvoin and Glasser, Chicago</td>
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<td>Burt K. Fischer—asGrant Thornton, Chicago</td>
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<td>Kenneth J. Hull—asFollett Corporation, Chicago</td>
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<td>Anthony M. Mandolini—asKPMG Peat Marwick, Chicago</td>
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<td>Robert Mednick—asArthur Andersen &amp; Co., Chicago</td>
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<td>John R. Meinert—asHartmarx Corporation, Chicago</td>
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<td>Carmen R. Milano—asOwn Account, Niles</td>
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<td>J. Curt Mingle—asClifton, Gunderson &amp; Co., Peoria</td>
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<td>Arthur H. Morrison—asMorrison &amp; Morrison, Ltd., Chicago</td>
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<td>Kenneth I. Solomon—asLaventhol &amp; Horwath, Chicago</td>
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<td>Ernest R. Wish—asCoopers &amp; Lybrand, Chicago</td>
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<td>Marshall S. Armstrong—as(Retired), Zionsville</td>
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<td>Ronald S. Cohen—asCrowe, Chizek and Company, South Bend</td>
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<td>Fred H. Gage—asBaden, Conrad, Gage &amp; Schroeder, Fort Wayne</td>
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<td>George E. Ludwig—asWhipple &amp; Company, P.C., Indianapolis</td>
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<td></td>
<td>James D. Winemiller—asBlue &amp; Company, Indianapolis</td>
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<td>1990</td>
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</table>

1 Serving on Council as a Member of the Board of Directors
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<table>
<thead>
<tr>
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<th>Term Expires</th>
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<tr>
<td>IOWA</td>
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<tr>
<td>James L. Kidder — Sands Rust &amp; Company, Des Moines</td>
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<td>Larry F. Mosebach — Mosebach, Griffith and Company, Tama</td>
<td>1990</td>
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<td>KANSAS</td>
<td>1990</td>
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<td>Dale L. Birney — Birney &amp; Company, Des Moines</td>
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<td>Marvin W. Maydew — Own Account, Topeka</td>
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<td>KENTUCKY</td>
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<td>W. Thomas Cooper, Jr. — Potter &amp; Company, Louisville</td>
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<td>Olivia F. Kirtley — Vermont American Corporation, Louisville</td>
<td>1990</td>
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<td>Gary L. Stewart — Eskew &amp; Gresham, P.S.C., Louisville</td>
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<td>LOUISIANA</td>
<td>1990</td>
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<td>Herman J. Lowe — H.J. Lowe &amp; Company, Baton Rouge</td>
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<td>Harold J. Mollere — Bourgeois, Bennett, Thokey &amp; Hickey, New Orleans</td>
<td>1992</td>
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<td>Jake L. Netterville — Postlethwaite &amp; Netterville, Baton Rouge</td>
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<td>Louis H. Pilie — (Retired), Covington</td>
<td>Ex Officio</td>
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<td>MAINE</td>
<td>1991</td>
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<td>J. Maurice L. Bisson — Berry, Dunn, McNeil &amp; Parker, Portland</td>
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<td>MARYLAND</td>
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<td>James V. Cleary — (Retired), Towson</td>
<td>1991</td>
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<td>Wesley P. Johnson — KPMG Peat Marwick, Baltimore</td>
<td>1990</td>
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<tr>
<td>Joseph H. Novotny — Novotny &amp; Novotny, Annapolis</td>
<td>1990</td>
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<td>Patrick E. Sheplee — Printing Images, Inc., Rockville</td>
<td>1992</td>
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<td>MASSACHUSETTS</td>
<td>1991</td>
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<td>Samuel M. Klingsberg — Hersh, Klingsberg and Diamond, Canton</td>
<td>1991</td>
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<td>Paul Norton — Foley, Hoag &amp; Elliot, Boston</td>
<td>1990</td>
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<td>Jere St. Angelo — Arthur Andersen &amp; Co., Boston</td>
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<td>MICHIGAN</td>
<td>1990</td>
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<tr>
<td>Charles J. Beauvais, Jr. — Stewart, Beauvais &amp; Whipple, P.C., Port Huron</td>
<td>1990</td>
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<td>Raymond E. Howard — Deloitte &amp; Touche, Detroit</td>
<td>1990</td>
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<td>Allan W. Nietzsche — Nietzsche &amp; Faupel, P.C., Pigeon</td>
<td>1991</td>
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<tr>
<td>Phyllis E. Peters — Deloitte &amp; Touche, Detroit</td>
<td>1991</td>
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</tbody>
</table>

1 Serving on Council as a Member of the Board of Directors
2 Serving on Council as Member at Large
3 Serving on Council as the State Society Representative
<table>
<thead>
<tr>
<th>State</th>
<th>Name</th>
<th>Position</th>
<th>Term Expires</th>
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<tr>
<td><strong>MINNESOTA</strong></td>
<td>Andrew R. Biebl—Biebl, Ranweiler &amp; Company, Chartered, New Ulm</td>
<td></td>
<td>1991</td>
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<td></td>
<td>Rholan E. Larson—Larson, Allen, Weishair &amp; Co., Minneapolis</td>
<td>Ex Officio</td>
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<td><strong>MISSISSIPPI</strong></td>
<td>Kenneth E. Hicks—May &amp; Company, P.C., Vicksburg</td>
<td></td>
<td>1990</td>
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<td><strong>MISSOURI</strong></td>
<td>James G. Castellano—Rubin, Brown, Gornstein &amp; Co., St. Louis</td>
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<td>1991</td>
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<td>Arthur W. Hoffman—Mayer Hoffman McCann, Kansas City</td>
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<td>Gerald J. Meiners—Donnelly, Meiners &amp; Jordan, Kansas City</td>
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<td>Robert J. Minkler—Anders, Minkler &amp; Diehl, St. Louis</td>
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<td><strong>MONTANA</strong></td>
<td>George D. Anderson—George D. Anderson, P.C., Helena</td>
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<td></td>
<td>Ellen G. Solem—Solem &amp; Nicholson, Chinook</td>
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<td>1990</td>
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<td>Ronald A. Taylor—Junkermier Clark Campanella Stevens, P.C., Missoula</td>
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<td><strong>NEBRASKA</strong></td>
<td>David A. Emry—Darst &amp; Associates, P.C., Omaha</td>
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<td>1990</td>
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<td><strong>NEVADA</strong></td>
<td>Roy E. Arthurs—Qualified Plan Consultants, Reno</td>
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<td>Clifton B. Shoolroy—Pangborn &amp; Co., Ltd., Reno</td>
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<td><strong>NEW HAMPSHIRE</strong></td>
<td>Frederick G. Briggs, Jr.—Own Account, Manchester</td>
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<td>Gerald G. Dupont—Own Account, Manchester</td>
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<td><strong>NEW JERSEY</strong></td>
<td>John C. Kelly—Arthur Andersen &amp; Co., Roseland</td>
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<td>Clive B. Klatzkin—Klatzkin and Company, Trenton</td>
<td></td>
<td>1990</td>
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<td></td>
<td>Eugene V. Malinowski—KPMG Peat Marwick, Short Hills</td>
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1 Serving on Council as a Member of the Board of Directors
2 Serving on Council as Member at Large
3 Serving on Council as the State Society Representative
<table>
<thead>
<tr>
<th>State</th>
<th>Term Expires</th>
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<tbody>
<tr>
<td>William J. Owen, Jr.</td>
<td>1992</td>
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<tr>
<td>Joel J. Rogoff</td>
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<td>Douglas P. Stives</td>
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**NEW MEXICO**

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<tr>
<td>Carol Ann McKeag</td>
<td>1991</td>
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**NEW YORK**

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<tr>
<td>John D. Abernathy</td>
<td>1990</td>
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<tr>
<td>Andrew J. Capelli</td>
<td>1992</td>
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<tr>
<td>Philip B. Chenok</td>
<td>Ex Officio</td>
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<tr>
<td>J. Michael Cook</td>
<td>Ex Officio</td>
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<tr>
<td>Clarence A. Davis</td>
<td>1992</td>
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<tr>
<td>Philip L. Deffies</td>
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<tr>
<td>Arthur F. Dignam</td>
<td>New York</td>
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<tr>
<td>Leonard A. Dopkins</td>
<td>1991</td>
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<tr>
<td>Robert Fagliarone</td>
<td>1991</td>
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<tr>
<td>Thomas D. Flynn</td>
<td>Ex Officio</td>
</tr>
<tr>
<td>Ray J. Groves</td>
<td>Ex Officio</td>
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<tr>
<td>Richard J. Guiltinan</td>
<td>1992</td>
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<tr>
<td>Arthur S. Hoffman</td>
<td>1991</td>
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<tr>
<td>Larry D. Horner</td>
<td>1992</td>
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<td>John H. Howell</td>
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<td>Robert L. Israeloff</td>
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<tr>
<td>William S. Kanaga</td>
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<tr>
<td>Edward A. Kangas</td>
<td>1992</td>
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<tr>
<td>Stuart Kessler</td>
<td>1990</td>
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<tr>
<td>Norman W. Lipshie</td>
<td>1991</td>
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<td>Robert L. May</td>
<td>1990</td>
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<tr>
<td>Irene N. McCarthy</td>
<td>1991</td>
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<tr>
<td>Bert N. Mitchell</td>
<td>1990</td>
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<tr>
<td>Harvey D. Moskowitz</td>
<td>1990</td>
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<tr>
<td>David B. Pearson</td>
<td>1990</td>
</tr>
<tr>
<td>Richard E. Piluso</td>
<td>1990</td>
</tr>
<tr>
<td>Anthony R. Pustorino</td>
<td>1992</td>
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<tr>
<td>Donald J. Schneeman</td>
<td>Ex Officio</td>
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<tr>
<td>Jerome A. Seidman</td>
<td>1990</td>
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<tr>
<td>Jerry D. Sullivan</td>
<td>1991</td>
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<tr>
<td>Dominic A. Tarantino</td>
<td>1992</td>
</tr>
<tr>
<td>Kathryn D. Wriston</td>
<td>1992</td>
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1 Serving on Council as a Member of the Board of Directors
2 Serving on Council as Member at Large
3 Serving on Council as the State Society Representative

30
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<tr>
<th>State</th>
<th>Term Expires</th>
<th>Term</th>
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<tbody>
<tr>
<td><strong>NORTH CAROLINA</strong></td>
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<tr>
<td>Quiester Craig²—North Carolina A&amp;T State University, Greensboro</td>
<td>1992</td>
<td>Serving on Council as a Member at Large</td>
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<tr>
<td>Thomas Fee—Jefferson-Pilot Corporation, Greensboro</td>
<td>1990</td>
<td>Serving on Council as a Member of the Board of Directors</td>
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<tr>
<td>Harold Q. Langenderfer²—University of North Carolina, Chapel Hill</td>
<td>1990</td>
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<tr>
<td>Burney R. Rivenbark—Todd Rivenbark &amp; Puryear, Fayetteville</td>
<td>1991</td>
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<tr>
<td>J. Elwood Walker—Price Waterhouse, Charlotte</td>
<td>1992</td>
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<tr>
<td>David E. Williams³—Williams, Overman, Pierce &amp; Company, Greensboro</td>
<td>1990</td>
<td>Serving on Council as the State Society Representative</td>
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<tr>
<td><strong>NORTH DAKOTA</strong></td>
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<tr>
<td>Nick Voller³—Zine, Hoover &amp; Voller, Williston</td>
<td>1990</td>
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<tr>
<td>Cornelius J. Whalen—C.J. Whalen, Ltd., Grand Forks</td>
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<td><strong>OHIO</strong></td>
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<td>Lowell A. Baker¹—Meaden &amp; Moore, Cleveland</td>
<td>1991</td>
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<td>Ralph D. Dickson—Crowe, Chizek &amp; Company, Columbus</td>
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<tr>
<td>Gary E. Grove—Bud East Incorporated, Willoughby</td>
<td>1990</td>
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<tr>
<td>Wayne C. Landes—Ernst &amp; Young, Toledo</td>
<td>1992</td>
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<tr>
<td>Thomas J. Mulligan³—Kirschner Heimlich Mulligan &amp; Co., Columbus</td>
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<tr>
<td>Gary John Previts²—Case Western Reserve University, Cleveland</td>
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<tr>
<td>Edward M. Rose—KPMG Peat Marwick, Cleveland</td>
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<td>Roger L. Yeley—Bricker &amp; Eckler, Columbus</td>
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<td><strong>OKLAHOMA</strong></td>
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<tr>
<td>Steven R. Berlin²—CITGO Petroleum Corporation, Tulsa</td>
<td>1990</td>
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<tr>
<td>Ronald R. Emmons³—BDO Seidman, Tulsa</td>
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<td>Walter H. Webb—Call, Barrick, Ethridge, Webb &amp; Co., Cushing</td>
<td>1992</td>
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<td>James C. Wright—James Wright &amp; Company, Oklahoma City</td>
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<td><strong>OREGON</strong></td>
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<tr>
<td>John R. McClure—(Retired), Portland</td>
<td>1992</td>
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<tr>
<td>Brent P. Olsen—Own Account, Corvallis</td>
<td>1991</td>
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<tr>
<td>Sandra A. Suran¹—Own Account, Lake Oswego</td>
<td>1992</td>
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<tr>
<td>Richard H. Visse³—Portland State University, Portland</td>
<td>1990</td>
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<tr>
<td><strong>PENNSYLVANIA</strong></td>
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<tr>
<td>Daniel J. Collins, Jr.—KPMG Peat Marwick, Pittsburgh</td>
<td>1990</td>
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<tr>
<td>Dean M. Hottle³—Bulow, Hottle &amp; Co., Somerset</td>
<td>1990</td>
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<td>John L. Kreischer—Kreischer, Miller &amp; Co., Horsham</td>
<td>1990</td>
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<td>William J. Maus—Lord Corporation, Erie</td>
<td>1992</td>
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<td>Ralph S. Saul¹—CIGNA Corporation, Philadelphia (Public Member)</td>
<td>1991</td>
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<tr>
<td>James H. Weber—Coopers &amp; Lybrand, Pittsburgh</td>
<td>1992</td>
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¹ Serving on Council as a Member of the Board of Directors
² Serving on Council as Member at Large
³ Serving on Council as the State Society Representative
<table>
<thead>
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<th>State</th>
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<tr>
<td><strong>PUERTO RICO</strong></td>
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<tr>
<td>Juan L. Martinez-Colon—University of Puerto Rico, Rio Piedras</td>
<td>1992</td>
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<td>Carlos J. Nieves-Marrero—Ernst &amp; Young, Hato Rey</td>
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<td><strong>RHODE ISLAND</strong></td>
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<tr>
<td>Jack Fradin—Fradin, Gessman &amp; Co., Warwick</td>
<td>1990</td>
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<td>Harry A. Schult—Ernst &amp; Young, Providence</td>
<td>1990</td>
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<td><strong>SOUTH CAROLINA</strong></td>
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<tr>
<td>Charles W. Schulze—Elliott, Davis &amp; Co., Greenwood</td>
<td>1990</td>
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<tr>
<td>Austin M. Sheheen, Jr.—Sheheen, Hancock &amp; Godwin, Camden</td>
<td>1991</td>
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<tr>
<td><strong>SOUTH DAKOTA</strong></td>
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<tr>
<td>Wilbur H. Blundell—McGladrey &amp; Pullen, Rapid City</td>
<td>1991</td>
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<td>Rodney J. McGinnis—Own Account, Sioux Falls</td>
<td>1990</td>
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<td><strong>TENNESSEE</strong></td>
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<tr>
<td>Truman W. Brooks—Own Account, Chattanooga</td>
<td>1990</td>
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<td>Darrel E. Tongate—Vision Boats, Old Hickory</td>
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<td><strong>TEXAS</strong></td>
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<td>Robert D. Clyde—Arthur Andersen &amp; Co., Dallas</td>
<td>1992</td>
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<tr>
<td>Dan H. Hanke—Hanke &amp; Hanke, San Antonio</td>
<td>1991</td>
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<tr>
<td>Bruce J. Harper—Harper &amp; Pearson Company, Houston (Vice President)</td>
<td>1990</td>
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<td>Robert C. Mann—Price Waterhouse, Fort Worth</td>
<td>1992</td>
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<tr>
<td>Jimmie Lee Mason—Mason, Warner &amp; Company, Lubbock</td>
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<tr>
<td>Ronnie Rudd—Arthur Andersen &amp; Co., Houston</td>
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<td>Stanley J. Scott—(Retired), Dallas</td>
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<tr>
<td>Charles W. Sherley—Mesa Pipe Line Company, Houston</td>
<td>1992</td>
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<td>Claude R. Wilson, Jr.—Golden, Potts, Boeckman &amp; Wilson, Dallas</td>
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<tr>
<td>Pat Leighton Wilson—Alamo Title Insurance of Texas, San Antonio</td>
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<tr>
<td><strong>UTAH</strong></td>
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<tr>
<td>A. Tom Nelson—The University of Utah, Salt Lake City</td>
<td>1991</td>
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<tr>
<td>Roger B. Pinnock—Pinnock, Robbins and Posey, P.C., Salt Lake City</td>
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1 Serving on Council as a Member of the Board of Directors
2 Serving on Council as Member at Large
3 Serving on Council as the State Society Representative
### AICPA Council by State (Cont'd)

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<tr>
<td>Milton H. Thackeray—KPMG Peat Marwick, Salt Lake City</td>
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<td><strong>VERMONT</strong></td>
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<td>William J. Fisk—KPMG Peat Marwick, Bennington</td>
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<td>John J. Weixel III—Franklin Lamoille Bank, Burlington</td>
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<td><strong>VIRGIN ISLANDS</strong></td>
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<tr>
<td>Pablo O’Neill—Brammer, Chasen &amp; O’Connell, Christiansted, St. Croix</td>
<td>1991</td>
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<td>Robert G. Rambo—University of Virgin Islands, St. Thomas</td>
<td>1990</td>
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<td><strong>VIRGINIA</strong></td>
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<td>Samuel A. Derieux—Deloitte &amp; Touche, Richmond</td>
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<td>Ellis M. Dunkum—Coopers &amp; Lybrand, Richmond</td>
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<td>Fletcher Daniel Harris—Harris, Harvey, Neal &amp; Co., Danville</td>
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<td>Kenneth W. Huffman—Phibbs, Burkholder, Geisert &amp; Huffman, Harrisonburg</td>
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<td>Lee R. Morrison—Minter, Morrison and Grant, Alexandria</td>
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<td><strong>WASHINGTON</strong></td>
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<tr>
<td>Robert L. Bunting—Moss Adams, Seattle</td>
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<td>Richard F. Clarke—Benson &amp; McLaughlin, P.S., Bellevue</td>
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<td>Paula C. O’Connor—Washington State Liquor Control Board, Olympia</td>
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<td><strong>WEST VIRGINIA</strong></td>
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<tr>
<td>Brenda T. Acken—South Atlantic Coal Company, Inc., Bluefield (Vice President)</td>
<td>1990</td>
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<td>Kathy G. Eddy—Johnston, Leach, McDonough &amp; Eddy, A.C., Parkersburg</td>
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<td>Floyd E. Harlow, Jr.—Sommerville &amp; Company, Huntington</td>
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<td><strong>WISCONSIN</strong></td>
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<td>Clarence E. Holtze—Deloitte &amp; Touche, Milwaukee</td>
<td>1992</td>
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<td><strong>WYOMING</strong></td>
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<tr>
<td>George R. McGrail—University of Wyoming, Laramie</td>
<td>1990</td>
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<tr>
<td>Dean W. McKee—McKee, Marburger &amp; Co., P.C., Lander</td>
<td>1991</td>
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1 Serving on Council as a Member of the Board of Directors
2 Serving on Council as Member at Large
3 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. Kreischer, Chairman... Kreischer, 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)
ACCOUNTING STANDARDS EXECUTIVE COMMITTEE (CONT'D)

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’Brian . . . 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.

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

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)
AICPA GOVERNANCE AND STRUCTURE SPECIAL COMMITTEE (CONT'D)

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)
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 . . . Laventhal & Horwath, 3699 Wilshire Blvd., Ste. 700, Los Angeles, CA 90036 (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 (212 765-5360)
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 (314 727-8150)
Ralph S. Saul* . . . CIGNA Corporation, 1600 Arch St., Philadelphia, PA 19103 (215 523-5051)
John T. Schifffman . . . 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)

*Consultant
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. Guiltinan... 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 & Permison, 1515 Reisterstown Rd., Ste. 304, Baltimore, MD 21208 (301 484–8700)
STAFF AIDE:
Marilyn J. Stoddard—Director, Meetings and Travel (212 575–5495)

*Consultant
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)
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James Clancy... Price Waterhouse, 30 South 17 St., Philadelphia, PA 19103 (215 665-8500)
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)
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Conrad A. Kappel... Blum Shapiro & Company, P.C., 231 Farmington Ave., Farmington, CT 06034 (203 521-7600)
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Morton B. Solomon... KPMG Marwick Main, 767 Fifth Ave., New York, NY 10153 (212 909-5355)
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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)
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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)
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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)
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STAFF AIDE:
Myrna H. Parker—Technical Manager, Federal Government Relations
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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)
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STAFF AIDE:
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ACCOUNTING PRACTICE SUBCOMMITTEE

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

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**ACCOUNTING PRACTICE SUBCOMMITTEE (CONT'D)**

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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)

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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.


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

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STAFF AIDES:
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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
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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)
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STAFF AIDES:
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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)
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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)
CONTINUING PROFESSIONAL EDUCATION EXECUTIVE COMMITTEE (CONT'D)

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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. Purtill, Chairman... Purtill & 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., 5 Briardale Court, Houston, TX 77027 (713 552-9800)
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Mary Medley*... Colorado Society of CPAs, 7720 East Belleview 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)
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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)

*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.

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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)
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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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EDUCATIONAL MANAGEMENT EXCHANGE SUBCOMMITTEE (EDMAX) (CONT'D)

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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.

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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)
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)
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)

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

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EDUCATION EXECUTIVE COMMITTEE (CONT'D)

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

*Consultant

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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.

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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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)
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Charles C. Cummings, Jr.... Cummings & Company, Eleven Greenway Plaza, Ste. 2600, Houston, TX 77046 (713 627–8890)
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John T. Overbey... (Western Carolina University), 380 Ed Bryson Rd., Cullowhee, NC 28723 (704 293–3101)
Linda J. Savage... University of Central Florida, College of Business Administration School of Accounting, Orlando, FL 32816 (305 275–2322)

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)
Rick Covert... Caplan, Morrison, Brown & Co., 9795 South Dixie Highway, Miami, FL 33156 (305 667–3541)
Dale L. Gerboth... Ernst & Young, 277 Park Ave., 26th Fl., New York, NY 10172 (212 407–1949)
Gary T. Gray... McDonnell Douglas Corporation, Department H347, M.C. 1002081, P.O. Box 516, St. Louis, MO 63166 (314 234–3945)
Mannon Kaplan... Miller, Kaplan, Arase & Co., 10911 Riverside Dr., North Hollywood, CA 91602 (818 769–2010)
EMPLOYEE BENEFIT PLANS COMMITTEE (CONT'D)

Ben B. Korby. . . Price Waterhouse, 160 Federal St., Boston, MA 02110 (617 439-4390)
Harvey J. Nuland. . . Buchbinder, Stein, Tunick & Platkin, 1 Pennsylvania Plaza, Ste. 5535, 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)
Randi L. Starr. . . Deloitte & Touche, 2400 One PPG Pl., Pittsburgh, PA 15222 (412 263-6654)
Richard M. Steinberg. . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2815)

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)
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Lawrence E. 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, 111 Superior Ave., Cleveland, OH 44114 (216 523-1900)
G. Fred Streuling. . . Brigham Young University, School of Accountancy, 540 TNRB, Provo, UT 84602 (801 378-3100)
Deborah Walker. . . KPMG Peat Marwick, 2001 M St., NW, Washington, DC 20036 (202 467-3883)
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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)
Carol S. McCormick... Steiner Corporation, 505 East South Temple, Salt Lake City, UT 84102 (801 328–8831)
Louis J. Mezzo... Grant Thornton, 605 Third Ave., New York, NY 10158 (212 599–0100)
Robert M. Rosen... Ernst & Young, 1200 19 St., NW, Washington, DC 20036 (202 663–9622)
William B. Rosenberg... Weiner & Company, 177 Madison Ave., Morristown, NJ 07960 (201 267–4200)
Edward J. Schnee... University of Alabama, School of Accountancy, Box 870220, Tuscaloosa, AL 35487 (205 348–2910)
Dave N. Stewart... Brigham Young University, 521 TNRB, Provo, UT 84602 (801 378–2365)
Isaac W. Zimbalist... Deloitte & Touche, 1900 M St., NW, Washington, DC 20036 (202 955–4000)

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)
Richard M. Kaye... Coopers & Lybrand, 400 Renaissance Center, Ste. 3900, Detroit, MI 48243 (313 446-7218)
Jeffrey S. Line... The Nyhart Co., Inc., 3505 North Washington Blvd., Indianapolis, IN 46208 (317 923-2391)
Gregory E. Matthews... G. E. Matthews & Associates, Inc., 1030 15 Ave. North, St. Petersburg, FL 33704 (813 821-9444)
Jerry E. McGuire... McGladrey & Pullen, 300 South 4 St., Ste. 900, Las Vegas, NV 89101 (702 386-5800)
William E. Offutt III... Grant Thornton, 1850 M St., NW, Ste. 300, Washington, DC 20036 (202 861-4119)
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 (202 882-3203)
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)
Bill C. Wilson... Deloitte & Touche, 1001 Pennsylvania Ave., NW, Washington, DC 20004 (202 879-4940)
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. Baggett... 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)

*Consultant
ENERGY TAXATION SUBCOMMITTEE (CONT'D)

James D. Brown . . . Shell Oil Company, 900 Louisiana St., Houston, TX 77002 (713 241-3231)
Mark Allen Edmunds . . . Deloitte & Touche, 1400 Lincoln Plaza, LB#4, Dallas, TX 75201 (214 954-4553)
Richard G. File . . . University of Nebraska at Omaha, Professional Accounting, College of Business Administration, Omaha, NE 68182 (402 554-3650)
Harry Q. Gahagan, Jr . . . Heard, McElroy & Vestal, 720 Travis St., Shreveport, LA 71101 (318 221-0151)
Eugene W. Kligmann . . . Coopers & Lybrand, 600 Grant St., 35th Fl., Pittsburgh, PA 15212 (412 355-8000)
Bruce C. Layer . . . Spicer & Oppenheim, 1100 Summit Tower, 11 Greenway Plaza, Houston, TX 77046 (713 961-4900)
Lawrence R. Tedford . . . Kemper CPA Group, 1500 Cherry St., P.O. Box 460, Mt. Carmel, IL 62863 (618 263-3888)
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


William T. Diss, Chairman . . . Ernst & Young, 707 17 St., Ste. 3800, Denver, CO 80202 (303 291-6246)
Steven J. Crowell . . . Auburn University, 309 Tichenor Hall, Auburn, AL 36849 (205 826-6207)
Anna C. Fowler . . . University of Texas at Austin, Department of Accounting, CBA 4M.202, Austin, TX 78712 (512 471-9473)
G. Philip Morehead . . . Davis, Kinard & Co., 400 Pine St., Ste. 600, Abilene, TX 79601 (915 672-4000)
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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)
Wilber G. Van Scoik . . . Harper, Van Scoik & Company, 2111 Drew St., P.O. Box 4989, Clearwater, FL 33751 (813 446-0504)
STAFF AIDE:
Loretta M. Bonner—Technical Manager, Federal Taxation (202 737-6600)

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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)
Byrle M. Abbin... Arthur Andersen & Co., 1666 K St., NW, Washington, DC 20006 (202 862-3368)
Jay F. Boyd... Pulakos & Alongi, Ltd., 5700 Harper Dr., NE, Ste. 320, Albuquerque, NM 87109 (505 821-1600)
George Brody... Own Account, One Winthrop Square, Boston, MA 02110 (617 542-2270)
William S. DeMayo... University of New Haven, Department of Accounting, 300 Orange Ave., West Haven, CT 06516 (203 932-7112)
Debra J. Engberg... NBC Bank–San Antonio, 430 Soledad, San Antonio, TX 78205 (512 229-2641)
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Joseph K. Koplin... Own Account, 260 South Broad St., 16th Fl., Philadelphia, PA 19102 (215 923-7644)
Stephen A. Kurzman... Kurzman & Scibetta, 1017 Turnpike St., Canton, MA 02021 (617 828-9420)
James B. McEvoy... Chemical Bank, 30 Rockefeller Plaza, New York, NY 10112 (212 621-2108)
Ann B. Moody... First Alabama Bank, P.O. Box 10247, Birmingham, AL 35202 (205 326-7222)
Mitchel L. Olson... Eide Helmeke & Co., P.O. Box 2545, Fargo, ND 58108 (701 237-3343)
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 Penney 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)
FINANCIAL SERVICES INDUSTRY TAXATION SUBCOMMITTEE (CONT'D)

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John O. Hatab . . . Price Waterhouse, 153 East 53 St., New York, NY 10022 (212 527–8140)
Robert Francis Lee . . . Advest, Inc., One Commercial Plaza, 280 Trumbull St., Hartford, CT 06103 (203 525–1421)
Stephen S. Olds . . . Coopers & Lybrand, P.O. Box 17919, Los Angeles, CA 90017 (213 482–6169)
William A. Rogers . . . Deloitte & Touche, One World Trade Center, Ste. 9300, New York, NY 10048 (212 839–6600)
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.

Nancy S. Brakensiek . . . Own Account, 6500 Wilshire Blvd., Ste. 500, Los Angeles, CA 90048 (213 651–4183)
Sam L. Catter . . . Tannebaum Bindler + Company, P.C., 2323 Bryan, LB 107, Alliance Financial Center, Dallas, TX 75201 (214 969–6990)
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)
David A. Brady... The Dow Chemical Company, 2030 Dow Center, Ste. 354, Midland, MI 48674 (517 636-0461)
Charles L. Brezak... Grant Thornton, 605 Third Ave., New York, NY 10158 (212 599-0100)
Saul T. Caisman... KPMG Peat Marwick, 303 East Wacker Dr., 28th Fl., Chicago, IL 60601 (312 938-5289)
Charles V. Fingal... Deloitte & Touche, 1000 Wilshire Blvd., Los Angeles, CA 90017 (213 688-5134)
John W. Gunn... Ernst & Young, 2000 National City Center, 1300 Huntington Bldg., Cleveland, OH 44114 (216 861-5000)
Stanley E. Heyman... Karo, 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)
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)
William D. Dean, Jr... Brittan and Associates, P.A., 212 South Tryon St., Ste. 640, Charlotte, NC 28281 (704 372-0960)
Charles H. Elter... McBride, Shopsa & Co., 270 Presidential Dr., Wilmington, DE 19807 (302 656-5500)
Arthur Gelber... Laventhal & 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.

Philip J. Wiesner, Chairman... KPMG Peat Marwick, 2001 M St., NW, Washington, DC 20036 (202 467-3892)
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Gary T. Basil... Kenneth Leventhal & Company, 2049 Century Park East, Ste. 1700, Los Angeles, CA 90067 (213 277-0880)
Terry W. Bates... Terry W. Bates & Associates, P.C., 10801 Pear Tree Ln., Ste. 235, St. Louis, MO 63074 (314 426-2727)
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.

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

Bernie H. Beaver... Boulay, Heutmaker, Zibell & Co., 5151 Edina Industrial Blvd., Ste. 500, Minneapolis, MN 55435 (612 893-0133)

Stuart H. Deming... Steptoe & Johnson, 1330 Connecticut Ave., Washington, DC 20036 (202 785-7054)

Earl D. Harriman... Windes & McClaughry Accountancy Corporation, P.O. Box 87, Long Beach, CA 90802 (213 435-1191)

Harry F. Immerman... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2594)

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Michael F. Klein, Jr... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-4847)

Mark E. Layton... Davis, Kinard & Co., P.C., 400 Pine St., Ste. 600, Abilene, TX 79601 (915 672-4000)
RESPONSIBILITIES IN TAX PRACTICE SUBCOMMITTEE (CONT’D)

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Pete J. Medina . . . Ernst & Young, 277 Park Ave., New York, NY 10172 (212 407-2160)
Gloria J. Molnar . . . McGowen, Thompson & Starlin, P.C., 209 East Victoria St., P.O. Box 1379, Santa Barbara, CA 93102 (805 962-9175)
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Jean L. Rothbarth . . . Arthur Andersen & Co., 69 West Washington, Chicago, IL 60602 (312 507-2827)
David R. Ward . . . Lowrimore, Warwick & Co., P.O. Box 661, Wilmington, NC 28402 (919 762-9671)

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

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.

Charles C. Arthur . . . Arthur Andersen & Co., One Indiana Square, Ste. 3000, Indianapolis, IN 46204 (317 634-3210)
Lorrence L. Bravenec . . . Texas A&M University, College of Business Administration, Department of Accounting, College Station, TX 77843 (409 845-4384)
Michael E. Brennan . . . Crowe, Chizek and Company, 101 West 2 St., P.O. Box 527, Michigan City, IN 46360 (219 879-0326)
Stephen C. Gaerte . . . Geo. S. Olive & Co., 320 North Meridian St., Indianapolis, IN 46204 (317 267-8416)
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Laurence A. Herrup . . . Price Waterhouse, 1 East Broward Ave., Fort Lauderdale, FL 33301 (305 462-6280)
Stewart S. Karlinsky . . . San Jose State University, 20218 Pierce Rd., Saratoga, CA 95070 (408 867-4639)
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Douglas A. Trueheart . . . Freidman & Fuller, P.C., 6120 Executive Blvd., 8th Fl., Rockville, MD 20852 (301 468-2121)

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

Thomas E. Reardon, Chairman... Larson, Allen, Weishair & Co., 650 International Centre, 920 Second Ave., South, Minneapolis, MN 55402 (612 337–7041)

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Michael J. Predhomme... Michael J. Predhomme, P.C., 1747 Penobscot Bldg., Detroit, MI 48226 (313 961–9250)

Wendell L. Quist... Seim, Johnson, Sestak & Quist, 10831 Old Mill Rd., Omaha, NE 68154 (402 330–2660)

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Harris W. Widmer... Widmer Roel & Co., Ltd., 317 South University Dr., Fargo, ND 58103 (701 237–5861)

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.

Ellen J. Feaver, Chairman... Anderson, Zurmuehlen & Co., P.C., Sixth & Last Chance Gulch, Helena, MT 59621 (406 442–3540)
STATE AND LOCAL TAXATION SUBCOMMITTEE (CONT’D)

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Thomas A. Jones . . . GTE Data Services, Inc., P.O. Box 1548, Tampa, FL 33601 (813 224-3131)
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Mark F. Turk . . . Walthall & Drake, 1300 Keith Bldg., Cleveland, OH 44115 (216 696-2330)

STAFF AIDES:
Lisa A. Winton—Technical Manager, Federal Taxation (202 737-6600)
Virgil W. Webb—Technical Manager, State Legislation (202 737-6600)

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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Herbert F. Feldman . . . Louis C. Grossberg Company, 5454 Wisconsin Ave., Ste. 1300, Chevy Chase, MD 20815 (301 657-4222)
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David L. Glesenkamp . . . Ford, Brinkerhoff & Koehler, 9000 Keystone Crossing, Ste. 600, Indianapolis, IN 46240 (317 844-7993)
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TAX ACCOUNTING SUBCOMMITTEE (CONT'D)

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William R. Sutherland . . . Own Account, 4 Carpenter’s Run, Cincinnati, OH 45241 (513 984–4320)
STAFF AIDE:
Carol B. Ferguson—Technical Manager, Federal Taxation (202 737–6600)

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.

Robert C. Wynne, Chairman . . . Salada, Wynne, Loncto & Kling, 661 Main St., Niagara Falls, NY 14301 (716 285–9391)
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STAFF AIDE:
James S. Clark, Jr.—Technical Manager, Federal Taxation (202 737–6600)
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.

George E. Tornwall, Chairman... Retired, 111 71 St., South, St. Petersburg, FL 33707 (813 345-3183)
Robert I. Karon... Schweitzer Rubin Gottlieb & Karon, 1420 Twin City Federal Tower, Minneapolis, MN 55402 (612 339-7811)
William L. Raby... Retired, 30 East Bishop, Tempe, AZ 85282 (602 921-3118)
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Richard D. Thorsen... Charles Bailly & Company, 3000 Piper Jaffray Tower, Minneapolis, MN 55402 (612 334-3000)

STAFF AIDE:
William R. Stromsem—Director, Federal Taxation (202 737-6600)

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)
Bernard Barnett... BDO Seidman, 15 Columbus Circle, 7th Fl., New York, NY 10023 (212 765-7500)
William R. Bischoff... Practitioners Publishing Company, 3221 Collingsworth, Fort Worth, TX 76107 (817 332-3709)
Victor B. Noschese... Ernst & Young, 277 Park Ave., New York, NY 10172 (212 407-2322)
Kevin F. Reilly... Pannell Kerr Forster, 1155 15 St., NW, Ste. 1000, Washington, DC 20005 (202 331-4000)
Harvey Tabin... Deloitte & Touche, 230 Park Ave., New York, NY 10169 (212 661-5500)
Peter F. Zimmermann... Berlin, Karam & Ramos, P.A., 8484 Georgia Ave., 3rd Fl., Silver Spring, MD 20910 (301 589-9000)

STAFF AIDES:
William R. Stromsem—Director, Federal Taxation (202 737-6600)
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.

Jack S. Oppenheimer, Chairman... Geller, Ragans, James, Oppenheimer & Creel, 111 North Orange Ave., Ste. 1100, Orlando, FL 32801 (407 425-4636)
Ronald Collis... Ronald Collis, P.C., 635 Executive Dr., Troy, MI 48083 (313 585-8380)
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STAFF AIDE:
James A. Woehlke—Technical Manager, Federal Taxation (202 737-6600)

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.

David V. Kohmescher, Chairman... KPMG Peat Marwick, 3100 First Wisconsin Center, 777 East Wisconsin Ave., Milwaukee, WI 53202 (414 276-4200)
Marshall J. Besikof... Lurie, Eiger, Besikof & Co., 2501 Wayzata Blvd., Minneapolis, MN 55405 (612 377-4404)
Richard K. Campbell... Jerry Falwell Ministries, Langhorne Plaza, Lynchburg, VA 24514 (804 528-4112)
TAX EXEMPT ORGANIZATIONS SUBCOMMITTEE (CONT’D)

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Robert A. Docili . . . Hood and Strong, 101 California St., Ste. 1500, San Francisco, CA 94111 (415 781-0793)
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Richard L. Jungck . . . Baird, Kurtz & Dobson, 911 Main, Ste. 1900, Kansas City, MO 64105 (816 221-7544)
Frederick H. Rothman . . . Loeb & Troper, 270 Madison Ave., New York, NY 10018 (212 889-7880)
Phillip G. Royalty . . . Ernst & Young, 1200 19 St., NW, Washington, DC 20036 (202 862-6272)
Thomas H. Trabon . . . Laventhal & Horwath, 1845 Walnut St., Philadelphia, PA 19103 (215 299-1421)
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STAFF AIDE:
Carol K. Shaffer—Technical Manager, Federal Taxation (202 737-6600)

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.

Robert L. Jones, Chairman . . . Laventhal & Horwath, 1101 17 St., NW, Ste. 1200, Washington, DC 20036 (202 296-2250)
W. David Bacci . . . Own Account, 2184 Beech Daly, Dearborn Heights, MI 48127 (313 565-1274)
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William Capels . . . William Capels, Chartered, 9416 Indian School Rd., NE, Albuquerque, NM 87112 (505 294-3040)
J. Keith Christensen . . . Christensen & King, 718 Jadwin, Richland, WA 99352 (509 946-9673)
Gene Cogbill . . . Thomas and Thomas, 701 Arkansas Blvd., Texarkana, AR 75502 (501 773-2168)
Harry M. Donaldson . . . Donaldson & West, P.C., Three Office Park Circle, Ste. 107, Birmingham, AL 35223 (205 870-7660)
Christine Paulus Engel . . . Stoughton Davidson Accountancy Corporation, 3433 West Shaw Ave., Ste. 100, Fresno, CA 93711 (209 276-1200)
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Arthur F. Kersh . . . Kersh & Schamber, 1316 Hardy St., Hattiesburg, MS 39401 (601 544-8271)
Jesse P. Matthews, Jr . . . Matthews Hearon & Cutrer, 633 North State St., Ste. 607, Jackson, MS 39202 (601 981-1966)
TAX FORMS SUBCOMMITTEE (CONT'D)

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

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.

David A. Berenson, Chairman . . . Ernst & Young, 1200 19 St., NW, Washington, DC 20036 (202 663-9521)
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Susan Willey* . . . McGladrey & Pullen, Merchants National Bank Bldg., 10th Fl., Cedar Rapids, IA 52401 (319 366-2791)

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.

Gerald W. Padwe, Chairman . . . Deloitte & Touche, 1900 M St., NW, Washington, DC 20036 (202 955-4214)

*Consultant
TAX POLICY AND PLANNING SUBCOMMITTEE (CONT'D)

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87125 (505 843-7801)

STAFF AIDE:
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.

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TAX PRACTICE GUIDES SUBCOMMITTEE (CONT'D)

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STAFF AIDE:
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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)
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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.

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TAX PRACTICE AND PROCEDURES SUBCOMMITTEE (CONTD)

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STAFF AIDE:
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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.

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FUTURE ISSUES COMMITTEE

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

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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.

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STAFF AIDE:
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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.

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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.

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GOVERNMENT CONTRACTORS' GUIDE SPECIAL COMMITTEE

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

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STAFF AIDE:
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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)
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STAFF AIDE:
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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.

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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.

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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.

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STAFF AIDES:
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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. Bally, Chairman... Coopers & Lybrand, 280 Trumbull St., Hartford, CT 06103 (203 722-1955)
INSURANCE COMPANIES COMMITTEE (CONT'D)

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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.

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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)

*Consultant

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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


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)
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. Constantakitis . . . Arthur Andersen & Co., 2100 One PPG Pl., Pittsburgh, PA 15222 (412 781-0248)
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)
George J. Sullivan, Jr. . . . Fidelity Accounting and Custody Services Co., 82 Devonshire St., Boston, MA 02109 (617 439-1100)

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)
Gerald A. Feltham (AAA)* . . . University of British Columbia, Faculty of Commerce & Business Administration, Div. of Accounting, Vancouver, Canada (604 224-8397)
James J. Larkin (AICPA) . . . Ernst & Young, One Indiana Square, Ste. 3400, Indianapolis, IN 46204 (317 236-1183)
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 (614 292-8879)
William H. Thomas (AICPA) . . . Own Account, 1316 North Battlefield Bldg., Ste. 2A, Chesapeake, VA 23320 (804 547-1850)
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)

*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... Laventhal & 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)
J. Ike Guest... Deloitte & Touche, 1400 Lincoln Plaza, LB#4, Dallas, TX 75201 (214 869-0231)
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)
Bex 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)
JOINT TRIAL BOARD (CONT'D)

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)


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)


John D. Hueister . . . Own Account, 13201 Clayton Rd., St. Louis, MO 63131 (314 434-2100)


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)

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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)
MANAGEMENT OF AN ACCOUNTING PRACTICE COMMITTEE (CONT'D)


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)

*Consultant
INFORMATION TECHNOLOGY RESEARCH SUBCOMMITTEE (CONT'D)

Everett C. Johnson, Jr. . . . Deloitte & Touche, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0517)
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)
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)
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)

*Consultant
MAS EDUCATION AND INFORMATION SUBCOMMITTEE (CONT'D)

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)
Bruce C. Gobdel . . . Crowe, Chizek & Company, 300 East Jefferson Blvd., P.O. Box 7, South Bend, IN 46601 (219 232–3992)
Christine A. Lauber . . . Own Account, 1402 Mishawaka Ave., South Bend, IN 46615 (219 288–4801)

Gregory J. Massarella . . . Grant Thornton, 1700 One Prudential Plaza, 130 East Randolph Dr., Chicago, IL 60601 (312 856–0001)
John G. Peetz, Jr . . . Ernst & Young, 515 South Flower St., Los Angeles, CA 90071 (213 977–3280)

Michael J. Prost . . . Mueller, Prost, Purk and Willbrand, 1034 South Brentwood Blvd., Ste. 1700, St. Louis, MO 63117 (314 862–2070)
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:
Monroe S. Kuttner—Director, Management Advisory Services (212 575–6363)
Steven E. Sacks—Technical Manager, Management Advisory Services (212 575–3647)

*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)
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Richard B. Donahue... Mirrione Corporation, One Brockton Executive Park, Brockton, MA 02104 (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)
Joseph P. Kristy... Meaden & Moore, 1100 Diamond Bldg., Cleveland, OH 44114 (216 241-3272)
Ralph A. Kubit... 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 McKee... Own Account, P.O. Box 1137, Las Cruces, NM 88004 (505 524-0079)
Howard F. Neiman... Hirsch, Babush, Neiman & Kornman, 3333 Peachtree Rd., NE, Atlanta, GA 30326 (404 266-1900)
L. Minton Rosenhouse... H. Pearson and Company, 2823 Kendale Dr., Dallas, TX 75220 (214 350-1100)
Lawrence J. Stefaniak... BDO Seidman, 500 Citicorp Center, 1200 Smith St., Houston, TX 77002 (713 659-6551)
James L. Worthington... Cherry, Bekars & 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)
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)
Harvey John Beth... Town of Brookline, 333 Washington St., Brookline, MA 02146 (617 730–2030)
David L. Clark... United States General Accounting Office, 441 G St., NW, Rm. 6124, Washington, DC 20548 (202 275–9359)
Patricia A. Dalton... U.S. Department of Labor, Office of Inspector General, 3535 Market St., Rm. 1200, 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)
Betty A. Pendergrass... Lexington–Fayette, Urban County Government, 200 East Main St., Lexington, KY 40507 (606 258–3300)
Francis E. Reardon... U.S. Army Audit Agency, 3101 Park Center Dr., Rm 1303, Alexandria, VA 22302 (703 756–2812)
Gerald A. Silva... City of San Jose, City Auditor's Office, 151 West Mission St., San Jose, CA 95110 (408 277–4601)
MEMBERS IN GOVERNMENT COMMITTEE (CONT'D)


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)
Quinton Booker . . . Jackson State University, 88 Pickwick Court, Jackson, MS 39206 (601 988-2414)
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)
MINORITY RECRUITMENT AND EQUAL OPPORTUNITY COMMITTEE (CONT'D)

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)

STAFF AIDE:
Donald J. Schneeman—General Counsel snd Secretary (212 575-6469)

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 snd Secretary (212 575-6469)

*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)
Lawrence Belcher, Jr... Own Account, 500 Mt. Prospect Ave., Newark, NJ 07104 (201 481-2200)
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)
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Michael A. Diamond... University of Southern California, School of Accounting, Los Angeles, CA 90089 (213 743-2426)
Robert L. Gray... New York State Society of CPAs, 200 Park Ave., 10th Fl., New York, NY 10166 (212 973-8300)
Raymond E. Howard... Deloitte & Touche, 100 Renaissance Center, Ste. 3100, Detroit, MI 48243 (313 446-0100)
Carlos E. Johnson... KPMG Peat Marwick, 210 West Park Ave., Ste. 700, Oklahoma City, OK 73102 (405 239-6411)
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:
Rick Elam—Vice President, Education (212 575-6233)
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)
John R. Connell... Deloitte & Touche, 370 17 St., Ste. 2600, Denver, CO 80202 (303 861-4462)
Richard M. Cummins... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2600)
Isabelle V. Curtiss... Isabelle V. Curtiss, P.C., 530 Middlebury Rd., P.O. Box 1211, Middlebury, CT 06762 (203 621-6888)
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)
PERSONAL FINANCIAL PLANNING EXECUTIVE COMMITTEE (CONT'D)

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)
Wallace L. Head . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 507-7236)
Charles R. Kowal . . . Ernst & Young, 1225 Connecticut Ave., NW, 6th Fl., Washington, DC 20036 (202 862-6271)
Preston E. Morris . . . Preston Morris & Company, 407 East High St., Charlottesville, VA 22902 (804 295-3177)
Brian E. Rowe . . . Own Account, 13101 Manitoba, NE, Albuquerque, NM 87111 (505 292-7007)
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)

*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, Portland, OR 97201 (503 222-4708)
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, San Francisco, CA 94105 (415 543-4331)
John H. Mullen... KPMG Peat Marwick, Three Embarcadero Center, San Francisco, CA 94111 (415 851-7664)
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., Ste. 1850, St. Louis, MO 63105 (314 862-5700)
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 Ave., West Hartford, CT 06117 (203 243-4271)
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)
PERSONAL FINANCIAL PLANNING PROFESSIONAL EDUCATION SUBCOMMITTEE
(CONT'D)

Richard A. Gwennap . . . Own Account, 1305 Law & Finance Bldg.,
429 Fourth Ave., Pittsburgh, PA 15219 (412 391-0672)


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.,
Chambersburg, PA 17201 (717 263-3910)

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 committees 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)

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 Americas, New York, NY 10036 (212 523-1234)

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)


William L. Matthews . . . Plante & Moran, 27400 Northwestern Highway, P.O. Box 307, Southfield, MI 48037 (313 352-2500)


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)


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 . . . Altshuler, 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)
Gary J. Wolfe . . . Cherry, Bekaert & Holland, 3100 One First Union Center, Charlotte, NC 28202 (704 377–3741)
STAFF AIDE: Don 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 L. Burke . . . Ernst & Young, 787 Seventh Ave., New York, NY 10019 (212 830–5505)
Raymond L. Dever . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536–2802)
James Don Edwards . . . University of Georgia, J. M. Tull School of Accounting, Athens, GA 30602 (404 542–3595)
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, Bastrop, LA 71221 (318 281–4492)
Robert W. Moss . . . Pannell Kerr Forster, Republic Plaza, Ste. 5000, 370 17 St., Denver, CO 80202 (303 629–6900)
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)
Claude Nixon, Jr. . . . Bourgeois, Bennett, Thokey & Hickey, 111 Veterans Blvd., Ste. 800, Metairie, LA 70005 (504 831–4949)
Joseph H. Todd . . . Todd Riverbark & Puryear, 315 Dick St., P.O. Box 1720, Fayetteville, NC 28302 (919 323–3600)
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)
Ronald J. Fudge... Reznick, Fedder & Silverman, P.C., 1900 Redwood Tower, 217 East Redwood St., Baltimore, MD 21202 (301 727-4340)
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)
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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)
Claude Nixon, Jr... Bourgeois, Bennett, Thokey & Hickey, 111 Veterans Blvd., Ste. 800, Metairie, LA 70005 (504 831-4949)
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Ruth M. Hanauer—Technical Manager, Professional Ethics (212 575-6215)
Leonard Hecht—Technical Manager, Professional Ethics (212 575-6214)
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)

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**R. Preston Clark**... Cherry, Bekaert & Holland, 3100 One First Union Center, Charlotte, NC 28202 (919 483–7131)

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**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)


**Jeffery C. Bryan**... Evans, Porter, Bryan & Co., 1800 Gaslight Tower, Atlanta, GA 30303 (404 586–0133)
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.

PUBLIC SERVICE COMMITTEE (CONT'D)


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 94024 (415 881-3166)

Cheryl B. Crifasi . . . Own Account, 10320 Old Hammond Highway, Baton Rouge, LA 70816 (504 924-3335)


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 (202 333-2280)

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:

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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)

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William S. Reardon . . . Coopers & Lybrand, One International Pl., Boston, MA 02110 (617 574-5273)

*Consultant

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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)

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QUALITY REVIEW EXECUTIVE COMMITTEE (CONT’D)

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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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Keith Alan Heise . . . ABQ Bank, 6501 Americas Parkway, NE, P.O. Box 25000, Albuquerque, NM 87125 (505 889-1080)
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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)
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James L. Kidder... Sands, Rust & Company, Two Ruan Center, Ste. 900, 601 Locust St., Des Moines, IA 50309 (515 245-3848)
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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)
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Walter H. Webb... Call, Barrick, Ethridge, Webb & Co., 206 North Harrison, P.O. Box 790, Cushing, OK 74023 (918 225-4216)
Michael Weinshel... 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)

*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)
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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)
Paul G. Barnaby... Own Account, 140 East 14 St., Indianapolis, IN 46202 (317 638-6057)
Henry C. Beinstein... Proskauer Rose Goetz & Mendelsohn, 300 Park Ave., New York, NY 10022 (212 909-5972)
Charles R. Cadle... Charles R. Cadle, CPA, CFP, 4519 Hampton Woods Dr., Marietta, GA 30068 (404 578-6148)
Mark W. Diehl... Own Account, P.O. Box 972, Rehoboth Beach, DE 19971 (302 226-0341)
Charles E. Keller III... Keller, Zanger, Bissell & Company, 201 Thomas Johnson Dr., Frederick, MD 21701 (301 663-8600)
Harvey B. Rose... Robbins, Baer, Baygood & Telpner, 312 West Randolph St., Chicago, IL 60606 (312 332-2900)
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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:
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SAVINGS AND LOAN ASSOCIATIONS GUIDE SPECIAL COMMITTEE

OBJECTIVE: To revise AICPA Audit and Accounting Guide, Audits of Savings and Loan Associations.

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STAFF AIDES:
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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.

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SEC REGULATIONS COMMITTEE (CONT’D)

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J. Donald Warren, Jr . . . Coopers & Lybrand, 1251 Avenue of the Americas, Rm. 10–34, New York, NY 10020 (212 536–2805)


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.

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L. Martin Miller . . . Cogen, Sklar, Levick & Co., 225 City Line Ave., P.O. Box 4656, Philadelphia, PA 19127 (215 668–9700)
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: James D. Blum—Director, Examinations (212 575–6495)
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 80202 (303 861-4462)
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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.

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STAFF AIDES:
John M. Sharbaugh—Director, Communications and State Society Relations (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., P.O. Box 184, Parkersburg, WV 26102 (304 428-8091)

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. Lilienthal... Advest, Inc., One Commercial Plaza, 280 Trumbull St., Hartford, CT 06103 (203 525-1421)
Thomas C. Lockburner... Deloitte & Touche, One World Trade Center, New York, NY 10048 (212 669-5259)
Donald H. MacNeal... Arthur Andersen & Co., 1345 Avenue of the Americas, 18th Fl., New York, NY 10105 (212 706-4513)
Carlos Onis... The First Boston Corporation, 5 World Trade Center, 8th Fl., New York, NY 10048 (212 322-1889)
Stuart Steckler... Spicer & Oppenheim, 7 World Trade Center, New York, NY 10004 (212 422-1000)
Lawrence A. Stoler... Price Waterhouse, 153 East 53 St., New York, NY 10022 (212 527-8560)
Charles M. Trunz III... J. P. Morgan & Co., 60 Wall St., New York, NY 10015 (212 648-9350)
Barry N. Winograd... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 532-2352)
Mark S. Zeldman... Nomura Securities International, Inc., 180 Maiden Ln., New York, NY 10033 (212 208-9671)

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)
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)

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

**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)
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)
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

*The fall Council meeting is traditionally held on the Saturday preceding the annual meeting.
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<td>General Counsel &amp; Secretary</td>
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<td>212 575–6469</td>
<td>9, 41, 86, 95, 102, 125, 128</td>
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<td>Schwartz, Clifford</td>
<td>Technical Manager</td>
<td>Accounting Standards</td>
<td>212 575–7645</td>
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<td>Seidel, Christopher</td>
<td>Vice President</td>
<td>Member Services</td>
<td>212 575–3840</td>
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<td>Shaffer, Carol</td>
<td>Technical Manager</td>
<td>Federal Taxation</td>
<td>202 737–6600</td>
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<td>Sharbaugh, John</td>
<td>Director</td>
<td>Communications and State Society Relations</td>
<td>202 737–6600</td>
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<td>Vice President</td>
<td>Federal Taxation</td>
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<td>Examinations</td>
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<td>Technical Manager</td>
<td>Personal Financial Planning</td>
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<td>Stoddard, Marilyn</td>
<td>Director</td>
<td>Meetings &amp; Travel</td>
<td>212 575–5495</td>
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<td>Stromsem, William</td>
<td>Director</td>
<td>Federal Taxation</td>
<td>202 737–6600</td>
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<td>Sullivan, Jerry</td>
<td>Executive Director</td>
<td>Public Oversight Board</td>
<td>212 486–2448</td>
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<td>Tait, Mary Anne</td>
<td>Director</td>
<td>CPE Operations</td>
<td>212 575–5660</td>
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<td>Tamulinas, William</td>
<td>Director—General Counsel &amp; Secretary</td>
<td>General Counsel &amp; Trial Board</td>
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<td>Tanenbaum, Joel</td>
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<td>Accounting Standards</td>
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<td>Walsh, Marylou</td>
<td>Assistant Manager</td>
<td>Relations with Educators</td>
<td>212 575–6357</td>
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<td>Webb, Virgil III</td>
<td>Technical Manager</td>
<td>State Legislation</td>
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<td>Winton, Lisa</td>
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<td>Woehlke, James</td>
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<tr>
<td>Zimmerer, Teresa</td>
<td>Manager</td>
<td>Communications</td>
<td>212 575–5573</td>
<td>106</td>
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</table>
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)
nomination 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 (714 325-5561)
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. Marinan . . . 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)
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)
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)
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.

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)
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)

Ted M. Felix ... Weiner & Company, 177 Madison Ave., Morristown, NJ 07960 (201 267-4200)

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)

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.

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)
Barry Barber... Grant Thornton, 605 Third Ave., New York, NY 10158 (212 599-0100)
Spencer A. Coates... Baird, Kurtz & Dobson, 911 College St., P.O. Box 1196, Bowling Green, KY 42102 (502 781-0111)
Daryl De Kam... Pannell Kerr Forster, 5353 Wayzata Blvd., Minneapolis, MN 55416 (612 545-0421)
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)
Lewis F. Nigh... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-4854)
C. James Rogers... Postlethwaite & Netterville, 8550 United Plaza Blvd., Ste. 1001, Baton Rouge, LA 70809 (504 922-4600)
William G. Roost... Ernst & Young, 2000 National City Center, Cleveland, OH 44114 (216 861-8878)
Joseph J. Sobel... Laventhol & Horwath, 300 South Riverside Plaza, Chicago, IL 60606 (312 648-0555)
Thomas M. Stemlar... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
Jon A. Walgren... BDO Seidman, 500 Bull Bldg., Detroit, MI 48226 (313 965-3660)
Gerard J. Wenzel... Yale & Seffinger, P.A., 300 South Jackson St., Ste. 300, Denver, CO 80209 (303 320-4404)
STAFF AIDES:
John F. Morrow—Senior Technical Manager, Quality Review (212 575-6658)
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)
Thomas E. Byrne, Jr. . . . Retired, 57 Shagbark Dr., New Canaan, CT 06840 (203 966-3432)
Mario J. Formichella . . . Ernst & Young, 277 Park Ave., New York, NY 10172 (212 407-2300)
James L. Goble . . . Retired, 10260 Strait Ln., Dallas, TX 75229 (214 739-3306)
George M. Horn . . . Pannell Kerr Forster, One Wilshire Blvd., Ste. 1800, 624 South Grand, Los Angeles, CA 90017 (213 680-0900)
James I. Konkel . . . Deloitte & Touche, 1633 Broadway, New York, NY 10019 (212 489-1600)
Charles W. Maurer . . . Retired, 1036 Park Ave., Apt. 3-E, New York, NY 10028 (212 988-7163)
Larry J. Parsons . . . Today's CPA, 13760 Noel Rd., Ste. 817, Dallas, TX 75240 (214 934-4600)

STAFF AIDES:  
Arthur J. Renner—Director, SEC Practice Section (212 575-6367)
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)
Robert K. Mautz, Vice Chairman . . . 684 East 4149 South, Salt Lake City, UT 84107 (801 265-0116)
Robert F. Froehlke* . . . IDS Mutual Fund Group, IDS Tower 10, Minneapolis, MN 55440 (612 372-3719)
Melvin R. Laird* . . . Reader's Digest, 1730 Rhode Island Ave., NW, Ste. 212, Washington, DC 20036 (202 223-1642)
Paul W. McCracken* . . . University of Michigan, 220 Graduate School of Business Administration, Ann Arbor, MI 48109 (313 764-1581)

STAFF AIDE:  
Jerry D. Sullivan—Executive Director, Public Oversight Board (212 486-2448)

*Consultant
State Society Offices
STATE SOCIETY OFFICES

Alabama Society of CPAs
Bryan M. Hassler, Executive Secretary. . . P.O. Box 4187, Montgomery, AL 36103 (205 834–7650) FAX: 205 834–7310

Alaska Society of CPAs
Debbie D. Bradley, Executive Director. . . P.O. Box 210369, Anchorage, AK 99521 (907 562–4334) FAX: 907 338–4036

Arizona Society of CPAs
Gary L. Julian, Executive Director. . . 426 North 44 St., Ste. 250, Phoenix, AZ 85008–6501 (602 273–0100) FAX: 602 275–2752

Arkansas Society of CPAs
William C. Yarbrough, Executive Director. . . 415 North McKinley, Ste. 970, Little Rock, AR 72205–3022 (501 664–8739)

California Society of CPAs
James R. Kurtz, Executive Director. . . 275 Shoreline Dr., Redwood City, CA 94065–1412 (415 594–1717) FAX: 415 594–9796

Colorado Society of CPAs

Connecticut Society of CPAs
Jack Brooks, Executive Director. . . 179 Allyn St., Ste. 501, Hartford, CT 06103–1418 (203 525–1153) FAX: 203 549–3596

Delaware Society of CPAs
Margaret W. Mahood, Executive Director. . . 28 The Commons, 35 Silverside Rd., Wilmington, DE 19810 (302 475–7442)

District of Columbia Institute of CPAs
John S. Roosma, Jr., Executive Director. . . 1666 K St., NW, Ste. 907, Washington, DC 20006 (202 659–9183)

Florida Institute of CPAs
Lloyd A. Turman, Executive Director. . . 325 West College Ave., P.O. Box 5437, Tallahassee, FL 32314–5437 (904 224–2727) FAX: 904 222–8190

Georgia Society of CPAs
James P. Martin, Jr., Executive Director. . . 3340 Peachtree Rd., NE, Ste. 2750, Atlanta, GA 30326 (404 231–8676) FAX: 404 237–1291

Guam Society of CPAs
Jerold W. Filush, Executive Director. . . P.O. Box P, Agana, GU 96910 (671 646–6987)

Hawaii Society of CPAs
Betsy J. Bright, Executive Director. . . P.O. Box 1754, Honolulu, HI 96806 (808 537–9475) FAX: 808 537–3520

Idaho Society of CPAs
Melissa Nelson, Executive Director. . . 323 West Idaho, Ste. 1, Boise, ID 83702 (208 344–6261)
STATE SOCIETY OFFICES (CONT'D)

Illinois CPA Society
Martin Rosenberg, Executive Director... 222 South Riverside Plaza, 16th Fl.,
Chicago, IL 60606 (312 993-0393) FAX: 312 993-9954

Indiana CPA Society
Jack E. Noble, Executive Vice President... 9002 Purdue Rd., Ste. 121,
P.O. Box 68847, Indianapolis, IN 46268 (317 872-5184) FAX: 317 875-0566

Iowa Society of CPAs
Stanton Bonta, Executive Director... 400 Westown Parkway, West Des
Moines, IA 50265 (515 223-8161) FAX: 515 223-7347

Kansas Society of CPAs
T.C. Anderson, Executive Director... 400 Croix, P.O. Box 5654, Topeka, KS
66605-0654 (913 267-6460)

Kentucky Society of CPAs
Bernard W. Gratzer, Executive Director... 310 West Liberty St., Rm. 604,
Louisville, KY 40202 (502 589-9239) FAX: 502 581-1411

Society of Louisiana CPAs
Barry C. Melancon, Executive Director... 2400 Veterans Blvd., Ste. 500,
Kenner, LA 70062 (504 464-1040) FAX: 504 469-7930

Maine Society of CPAs
Wendy A. Whiting, Executive Director... 22 Free St., Box 7406, DTS,
Portland, ME 04112 (207 772-9639) FAX: 207 772-4986

Maryland Association of CPAs
Thomas L. Woods, Executive Vice President... 1300 York Rd., Ste. 10,
Lutherville, MD 21093 (301 296-6250) FAX: 301 296-8713

Massachusetts Society of CPAs
Theodore J. Flynn, Executive Director... 105 Chauncy St., 10th Fl.,
Boston, MA 02111 (617 556-4000) FAX: 617 556-4126

Michigan Association of CPAs
Robert A. Bogan, Jr., Executive Director... 28116 Orchard Lake Rd.,
P.O. Box 9054, Farmington Hills, MI 48333 (313 855-2288) FAX: 313 855-2288

Minnesota Society of CPAs
Clair G. Budke, Executive Director... NW Financial Center, 7900 Xerxes
Avenue South, Ste. 1230, Minneapolis, MN 55431 (612 831-2707)
FAX: 612 831-7875

Mississippi Society of CPAs
Robert L. Nickey, Executive Director... 246 Highland Village, P.O. Box
16630, Jackson, MS 39211 (601 366-3473)

Missouri Society of CPAs
Donald E. Breimeier, Executive Director... 275 Lindberg Blvd., Ste. 10,
P.O. Box 27342, St. Louis, MO 63141 (314 997-7966) FAX: 314 997-2592

Montana Society of CPAs
Jane Campbell, Executive Director... P.O. Box 138, Helena, MT 59624-0138
(406 442-7301) FAX: 406 443-7278

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Nebraska Society of CPAs
Arnold Magnuson, Executive Vice President. . . 635 South 14 St., Ste. 330, Lincoln, NE 68508 (402 476–8482)

Nevada Society of CPAs
Sharon Uithoven, Executive Director. . . 5270 Neil Rd., Ste. 102, Reno, NV 89502 (702 826–6800) FAX: 702 826–7942

New Hampshire Society of CPAs
Norman C. Batchelder, Executive Director. . . 3 Executive Park Dr., Bedford, NH 03102 (603 622–1999) FAX: 603 626–0204

New Jersey Society of CPAs
Robert L. Garrity, Executive Director. . . 425 Eagle Rock Ave., Roseland, NJ 07068 (201 226–4494) FAX: 201 226–7425

New Mexico Society of CPAs
Susan L. Sterling, Executive Director. . . 300 San Mateo, NE, Ste. 101, Albuquerque, NM 87108–1520 (505 262–1926)

New York State Society of CPAs
Robert L. Gray, Executive Director. . . 200 Park Ave., 10th Fl., New York, NY 10166–0010 (212 973–8300) FAX: 212 972–5710

North Carolina Association of CPAs
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