

1990

AICPA committees, 1990-91: Officers, board of directors and council, boards and committees, staff organization, state CPA societies, dates of board, council, and annual meetings

American Institute of Certified Public Accountants

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AICPA COMMITTEES 1990/91

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

AICPA _____
American Institute of Certified Public Accountants

AICPA COMMITTEES

1990/91

AICPA

AICPA COMMITTEES 1990/91

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

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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

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

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AICPA Committee Terminology

AICPA COMMITTEE TERMINOLOGY

BOARD (B)

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

DIVISION (D)

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

EXECUTIVE COMMITTEE (EC)

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

COMMITTEE (C)

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

SUBCOMMITTEE (S)

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

TASK FORCE (TF)

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

SPECIAL COMMITTEE (SC)

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

Board of Directors
Officers
Directors Committees
Council Members

BOARD OF DIRECTORS 1990-91

OFFICERS 1990-91

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

Gerald A. Polansky, *Vice Chairman*. . . Deloitte & Touche, 1001 Pennsylvania Ave., NW, Ste. 350N, Washington, DC 20004 (202 879-5353)

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

Ronald S. Cohen, *Vice President*. . . Crowe, Chizek and Company, 330 East Jefferson Blvd., P.O. Box 7, South Bend, IN 46624 (219 236-8677)

Thomas M. Feeley, *Vice President*. . . Feeley & Driscoll, P.C., 100 North Washington St., Boston, MA 02114 (617 742-7788)

Jake L. Netterville, *Vice President*. . . Postlethwaite & Netterville, 8550 United Plaza Blvd., Ste. 1001, Baton Rouge, LA 70809 (504 922-4600)

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

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

DIRECTORS

FOR THREE YEARS 1990-93

Brenda T. Acken. . . MAPCO Coal, Inc., Virginia Region, P.O. Box 1349, Bluefield, WV 24605 (703 326-2600)

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

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

FOR TWO YEARS 1990-92

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

Sandra A. Suran. . . The Suran Group, 121 SW Morrison, Ste. 840, Portland, OR 97204 (503 274-9381)

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 ONE YEAR 1990-91

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)

**Public Member

EX OFFICIO

Robert L. May, *Immediate Past Chairman*. . . Retired, 4 Shawnee Rd., Short Hills, NJ 07078 (201 379-5828)

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 1990-91:

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)

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

Ronald S. Cohen. . . Crowe, Chizek and Company, 330 East Jefferson Blvd., P.O. Box 7, South Bend, IN 46624 (219 236-8677)

Robert L. May. . . Retired, 4 Shawnee Rd., Short Hills, NJ 07078 (201 379-5828)

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.

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

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)

Thomas M. Feeley . . . Feeley & Driscoll, P.C., 100 North Washington St., Boston, MA 02114 (617 742-7788)

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

Robert L. May . . . Retired, 4 Shawnee Rd., Short Hills, NJ 07078 (201 379-5828)

Gerald A. Polansky . . . Deloitte & Touche, 1001 Pennsylvania Ave., NW, Ste. 350N, Washington, DC 20004 (202 879-5353)

STAFF AIDES:

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

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

J. Thomas Higginbotham—Vice President, Legislation (202 737-6600)

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

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

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

Gerald A. Polansky, *Secretary*. . . Deloitte & Touche, 1001 Pennsylvania Ave., NW, Ste. 350N, Washington, DC 20004 (202 879-5353)

Brenda T. Acken . . . MAPCO Coal, Inc., Virginia Region, P.O. Box 1349, Bluefield, WV 24605 (703 326-2600)

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

STAFF AIDE:

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

AUDIT COMMITTEE

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

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

Brenda T. Acken . . . MAPCO Coal, Inc., Virginia Region, P.O. Box 1349, Bluefield, WV 24605 (703 326-2600)

Thomas M. Feeley . . . Feeley & Driscoll, P.C., 100 North Washington St., Boston, MA 02114 (617 742-7788)

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

Sandra A. Suran . . . The Suran Group, 121 SW Morrison, Ste. 840, Portland, OR 97204 (503 274-9381)

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.

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

Brenda T. Acken . . . MAPCO Coal, Inc., Virginia Region, P.O. Box 1349, Bluefield, WV 24605 (703 326-2600)

Thomas M. Feeley . . . Feeley & Driscoll, P.C., 100 North Washington St., Boston, MA 02114 (617 742-7788)

STAFF AIDE:

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

FINANCE COMMITTEE

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

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

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

Ronald S. Cohen . . . Crowe, Chizek and Company, 330 East Jefferson Blvd., P.O. Box 7, South Bend, IN 46624 (219 236-8677)

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

Robert L. May . . . Retired, 4 Shawnee Rd., Short Hills, NJ 07078
(201 379-5828)

Jake L. Netterville . . . Postlethwaite & Netterville, 8550 United Plaza Blvd., Ste. 1001, Baton Rouge, LA 70809 (504 922-4600)

Gerald A. Polansky . . . Deloitte & Touche, 1001 Pennsylvania Ave., NW, Ste. 350N, Washington, DC 20004 (202 879-5353)

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

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

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 executive—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 59 for reporting subcommittees.

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

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

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

Robert L. May. . . Retired, 4 Shawnee Rd., Short Hills, NJ 07078 (201 379-5828)

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

Gerald A. Polansky. . . Deloitte & Touche, 1001 Pennsylvania Ave., NW, Ste. 350N, Washington, DC 20004 (202 879-5353)

William D. Smith. . . Morrison and Smith, P.O. Drawer 020647, Tuscaloosa, AL 35402 (205 349-2424)

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

STAFF AIDE:

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

INVESTMENTS COMMITTEE

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

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

Kathryn A. Forbes. . . Audit & Security Group Administration, Valley National Corporation, P.O. Box 71, Phoenix, AZ 85001 (602 221-4851)

Joseph P. Karpinski. . . MMAR Capital Group, Inc., 115 Chaucer Court., Coraopolis, PA 15108 (412 269-6353)

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

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

INVESTMENT COMMITTEE (CONT'D)

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

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

Bernard W. Revsine . . . American Ambassador Casualty Company, 6018 North Drake Ave., Chicago, IL 60659 (312 267-4208)

STAFF AIDE:

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

COUNCIL—ELECTED MEMBERS

FOR THREE YEARS 1990–93

- Louis J. Barbich** . . . Barbich, Longcrier, Hooper & King, 333 Palmer Dr., Ste. 300, P.O. Box 11171, Bakersfield, CA 93389 (805 397-1171)
- Dwan W. Bowen** . . . Bowey, Hafey & Pennington, 530 Lilly Rd., SE, Olympia, WA 98501 (206 459-5777)
- Richard Q. Conrad** . . . Richard Q. Conrad, P.C., P.O. Box 889, Roswell, GA 30077 (404 992-0989)
- Harvey L. Coustan** . . . Ernst & Young, One IBM Plaza, Chicago, IL 60611 (312 645-3495)
- Michael T. Daggett** . . . Daggett & Daggett, P.O. Box 82698, Phoenix, AZ 85071 (602 944-9111)
- Al A. Finci** . . . BDO Seidman, 1900 Avenue of the Stars, 11th Fl., Los Angeles, CA 90067 (213 557-0300)
- Jack Fradin** . . . Fradin, Gessman & Co., 1000 Greenwich Ave., Warwick, RI 02886 (401 738-6600)
- Arthur Greenspan** . . . Arthur Greenspan and Company, 1125 San Jacinto Bldg., Beaumont, TX 77701 (409 835-5358)
- E. Dowson Grove** . . . Keller, Zanger, Bissell & Co., 201 Thomas Johnson Dr., Frederick, MD 21701 (301 663-8600)
- Terry L. Hothem** . . . Miller, Wagner & Company, Ltd., 5225 North Central Ave., Ste. 220, Phoenix, AZ 85012 (602 264-6835)
- Dean M. Hottle** . . . Bulow, Hottle & Co., 133 West Main St., Somerset, PA 15501 (814 445-8961)
- Raymond E. Howard** . . . Deloitte & Touche, 100 Renaissance Center, Ste. 3100, Detroit, MI 48228 (313 446-0106)
- Patrick W. Jacobs** . . . Jacobs & Associates, P.A., 2665 Long Lake Rd., Ste. 120, Roseville, MN 55113 (612 631-1224)
- Raymond F. Kamler** . . . Reynolds, Bone & Griesbeck, 5100 Poplar Ave., Ste. 300, Memphis, TN 38117 (901 682-2431)
- John C. Kelly** . . . Arthur Andersen & Co., 101 Eisenhower Parkway, Roseland, NJ 07068 (201 403-6200)
- Stuart Kessler** . . . Goldstein, Golub, Kessler & Company, P.C., 1185 Avenue of the Americas, New York, NY 10036 (212 523-1200)
- Jeffrey C. Kimmerling** . . . Kimmerling, Myers & Co., Inc., 8888 Keystone Crossing, Ste. 1000, Indianapolis, IN 46240 (317 846-0322)
- John L. Kreischer** . . . Kreischer, Miller & Co., 200 Gibraltar Rd., Horsham, PA 19044 (215 441-4600)
- Don L. Machen** . . . Machen, McChesney and Chastain, 1820 East University Dr., P.O. Box 872, Auburn, AL 36832 (205 887-7022)
- Eugene V. Malinowski** . . . KPMG Peat Marwick, 150 JFK Parkway, Short Hills, NJ 07078 (201 467-9650)
- Patrick D. McCarthy** . . . Patrick D. McCarthy, Ltd., P.O. Drawer 3567, Lafayette, LA 70502 (318 234-2334)
- John R. Meinert** . . . J.H. Chapman Group, Ltd., 9700 Higgins Rd., Rosemont, IL 60018 (312 693-4800)
- Bert N. Mitchell** . . . Mitchell/Titus, Two Park Ave., New York, NY 10016 (212 686-4777)
- William C. Morrison, Jr.** . . . Eggleston, Smith, Hall, Cotman & Company, 1313 Jamestown Rd., Ste. 202, Williamsburg, VA 23185 (804 220-2022)

- Larry F. Mosebach** . . . Mosebach, Griffith and Company, 124 West Third St., Tama, IA 52339 (515 484-3000)
- Michael B. Mountjoy** . . . Carpenter & Mountjoy, 2100 One Riverfront Plaza, Louisville, KY 40202 (502 589-5950)
- Thomas J. Mulligan** . . . Kirschner, Heimlich, Mulligan & Co., 729 South Front St., Columbus, OH 43206 (614 444-9811)
- Paul T. Norton** . . . Foley, Hoag & Eliot, One Post Office Square, Boston, MA 02109 (617 482-1390)
- Thomas J. Phillips** . . . Danielles, Phillips, Vaughan & Bock, 300 New Stine Rd., Ste. 101, Bakersfield, CA 93309 (805 834-7411)
- Louis R. Regier** . . . Retired, 300 West Douglas, Ste. 100, Wichita, KS 67202 (316 264-2335)
- John R. Rogers** . . . Wermer, Rogers, Doran & Ruzon, 57 North Ottawa St., Joliet, IL 60431 (815 722-6693)
- Ruth M. Rogers** . . . Ruth M. Rogers, P.A., P.O. Box 2687, Durham, NC 27705 (919 493-3587)
- John R. Rowe, Jr.** . . . Tampa Electric Company, P.O. Box 111, Tampa, FL 33601 (813 228-1746)
- Michael J. Schwarz** . . . Schwarz, Ventura & Associates, 5252 Balboa Ave., Ste. 600, San Diego, CA 92117 (619 228-8772)
- C. Paul Story** . . . Kraft, Miles and Company, 204 North Jackson, P.O. Box 609, Kennett, MO 63857 (314 888-4569)
- Edward L. Summers** . . . University of Texas at Austin, CBA 4M.202, Austin, TX 78712 (512 454-9311)
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- Reed J. Tanner** . . . Tanner and Tanner, P.O. Box 1556, Morgantown, WV
26507 (304 292–7343)
- Billie Jean Thompson** . . . Rogoff, Diamond & Walker, P.O. Box 25707,
Albuquerque, NM 87125 (505 242–5271)

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

Dale D. Ulrich . . . Environmental Group, Inc., 1741 East Morton Ave., Ste. B,
Phoenix, AZ 85020 (602 870-0191)

Jon D. Wheeler . . . Jon D. Wheeler & Associates, 1400 112 SE, Ste. 100,
Bellevue, WA 98004 (206 454-8499)

Robert W. Williams . . . Williams and Associates, 520 South Pierce, Ste. 212,
P.O. Box 410, Mason City, IA 50401 (515 423-3180)

COUNCIL—REPRESENTATION BY STATE

State	Term Expires
ALABAMA	
Leon M. Kelley ³ —Livings, Lankford, Lambert, Kelley & Co., P.C., Montgomery	1991
Don L. Machen—Machen, McChesney & Chastain, Auburn	1993
ALASKA	
Kevin E. Branson ³ —Thomas, Head & Greisen, Anchorage	1991
Cynthia A. Coulter—Whitlock, Carlson & Associates, A.P.C., Anchorage	1991
ARIZONA	
Michael T. Daggett—Daggett & Daggett, Phoenix	1993
Terry L. Hothem—Miller, Wagner & Company, Phoenix	1993
Dale D. Ulrich ³ —Environmental Group, Inc., Phoenix	1991
ARKANSAS	
George Layton Bowman—Bowman and Company, P.C., Mountain Home	1991
J. Frazier Rogers ³ —Brown, Rogers & Company, Little Rock	1991
CALIFORNIA	
Louis J. Barbich—Barbich, Longcrier, Hooper & King, Bakersfield	1993
Dennis R. Brach—Backstrom, Neal & Company, San Jose	1992
Stanley M. Carrothers ³ —Stanley M. Carrothers Accountancy Corporation, Sacramento	1991
Michael N. Chetkovich—(Retired), Atherton	Ex Officio
Al A. Finci—BDO Seidman, Los Angeles	1993
Kurt J. Fraenkel—J.E. Higgins Lumber Company, Concord	1992
Charles H. Gielow, Jr.—Gielow & Davis, A.C., Pleasanton	1992
Clifford V. Heimbucher—(Retired), Berkeley	Ex Officio
Jerrold A. Hunt—Price Waterhouse, Sacramento	1991
Stuart L. Kart—Kart, Altman & Co., Sherman Oaks	1992
William A. Moore—William A. Moore, Inc., Redding	1991
Thomas J. Phillips—Danielles, Phillips, Vaughan & Bock, Bakersfield	1993
Thomas W. Rimerman ¹ —Frank, Rimerman & Co., Menlo Park (Chairman of the Board)	1991
Michael J. Schwarz—Schwarz, Ventura & Richards, A.C., San Diego	1993
Maurice H. Stans—(Retired), Pasadena	Ex Officio
Janice I. Vincent—Ernst & Young, Los Angeles	1991
Doyle Z. Williams ¹ —University of Southern California, Los Angeles	1991
Dennis A. Young—Young, Craig & Company, Los Altos	1993

¹Serving on Council as a Member of the Board of Directors

²Serving on Council as Member at Large

³Serving on Council as the State Society Representative

State	Term Expires
COLORADO	
John D. Armour ³ —Brockman, Armour & Co., Denver	1991
Robert W. Moss—Pannell Kerr Forster, Denver	1991
Marvin L. Stone—Own Account, Denver	Ex Officio
A. Marvin Strait—Strait, Kushinsky & Company, Colorado Springs	Ex Officio
Michael D. Weatherwax—Weatherwax & Associates, Boulder	1993
William H. Weiskopf—Ernst & Young, Denver	1992
CONNECTICUT	
J. Michael Cook—Deloitte & Touche, Wilton	Ex Officio
Joseph P. Cummings—(Retired), Greenwich	Ex Officio
Joseph A. Puleo—Puleo & Thompson, P.C., Hamden	1991
John W. Queenan—(Retired), Greenwich	Ex Officio
James N. Smith ³ —Smith, Daigle & Company, Southington	1991
George G. Veily—(Retired), Avon	1993
Michael Weinschel—Capossela, Cohen, Engelson & Colman, Southport	1992
DELAWARE	
Barry A. Crozier ³ —Belfint, Lyons & Shuman, Wilmington	1991
Mark W. Diehl—Own Account, Rehoboth Beach	1992
DISTRICT OF COLUMBIA	
Robert L. Jones ³ —Laventhol & Horwath, Washington	1991
Bernard Z. Lee—American Institute of CPAs, Washington	Ex Officio
Herbert J. Lerner ¹ —Ernst & Young, Washington	1993
Gerald A. Polansky ¹ —Deloitte & Touche, Washington (Vice Chairman of the Board)	1991
Sharon A. Virga—Hechinger Company, Landover, MD	1992
FLORIDA	
Jack E. Brooks—Own Account, Jacksonville	1991
Robert C. Ellyson ² —Coopers & Lybrand, Miami	1993
Robert R. Harris—Berger, Harris, McAlpin & Company, Fort Pierce	1992
Ralph E. Kent—(Retired), Longboat Key	Ex Officio
James M. Lane—Coopers & Lybrand, Orlando	1992
LeRoy Layton—(Retired), New Smyrna Beach	Ex Officio
Walter J. Oliphant—(Retired), North Palm Beach	Ex Officio
Scott T. Rhine ³ —Workman, Rhine & Co., Boca Raton	1991
John R. Rowe, Jr.—Tampa Electric Company, Tampa	1993

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State	Term Expires
Wilber G. Van Scoik—Harper, Van Scoik & Company, Clearwater	1993
Thomas Workman, Jr.—Workman, Rhine & Co., Chartered, Boca Raton	1991

GEORGIA

William J. Bomar—Windham Brannon, P.C., Atlanta	1992
Richard Q. Conrad—Richard Q. Conrad, P.C. Roswell	1993
Julian I. Deal—Sea Island Bank, Statesboro	1991
Earle J. Maddocks ³ —Serotta, Maddocks & Devanny, P.C., Augusta	1991
J. Allen Poole ² —Blackwell, Poole & Company, Atlanta	1993

GUAM

Jerold W. Filush—KPMG Peat Marwick, Tamuning	1991
Roger S. Gordon ³ —Deloitte & Touche, Agana	1991

HAWAII

Norman Brand ³ —Brand, Karimoto & Company, Honolulu	1991
Carole A. Gibbs-Fisher—Hawaiian Trust Co., Ltd., Honolulu	1991

IDAHO

Larry Allen Jeffries ³ —Barrett, Travis & Jeffries, Boise	1991
Richard D. Maxey—Magnuson, McHugh & Co., Coeur d'Alene	1992

ILLINOIS

Ivan O. Bull—University of Illinois, Champaign	Ex Officio
Joseph P. Conlon, Jr. ² —Grant Thornton, Chicago	1991
Harvey L. Coustan—Ernst & Young, Chicago	1993
Arthur I. Farber—Altschuler, Melvoin and Glasser, Chicago	1991
Burt K. Fischer ² —Grant Thornton, Chicago	1992
Robert C. Fietsam—R.C. Fietsam & Co., Belleville	1991
Kenneth J. Hull—Follett Corporation, Chicago	1991
Ronald S. Katch ³ —Katch, Tyson and Corren, Northfield	1991
Anthony M. Mandolini—KPMG Peat Marwick, Chicago	1992
Robert Mednick ² —Arthur Andersen & Co., Chicago	1991
John R. Meinert	1993
John R. Rogers—Wermer, Rogers, Doran & Ruzon, Joliet	1993
Howard L. Stone ² —Altschuler, Melvoin and Glasser, Chicago	1993
Ernest R. Wish—Coopers & Lybrand, Chicago	1993

INDIANA

Marshall S. Armstrong—(Retired), Zionsville	Ex Officio
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²Serving on Council as Member at Large

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State	Term Expires
Ronald S. Cohen ¹ —Crowe, Chizek and Company, South Bend (Vice President)	1991
Donald Fleming ³ —Marian College, Indianapolis	1991
Fred H. Gage—Baden, Conrad, Gage & Schroeder, Fort Wayne	1991
Jeffrey C. Kimmerling—Kimmerling, Myers & Co., Inc., Indianapolis	1993
 IOWA	
Larry F. Mosebach—Mosebach, Griffith and Company, Tama	1993
Robert W. Williams ³ —Williams and Associates, Mason City	1991
 KANSAS	
Thomas J. Mullane ³ —Cudney, Ecord, McEnroe & Mullane, Kansas City, MO	1991
Louis R. Regier—(Retired), Wichita	1993
 KENTUCKY	
W. Thomas Cooper, Jr. ² —Potter & Company, Louisville	1992
Michael B. Mountjoy—Carpenter & Mountjoy, Louisville	1993
James C. Sparrow ³ —Rankin, Rankin & Company, Covington	1991
 LOUISIANA	
Herman J. Lowe—H.J. Lowe & Company, Baton Rouge	Ex Officio
Patrick D. McCarthy—Patrick D. McCarthy, Ltd., Lafayette	1993
Harold J. Mollere—Bourgeois, Bennett, Thokey & Hickey New Orleans	1992
Jake L. Netterville ¹ —Postlethwaite & Netterville, Baton Rouge (Vice President)	1991
Richard D. Pennock ³ —Lemle, Kelleher, Kohlmeyer and Matthews, Gretna	1991
Louis H. Pilie—(Retired), Covington	Ex Officio
 MAINE	
J. Maurice L. Bisson—Berry, Dunn, McNeil & Parker, Portland	1991
Thomas R. Newman ³ —Ernst & Young, Portland	1991
 MARYLAND	
M. Kathryn Burkey ³ —Own Account, Cumberland	1991
James V. Cleary—(Retired), Towson	1991
E. Dowson Grove—Keller, Zanger, Bissell & Co., Frederick	1993
Patrick E. Sheplee—COMSYS Technical Services, Inc., Rockville	1992

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State	Term Expires
MASSACHUSETTS	
Thomas M. Feeley ¹ —Feeley & Driscoll, P.C., Boston (Vice President)	1991
Neal J. Harte ³ —Harte & Carucci, P.C., Woburn	1991
Samuel M. Klingsberg—Hersh, Klingsberg and Diamond, Canton	1991
Paul Norton—Foley, Hoag & Eliot, Boston	1993
Edward I. Pettine—Edward I. Pettine, Inc., Fall River	1992
MICHIGAN	
Charles E. Hoke—McEndarffer, Hoke & Bernard, P.C., Bloomfield Hills	1992
Raymond E. Howard—Deloitte & Touche, Detroit	1993
Allan W. Nietzsche—Nietzke & Faupel, P.C., Pigeon	1991
Leslie J. Patterson ³ —Parker, Wittus and Company, Southfield	1991
Phyllis E. Peters—Deloitte & Touche, Detroit	1991
MINNESOTA	
Andrew R. Biebl—Biebl, Ranweiler & Company, Chartered, New Ulm	1991
Richard M. Broich—Larson, Allen, Weishair & Co., Minneapolis	1992
Patrick W. Jacobs—Jacobs & Associates, P.A., Roseville	1993
Joseph D. Kenyon ³ —Laventhol & Horwath, Minneapolis	1991
Rholan E. Larson—Larson, Allen, Weishair & Co., Minneapolis	Ex Officio
MISSISSIPPI	
Dora Rose Herring ³ —Mississippi State University, Miss State	1991
Bill Rush Mosby, Jr.—Silas M. Simmons & Co., Natchez	1992
MISSOURI	
James G. Castellano ² —Rubin, Brown, Gornstein & Co., St. Louis	1991
Arthur W. Hoffman ² —Mayer Hoffman McCann, Kansas City	1992
Robert J. Minkler—Anders, Minkler & Diehl, St. Louis	1991
Harry J. Otto ³ —Williams-Keepers, Jefferson City	1991
C. Paul Story—Kraft, Miles & Tatum, Kennett	1993
MONTANA	
George D. Anderson—George D. Anderson, P.C., Helena	Ex Officio
Joseph F. Shevlin ³ —Junkermier, Clark, Campanella, Stevens, P.C., Helena	1991
Ronald A. Taylor—Junkermier, Clark, Campanella, Stevens, P.C., Missoula	1991

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State	Term Expires
NEBRASKA	
Patrick J. Jung ³ —KPMG Peat Marwick, Omaha	1991
Ronald F. Ueberrhein—Ueberrhein & Associates, P.C., Lincoln	1991
NEVADA	
Therral R. Jackson ³ —Clark County Comptroller's Office, Las Vegas	1991
Clifton B. Shoolroy—Pangborn & Co., Ltd., Reno	1991
NEW HAMPSHIRE	
Frederick G. Briggs, Jr.—Own Account, Manchester	1991
Gerald G. Dupont ³ —Own Account, Manchester	1991
NEW JERSEY	
James P. Hannon ³ —BDO Seidman, New York, NY	1991
John C. Kelly—Arthur Andersen & Co., Roseland	1993
John S. Lee—Lee, Sexton & Co., Allentown	1991
Eugene V. Malinowski—KPMG Peat Marwick, Short Hills	1993
William J. Owen, Jr.—Suburban Propane Gas Corporation, Whippany	1992
Joel J. Rogoff—Deloitte & Touche, Short Hills	1991
Douglas P. Stives—Curchin & Company, P.A., Red Bank	1992
NEW MEXICO	
Irvin F. Diamond ² —Rogoff, Diamond & Walker, Albuquerque	1993
Billie Jean Thompson ³ —Rogoff, Diamond & Walker, Albuquerque	1991
John D. Wright—Rogoff, Diamond & Walker, Albuquerque	1991
NEW YORK	
Andrew J. Capelli—KPMG Peat Marwick, New York	1992
Philip B. Chenok ¹ —American Institute of CPAs, New York (President)	Ex Officio
Clarence A. Davis ² —Morrison, Chung & Associates	1992
Philip L. Defliese—Columbia University, New York	Ex Officio
Arthur F. Dignam—Lee Panavision International, Inc., New York	1992
Leonard A. Dopkins ¹ —Dopkins & Company, Buffalo	1991
Robert Faglarone—Grimaldi, Faglarone & Tornatore, Syracuse	1991
Thomas D. Flynn—(Retired), New York	Ex Officio
Ray J. Groves—Ernst & Young, New York	Ex Officio
Richard J. Guiltinan—(Retired), Hohokus, N.J.	1992
Arthur S. Hoffman—Spicer & Oppenheim, New York	1991
Larry D. Horner ² —KPMG Peat Marwick, New York	1992

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State	Term Expires
John H. Howell—Ernst & Young, New York	1991
William S. Kanaga—Ernst & Young, New York	Ex Officio
Edward A. Kangas ² —Deloitte & Touche, New York	1992
Stuart Kessler—Goldstein, Golub, Kessler & Company, P.C., New York	1993
Norman W. Lipshie—Weber, Lipshie & Co., New York	1991
Robert L. May ¹ —Arthur Andersen & Co., New York (Immediate Past Chairman of the Board)	1991
Irene N. McCarthy—St. John's University, Staten Island	1991
Bert N. Mitchell—Mitchell/Titus, New York	1993
Marilyn A. Pendergast ³ —Urbach, Kahn & Werlin, P.C., Albany	1991
Richard E. Piluso ¹ —Loews Corporation, New York (Treasurer)	1991
Anthony R. Pustorino—Pace University, New York	1992
Donald J. Schneeman ¹ —American Institute of CPAs, New York (Secretary)	Ex Officio
Dominic A. Tarantino ¹ —Price Waterhouse, New York	1992
Michael A. Walker ² —Deloitte & Touche, New York	1993
Kathryn D. Wriston ¹ —Consultant, New York (Public Member)	1992

NORTH CAROLINA

Quiester Craig ² —North Carolina A&T State University, Greensboro	1992
Martha S. Marshall ³ —UNC-Asheville, Asheville	1991
Burney R. Rivenbark—Todd Rivenbark & Puryear, Fayetteville	1991
Ruth M. Rogers—Own Account, Durham	1993
J. Elwood Walker—Price Waterhouse, Charlotte	1992
Robert F. Warwick ² —Lowrimore, Warwick & Co., Wilmington	1991
Donald P. Zima ² —Selig Manufacturing Co., Inc., Silver City	1991

NORTH DAKOTA

David L. Risky ³ —Drees, Risky, Nordell & Vallager, Grand Forks	1991
Cornelius J. Whalen—C.J. Whalen, Ltd., Grand Forks	1991

OHIO

Lowell A. Baker ¹ —Meaden & Moore, Cleveland	1991
Ralph D. Dickson—Crowe, Chizek & Company, Columbus	1992
Wayne C. Landes—Ernst & Young, Toledo	1992
James T. Martin ³ —Meaden & Moore, Inc., Cleveland	1991
Thomas J. Mulligan—Kirschner Heimlich Mulligan & Co., Columbus	1993
Gary John Previts ² —Case Western Reserve University, Cleveland	1992
Edward M. Rose—KPMG Peat Marwick, Cleveland	1991
Roger L. Yeley—Bricker & Eckler, Columbus	1991

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State	Term Expires
 OKLAHOMA	
Omer G. Stephenson ³ —Arthur Andersen & Co., Norman	1991
Walter H. Webb—Call, Barrick, Ethridge, Webb & Co., Cushing	1992
James C. Wright—Own Account, Oklahoma City	1991
 OREGON	
John R. McClure—(Retired), Portland	1992
Brent P. Olsen—Own Account, Corvallis	1991
Alan L. Steiger ³ —A-dec, Inc., Newberg	1991
Sandra A. Suran ¹ —Own Account, Lake Oswego	1992
 PENNSYLVANIA	
Carl D. Herbein—Herbein + Company, Inc., Reading	1991
Dean M. Hottle—Bulow, Hottle & Co., Somerset	1993
John H. Kennedy ² —The Kenwal Company, Bryn Mawr	1993
John L. Kreischer—Kreischer, Miller & Co., Horsham	1993
William J. Maus—Lord Corporation, Erie	1992
Edward J. O'Grady ³ —Laventhol & Horwath, Philadelphia	1991
Ralph S. Saul ¹ —CIGNA Corporation, Philadelphia (Public Member)	1991
James C. Stalder—Price Waterhouse, Pittsburgh	1991
James H. Weber—Coopers & Lybrand, Pittsburgh	1992
 PUERTO RICO	
Gilberto E. Del Valle ³ —Deloitte & Touche, San Juan	1991
Juan L. Martinez-Colon—University of Puerto Rico, Rio Piedras	1992
 RHODE ISLAND	
Jack Fradin—Fradin, Gessman & Co., Warwick	1993
Harry A. Schult ³ —Ernst & Young, Providence	1991
 SOUTH CAROLINA	
Donald L. Hunter ³ —Own Account, Myrtle Beach	1991
Austin M. Sheheen, Jr.—Sheheen, Hancock & Godwin, Camden	1991
 SOUTH DAKOTA	
Wilbur H. Bundell—McGladrey & Pullen, Rapid City	1991
Richard C. Buckles ³ —Black Hills State University, Spearfish	1991

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State	Term Expires
 TENNESSEE	
Raymond F. Kamler—Reynolds, Bone & Griesbeck, Memphis	1993
Maxie O. Patton—Kraft Bros., Esstman, Patton & Harrell, Nashville	1991
Will J. Pugh ³ —Pugh and Company, P.C., Knoxville	1991
 TEXAS	
Mason L. Backus—Armstrong, Backus & Co., San Angelo	1991
William E. Burch—Burch, Fincher & Company, Dallas	1991
Robert D. Clyde—Arthur Andersen & Co., Dallas	1992
Arthur Greenspan—Arthur Greenspan and Company, Beaumont	1993
Dan H. Hanke—Hanke & Hanke, San Antonio	1991
Bruce J. Harper ¹ —Harper & Pearson Company, Houston	1993
Paul W. Hillier, Jr. ³ —Price Waterhouse, Dallas	1991
Robert C. Mann—Price Waterhouse, Fort Worth	1992
John A. Poteet, Jr.—Lange, Poteet & Co., San Antonio	1992
Stanley J. Scott—(Retired), Dallas	Ex Officio
Charles W. Sherley—Mesa Pipe Line Company, Houston	1992
Edward Lee Summer—University of Texas at Austin, Austin	1993
Claude R. Wilson, Jr.—Golden, Potts, Boeckman & Wilson, Dallas	1993
Pat Leighton Wilson—Alamo Title Insurance of Texas, San Antonio	1991
 UTAH	
A. Tom Nelson ² —The University of Utah, Salt Lake City	1991
Reed E. Pew ³ —AutoSimulations, Bountiful	1991
Roger B. Pinnock—Pinnock, Robbins and Posey, P.C., Salt Lake City	1992
 VERMONT	
Michael W. McCormack ³ —McCormack, Pinkos & Guyette, Rutland	1991
John J. Weixel III—Franklin Lamoille Bank, Burlington	1991
 VIRGIN ISLANDS	
Pablo O'Neill—Brammer, Chasen & O'Connell, Christiansted, St. Croix	1991
Robert G. Rambo ³ —University of Virgin Islands, St. Thomas	1991
 VIRGINIA	
Percy S. Curry, Jr. ³ —Brown, Edwards & Company, Bristol	1991
Samuel A. Derieux—Deloitte & Touche, Richmond	Ex Officio
Ellis M. Dunkum—Coopers & Lybrand, Richmond	1992

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COUNCIL—REPRESENTATION BY STATE (CONT'D)

State	Term Expires
Fletcher Daniel Harris—Harris, Harvey, Neal & Co., Danville	1991
William C. Morrison, Jr.—Eggleston, Smith, Hall, Cotman & Company, Williamsburg	1993
WASHINGTON	
Dwan W. Bowen—Bowery, Hafey & Pennington, Olympia	1993
Paula C. O'Connor ³ —Washington State Liquor Control Board, Olympia	1991
Eric L. Schindler ² —Columbia Paint Company, Spokane	1993
Michael D. Sweeney—Sweeney, Conrad, P.S., Bellevue	1991
Jon D. Wheeler ³ —Jon D. Wheeler & Associates, Bellevue	1991
WEST VIRGINIA	
Brenda T. Acken ¹ —South Atlantic Coal Company, Inc., Bluefield	1993
Kathy G. Eddy—Johnston, Leach, McDonough & Eddy, A.C., Parkersburg	1991
Reed J. Tanner ³ —Tanner and Tanner, Morgantown	1991
WISCONSIN	
Darold D. Brockhaus—Wipfli Ullrich Bertelson, Wausau	1991
Clarence E. Holtze—Deloitte & Touche, Milwaukee	1992
Richard K. Sprain ³ —Clifton, Gunderson & Co., Madison	1991
WYOMING	
Dean W. McKee—McKee, Marburger & Co., P.C., Lander	1991
James A. Porter ³ —Porter, Muirhead & Co., Casper	1991

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

Cassandra A. Camp. . . Jones, Camp & Associates, 90 Madison St., Ste. 502, Worcester, MA 01608 (508 798-1800)

Jerry Herskovitz. . . Sacks, McGibney & Trotta, 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:

Judith M. Sherinsky—Technical Manager, Auditing Standards (212 575-6401)

ACCOUNTING STANDARDS EXECUTIVE COMMITTEE

OBJECTIVE: To determine Institute technical policies regarding financial 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)

G. Michael Crooch. . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 507-2339)

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

Paul W. Karr. . . Deloitte & Touche, Ten Westport Rd., P.O. Box 820, Wilton, CT 06897 (203 761-3009)

Gregory D. Koschinska. . . Larson, Allen, Weishair & Co., 1808 American National Bank Bldg., St. Paul, MN 55101 (612 228-9131)

John M. Lacey. . . California State University, School of Business Administration, Long Beach, CA 90840 (213 985-4576)

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

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

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

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

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

William Jerry Snow . . . Geo. S. Olive & Co., 201 North Illinois,
Indianapolis, IN 46204 (317 238-4222)

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

STAFF AIDES:

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

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

AICPA BENEVOLENT FUND, INC.

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

OFFICERS AND BOARD OF TRUSTEES

Patricia B. Bissell, *President* . . . Own Account, 8623 Timber Hill Ln.,
Potomac, MD 20854 (301 299-1811)

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

Charles T. Barrett, Jr. . . . Barstan Interests, Inc., 909 NE Loop 410,
Ste. 500, San Antonio, TX 78209 (512 829-8290)

Lisa L. Bellamy . . . Dispatch Communications, Inc., 4600 East-West
Highway, Ste. 620, Bethesda, MD 20814 (301 657-0770)

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

James O. Rauch . . . U.S. EPA, Office of Inspector General (A-109),
401 M St., SW, Washington, DC 20460 (202 382-4106)

Stephen M. Zamucen . . . Own Account, 18952 MacArthur Blvd.,
Irvine, CA 92715 (714 955-2522)

STAFF AIDE:

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

AICPA GOVERNANCE AND STRUCTURE EVALUATION AND IMPLEMENTATION COMMITTEE

OBJECTIVE: To recommend to the Board of Directors a response to the recommendations of the Special Committee on Governance and Structure following exposure of the Special Committee's report to interested and involved individuals and groups as deemed necessary. The Committee should evaluate the recommendations against, among other criteria, (1) immediate, near-term, or long-term, need; (2) likelihood of acceptance by those involved; (3) cost-benefit of the proposal; and (4) probability of authorization by the required level under the bylaws—the Board of Directors, Council, or vote of the membership.

Lowell A. Baker, *Chairman* . . . 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)

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

Kenneth H. Lever . . . Laventhol & Horwath, 3699 Wilshire Blvd., Ste. 700,
Los Angeles, CA 90010 (213 381-5393)

Jake L. Netterville . . . Postlethwaite & Netterville, 8550 United Plaza
Blvd., Ste. 1001, Baton Rouge, LA 70809 (504 922-4600)

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

Gerald A. Polansky . . . Deloitte & Touche, 1001 Pennsylvania Ave., NW,
Ste. 350N, Washington, DC 20004 (202 879-5353)

Sandra A. Suran . . . The Suran Group, 121 SW Morrison, Ste. 840, Portland,
OR 97204 (503 274-9381)

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

STAFF AIDE:

Jay L. Rothberg—Executive Assistant to the President, State Society
Relation (212 575-6583)

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 & Corren, 191 Waukegan Rd.,
Ste. 103, Northfield, IL 60093 (708 446-3700)

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

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

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

James Erickson . . . Moss Adams, 601 Montgomery St., Ste. 1000,
San Francisco, CA 94111 (415 956-1500)

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

Donald A. Harris . . . Harris, Huber and Company, P.C., 123 West First St.,
Ste. 200, Casper, WY 82601 (307 265-7080)

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

STAFF AIDE:

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

*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)

Peter D. Fahrenthold . . . National Convenience Stores, Inc., 100 Waugh Dr.,
Houston, TX 77007 (713 863-2335)

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

Richard Lee Sullivan . . . Smith Barney, 101 South Stratford Rd.,
Winston-Salem, NC 27104 (919 721-4912)

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.

S. Thomas Cleveland, Chairman. . . . Management and Capital Group,
1450 Maria Ln., Ste. 290, Walnut Creek, CA 94596 (415 944-5370)

STAFF AIDE:

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

AUDITING STANDARDS BOARD

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

NOTE: The Auditing Standards Board has a term beginning January 1, 1991.
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)

Walter R. Bogan . . . Price Waterhouse, 909 Poydras St., Ste. 1500,
New Orleans, LA 70112 (504 529-2000)

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(703 330-8292)

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Bldg., Norfolk, VA 23510 (804 640-2504)

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

- Stuart H. Harden** . . . Silva Harden and Company, 2440 West Shaw Ave., Ste. 209, Fresno, CA 93711 (209 431-6100)
- Murray B. Hirsch** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-3066)
- Gary L. Holstrum** . . . University of South Florida, School of Accounting, Tampa, FL 33620 (813 974-4186)
- Gary A. Hotchkiss** . . . Own Account, 4301 A Alpha, Dallas, TX 75244 (214 661-0715)
- Richard A. Jones** . . . Weaver & Tidwell, 1500 Commerce Bldg., 307 West 7 St., Fort Worth, TX 76102 (817 332-7905)
- Howard B. Levy** . . . Laventhol & Horwath, 1845 Walnut St., Philadelphia, PA 19103 (215 299-1565)
- George A. Lewis** . . . Broussard, Poche, Lewis & Breaux, 4112 West Congress St., P.O. Box 31329, Lafayette, LA 70593 (318 988-4930)
- Harold L. Monk, Jr.** . . . Davis, Monk, Farnsworth & Company, 4010 NW 25 Pl., P.O. Box 13494, Gainesville, FL 32604 (904 372-6300)
- Edward E. Nusbaum** . . . Grant Thornton, 605 Third Ave., New York, NY 10158 (212 599-0100)
- Don M. Pallais** . . . Own Account, 11127 Sithean Way, Richmond, VA 23233 (804 360-4279)
- Robert S. Roussey** . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 507-2333)
- Morton B. Solomon** . . . KPMG Peat Marwick, 767 Fifth Ave., New York, NY 10153 (212 909-5355)
- John B. Sullivan** . . . Deloitte & Touche, 10 Westport Rd., P.O. Box 820, Wilton, CT 06897 (203 761-3209)
- STAFF AIDE:
- Dan M. Guy**—Vice President, Auditing (212 575-6377)

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 61-03, Chicago, IL 60684 (312 875-6009)
- David A. Haeckel*** . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 507-2700)
- James R. Hickman** . . . Hickman, Yowell & Co., 4975 Preston Park Blvd., Plano, TX 75093 (214 578-0915)
- Richard S. Hirsh** . . . Price Waterhouse, Southeast Financial Center, Miami, FL 33131
- David L. Holyoak** . . . Grant Thornton, 605 Third Ave., New York, NY 10158 (212 599-0100)
- Michael A. Murphy** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-3039)
- Ronald D. Myers** . . . Mathieson, Aitken & Jemison, 2250 Hickory Rd., P.O. Box 638, Plymouth Meeting, PA 19462 (215 834-8100)

*Consultant

Darrell D. Ohman . . . Eide Helmeke & Co., P.O. Box 2545, Fargo, ND 58108 (701 237-3343)

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Larry E. Rittenberg . . . University of Wisconsin, 1155 Observatory Dr., Madison, WI 53706 (608 262-2267)

George H. Tucker . . . Ernst & Young, 515 South Flower St., Ste. 2700, Los Angeles, CA 90071 (213 621-1666)

STAFF AIDE:

Jane M. Mancino—Technical Manager, Auditing Standards (212 575-8439)

AWARDS COMMITTEE

OBJECTIVE: To select those members of the AICPA who qualify for the AICPA 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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Robert C. Ellyson . . . Coopers & Lybrand, 5959 Blue Lagoon Dr., Miami, FL 33126 (305 263-8201)

William S. Kanaga . . . 277 Park Ave., New York, NY 10172 (212 407-2334)

John H. Kennedy . . . The Kenwal Company, P.O. Box 311, Bryn Mawr, PA 19010 (215 649-3865)

John R. Meinert . . . J.H. Chapman Group, Ltd., 9700 Higgins Rd., Rosemont, IL 60018 (312 693-4800)

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

STAFF AIDE:

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

BANKING COMMITTEE

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

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

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

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

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

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

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

J. Kevin McGrath . . . Crowe, Chizek & Company, 2100 Market Tower, 10 West Market St., Indianapolis, IN 46204 (317 632-8989)

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

Joseph H. Mosley . . . Pannell Kerr Forster, 700 Marquis One Tower, 245 Peachtree Center Ave., NE, Atlanta, GA 30303 (404 688-4111)

Gary L. Patsley . . . 4627 Edmonson, Dallas, TX 75209 (214 754-0703)

Daniel M. Rosenthal . . . Deloitte & Touche, One World Trade Center, 99th Fl., New York, NY 10048 (212 978-2044)

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

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

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

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

Arthur F. Stoffel III . . . Grant Thornton, One Prudential Plaza, Ste. 700, 130 East Randolph, Chicago, IL 60601 (312 856-0200)

STAFF AIDE:

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

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 (206 447-4265)

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

*Consultant

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Montvale, NJ 07645 (201 307-7955)

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

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

Richard W. Metcalf . . . The University of Akron, School of Accountancy,
Akron, OH 44325 (216 792-6234)

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

James G. Sprinkel . . . Morris & Sprinkel, 721 North Main St.,
Harrisonburg, VA 22801 (703 434-1706)

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

STAFF AIDES:

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

Susan L. Menelaides—Assistant Director, Examinations (212 575-3875)

ACCOUNTING PRACTICE SUBCOMMITTEE

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

James G. Sprinkel, Chairman . . . Morris & Sprinkel, 721 North Main St.,
Harrisonburg, VA 22801 (703 434-1706)

James L. Brown . . . Crowe, Chizek & Company, 330 East Jefferson Blvd.,
P.O. Box 7, South Bend, IN 46601 (219 232-3992)

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

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

Raymond F. Kamler . . . Reynolds, Bone & Griesbeck, 5100 Poplar Ave.,
Ste. 300, Memphis, TN 38117 (901 682-2431)

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

Wanda L. Lorenz . . . Lane, Gorman, Trubitt & Company, 1909 Woodall
Rodgers Freeway, Ste. 400, Dallas, TX 75201 (214 220-7127)

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Business Law, 601 South College Rd., Wilmington, NC 28403 (919 395-3071)

Corine T. Norgaard . . . University of Connecticut, School of Business,
Department of Accounting, Storrs, CT 06268

STAFF AIDE:

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

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 (216 792-6234)

Henry R. Anderson . . . University of Central Florida, School of Accounting, Orlando, FL 32816 (407 823-5739)

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STAFF AIDES:

Susan L. Menelaides—Assistant Director, Examinations (212 575-3875)

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.

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

Andrew H. Barnett . . . San Diego State University, School of Accountancy, San Diego, CA 92182 (619 594-6347)

Barry J. Epstein . . . Checkers, Simon & Rosner, One South Wacker Dr., Ste. 2400, Chicago, IL 60606 (312 346-4242)

Harold L. Monk, Jr. . . . Davis, Monk, Farnsworth & Company, 4010 NW 25 Pl., P.O. Box 13494, Gainesville, FL 32604 (904 372-6300)

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

STAFF AIDES:

Susan L. Menelaides—Senior Technical Manager, Examinations (212 575-3875)

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)

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 (402 472-3864)

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

STAFF AIDES:

Susan L. Menelaides—Assistant Director, Examinations (212 575-3875)

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.

Richard W. Metcalf, Chairman . . . The University of Akron, School of Accountancy, Akron, OH 44325 (216 792-6234)

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

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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)

Frederick P. Garbinski . . . Parker Hannifin Corporation, 17325 Euclid Ave., Cleveland, OH 44112 (216 531-3000)

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

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Arlene J. Lurie . . . International Center for Integrative Studies, 121 Avenue of the Americas, New York, NY 10013 (212 941-9090)

Jack S. Oppenheimer . . . Geller, Ragans, James, Oppenheimer & Creel, 111 North Orange Ave., Ste. 1100, Orlando, FL 32801 (407 425-4636)

Virginia B. Robinson . . . Joint Financial Management, Improvement Program, 666 11 St., NW, Washington, DC 20001 (202 376-5415)

Jack Rossi . . . Arnett & Foster P.O. Box 2629 Charleston, WV 25329 (304 346-0441)

Linda J. Schaeffer . . . R.D. Hunter & Co., 35 Montgomery Knoll, Skillman, NJ 08558 (609 683-4970)

James R. Talton, Jr. . . . KPMG Peat Marwick, P.O. Box 41920, Raleigh, NC 27629 (919 872-3600)

John D. Wright . . . Rogoff, Diamond & Walker, 1001 Medical Arts Ave., NE, P.O. Box 25707, Albuquerque, NM 87125 (505 242-5271)

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. Purtilt, Chairman. . . . Purtilt & Company, 675 West Johnson Ave., Cheshire, CT 06410 (203 272-2844)

Carthel Mac Angel . . . Angel, Humphrey, Hamilton & Co., Ltd., 804 Loyola Dr., Little Rock, AR 72211 (501 223-2275)

Clinton F. Bateman . . . Bateman & Co., Inc., P.C., 5 Briardale Court, Houston, TX 77027 (713 552-9800)

Andrew M. Chused . . . Hampton Industries, Inc., P.O. Box 614, Kinston, NC 28501 (919 527-8011)

Stephen Dyal* . . . Florida Institute of CPAs, 325 West College Ave., Tallahassee, FL 32301 (904 224-2727)

David Handrich* . . . Wisconsin Institute of CPAs, P.O. Box 1010, Brookfield, WI 53008 (414 785-0445)

Ann Karrer* . . . District of Columbia Institute of CPAs, DCICPA Educational Foundation, 1666 K St., Ste. 907, Washington, DC 20006 (202 659-9183)

Kristy Koberna* . . . California Society of CPAs, Education Division, 275 Shoreline Dr., Redwood City, CA 94065 (415 594-1717)

Cheryl Langley* . . . Oregon Society of CPAs, 10206 SW Laurel St., Beaverton, OR 97005 (503 641-7200)

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

Sharon K. Uithoven* . . . Nevada Society of CPAs, 5270 Neil Rd., Ste. 102, Reno, NV 89502 (702 826-6800)

Gail Mahoney Warek* . . . New York State Society of CPAs, 200 Park Ave., 10th Fl., New York, NY 10166 (212 973-8300)

STAFF AIDE:

Mary Anne Tait—Director, CPE Operations Administration (212 575-5660)

CPE STANDARDS SUBCOMMITTEE

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

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

Virginia L. Baeten . . . Brown Company Association for Retarded Citizens, P.O. Box 12770, Green Bay, WI 54304 (414 498-2599)

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

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

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

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

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

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

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

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

Karen L. Verrico . . . New York State Society of CPA's, 200 Park Ave., 10th Fl., New York, NY 10166 (212 973-8360)

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, 800 One Prudential Plaza, Chicago, IL 60601 (312 856-0001)

Raymond J. Clay . . . North Texas State University, College of Business Administration, Denton, TX 76203

Glenn C. Davis . . . Coopers & Lybrand, One Sylvan Way, Parsippany, NJ 07054 (201 292-8888)

Lester Gabis-Levine* . . . Laventhol & Horwath, 1845 Walnut St., Philadelphia, PA 19103 (215 299-8602)

Michael Gaines . . . New York State Society of CPAs, 200 Park Ave., 10th Fl., New York, NY 10166 (212 973-8300)

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STAFF AIDE:

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NATIONAL CPE CURRICULUM SUBCOMMITTEE

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

Judith R. Trepeck, Chairman . . . Rehmann Robson & Co., 30800 Northwestern Highway, Ste. 220, Farmington Hills, MI 48018 (313 855-7770)

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STAFF AIDE:

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CORPORATIONS AND SHAREHOLDERS TAXATION COMMITTEE

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)

*Consultant

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- Karen A. Fortin*** . . . University of Miami, 5702 SW 49 St., South Miami, FL 33155 (305 284-5492)
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- Arthur M. Friedman** . . . Arthur Andersen & Co., 911 Wilshire Blvd., Los Angeles, CA 90017 (213 614-6414)
- Robert B. Haran*** . . . Grant Thornton, 1850 M St., NW, Ste. 300, Washington, DC 20036 (202 861-4151)
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- STAFF AIDE:
- Carol K. Shaffer**—Technical Manager, Federal Taxation (202 737-6600)

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, One Old Stone Square, Providence, RI 02903 (401 457-6837)
- Christopher L. Britton** . . . Deloitte & Touche, 10500 NE 8 St., Ste. 1600, Bellevue, WA 98004 (206 455-1818)
- John J. Dorsey** . . . Missoula Federal Credit Union, 2001 Brooke St., Missoula, MT 59801 (406 728-8320)
- Berten C. Fallon** . . . Heffner, Wright & Fallon, Accountants, Inc., 5245 Pacific Concourse Dr., Ste. 190, Los Angeles, CA 90045 (213 536-9542)

*Consultant

CREDIT UNIONS COMMITTEE (CONT'D)

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STAFF AIDE:
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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.

Martin R. Melone, Chairman . . . Ernst & Young, 21300 Victory Blvd., Ste. 1000, Woodland Hills, CA 91367 (818 703-4780)
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STAFF AIDE:
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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.

Larzette G. Hale, Chairman . . . Brigham Young University, School of Accountancy, 512 Tanner Bldg., Provo, UT 84602 (801 378-4236)

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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.

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Chicago, IL 60602 (312 507-2150)

STAFF AIDE:

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

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.

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STAFF AIDE:

Stephen J. Anspacher—Manager, Relations with Educators (212 575-8910)

*Consultant

CURRICULUM SUBCOMMITTEE

OBJECTIVE: To 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)

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STAFF AIDE:

Stephen J. Anspacher—Manager, Relations with Educators (212 575-8910)

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.

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*Consultant

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)

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

STAFF AIDE:

Susan W. Hicks—Technical Manager, Federal Government Relations (202 737-6600)

EMPLOYEE BENEFITS TAXATION COMMITTEE

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, 1200 19 St., NW, 3rd Fl., Washington, DC 20036 (202 663-9772)

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- Jeffrey S. Line** . . . Frank & Kraft, A Professional Corporation, First Indiana Plaza, Ste. 1100, 135 North Pennsylvania, Indianapolis, IN 46204 (317 684-1100)
- Frances R. Marbury** . . . Marker Benefit Services, Ste. 106, 111 Westwood Pl., Brentwood, TN 37027 (615 377-0431)
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- Jerry E. McGuire** . . . McGladrey & Pullen, 300 South 4 St., Ste. 900, Las Vegas, NV 89101 (702 386-5800)
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- STAFF AIDE:
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ENERGY TAXATION COMMITTEE

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, 115 East Elm St., P.O. Box 179, Tyler, TX 75702 (214 597-6381)
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- Lawrence R. Tedford** . . . Kemper CPA Group, 1500 Cherry St., P.O. Box 460, Mt. Carmel, IL 62863 (618 263-3888)

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STAFF AIDE:

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

ESTATE AND GIFT TAX COMMITTEE

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

Ross W. Nager, Chairman . . . Arthur Andersen & Co., 711 Louisiana, Ste. 1300, Houston, TX 77002 (713 237-2323)

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STAFF AIDE:

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FIDUCIARY INCOME TAX COMMITTEE

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.

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STAFF AIDE:

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FINANCIAL SERVICES INDUSTRY TAXATION COMMITTEE

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.

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STAFF AIDE:

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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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- Dan H. Hanke** . . . Hanke & Hanke, 7550 IH 10 West, Ste. 500, San Antonio, TX 78229 (512 342-5000)

*Consultant

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STAFF AIDE:

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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.

William D. Smith, Chairman. . . . Morrison and Smith, P.O. Drawer 020647, Tuscaloosa, AL 35402 (205 349-2424)

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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.

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- STAFF AIDE:
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INDIVIDUAL TAXATION COMMITTEE

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.

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- STAFF AIDE:
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INDUSTRY COMMITTEE

OBJECTIVE: The Industry Committee represents the interests and needs of CPAs in business and industry in the activities of the Institute. The Committee's purpose is to enhance the benefit of membership for business and industry members by monitoring, recommending, developing and overseeing related programs or services of the Institute.

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

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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.

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- STAFF AIDE:
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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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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, the improvement of professional standards and to promote lasting and cordial relationships among the accountants of the American countries.

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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.

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Ronald J. Murray. . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2809)

STAFF AIDE:

John F. Hudson—Director, Accounting and Consulting (212 575-7898)

INTERNATIONAL FEDERATION OF ACCOUNTANTS

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

COUNCIL

Robert G. Neubert. . . . Ernst & Young, 787 Seventh Ave., New York, NY 10019 (212 830-5505)

Phillip 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)

*Consultant

ETHICS COMMITTEE

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

INTERNATIONAL AUDITING PRACTICE COMMITTEE

Note: Representative is not in place at the time of printing.

PLANNING COMMITTEE

Robert G. Neubert . . . Ernst & Young, 787 Seventh Ave., New York, NY 10019 (212 830-5505)

INTERNATIONAL TAXATION COMMITTEE

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)

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STAFF AIDE:

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INVESTMENT COMPANIES COMMITTEE

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

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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.

Wilfred C. Uecker (AICPA), Chairman . . . Rice University, Jones Graduate School, P.O. Box 1892, Houston, TX 77251 (713 527-4869)

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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.

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- Donald J. Schneeman**—Secretary, Joint Trial Board (212 575-6469)
- William C. Tamulinas**—Director, General Counsel Administration (212 575-3852)

LIAISON WITH STATE SOCIETY TAX COMMITTEES COMMITTEE

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.

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Roseland, NJ 07068 (201 228-3500)

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

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 admin-
istered 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)

Paula H.J. Cholmondeley . . . The Faxon Company, Inc., 450 Spring Park Pl.,
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John D. Huelster . . . Principia College, Elsau, IL 62028 (618 374-2131)

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Office of Inspector General, 451 7 St., SW, Rm. 8286, Washington, DC 20410
(202 708-0364)

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STAFF AIDE:

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

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.

L. Eugene Williams, Chairman. . . . Coopers & Lybrand, 203 North LaSalle St., Chicago, IL 60601 (312 701-6052)

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STAFF AIDE:

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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)

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Irwin Winsten . . . The Software Consultants, One Stoneleigh Close, Scarsdale, NY 10583 (914 725-3602)

Robert M. Wallace . . . Prentice Hall Professional Software, P.O. Box 723597, Atlanta, GA 30339 (404 432-1996)

STAFF AIDES:

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Steven E. Sacks—Technical Manager, Management Advisory Services (212 575-3647)

LITIGATION SERVICES SUBCOMMITTEE

OBJECTIVE: To define litigation services; to develop and review educational and guidance materials to 1) assist AICPA members to serve litigation service clients, as consultants or testifying experts, with integrity, objectivity, and in accordance with MAS standards and 2) to more effectively and efficiently respond to the issues that may be addressed before a trier of fact; to monitor Institute, state society and other activities or events that might impact litigation services by CPAs.

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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.

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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.

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Steven E. Sacks—Technical Manager, Management Advisory Services
(212 575-3647)

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.

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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., 400 Park Century
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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.

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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) enhancing the image of government CPAs, 3) striving to place government members on key committees of the AICPA, 4) providing a means for surfacing governmental sector issues that require attention, 5) implementing programs to further the interests of government members, including provision of governmental CPE opportunities, and 6) encouraging more CPAs in government to become AICPA members.

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

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MINORITY DOCTORAL FELLOWS COMMITTEE

OBJECTIVE: To award doctoral fellowships to minority professors from developing institutions.

Ruth C. Harris, *Chairman.* . . . (Virginia Union University), 2816 Edgewood Ave., Richmond, VA 23222 (804 257-5704)

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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)

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NY 10022 (212 872-7631)

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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.

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*Consultant

NOT-FOR-PROFIT ORGANIZATIONS COMMITTEE

OBJECTIVE: To develop recommendations for the profession in connection with all matters concerning services provided by the profession to not-for-profit organizations, including such matters as accounting, auditing, tax, and CPE.

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STAFF AIDE:

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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.

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PARTNERSHIP TAXATION COMMITTEE

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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STAFF AIDE:

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PERSONAL FINANCIAL PLANNING EXECUTIVE COMMITTEE

OBJECTIVE: To plan, initiate, supervise and coordinate projects, programs and activities of the personal financial planning division. The committee assists in developing statements made by the AICPA in the area of personal financial planning and develops advisory statements of practice in personal financial planning.

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

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Phyllis J. Bernstein—Senior 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.

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STAFF AIDE:

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PERSONAL FINANCIAL PLANNING PRACTICE SUBCOMMITTEE

OBJECTIVE: To identify practice problems and develop technical, practice management and marketing practice aids. To draft, review and update the Personal Financial Planning Manual.

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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.

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STATEMENTS ON RESPONSIBILITIES IN PFP PRACTICE SUBCOMMITTEE

OBJECTIVE: To identify practice problems and develop statements on responsibilities in PFP practice that are intended to describe good practice principles.

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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.

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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.

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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.

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INDEPENDENCE-BEHAVIORAL STANDARDS SUBCOMMITTEE

OBJECTIVE: To assist the Executive Committee of the division in developing ethical standards with respect to independence, integrity and objectivity, responsibilities to clients, and other responsibilities and practices; in promoting understanding of and voluntary compliance with such standards; and in cooperation with state societies and state boards, in investigating cases where standards may have been violated.

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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.

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PUBLIC SERVICE COMMITTEE

OBJECTIVE: To encourage CPAs to participate in public service activities by 1) developing programs for implementation by the AICPA, state societies and individual members, 2) affording national recognition to CPAs honored by their state societies with Public Service Awards, 3) acting as a clearinghouse of information on all aspects of public service efforts undertaken by CPAs, including coordinating the Institute's public service effort with other AICPA committees, 4) monitoring, reporting, publicizing and recognizing the public service achievements of CPAs, 5) developing and implementing cooperative public service efforts with other organizations and 6) providing public service on behalf of the AICPA.

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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.

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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 review program for AICPA and state society members engaged in the practice of public accounting.

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REAL ESTATE COMMITTEE

OBJECTIVE: To develop appropriate responses for all real estate accounting problems that develop in practice.

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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.

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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.

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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.

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RESPONSIBILITIES IN TAX PRACTICE COMMITTEE

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 to their responsibilities in connection with such matters. To encourage the Internal Revenue Service to develop and implement commensurate guidelines for their personnel in the administration of tax laws, regulations and procedures.

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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.

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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.

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SAVINGS AND LOAN ASSOCIATIONS GUIDE SPECIAL COMMITTEE

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S CORPORATION TAXATION COMMITTEE

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

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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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SMALL BUSINESS TAXATION COMMITTEE

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

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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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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.

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STATE AND LOCAL TAXATION COMMITTEE

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

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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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Jimmie Lee Mason . . . Mason, Warner & Company, P.O. Box 93360, Lubbock, TX 79493 (806 797-3251)

Richard L. Miller, Jr. . . . McGladrey & Pullen, 200 South Wacker Dr., Ste. 2500, Chicago, IL 60606 (312 207-0870)

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Edward M. Rose . . . KPMG Peat Marwick, 1600 National City Center, Cleveland, OH 44124 (216 522-9014)

Robert Wayne Stratton . . . Jones, Nale and Mattingly, 500 Main St., P.O. Box 667, Shelbyville, KY 40065 (502 633-3946)

Michael D. Sweeney . . . Sweeney, Conrad, P.S., 1416 112 Ave., NE, Ste. 100, Bellevue, WA 98004 (206 451-1990)

Grady P. Williams . . . Hazlett, Lewis & Bieter, 701 Broad St., Ste. 300, Chattanooga, TN 37402 (615 756-6133)

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)

Melissa A. Thomsen—Technical Advisor, 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**

Michael D. Sweeney, *Chairman*. . . Sweeney, Conrad, P.S., 1416 112 Ave.,
NE, Ste. 100, Bellevue, WA 98004 (206 451-1990)

**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)

Regina A. Dolan. . . Ernst & Young, 277 Park Ave., New York, NY 10172
(212 773-3372)

Dennis E. Feeney. . . Oppenheimer & Co., Inc., World Financial Center,
200 Liberty St., New York, NY 10281 (212 667-6101)

G. Victor Johnson. . . Lashco, Inc., 330 South Wells St., Chicago, IL 60606
(312 435-3844)

Lawrence O. Kaplan. . . Checkers, Simon & Rosner, One South Wacker Dr.,
Ste. 2400, Chicago, IL 60606 (312 917-0631)

Martin M. Lilienthal. . . Advest, Inc., One Commercial Plaza, 280 Trumbull St.,
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Americas, 18th Fl., New York, NY 10105 (212 708-4513)

Carlos Onis. . . The First Boston Corporation, 5 World Trade Center, 8th Fl.,
New York, NY 10048 (212 322-1889)

Lawrence A. Stoler. . . Price Waterhouse, 153 East 53 St., New York, NY
10022 (212 527-8560)

Peter W. Testaverde, Jr.. . . Spicer & Oppenheim, 7 World Trade Center,
New York, NY 10048 (212 422-1000)

Charles M. Trunz III. . . J.P. Morgan & Co., 60 Wall St., New York, NY 10260
(212 648-9351)

Charles F. Vadala. . . Morgan, Stanley & Co., Inc., 1251 Avenue of the
Americas, New York, NY 10020 (212 703-8050)

Barry N. Winograd. . . Coopers & Lybrand, 1301 Avenue of the Americas,
New York, NY 10019 (212 259-2352)

Mark S. Zeidman . . . Nomura Securities International, Inc., 180 Maiden Ln., New York, NY 10038 (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)

Charles M. Bley . . . Ernst & Young, 150 South Wacker Dr., Chicago, IL 60606 (312 606-2010)

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

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

Michael H. Convissar . . . Kenneth Leventhal & Company, 805 Third Ave., 12th Fl., New York, NY 10022 (212 832-6990)

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

Robert K. Elliott . . . KPMG Peat Marwick, 767 Fifth Ave., New York, NY 10153 (212 909-5766)

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

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

Bert N. Mitchell . . . Mitchell/Titus, Two Park Ave., New York, NY 10016 (212 686-4777)

Paula C. O'Connor . . . Washington State Liquor Control Board, 1025 East Union, Olympia, WA 98504 (206 753-6268)

James H. Quigley . . . Deloitte & Touche, Ten Westport Rd., Wilton, CT 06897 (203 761-3032)

Gordon H. Scheer* . . . Colorado Society of CPAs, 7720 East Belleview Ave., Ste. 46B, Englewood, CO 80111 (303 773-2877)

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

STAFF AIDE:

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

TAX ACCOUNTING COMMITTEE

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.

C. Ellen MacNeil, Chairman . . . Arthur Andersen & Co., 1666 K St., NW, Washington, DC 20006 (202 862-3248)

*Consultant

- Frank C. Devlin, Jr.** . . . Deloitte & Touche, 1001 Pennsylvania Ave., NW, Ste. 350, Washington, DC 20004 (202 879-4910)
- Jack S. Ehlich** . . . Laventhol & Horwath, 300 South Riverside Plaza, Chicago, IL 60606 (312 648-4730)
- Herbert F. Feldman** . . . Louis C. Grossberg Company, 5454 Wisconsin Ave., Ste. 1300, Chevy Chase, MD 20815 (301 657-4222)
- Donal E. Flannery** . . . KPMG Peat Marwick, 2001 M St., NW, 5th Fl., Washington, DC 20036 (202 467-3811)
- Richard W. Garrett** . . . Coopers & Lybrand, 1800 M St., NW, Washington, DC 20036 (202 822-4237)
- James C. Godbout** . . . Ernst & Young, 1200 19 St., Washington, DC 20036 (202 663-9584)
- C. Paul Jannis** . . . Retired, 31 Churchill Rd., Pittsburgh, PA 15235 (412 242-3380)
- Michael D. Koppel** . . . Gray, Gray & Gray, 185 Devonshire St., Boston, MA 02110 (617 482-1100)
- Stephen S. McConnel** . . . Moss Adams, 8705 SW Nimbus Ave., Ste. 115, Beaverton, OR 97005 (503 646-4476)
- Thomas J. Purcell III** . . . Creighton University, College of Business Administration, 2500 California St., Omaha, NE 68178 (402 280-2062)
- Stan Seemann** . . . Internal Revenue Service, 5 Renwick Court, Rockville, MD 20850 (202 566-4120)
- William R. Sutherland** . . . Own Account, 11203 Marlette Dr., Cincinnati, OH 45249 (513 984-4320)
- Alan E. Weiner** . . . Holtz Rubenstein & Co., 445 Broad Hollow Rd., Melville, NY 11747 (516 752-7400)
- STAFF AIDE:
Joseph W. Schneid—Technical Manager, Federal Taxation (202 737-6600)

TAX COMPUTER APPLICATIONS COMMITTEE

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, Kling & Co., 661 Main St., Niagara Falls, NY 14301 (716 285-9391)
- Paul J. Cashiola** . . . (Cashiola, Moore & Associates, P.C.), 909 Magdalene, Houston, TX 77024 (713 465-0405)
- Karen L. Cooper** . . . U.S. Customs Service, 8819 Gramercy Ln., Laurel, MD 20708 (202 566-8592)
- Robert R. Cummings** . . . Own Account, 1316 West Hardy St., Hattiesburg, MS 39401 (601 544-7552)
- Sam A. Hicks** . . . Virginia Tech, Department of Accounting, Blacksburg, VA 24061 (703 231-6577)
- James W. Packer** . . . Secore & Niedzialek, P.C., 2828 North Central, Ste. 1040, Phoenix, AZ 85004 (602 279-9090)
- Louis J. Rodriguez** . . . Wright, Marcussen & Kirby Corporation, 865 Laurel St., San Carlos, CA 94070 (415 592-6001)

Edward D. Ryan . . . Ryan Software, Inc., 271 North Ave., Ste. 1216,
New Rochelle, NY 10801 (914 633-0130)

William E. Wasserman . . . Hertz Herson & Company, 2 Park Ave.,
New York, NY 10016 (212 686-7160)

Carl P. Williford, Sr. . . . Williford, High & Downing, 951 South McPherson
Church Rd., Fayetteville, NC 28303 (919 484-2168)

STAFF AIDE:

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

TAX DIVISION ADMINISTRATIVE COMMITTEE

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 of the Tax Division.

George E. Tornwall, Chairman . . . 111 71 St., South, St. Petersburg, FL
33707 (813 345-3183)

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

Robert I. Karon . . . Schweitzer Rubin Gottlieb & Karon, 1420 Twin City
Federal Tower, Minneapolis, MN 55402 (612 339-7811)

William L. Raby . . . 30 East Bishop, Tempe, AZ 85282 (602 921-3118)

Richard D. Thorsen . . . Charles Bailly & Company, 3000 Piper Jaffray
Tower, Minneapolis, MN 55402 (612 334-3000)

Stephen M. Walker . . . Rogoff, Diamond & Walker, 1001 Medical Arts, NE,
P.O. Box 25707, Albuquerque, NM 87125 (505 242-5271)

STAFF AIDES:

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

Edward S. Karl—Director, Federal Taxation (202 737-6600)

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

TAX DIVISION COMMUNICATIONS COMMITTEE

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 committee 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)

Paul E. Beck . . . Oehmann, Beck & Summers, 5530 Wisconsin Ave., Ste. 930,
Chevy Chase, MD 20815 (301 951-5501)

William R. Bischoff . . . Practitioners Publishing Company, 3221 Collingsworth,
Fort Worth, TX 76107 (817 332-3709)

Ellen M. Long . . . Moore, Horton & Carlson, P.C., P.O. Box 470, Higginsville,
MO 64037 (816 584-7137)

Albert R. Mitchell . . . James Madison University, School of Accounting, Harrisonburg, VA 22807 (703 568-6758)

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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:

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

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

TAX EDUCATION COMMITTEE

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 or 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., 39081 Wilton Court, Farmington Hills, MI 48331 (313 553-8054)

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Jeffrey A. Porter . . . Weeks and Porter, 3327B U.S. Route 60 East, P.O. Box 8129, Huntington, WV 25705 (304 522-2553)

Claude D. Renshaw . . . Saint Mary's College, Department of Business Administration, Notre Dame, IN 46556 (219 284-4501)

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

Constance E. Skidmore . . . Coopers & Lybrand, 1999 Harrison St., Ste. 1100, Oakland, CA 94612 (415 208-2033)

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Phyllis A. Webster . . . University of North Carolina at Greensboro,
422 Bryan, School of Business, Greensboro, NC 27412 (919 334-5647)
STAFF AIDE:

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

TAX EXECUTIVE COMMITTEE

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

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

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)

William T. Diss . . . Ernst & Young, 370 17 St., Ste. 4300, Denver, CO 80202
(303 628-4323)

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

Ellen J. Feaver . . . Anderson, Zurmuehlen & Co., P.C., Sixth & Last Chance
Gulch, Helena, MT 59624 (406 442-3540)

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

Thomas P. Ochenschlager . . . Grant Thornton, 1850 M St., NW, Ste. 300,
Washington, DC 20036 (202 861-4115)

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20006 (202 296-0800)

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

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

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20036 (202 467-3883)

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Ste. 350 North, Washington, DC 20004 (202 879-4996)

STAFF AIDES:

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Edward S. Karl—Director, Federal Taxation (202 737-6600)

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

TAX EXEMPT ORGANIZATIONS COMMITTEE

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.

Phillip G. Royalty, Chairman . . . Ernst & Young, 1200 19 St., NW,
Washington, DC 20036 (202 663-9500)

- Marc A. Boyce** . . . Grant Thornton, 90 South Cascade, Ste. 1200,
P.O. Box 1595, Colorado Springs, CO 80901 (719 475-9850)
- 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)
- Margaret A. DeBoe** . . . Grossberg Company, 2000 North 14 St., Ste. 300,
Arlington, VA 22201 (703 528-8818)
- Lori A. Demski** . . . Deloitte & Touche, 100 Renaissance Center, Ste. 3100,
Detroit, MI 48243 (313 396-3324)
- Robert A. Docili** . . . Hood and Strong, 101 California St., Ste. 1500,
San Francisco, CA 94111 (415 781-0793)
- Kaye B. Ferriter** . . . Coopers & Lybrand, One Post Office Square, Boston,
MA 02109 (617 574-5063)
- Mark D. Gorman** . . . Planned Parenthood Federation of America, Inc.,
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- Richard L. Jungck** . . . Baird, Kurtz & Dobson, 911 Main, Ste. 1900,
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- Frederick H. Rothman** . . . Loeb & Troper, 270 Madison Ave., New York, NY
10018 (212 889-7880)
- Paul C. Sullivan** . . . 421 Van Buren, Topeka, KS 66603 (913 354-8591)
- Frank N. Vito** . . . Pannell Kerr Forster, 1221 Brickell Ave., 11th Fl.,
Miami, FL 33131 (305 536-1800)
- STAFF AIDE:
- Carol K. Shaffer**—Technical Manager, Federal Taxation (202 737-6600)

TAX FORMS COMMITTEE

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** . . . Laventhol & 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)
- Lori E. Baugher** . . . Baugher & Fox, 6151 Powers Ferry Rd., Ste. 550,
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- Eric Brandeis** . . . Research Institute of America, Inc., 90 Fifth Ave.,
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- William Capels** . . . William Capels, Chartered, 9416 Indian School Rd., NE,
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- Robert S. Carroll** . . . Arthur Andersen & Co., 2803 Fruitville Rd., Sarasota,
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- J. Keith Christensen** . . . Christensen & King, 718 Jadwin, Richland, WA
99352 (509 946-9673)

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Michael J. Erler . . . Geo. S. Olive & Co., 202 West Berry St., Ste. 500, Fort Wayne, IN 46802 (219 426-4603)

Jack Heaney . . . Rothstein, Kass & Company, 2333 Morris Avenue, Union, NJ 07083 (201 851-2300)

Frances H. Isaacs . . . Pugh & Company, P.C., P.O. Box 3623 CRS, Johnson City, TN 37602 (615 246-3002)

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Jesse P. Matthews, Jr. . . . Matthews Hearon & Cutrer, 633 North State St., Ste. 607, Jackson, MS 39202 (601 981-1966)

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Gerald J. Roth . . . (Deloitte & Touche, New York), 20 Elm Hill Dr., Rye Brook, NY 10573 (914 937-0771)

Stephen J. Wolf . . . Carter, Young, Wolf & Dahlhauser, P.C., P.O. Box 23618, Nashville, TN 37202 (615 859-9880)

STAFF AIDE:

Marianne Micco—Technical Manager, Federal Taxation (202 737-6600)

TAX LEGISLATIVE LIAISON COMMITTEE

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)

Frank J. O'Connell, Jr. . . . Laventhol & Horwath, 1101 17 St., NW, Ste. 1200, Washington, DC 20036 (202 463-0700)

Pamela J. Pecarich . . . Coopers & Lybrand, 1800 M St., NW, Washington, DC 20036 (202 822-4239)

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Bernard M. Shapiro . . . Price Waterhouse, 1801 K St., NW, Ste. 700, Washington, DC 20006 (202 296-0800)

Bryan E. Slone . . . Wilmer, Cutler & Pickering, 2445 M St., NW, Washington, DC 20037 (202 663-6378)

Susan Willey* . . . McGladrey & Pullen, Merchants National Bank Bldg., 10th Fl., Cedar Rapids, IA 52401 (319 363-9100)

STAFF AIDES:

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

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

*Consultant

TAX POLICY AND PLANNING COMMITTEE

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, 1001 Pennsylvania Ave., NW, Washington, DC 20004 (202 879-4994)

Barry C. Broden. . . University of Hartford Tax Institute, 200 Bloomfield Ave., West Hartford, CT 06117 (203 243-4271)

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Frank G. Colella. . . Kronish, Lieb, Weiner & Hellman, 1345 Avenue of the Americas, New York, NY 10105 (212 841-6058)

Harold R. Dilbeck. . . Harold Dilbeck Accountants, Inc., 1442 Irvine Blvd., Ste. 222, Tustin, CA 92683 (714 730-1661)

Peter J. Hart. . . Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 489-8900)

Allan I. Kruger. . . Cherkas, Friedman, Kruger, Stein & Duque, 100 NE Third Ave., Ste. 780, Fort Lauderdale, FL 33301 (305 763-8100)

Steven J. Leifer. . . Ernst & Young, 787 Seventh Ave., New York, NY 10019 (212 830-5100)

Hans D. Sprohge. . . Wright State University, College of Business & Administration, Dayton, OH 45435 (513 873-2365)

Lawrence E. Stirtz. . . Stirtz, Bernards & Company, 900 Second Avenue South, Ste. 920, Minneapolis, MN 55402 (612 333-6907)

Mitch L. Stump. . . Cherry, Bekaert & Holland, 3100 One First Union Center, Charlotte, NC 28202 (704 377-3741)

John J. Szymanski. . . The Rouse Company, Rouse Headquarters Bldg., 10275 Little Patuxent Parkway, Columbia, MD 21044 (301 992-6468)

David T. Wright. . . Coopers & Lybrand, 1800 M St., NW, Washington, DC 20036 (202 822-4262)

STAFF AIDE:

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

TAX PRACTICE GUIDES COMMITTEE

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

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

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

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

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

Robert L. Holman . . . Donaldson, Holman & West, 1000 Park Place Tower, Birmingham, AL 35203 (205 251-1214)

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

Robert F. Kane . . . National Corporation for Housing Partnerships, 1225 Eye St., NW, Washington, DC 20005 (202 326-8051)

Linda D. Ketter . . . Rylander, Cly & Opitz, 3200 Riverfront Drive, Fort Worth, TX 76107 (817 332-2301)

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

Katherine T. Leonard . . . L. Lawrence Potomac, 4180 La Jolla Village Dr., Ste. 245, La Jolla, CA 92037 (619 455-0557)

STAFF AIDE:

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

TAX PRACTICE MANAGEMENT COMMITTEE

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

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

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

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Gary G. Ness . . . Eide Helmeke & Co., P.O. Box 2545, Fargo, ND 58108 (701 237-3343)

Joseph V. Pease . . . Lytkowski & Co., Inc., 1422 Euclid Ave., 310 Hanna Bldg., Cleveland, OH 44115 (216 696-5394)

James W. Sansone, Jr. . . . Berg, DeMarco, Lewis, Sawatski & Co., 630 Dundec Rd., Ste. 425, Northbrook, IL 60062 (708 291-9600)

Lynn M. Statz . . . Walpert, Smullian & Blumenthal, P.A., 29 West Susquehanna Ave., 4th Fl., Baltimore, MD 21204 (301 296-4600)

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

STAFF AIDE:

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

TAX PRACTICE AND PROCEDURES COMMITTEE

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.

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

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

Cheryl A. Bowers . . . Own Account, 550 West Seventh Ave., Ste. 820, Anchorage, AK 99501 (907 279-2901)

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Joseph Cammarata . . . Zapruder & Odell, 1001 22 St., NW, Ste. 700, Washington, DC 20037 (202 862-9600)

Donald M. Clanton . . . Clanton & Co., Inc., P.C., 1 West Loop South, Ste. 710, Houston, TX 77027 (713 877-1885)

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

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STAFF AIDE:

Marianne Micco—Technical Manager, Federal Taxation (202 737-6600)

*Consultant

TAX SIMPLIFICATION COMMITTEE

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.

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

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Hugh S. Hatcher . . . Internal Revenue Service, U.S. Treasury, Rm. 3322, 1111 Constitution Ave., Washington, DC 20224 (202 566-4390)

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STAFF AIDE:

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

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)

*Consultant

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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, 400 North Ashley St., Ste. 2800, Tampa, FL 33602 (813 222-5411)

Alvin C. Stipa . . . Coopers & Lybrand, 2400 Eleven Penn Center, Philadelphia, PA 19103 (215 963-8016)

STAFF AIDE:

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

UPWARD MOBILITY OF WOMEN COMMITTEE

OBJECTIVE: To monitor progress on implementation of the recommendations to strengthen the upward mobility of women in the Profession.

Samuel A. Vitkoski, *Chairman* . . . BDO Seidman, Citicorp Center, 1 Sansome St., San Francisco, CA 94104 (415 397-7900)

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(404 463-4567)

Eileen T. Corcoran . . . Ernst & Young, One IBM Plaza, Chicago, IL 60611
(312 645-3340)

Denise Devine . . . Murray Devine & Co., 1 Logan Square, Ste. 2800, Philadelphia, PA 19103 (215 977-8700)

Michael A. Diamond . . . University of Southern California, School of Accounting, USC, Los Angeles, CA 90089 (213 743-2426)

Marguerite R. Griffin . . . AT & T, General Business Systems, 99 Jefferson Rd., Rm. 1B46, Parsippany, NJ 07054 (201 581-6611)

Gladys I. Hyatt . . . Moss Adams, 3614 Meredian, Ste. 200, Bellingham, WA 98225 (206 676-1920)

Thomas J. Nessinger . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)

Jerry C. Skelly . . . U.S. General Accounting Office, 441 G St., NW, Rm. 6009, Washington, DC 20548 (202 275-9303)

James J. Tinney . . . Pannell Kerr Forster, 420 Lexington Ave., New York, NY 10017 (212 867-8000)

STAFF AIDE:

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

Future Meeting Dates of Board, Council, and Annual Meetings

AICPA Committee Staff Aides

Division for CPA Firms Sponsored by AICPA

FUTURE MEETING DATES OF BOARD, COUNCIL, AND ANNUAL MEETINGS

BOARD MEETINGS

1990

New York, New York
December 6-7
AICPA Board Room

1991

New York, New York
February 14-15
AICPA Board Room

Washington, DC
April 4-5
AICPA Washington Office

New York, New York
July 11-12
AICPA Board Room

New York, New York
September 5-6
AICPA Board Room

The Finance Committee
of the Board is scheduled
to meet prior to each
Board meeting.

***SPRING COUNCIL MEETING**

1991

Scottsdale, Arizona
May 20-22

ANNUAL MEETINGS

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.

**To be held in conjunction with World Congress of Accountants.

AICPA COMMITTEE STAFF AIDES

NAME	TITLE	DIVISION	TELEPHONE NO.	PAGE
Adams, Donald	Vice President	Finance & Administration	212 575-6296	9, 10, 11
Anspacher, Stephen	Manager	Relations with Educators	212 575-8910	52, 53
Bernstein, Phyllis	Senior Technical Manager	Personal Financial Planning	212 575-5713	85, 87
Biskin, Bruce	Senior Psychometrician	Examinations	212 575-7654	45
Blum, James	Director	Examinations	212 575-6495	43, 45
Bonner, Loretta	Technical Manager	Federal Taxation	202 737-6600	56, 57
Brasell, Roger	Technical Manager	Quality Review	212 575-7655	129
Breitner, Edith	Senior Technical Manager	Professional Ethics	212 575-6247	90, 92
Cicalese, Jerry	Director	Internal Audit	212 575-6303	11
Clark, Hal	Manager	Information Retrieval	212 575-6393	63
Clark, James, Jr.	Technical Manager	Federal Taxation	202 737-6600	56, 109, 115
Cote, Joseph	Vice President	Continuing Professional Education	212 575-5498	45
Cummings, Patricia	Technical Manager	Professional Ethics	212 575-6216	92
Dolan, Sheila	Public Relations Assistant Coordinator	Communications	212 575-5262	93
Donahue, Sharon	Manager	Minority Recruitment	212 575-7641	80, 81
Elam, Rick	Vice President	Education	212 575-6233	51, 83
Fagan, Margaret	Director	CPE Program Development Administration	212 575-3650	48
Ferguson, Carol	Technical Manager	Federal Taxation	202 737-6600	113, 114, 117
Finkston, Herbert	Director	Professional Ethics	212 575-6209	89
Fischbach, Gretchen	Technical Manager	Professional Ethics	212 575-5710	92
Furke, Gregory	Technical Manager	SEC Practice Section	212 575-3693	130
Gambino, Anthony	Technical Manager	Information Retrieval	212 575-5715	64, 65
Gehl, Edward	Technical Manager	Examinations	212 575-3870	44
Geoghan, Paul	Assistant General Counsel	General Counsel & Trial Board	212 575-6385	60
Goll, Albert	Technical Manager	Accounting Standards	212 575-6427	37, 107
Graves, John	Director	Technical Information	212 575-6391	63, 64, 65, 66, 67
Green, Leonard	Director	Financial Management	212 575-6383	13, 39, 72, 98
Gulatsi, Kathleen	Technical Manager	Federal Government Relations	202 737-6600	42, 99, 100
Guy, Dan	Vice President	Auditing Standards	212 575-6377	40
Hale, Patricia	Technical Manager	Federal Taxation	202 737-6600	58, 84, 100
Hanauer, Ruth	Technical Manager	Professional Ethics	212 575-6215	90
Hecht, Leonard	Technical Manager	Professional Ethics	212 575-6214	90
Hicks, Susan	Technical Manager	Federal Government Relations	202 737-6600	50, 54
Higginbotham, Thomas	Vice President	Legislation	202 737-6600	10
Hoffmann, George	Technical Manager	Private Companies Practice Section	212 575-7642	125, 127
Hudson, John	Director	Accounting & Consulting	212 575-6474	67, 85
Kaplan, Monte	Technical Manager	Management Advisory Services	212 575-7057	75, 77, 78
Karl, Edward	Director	Federal Taxation	202 737-6600	109, 111
Katusak, Frank	Director	Planning and Research	212 575-5267	107, 118
Kelley, Thomas	Group Vice President	Professional	212 575-6656	128
Kennedy, Helene	Director	Communications	212 575-3892	93
Konigsberg, Ellise	Technical Manager	Accounting Standards	212 575-6380	66
Koppelman, Joel	Technical Manager	Examinations	212 575-5584	44
Kosmides, Stacy	Administrative Manager	CPE Program Development	212 575-6253	47
Kosson, Aubrey	Senior Technical Manager	Examinations	212 575-6498	43
Kuttner, Monroe	Director	Management Advisory Services	212 575-6363	73, 74, 75, 76, 77, 78
Lee, Bernard Z.	Deputy Chairman—Federal Affairs	Government Relations	202 737-6600	10
Lemmon, Thomas	Technical Manager	Industry and Practice Management	212 575-6439	63
Anthony M. Lendez	Technical Manager	SEC Practice Section	212 575-8710	130

AICPA COMMITTEE STAFF AIDES

NAME	TITLE	DIVISION	TELEPHONE NO.	PAGE
Lewis, Kathleen	Senior Technical Manager	Professional Ethics	212 575-3841	91
Luallen, Janet	Senior Technical Manager	Quality Review	212 575-6587	94
MacKay, Ian	Director	Federal Government Relations	202 737-6600	96
Maiman, Janice	Manager	Communications	212 575-6649	93
Mancino, Jane	Technical Manager	Auditing Standards	212 575-3838	41
McInnes, Mary	Manager	Relations with Educators	212 575-5504	53
McNamee, Dionne	Technical Manager	Accounting Standards	212 575-7073	69
Melnick, Edith	Technical Manager	Quality Review	212 575-6291	126
Menelaides, Susan	Assistant Director	Examinations	212 575-3875	43, 44
Micco, Marianne	Technical Manager	Federal Taxation	202 737-6600	72, 113, 116
Mitchell, John	Director	Private Companies Practice Section	212 575-6359	125
Modi, Sophia	Assistant Manager	State Legislation	202 737-6600	105
Moliterno, Steven	Technical Manager	Technical Information	212 575-5727	66
Moraglio, Joseph	Vice President	Federal Government Relations	202 737-6600	12
Moran, Robert	Technical Manager	Federal Government Relations	202 737-6600	61, 67, 94, 101, 118
Morrow, John	Director	Quality Review	212 575-6658	126, 129
Myers, Nancy	Director	Industry & Practice Management	212 575-6436	63, 79
Rafal, Dale	Vice President	Quality Review	212 575-5582	94
Rattiner, Jeffrey	Technical Manager	Personal Financial Planning	212 575-3658	86
Renner, Arthur	Director	SEC Practice Section	212 575-6367	128, 130
Rhuda, Charles, Jr.	Senior Technical Manager	Examinations	212 575-6497	103
Rosenfield, Paul	Director	Accounting Standards	212 575-6368	37
Rothberg, Jay	Executive Assistant to the President	State Society Relations	212 575-6583	38, 96
Sacks, Steven	Technical Manager	Management Advisory Services	212 575-3647	74, 76
Sanders, Beatrice	Director	Relations with Educators	212 575-6434	51, 70, 83
Schneeman, Donald	General Counsel & Secretary	General Counsel & Trial Board	212 575-6469	9, 41, 71, 81, 89, 125, 128
Schneid, Joseph	Technical Manager	Federal Taxation	202 737-6600	62, 98, 108
Schwartz, Clifford	Technical Manager	Accounting Standards	212 575-7645	95
Schwartzberg, Murray	Technical Manager	Personal Financial Planning	212 575-7015	85
Seidel, Christopher	Vice President	Member Services	212 575-3640	11, 37
Shaffer, Carol	Technical Manager	Federal Taxation	202 737-6600	49, 69, 112
Sharbaugh, John	Director	Communications and State Society Relations	202 737-6600	60, 72, 105, 110
Sherinsky, Judith	Technical Manager	Auditing Standards	212 575-6401	36
Skadden, Donald	Vice President	Federal Taxation	202 737-6600	97, 109, 111, 113
Smith, Alan	Technical Manager	Examinations	212 575-6499	44
Sobel, Bernice	Technical Manager	Personal Financial Planning	212 575-6402	86, 103
Stoddard, Marilyn	Director	Meetings & Travel	212 575-5495	39
Stromsem, William	Director	Federal Taxation	202 737-6600	109, 111
Sullivan, Jerry	Executive Director	Public Oversight Board	212 486-2448	130
Tait, Mary Anne	Director	CPE Operations Administration	212 575-5660	46
Tamulinas, William	Director—General Counsel	General Counsel & Trial Board	212 575-3852	38, 71
Tanenbaum, Joel	Technical Manager	Accounting Standards	212 575-3698	82
Thomsen, Melissa	Technical Advisor	State Legislation	202 737-6600	105
Walsh, Marylou	Manager	Relations with Educators	212 575-6357	52
Webb, Virgil III	Technical Manager	State Legislation	202 737-6600	83, 104, 105
Winton, Lisa	Technical Manager	Federal Taxation	202 737-6600	55, 102, 104
Woehlke, James	Technical Manager	Federal Taxation	202 737-6600	110, 111, 116
Young, Anna	Technical Manager	Federal Government Relations	202 737-6600	59, 79

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.

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STAFF AIDES:

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George E. Hoffmann—Technical Manager (212 575-7642)

NOMINATIONS COMMITTEE OF THE PRIVATE COMPANIES PRACTICE SECTION

OBJECTIVE: To provide effective leadership for the Private Companies Practice Section by proposing for appointments to the executive committee, members of highest calibre.

Robert L. May, *Chairman* . . . Retired, 4 Shawnee Rd., Short Hills, NJ 07078 (201 379-5828)

Louis J. Barbich . . . Barbich, Longcrier, Hooper & King, 333 Palmer Dr., Ste. 300, P.O. Box 11171, Bakersfield, CA 93389 (805 397-1171)

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Anthony F. Lang . . . Hausser + Taylor, 1000 Eaton Center, Cleveland, OH 44114 (216 523-1900)

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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)

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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.

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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.

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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.

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PEER REVIEW COMMITTEE

OBJECTIVE: To determine that member firms, as distinguished from individuals, are maintaining and applying quality controls in accordance with standards established by the AICPA, and that member firms are meeting membership requirements.

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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.

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Anthony M. Lendez—(212 575-8710)

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.

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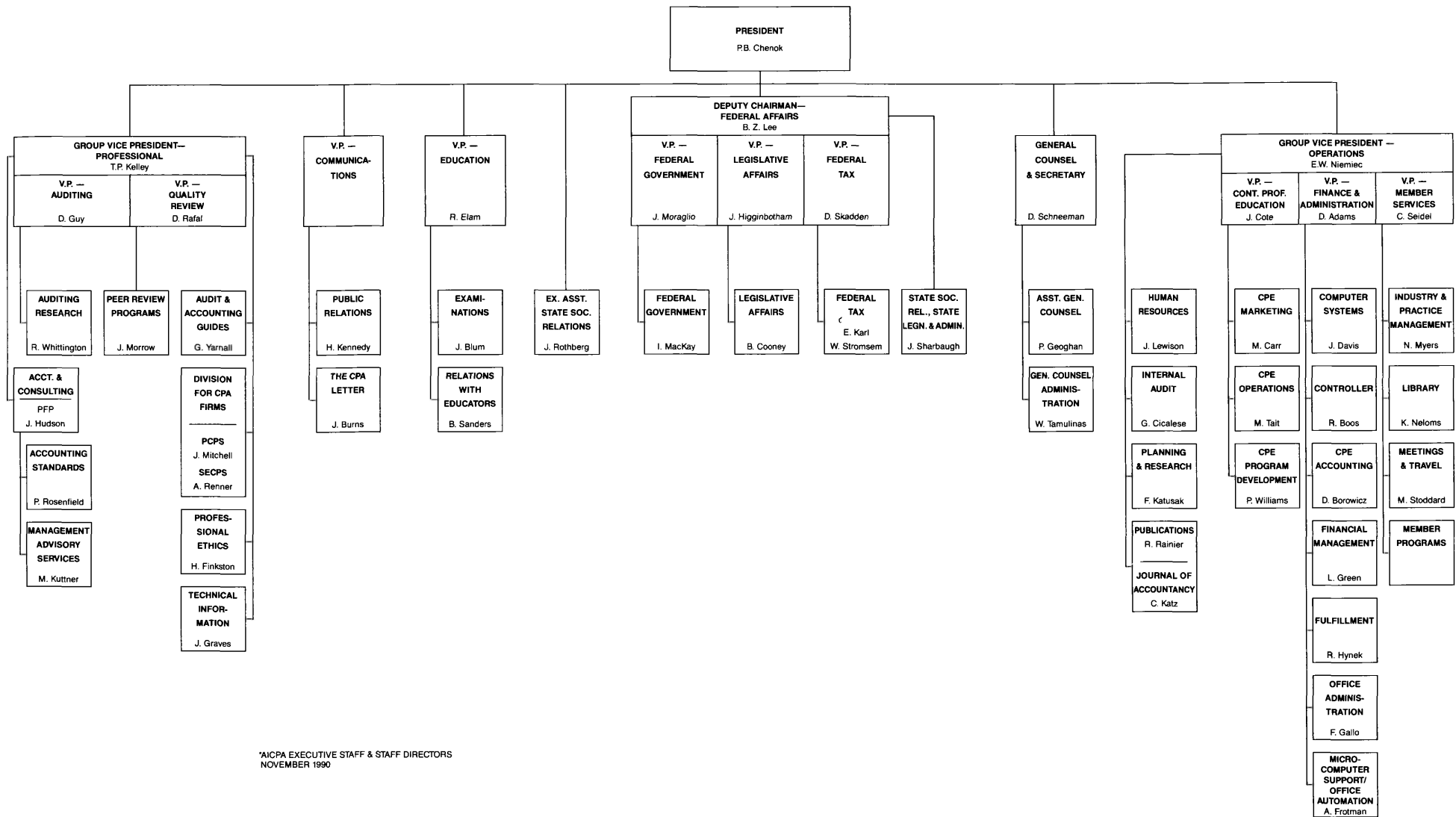
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NOVEMBER 1990

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