

1991

AICPA committees, 1991-92: 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 1991/92

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

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 - Boards and Committees
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 - Dates of Board, Council, and Annual Meetings
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AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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

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AICPA Committee Terminology

AICPA COMMITTEE TERMINOLOGY

BOARD (B)

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

DIVISION (D)

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

EXECUTIVE COMMITTEE (EC)

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

COMMITTEE (C)

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

SUBCOMMITTEE (S)

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

TASK FORCE (TF)

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

SPECIAL COMMITTEE (SC)

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

Board of Directors

Officers

Directors

Board Committees

Council Members

Elected Members

Members At Large

Ex Officio

**Designated Representatives
of State Societies**

Representation by State

BOARD OF DIRECTORS 1991-92

OFFICERS 1991-1992

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

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

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

Kenneth J. Hull, *Vice President*. . . Follett Corporation, 1000 W. Washington Blvd., Chicago, IL 60607 (312) 666-4300

J. Curt Mingle, *Vice President*. . . Clifton, Gunderson & Co., 301 SW Adams, Suite 900, Peoria, IL 61602 (309) 671-4560

A. Tom Nelson, *Vice President*. . . School of Accounting, University of Utah KDGB 205, Salt Lake City, UT 84121 (801) 581-7431

Richard E. Piluso, *Treasurer*. . . Loews Corporation, One Park Avenue, 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 1991-94

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

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

Stuart Kessler. . . Goldstein, Golub, Kessler, & Company, P. C., 1185 Avenue of the Americas, 5 Fl., New York, NY 10036 (212) 523-1200

Aulana L. Peters*. . . Gibson Dunn & Crutcher, 333 South Grand Ave., 47 Fl., Los Angeles, CA 90071 (213) 229-7874

FOR TWO YEARS 1991-93

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

Bruce J. Harper. . . Harper & Pearson, Co., P. C., One Riverway, Suite 1000, Houston, TX 77056 (713) 622-2310

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

John J. Phelan, Jr.*. . . 200 Park Ave., New York, NY 10166 (212) 880-5610

*Non AICPA Member

FOR ONE YEAR 1991-92

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

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

D. A. Tarantino . . . Price Waterhouse, 1251 Avenue of the Americas, 35 Fl., New York, NY 10020 (212) 819-4850

Kathryn D. Wriston* . . . Consultant, 153 East 53 St., 35 Fl., Rm. 3598, New York, NY 10022 (212) 848-4642

EX OFFICIO

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

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 1991-92:

ACCOUNTING RESEARCH ASSOCIATION, INC.

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

OFFICERS AND BOARD OF TRUSTEES

D. A. Tarantino, *President* . . . Price Waterhouse, 1251 Avenue of the Americas, 35 Fl., New York, NY 10020 (212) 819-4850

Herbert J. Lerner, *Vice President* . . . Ernst & Young, 1200 19 St. NW, 3 Floor, Washington, DC 20036 (202) 663-9544

A. Tom Nelson, *Secretary-Treasurer* . . . School of Accounting, University of Utah, KDGB 205, Salt Lake City, UT 84121 (801) 581-7431

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

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

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

*Non AICPA Member

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.

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

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

Stuart Kessler, *Secretary*. . . Goldstein, Golub, Kessler & Company, P. C., 1185 Avenue of the Americas, 5 Fl., New York, NY 10036 (212) 523-1200

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

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

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

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

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

STAFF AIDES:

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

Donald L. Adams—Vice President, Finance and Administration
(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

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

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

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

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

Aulana L. Peters*. . . Gibson Dunn & Crutcher, 333 South Grand Ave., 47 Fl., Los Angeles, CA 90071 (213) 229-7874

*Non AICPA Member

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, 153 East 53 St., 35 Fl., Rm. 3598, New York, NY 10022 (212) 848-4642

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

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Sandra A. Suran . . . The Suran Group, 121 SW Morrison St., Suite 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

COMMITTEE OPERATIONS COMMITTEE

OBJECTIVE: To evaluate activities of all AICPA committee against the goals of the AICPA Mission Statement and Strategic Plan, and to advise the Board of Directors on the continuance of existing committees and on the need for appointment of new committees.

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

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

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

Stuart Kessler . . . Goldstein, Golub, Kessler & Company, P.C., 1185 Avenue of the Americas, 5 Fl., New York, NY 10036 (212) 523-1200

A. Marvin Strait . . . Strait, Kushinsky & Co., P. C., 102 South Tejon, Ste. 600, Colorado Springs, CO 80903 (719) 471-4290

STAFF AIDE:

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

*Non AICPA Member

COMPENSATION COMMITTEE

OBJECTIVE: To establish and monitor compliance with compensation policies for AICPA staff.

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

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

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

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

STAFF AIDE:

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

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, 3 Floor, Washington, DC 20036 (202) 663-9544

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

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

STAFF AIDE:

Edward Niemiec—Group Vice President, Operations (212) 575-6471

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 Avenue, New York, NY 10016 (212) 545-2626

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

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

J. Curt Mingle . . . Clifton, Gunderson & Co., 301 SW Adams, Suite 900, Peoria, IL 61602 (309) 671-4560

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D. A. Tarantino . . . Price Waterhouse, 1251 Avenue of the Americas, 35 Fl., 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 executory—that affect the accounting profession; to assist in the development of a more effective relationship with leaders in government; to identify public issues on which the accounting profession is particularly qualified to make contributions; to provide advice on how the accounting profession can make its skills available to government.

NOTE: See page 57 for reporting subcommittees.

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

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

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

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

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

William D. Smith II . . . Morrison and Smith, 1809 University Blvd., P.O. Box 020647, Tuscaloosa, AL 35402 (205) 349-2424

Allen J. Weltmann . . . Coopers & Lybrand, 1800 M Street 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* . . . MBL Variable Inc., 909 Third Avenue, 19 Floor, New York, NY 10022 (212) 688-7070

Kathryn Forbes . . . Valley National Corporation, P.O. Box 71, Phoenix, AZ 85001 (602) 221-4851

Thomas G. Jordan . . . Bittker Investment Group Ltd., 300 E. Long Lake Rd., Ste. 310, Bloomfield Hls., MI 48304 (313) 642-6790

*Non AICPA Member

INVESTMENTS COMMITTEE (CONT'D)

Joseph P. Karpinski . . . MMAR Capital Group Inc., 100 First Ave., Suite 725, Pittsburgh, PA 15222 (412) 269-6353

Mickey J. Littmann . . . Shearson Lehman Brothers, 767 Fifth Ave., 7 Floor, New York, NY 10153 (212) 230-3612

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

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

STAFF AIDE:

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

COUNCIL—ELECTED MEMBERS

FOR THREE YEARS 1991-94

Robert F. Anderson II . . . Ernst & Young, 2200 Team Bank Bldg., Fort Worth, TX 76102 (817) 335-1900

Barton W. Baldwin . . . Barton W. Baldwin P. A., P.O. Box 311, Mount Olive, NC 28365 (919) 658-9999

Robert J. Batson . . . Batson, Carnahan, Doyle & Co., P. A., 8211 College Pkwy., Fort Myers, FL 33919 (813) 482-5522

R. J. Beirich . . . Lund & Guttry, 415 South Palm Canyon Dr., P.O. Box 2714, Palm Springs, CA 92263 (619) 325-5561

David Binford . . . Ernst & Young, Gateway One, 701 Market St., Suite 1400, St. Louis, MO 63101 (314) 259-1202

Michael J. Bullinger . . . Builders Supply of Fargo, Box 2426, Fargo, ND 58108 (701) 293-5310

Walter T. Coppinger . . . Ernst & Young, 2121 San Jacinto St., #500, Dallas, TX 75201 (214) 969-8470

Cynthia A. Coulter . . . Arnold & Coulter, CPA, A. P. C., 2525 Blueberry, Suite 103, Anchorage, AK 99503 (907) 561-1034

Richard P. Dana . . . Schatz, Fletcher & Associates, One Weston Court, Augusta, ME 04330 (207) 622-4766

Julian I. Deal . . . Sea Island Bank, 2 East Main St., P.O. Box 568, Statesboro, GA 30458 (912) 489-8661

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

Gerald G. DuPont . . . Gerald G. DuPont, 146 Eddy Road, Manchester, NH 03102 (603) 669-6130

Arthur Farber . . . Altschuler, Melvoin and Glasser, 30 S. Wacker Drive, #2600, Chicago, IL 60606 (312) 207-2818

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

Dale L. Gettelfinger . . . Monroe, Shine & Co., Inc., East Market at Third St., P.O. Box 1407, New Albany, IN 47151 (812) 945-2311

Arthur I. Gordon . . . Ernst & Young, 277 Park Ave., New York, NY 10172 (212) 773-2927

James K. Hall . . . Edmondson, LedBetter & Ballard, 2200 Dominion Tower, Norfolk, VA 23510 (804) 627-2100

James P. Hannon . . . BDO Seidman, 15 Columbus Circle, New York, NY 10023 (212) 765-7500

COUNCIL—ELECTED MEMBERS (CONT'D)

- Floyd E. Harlow, Jr.** . . . Somerville & Company, 501 Fifth Ave., P.O. Box 2096, Huntington, WV 25721 (304) 525-0301
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- J. Thomas Hood III** . . . Bryn Awel Management Corp, 4 Falls Glen Ct., Parkton, MD 21120 (301) 821-3564
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- Patrick J. Jung** . . . KPMG Peat Marwick, 1501 Two Central Park Plz., Omaha, NE 68102 (402) 348-1450

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

- James G. Mace** . . . Glen Slaughter & Associates, 1745 Vassar St., Reno, NV 89502 (702) 786-1120
- John A. MacLean** . . . Coopers & Lybrand, One Canterbury Green, P.O. Box 10108, Stamford, CT 06904 (203) 326-8416
- Richard A. Mason** . . . Macy, Lowham & Mason, 225 S. David, Casper, WY 82601 (307) 266-1760
- John H. McCarthy** . . . Coopers & Lybrand, One International Place, Boston, MA 02110 (617) 574-5000
- Arthur H. Morrison** . . . Morrison & Morrison, Ltd., 105 West Adams, 25 Fl., Chicago, IL 60603 (312) 346-2141
- Robert D. Mosch, Jr.** . . . Gunnip & Company, 2625 Concord Pike, P.O. Box 7138, Wilmington, DE 19803 (302) 478-3310
- Thomas R. Newman** . . . Ernst & Young, 700 Maine Savings Plaza, Portland, ME 04101 (207) 773-3894
- Allan W. Nietzke** . . . Nietzke & Faupel, P. C., 108 North Caseville Road, Pigeon, MI 48755 (517) 453-3122
- Robert A. Pfeifer** . . . Brungardt Hower Ward, Elliott & Pfeifer, 209 E. 13, P.O. Box 40, Hays, KS 67601 (913) 628-8238
- Robert G. Rambo** . . . Florida State University, 316 RBA, Tallahassee, FL 32306
- Annette H. Ross** . . . J. W. Hunt & Company, 1607 St. Julian Place, P.O. Box 265, Columbia, SC 29202 (803) 254-8196
- Katherine M. Rowe** . . . Pulakos & Alongi, Ltd., 5700 Harper Dr. NE, Ste. 320, Albuquerque, NM 87109 (505) 821-1600
- Dennis D. Stene** . . . Henry Scholten & Company, 110 S. Phillips Ave., #300, Sioux Falls, SD 57102 (605) 336-0916
- Mark W. Stevens** . . . Deloitte & Touche, 50 S. Main St., Suite 1800, Salt Lake City, UT 84144 (801) 328-4706
- Philip M. Stevens** . . . Holt, Stevens & Associates P. A., 301 Central Ave., P.O. Box 226, Laurel, MS 39441 (601) 649-3000
- Reed A. Stigen** . . . Charles Bailly & Company, 406 Main Ave., Ste. 3000, Fargo, ND 58126 (701) 239-8500
- Max L. Stinson** . . . Reilly Industries Inc., 1510 Market Square Center, 151 North Delaware St., Indianapolis, IN 46204 (317) 638-7531
- Harvey E. Tarpley** . . . Tarpley & Underwood, 3754 Lavista Rd., P.O. Box 450089, Atlanta, GA 30345 (404) 728-1000
- Janice I. Vincent** . . . Ernst & Young, Suite 2800, 515 South Flower St., Los Angeles, CA 90071 (213) 977-3406
- Donald S. Wagner** . . . Wipfli Ullrich Bertelson, 414 S. Jefferson St., P.O. Box 1957, Green Bay, WI 54305 (414) 432-5536
- James H. Weber** . . . Coopers & Lybrand, 600 Grant St., Pittsburgh, PA 15219 (412) 355-8001
- Jon D. Wheeler** . . . Jon D. Wheeler P. S., 1400 112 SE, Ste. 100, Bellevue, WA 98004 (206) 454-8499
- Robert M. Wynhausen** . . . The Wynhausen Co., 525 NW 87 Terrace, Portland, OR 97229 (503) 297-7835
- Z. Thaddeus Zawacki** . . . Z. Thaddeus Zawacki, 410 Richmond Ave., Pt. Pleasant Bch., NJ 08742 (908) 899-5636

COUNCIL—REPRESENTATION BY STATE

State	Term Expires
ALABAMA	
W. Lacon Carver ³ —Carver and Wood, Tuscaloosa	1992
Don L. Machen—Machen, McChesney & Chastain, Auburn	1993
ALASKA	
Kevin E. Branson ³ —Thomas, Head & Greisen, Anchorage	1992
Cynthia A. Coulter—Whitlock, Carlson & Associates, A.P.C., Anchorage	1994
ARIZONA	
Michael T. Daggett—Daggett & Daggett, Phoenix	1993
R. Dale Hensley ³ —Gallant & Company, P.C., Phoenix	1992
Terry L. Hothem—Miller, Wagner & Company, Phoenix	1993
ARKANSAS	
James Wyatt Goad ³ —Goad and Mitchell, Jonesboro	1992
Richard S. Mann—Mann, Hasson & Co., P.A., Little Rock	1994
CALIFORNIA	
Louis J. Barbich—Barbich, Longcrier, Hooper & King, Bakersfield	1993
R.J. Beirich—Lund & Guttry, Palm Springs	1994
Dennis R. Brach—Backstrom, Neal & Company, San Jose	1992
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
Thomas Iino—Deloitte & Touche, Los Angeles	1994
Stuart L. Kart—Kart, Altman & Co., Sherman Oaks	1992
Peter Meeks—KPMG Peat Marwick, San Francisco	1994
Aulana L. Peters ¹ —Gibson, Dunn & Crutcher, Los Angeles (Public Member)	1994
Diana Phillips Sanderson—Sanderson & Sanderson, Walnut Creek	1994
Thomas J. Phillips ³ —Danielles, Phillips, Vaughan & Bock, Bakersfield	1990
Thomas W. Rimerman ¹ —Frank, Rimerman & Co., Menlo Park (Immediate Past Chairman of the Board)	1992
Michael J. Schwarz—Schwarz, Ventura & Richards, A.C., San Diego	1993
Maurice H. Stans—(Retired), Pasadena	Ex Officio
Janice I. Vincent ³ —Ernst & Young, Los Angeles	1992
Dennis A. Young—Young, Craig & Company, Los Altos	1993

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State	Term Expires
COLORADO	
David M. Dirks—Tanner, Dirks & Company, Inc., Denver	1994
Lawrence Glen Hupka ³ —Price Waterhouse, Denver	1992
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
Lawrence D. Handler ² —Consultant, West Hartford	1994
John A. MacLean ³ —Coopers & Lybrand, Stamford	1992
Joseph A. Puleo—Puleo & Thompson, P.C., Hamden	1994
John W. Queenan—(Retired), Greenwich	Ex Officio
George G. Veily—(Retired), Avon	1993
Michael Weinschel—Capossela, Cohen, Engelson & Colman, Southport	1992
DELAWARE	
Mark W. Diehl—Own Account, Rehoboth Beach	1992
Robert Duane Mosch, Jr. ³ —Gunnip & Company, Wilmington	1992
DISTRICT OF COLUMBIA	
Paul E. Beck ³ —Oehmann, Beck & Summers, Chevy Chase, MD	1992
Burt K. Fischer ² —Grant Thornton, Washington	1992
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 (Chairman of the Board)	1992
Sharon A. Virga—Hechinger Company, Landover, MD	1992
FLORIDA	
Robert Joseph Batson—Batson, Carnahan, Doyle & Co., P.A., Fort Myers	1992
E.M. Campbell, Jr. ³ —Own Account, Winter Haven	1992
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

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COUNCIL—REPRESENTATION BY STATE (CONT'D)

State	Term Expires
Scott T. Rhine—Workman, Rhine & Co., Boca Raton	1994
John R. Rowe, Jr.—Tampa Electric Company, Tampa	1993
Arthur J. Stites—Stites & Mato, P.A., Jacksonville	1994
Wilber G. Van Scoik—Harper, Van Scoik & Company, Clearwater	1993
Michael A. Walker ² —(Retired), Boynton Beach	1993
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	1994
J. Allen Poole ² —Blackwell, Poole & Company, Atlanta	1993
Harvey E. Tarpley ³ —Tarpley & Underwood, Atlanta	1992
GUAM	
Daniel Scott Fitzgerald—Deloitte & Touche, Agana	1994
Roger S. Gordon ³ —Deloitte & Touche, Agana	1991
HAWAII	
Norman Brand ³ —Brand, Karimoto & Company, Honolulu	1992
Joseph L. Wikoff—Wikoff, Coffman & Co., Honolulu	1994
IDAHO	
Jeffrey L. Harkins ³ —University of Idaho, Moscow	1992
Richard D. Maxey—Magnuson, McHugh & Co., Coeur d'Alene	1992
ILLINOIS	
Ivan O. Bull—University of Illinois, Champaign	Ex Officio
Harvey L. Coustan—Ernst & Young, Chicago	1993
Arthur I. Farber—Altschuler, Melvoin and Glasser, Chicago	1994
Kenneth J. Hull ¹ —Follett Corporation, Chicago (Vice President)	1992
Ronald S. Katch—Katch, Tyson and Corren, Northfield	1994
Anthony M. Mandolini—KPMG Peat Marwick, Chicago	1992
John R. Meinert—J.H. Chapman Group, Ltd., Rosemont	1993
J. Curt Mingle ² —Clifton, Gunderson & Co., Peoria (Vice President)	1992
Arthur H. Morrison ³ —Morrison & Morrison, Ltd., Chicago	1992
John R. Rogers—Wermer, Rogers, Doran & Ruzon, Joliet	1993
Howard L. Stone ² —Altschuler, Melvoin and Glasser, Chicago	1993
Edward J. Taylor—Price Waterhouse, Chicago	1994
Ernest R. Wish—Coopers & Lybrand, Chicago	1993
INDIANA	
Marshall S. Armstrong—(Retired), Zionsville	Ex Officio

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COUNCIL—REPRESENTATION BY STATE (CONT'D)

State	Term Expires
Ronald S. Cohen ¹ —Crowe, Chizek and Company, South Bend	1994
Dale L. Gettelfinger—Monroe, Shine & Co., Inc., New Albany	1994
Jeffrey C. Kimmerling—Kimmerling, Myers & Co., Inc., Indianapolis	1993
Max L. Stinson ³ —Reilly Industries, Inc., Indianapolis	1992
 IOWA	
William R. Cook ³ —Deloitte & Touche, Des Moines	1992
Larry F. Mosebach—Mosebach, Griffith and Company, Tama	1993
 KANSAS	
Robert A. Pfeifer ³ —Brungardt, Hower, Ward, Elliott & Pfeifer, Hays	1992
Louis R. Regier—(Retired), Wichita	1993
 KENTUCKY	
W. Thomas Cooper, Jr. ² —Potter & Company, Louisville	1992
Joseph A. Hancock ³ —Riney, Hancock & Co., Ownesboro	1992
Michael B. Mountjoy—Carpenter & Mountjoy, Louisville	1993
 LOUISIANA	
Carol Thomas Barnes ³ —Cole, Evans & Peterson, Shreveport	1992
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 Chairman of the Board)	1992
Louis H. Pilié—(Retired), Covington	Ex Officio
 MAINE	
Richard P. Dana—Schatz, Fletcher & Associates, Augusta	1994
Thomas R. Newman ³ —Ernst & Young, Portland	1992
 MARYLAND	
E. Dowson Grove—Keller, Zanger, Bissell & Co., Frederick	1993
J. Thomas Hood III ³ —Bryn Awel Corporation, Parkton	1992
Aloysius M. Mlot—Rockville	1994
Patrick E. Sheplee—COMSYS Technical Services, Inc., Rockville	1992
 MASSACHUSETTS	
Thomas M. Feeley ¹ —Feeley & Driscoll, P.C., Boston	1994
Neal J. Harte—Harte & Carucci, P.C., Woburn	1994

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COUNCIL—REPRESENTATION BY STATE (CONT'D)

State	Term Expires
John H. McCarthy ³ —Coopers & Lybrand, Boston	1992
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
Patrick G. McKeever—Elro Corporation, Troy	1994
Allan W. Nietzsche ³ —Nietzke & Faupel, P.C., Pigeon	1992
Leslie J. Patterson—Parker, Wittus and Company, Southfield	1994
 MINNESOTA	
Richard M. Broich—Larson, Allen, Weishair & Co., Minneapolis	1992
Patrick W. Jacobs—Jacobs & Associates, P.A., Roseville	1993
Joseph D. Kenyon—Laventhol & Horwath, Minneapolis	1994
Rholan E. Larson—Larson, Allen, Weishair & Co., Minneapolis	Ex Officio
Reed Arlin Stigen ³ —Charles Bailly & Company, Fargo, ND	1994
 MISSISSIPPI	
Bill Rush Mosby, Jr.—Silas M. Simmons & Co., Natchez	1992
Philip M. Stevens ³ —Holt, Stevens & Associates, P.A., Laurel	1992
 MISSOURI	
David Binford—Ernst & Young, St. Louis	1994
C. Frank Chauvin, Jr. ³ —Ernst & Young, St. Louis	1992
Arthur W. Hoffman ² —Mayer Hoffman McCann, Kansas City	1992
C. Paul Story—Kraft, Miles & Tatum, Kennett	1993
 MONTANA	
George D. Anderson—George D. Anderson, P.C., Helena	Ex Officio
Anthony Di Lello ³ —Hamilton, Misfeldt & Co., Great Falls	1992
Ronald A. Taylor—Junkermier, Clark, Campanella, Stevens, P.C., Missoula	1994
 NEBRASKA	
Patrick J. Jung ³ —KPMG Peat Marwick, Omaha	1992
William V. Strain—Fry, White & Guszak, P.C., Lincoln	1994
 NEVADA	
James G. Mace ³ —Glen Slaughter & Associates, Reno	1992
Leland D. Pace—Stewart, Archibald & Barney, Las Vegas	1994

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COUNCIL—REPRESENTATION BY STATE (CONT'D)

State	Term Expires
NEW HAMPSHIRE	
Gerald G. Dupont—Own Account, Manchester	1994
Maurice P. Gilbert ³ —New Hampshire Department of Revenue Administration, Concord	1992
NEW JERSEY	
James P. Hannon—BDO Seidman, New York, NY	1994
John C. Kelly—Arthur Andersen & Co., Roseland	1993
Eugene V. Malinowski—KPMG Peat Marwick, Short Hills	1993
Robert L. May—(Retired), Short Hills	Ex Officio
William J. Owen, Jr.—Suburban Propane Gas Corporation, Whippany	1992
Joel J. Rogoff—Deloitte & Touche, Short Hills	1994
Douglas P. Stives—Curchin & Company, P.A., Red Bank	1992
Z. Thaddeus Zawacki ³ —Own Account, Point Pleasant Beach	1992
NEW MEXICO	
Irvin F. Diamond ² —Rogoff, Diamond & Walker, Albuquerque	1993
Charles W. Phillippi—Pulakos & Alongi, Ltd., Albuquerque	1994
Katherine Marvel Rowe ³ —Pulakos & Alongi, Albuquerque	1992
NEW YORK	
Steven C. Baum ³ —Paneth, Haber & Zimmerman, New York	1992
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, Cherny & Associates	1992
Philip L. Defliese—Columbia University, New York	Ex Officio
Arthur F. Dignam—Lee Panavision International, Inc., New York	1992
Richard A. Eisner ² —Richard A. Eisner & Company, New York	1994
Thomas D. Flynn—(Retired), New York	Ex Officio
Arthur I. Gordon—Ernst & Young, New York	1994
Ray J. Groves—Ernst & Young, New York	Ex Officio
Richard J. Guiltinan—(Retired), Ho-Ho-Kus, N.J.	1992
Rudolph L. Hertlein ² —Paramount Communications, Inc., New York	1994
Robert L. Israeloff—Israeloff, Tratter & Co., Valley Stream	1993
William S. Kanaga—Ernst & Young, New York	Ex Officio
Stuart Kessler ¹ —Goldstein, Golub, Kessler & Company, P.C., New York	1994
Norman W. Lipshie—Weber, Lipshie & Co., New York	1994
Bert N. Mitchell—Mitchell/Titus, New York	1993
Marilyn A. Pendergast—Urbach, Kahn & Werlin, P.C., Albany	1994
Richard E. Piluso ¹ —Loews Corporation, New York (Treasurer)	1992
Anthony R. Pustorino—Pace University, New York	1992
Donald J. Schneeman ¹ —American Institute of CPAs, New York (Secretary)	Ex Officio

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State	Term Expires
Charles J. Schoff—D'Arcangelo & Co., Rome	1994
Dominic A. Tarantino ¹ —Price Waterhouse, New York	1992
Kathryn D. Wriston ¹ —Consultant, New York (Public Member)	1992
NORTH CAROLINA	
Barton Whitfield Baldwin—Own Account, Mount Olive	1994
Quiester Craig ² —North Carolina A&T State University, Greensboro	1992
John R. Hodge III ³ —Hodge, Steward & Co., P.A., Raleigh	1992
Ruth M. Rogers—Own Account, Durham	1993
J. Elwood Walker—Price Waterhouse, Charlotte	1992
Robert F. Warwick ² —Lowrimore, Warwick & Co., Wilmington	1994
NORTH DAKOTA	
Michael J. Bullinger—Builders Supply of Fargo, Fargo	1994
Lloyd G. Case ³ —Forum Publishing Co., Fargo	1992
OHIO	
Ralph D. Dickson—Crowe, Chizek & Company, Columbus	1992
Jerry L. Esselstein ³ —Berwanger Overmyer Associates, Columbus	1992
Wayne C. Landes—Ernst & Young, Toledo	1992
James T. Martin—Meaden & Moore, Inc., Cleveland	1994
Thomas J. Mulligan—Kirschner Heimlich Mulligan & Co., Columbus	1993
Donald L. Neebes ² —Ernst & Young, Cleveland	1994
Gary John Previts ² —Case Western Reserve University, Cleveland	1992
Edward M. Rose—KPMG Peat Marwick, Cleveland	1994
OKLAHOMA	
Jay H. Engelbach ³ —Engelbach, Roberts & Co., Oklahoma City	1992
Walter H. Webb—Call, Barrick, Ethridge, Webb & Co., Cushing	1992
James C. Wright—Own Account, Oklahoma City	1994
OREGON	
John R. McClure—(Retired), Portland	1992
Sandra A. Suran ¹ —Own Account, Lake Oswego	1992
Robert M. Wynhausen ³ —The Wynhausen Co., Portland	1992
PENNSYLVANIA	
Dean M. Hottle—Bulow, Hottle & Co., Somerset	1993
David C. Kennaday—Carbis Walker & Associates, New Castle	1992
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—Own Account, Drexel Hill	1994

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State	Term Expires
James C. Stalder—Price Waterhouse, Pittsburgh	1994
James H. Weber ³ —Coopers & Lybrand, Pittsburgh	1992
 PUERTO RICO	
Juan A. Flores Galarza ³ —KPMG Peat Marwick, Hato Rey	1992
Juan L. Martinez-Colon—University of Puerto Rico, Rio Piedras	1992
 RHODE ISLAND	
James E. Feeney ³ —Own Account, Cumberland	1992
Jack Fradin—Fradin, Gessman & Co., Warwick	1993
 SOUTH CAROLINA	
Zeno H. Montgomery—Rogers, Montgomery & Company, Columbia	1994
Annette Henry Ross ³ —J.W. Hunt & Company, Columbia	1992
 SOUTH DAKOTA	
Dennis D. Stene ³ —Henry Scholten & Company, Sioux Falls	1992
John B. Walker—Ketel, Thorstenson & Co., Rapid City	1994
 TENNESSEE	
William G. Griesbeck ³ —Reynolds, Bone & Griesbeck, Memphis	1992
Raymond F. Kamler—Reynolds, Bone & Griesbeck, Memphis	1993
Maxie O. Patton—Kraft Bros., Esstman, Patton & Harrell, Nashville	1994
 TEXAS	
Robert F. Anderson II—Ernst & Young, Fort Worth	1994
Mason L. Backus ³ —Armstrong, Backus & Co., San Angelo	1992
Robert D. Clyde—Arthur Andersen & Co., Dallas	1992
Walter T. Coppinger—Ernst & Young, Dallas	1994
Arthur Greenspan—Arthur Greenspan and Company, Beaumont	1993
Bruce J. Harper ¹ —Harper & Pearson Company, Houston	1993
Robert C. Mann—Price Waterhouse, Fort Worth	1992
John A. Poteet, Jr.—Lange, Poteet & Co., San Antonio	1992
Ronnie Rudd—Arthur Andersen & Co., Houston	1994
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	1994

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State	Term Expires
UTAH	
A. Tom Nelson ¹ —The University of Utah, Salt Lake City (Vice President)	1992
Roger B. Pinnock—Pinnock, Robbins and Posey, P.C., Salt Lake City	1992
Marl Woodrow Stevens ³ —Deloitte & Touche, Salt Lake City	1992
VERMONT	
John Edward Fothergill ³ —Hull, Fothergill, Seagle & Company, Montpelier	1992
John J. Weixel III—Franklin Lamoille Bank, Burlington	1994
VIRGIN ISLANDS	
Robert G. Rambo ³ —University of Virgin Islands, St. Thomas	1992
VIRGINIA	
W. A. Broadus, Jr. ³ —Own Account, Manassas	1992
Samuel A. Derieux—Deloitte & Touche, Richmond	Ex Officio
Ellis M. Dunkum—Coopers & Lybrand, Richmond	1992
William C. Morrison, Jr.—Eggleston, Smith, Hall, Cotman & Company, Williamsburg	1993
William G. Shenkir ² —University of Virginia, Charlottesville	1992
WASHINGTON	
Dwan W. Bowen—Bowery, Hafey & Pennington, Olympia	1993
Gregg D. Jorshaugen—Yergen and Meyer, Bellevue	1994
Eric L. Schindler ² —Columbia Paint Company, Spokane	1993
Jon D. Wheeler ³ —Jon D. Wheeler, P.S., Bellevue	1992
WEST VIRGINIA	
Brenda T. Acken ¹ —MAPCO Coal, Bluefield, VA	1993
Norman T. Daniels, Jr. ³ —Thaxton & Daniels, Charleston	1992
Kathy G. Eddy ² —Johnston, Leach, McDonough & Eddy, A.C., Parkersburg	1994
Floyd E. Harlow, Jr.—Sommerville & Company, Huntington	1994
WISCONSIN	
John M. Hicks—Clifton, Gunderson & Co., Milwaukee	1994
Clarence E. Holtze—Deloitte & Touche, Milwaukee	1992
Donald S. Wagner ³ —Wipfli Ullrich Bertelson, Green Bay	1992
WYOMING	
Richard Allen Mason ³ —Macy, Lowham & Mason, Casper	1992
Roger A. Schreiner—Own Account, Cheyenne	1994

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

ACADEMIC AND CAREER DEVELOPMENT EXECUTIVE COMMITTEE

OBJECTIVE: To formulate and recommend to the Board of Directors AICPA policy on recruitment, pre-certification education and the career development of Certified Public Accountants, and to coordinate the implementation of projects and programs that support the policy.

- Larzette G. Hale, Chairman.** . . . Brigham Young University, School of Accountancy, 512 Tanner Bldg., Provo, UT 84602 (801) 378-4236
- Steven R. Berlin.** . . . Citgo, P.O. Box 3758, Tulsa, OK 74102 (918) 495-4434
- Charles T. Cherry.** . . . Defense Contract Audit Agency, 2400 Lake Park Dr., #300, Smyrna, GA 30080 (404) 319-4400
- Charles B. Eldridge.** . . . Ernst & Young, 787 Seventh Ave., New York, NY 10019 (212) 773-5677
- Barron H. Harvey.** . . . Howard University, 2400 Sixth St. NW, Washington, DC 20059 (202) 806-1565
- William Markell.** . . . University of Delaware, Dept. of Accounting Coll. B. & E., Newark, DE 19716 (302) 451-2961
- Bernard J. Milano.** . . . KPMG Peat Marwick, 3 Chestnut Ridge Rd., Montvale, NJ 07645 (201) 307-7662
- Joseph E. Mori.** . . . San Jose State University, Seventh St., San Jose, CA 95192 (408) 924-3461
- Belverd E. Needles, Jr.** . . . DePaul University, School of Accountancy, 25 E. Jackson Blvd., Chicago, IL 60604 (312) 362-5130
- Jack S. Oppenheimer.** . . . Geller, Ragans, James, Oppenheimer & Creel, 111 N. Orange Ave., #1100, Orlando, FL 32801 (407) 425-4636
- J. Clarke Price*** . . . Ohio Society of CPAs, 535 Metro Place South, P.O. Box 1810, Dublin, OH 43017 (614) 764-2727
- Linda J. Savage.** . . . Univ. of Central Florida, School of Accounting, Orlando, FL 32816 (407) 823-5661
- Robert E. Schlosser.** . . . Rutgers—The State Univ. of NJ, Graduate School of Mgmt., 92 New St., Newark, NJ 07102 (201) 648-5510
- A Marvin Strait.** . . . Strait, Kushinsky & Co., P. C., 102 South Tejon, Ste. 600, Colorado Springs, CO 80903 (719) 471-4290
- Samuel A. Vitkoski.** . . . BDO Seidman, Citicorp Center, Ste. 1100, One Sansome St., San Francisco, CA 94104 (415) 397-7900
- STAFF AIDES:**
- Rick Elam**—Vice President, Education (212) 575-6233
- Beatrice C. Sanders**—Director, Academic and Career Development (212) 575-6434

ACCOUNTING CAREERS SUBCOMMITTEE

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

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

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

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Center II, 920 Second Ave. South, Minneapolis, MN 55402 (612) 337-7030

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Atlanta, GA 30303 (404) 525-3508

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

STAFF AIDE:

John L. Daidone—Manager, Academic and Career Development (212) 575-6357

CURRICULUM AND INSTRUCTION IN ACCOUNTING EDUCATION SUBCOMMITTEE

OBJECTIVE: To maintain channels of regular communication with and increase the supply of qualified CPA educators; to encourage professional interaction; to recognize outstanding scholars through several award programs; and to encourage curricular and faculty development.

Barron H. Harvey, Chairman . . . Howard University, 2400 Sixth St. NW,
Washington, DC 20059 (202) 806-1565

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Department of Accounting, Denton, TX 76203 (817) 565-3095

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Lubbock, TX 79409 (806) 742-1541

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D. Gerald Searfoss . . . Deloitte & Touche, 10 Westport Rd., P.O. Box 820, Wilton, CT 06897 (203) 761-3018

Jerry E. Trapnell . . . Clemson Univ. Coll. of Comm. Ind., School of Accounting, 301 Serrine Hall, Clemson, SC 29634 (803) 656-3265

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(212) 575-8910

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.

John C. Compton, Chairman . . . Cherry, Bekaert & Holland, 3100 One First Union Center, Charlotte, NC 28202 (704) 377-3741

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

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STAFF AIDE:

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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.

Norman N. Strauss, Chairman . . . Ernst & Young, 277 Park Ave., New York, NY 10172 (212) 773-1692

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- James E. Healey** . . . CPC International Inc., International Plaza, Englewood Cliffs, NJ 07632 (201) 894-4000
- James A. Johnson** . . . Deloitte & Touche, 10 Westport Rd., P.O. Box 820, Wilton, CT 06897 (203) 761-3019
- Krista M. Kaland** . . . Clifton, Gunderson & Co., 317 N. Vermilion, P.O. Box 16, Danville, IL 61832 (217) 442-1643
- Gregory D. Koschinska** . . . Larson, Allen, Weishair & Co., 800 Minn. World Trade Center, 30 East Seventh St., St. Paul, MN 55101 (612) 228-6301
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- Reva B. Steinberg** . . . Reva B. Steinberg, 812 Lombard St., Suite 5, Philadelphia, PA 19147 (215) 440-8368
- STAFF AIDE:
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* . . . Patricia B. Bissell, 8623 Timber Hill Lane, Potomac, MD 20854 (301) 299-1811
- Charles T. Barrett, Jr.** . . . Express Cash International, Corporation, 909 NE Loop 410, Ste. 500, San Antonio, TX 78209 (512) 829-8290
- James D. Edwards** . . . J. M. Tull School of Accounting, University of Georgia, Athens, GA 30602 (404) 542-3595
- Ronald C. Peterson** . . . Health Cost Management Inc, P.O. Box 831, Ooltewah, TN 37363 (615) 499-4499
- James O. Rauch** . . . Environmental Protection Agency, Off. of Inspector Gen., 401 M Street SW, Washington, DC 20460 (202) 382-4106
- Stephen M. Zamucen** . . . Zamucen and Welch, 18952 MacArthur Blvd., Suite 220, Irvine, CA 92715 (714) 955-2522
- STAFF AIDE:
Leonard L. Green—Director, Financial Management (212) 575-6383

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 & Co., Suite 103, 191 Waukegan Road, Northfield, IL 60093 (708) 446-3700

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

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Jeffery R. Neher. . . Cordell, Neher & Co., 630 North Chelan, Ste. A-1, P.O. Box 3068, Wenatchee, WA 98807 (509) 663-1661

Charles L. Spicer. . . Condley and Company, 993 North Third St., P.O. Box 2993, Abilene, TX 79604 (915) 677-6251

STAFF AIDE:

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

AICPA STAFF PENSION PLAN COMMITTEE

OBJECTIVE: To provide oversight for administration, interpretation and application of the Plan; to adopt tables and procedures to be used for actuarial calculations; to direct the Trustees as to the method of funding as the Plan and the method of payment of benefits; and to originate necessary recommendations for revisions and amendments to the Plan.

R. J. Gultinan, *Chairman*. . . 37 Deerhill Drive, Ho-Ho-Kus, NJ 07423
(201) 447-3414

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

Peter D. Farenthold. . . Service Corporation Intl., P.O. Box 130548, Houston, TX 77219 (713) 525-5377

STAFF AIDE:

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

AICPA/STATE SOCIETY COORDINATING COMMITTEE

OBJECTIVE: To foster coordination of AICPA and state society programs; to act as an advisory group to the state society division and other divisions of the AICPA as needed; to plan and conduct the State Society Planning Conference. Past state society presidency is a prerequisite for membership on the committee.

Dennis S. Sterosky, *Chairman*. . . Pulakos & Alongi, Ltd., 5700 Harper Dr. NE, Ste. 320, Albuquerque, NM 87109 (505) 821-1600

James T. Ahler*. . . North Carolina Association of CPAs, P.O. Box 80188, Raleigh, NC 27623 (919) 469-1040

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- Michael Weinschel** . . . Capossela, Cohen, Engelson & Colman, P. C., 368 Center St., P.O. Box 1193, Southport, CT 06490 (203) 254-7000
- STAFF AIDE:
- Jay L. Rothberg**—Vice President, State Society Relations (212) 575-6583

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.

- John B. Sullivan, Chairman** . . . Deloitte & Touche, 10 Westport Rd., P.O. Box 820, Wilton, CT 06897 (203) 761-3209
- Alvin A. Arens** . . . Michigan State University, Graduate School Bus. Admin., East Lansing, MI 48823 (517) 355-7486
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- Deborah D. Lambert** . . . Johnson, Lambert & Co., 1350 Conn. Ave. NW, #250, Washington, DC 20036 (202) 659-6406
- George A. Lewis** . . . Broussard, Poche Lewis & Breaux, 4112 W. Congress, P.O. Box 31329, Lafayette, LA 70503 (318) 988-4930
- D. Edward Martin** . . . Richard A. Eisner & Company, 575 Madison Ave., New York, NY 10022 (212) 891-4020
- Edmund R. Noonan** . . . KPMG Peat Marwick, Stamford Square, 3001 Summer St., Stamford, CT 06905 (203) 356-9800
- Edward E. Nusbaum** . . . Grant Thornton, 605 Third Ave., New York, NY 10158 (212) 599-0100
- Frank J. Tanki** . . . Coopers & Lybrand, 1301 Avenue of the Americas, New York, NY 10019 (212) 536-2221

*Non AICPA Member

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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., Dept. 968A—BSC 6104, Sears Tower, Chicago, IL 60684 (312) 875-6009

Joe W. Bolton . . . Purvis, Gray and Company, 222 NE First St., P.O. Box 23999, Gainesville, FL 32602 (904) 378-2461

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STAFF AIDE:

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AWARDS COMMITTEE

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

James D. Edwards, Chairman . . . J. M. Tull School of Accounting, University of Georgia, Athens, GA 30602 (404) 542-3595

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

STAFF AIDE:

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BANK AND SAVINGS INSTITUTIONS TAXATION COMMITTEE

OBJECTIVE: To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process relating to banks and savings institutions.

Karen C. Gardner, Chairman . . . Ernst & Young, 150 South Wacker Dr., Chicago, IL 60606 (312) 606-2227

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STAFF AIDE:

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BANKING COMMITTEE

OBJECTIVE: To prepare position statements on pronouncements and proposals of the bank regulatory agencies and legislative proposals of the Congress which pertain to accounting and auditing requirements in the banking industry; to cooperate with and support other committees of the Institute on banking

related matters; to serve the interests of the profession by sponsoring technical conferences on current accounting and auditing issues and periodic publications.

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

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STAFF AIDE:

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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 CPA examinations in accounting practice, accounting theory, auditing, and business law which may be used by boards of accountancy for examining CPA candidates; to make available to boards of accountancy a uniform grading service; to provide 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.

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ACCOUNTING PRACTICE SUBCOMMITTEE

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

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STAFF AIDE:

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ACCOUNTING THEORY SUBCOMMITTEE

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

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AUDITING SUBCOMMITTEE

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

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STAFF AIDE:

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BUSINESS LAW SUBCOMMITTEE

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

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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. Members of the subcommittee must be members of the Board of Examiners.

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CONCEPTS OF INDEPENDENCE SPECIAL COMMITTEE

OBJECTIVE: To consider and respond to an expected SEC concepts release on auditor independence and, generally, to develop and express the Institute's position on independence concepts.

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CONTINUING PROFESSIONAL EDUCATION EXECUTIVE COMMITTEE

OBJECTIVE: To represent the AICPA membership on all CPE matters affecting the profession and to provide oversight and advice in helping the staff achieve the division's mission and objectives.

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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.

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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. The CPE Standards Subcommittee will also provide ongoing interpretation, modification, and guidance regarding the standards.

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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.

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CORPORATIONS AND SHAREHOLDERS TAXATION COMMITTEE

OBJECTIVE: To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department,

*Non AICPA Member

and Internal Revenue Service for improvements of the federal tax process relating to all corporate tax provisions.

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CREDIT UNIONS COMMITTEE

OBJECTIVE: To assist the CPE Division in the planning of 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
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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.

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EMPLOYEE BENEFIT PLANS COMMITTEE

OBJECTIVE: To sponsor an annual accounting and auditing conference on employee benefit plans and to meet and work with the representatives of the Department of Labor relative to areas of mutual interest, primarily

EMPLOYEE BENEFIT PLANS COMMITTEE (CONT'D)

ERISA audits. To develop, as necessary, accounting and auditing procedures and pronouncements relating to employee benefit plans.

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EMPLOYEE BENEFITS TAXATION COMMITTEE

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

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EMPLOYEE BENEFITS TAXATION COMMITTEE (CONT'D)

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ENERGY TAXATION COMMITTEE

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

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STAFF AIDE:

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ESTATE AND GIFT TAX COMMITTEE

OBJECTIVE: To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process relating to estate and gift and generation skipping transfer taxes.

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FIDUCIARY INCOME TAX COMMITTEE

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

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FINANCIAL REPORTING SPECIAL COMMITTEE

OBJECTIVE: To recommend (1) the nature and extent of information that should be made available to others by management and (2) the extent to which auditors should report on the various elements of that information. In developing its recommendations, the Special Committee will (1) determine the understanding of the information currently provided by financial statements and the perception of the assurances provided by auditors and (2) evaluate the full range of information and assurances that should be made available.

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(212) 575-6368

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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(202) 737-6600

GOVERNMENT AFFAIRS COMMITTEE

ACCOUNTANTS' LEGAL LIABILITY SUBCOMMITTEE

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

James T. Clarke, Chairman. . . . Coopers & Lybrand, 1800 M Street NW, Washington, DC 20036 (202) 822-5646

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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 Federal legislation or regulation, (b) to recommend Federal legislative or regulatory issues to be addressed by the Institute and state CPA societies that are of particular concern to CPAs, (c) to recommend positions to be taken and strategies to be used relative to Federal legislative or regulatory issues, and (d) to communicate important Federal legislative and regulatory issues to state CPA societies.

William D. Smith II, Chairman. . . . Morrison and Smith, 1809 University Blvd., P.O. Box 020647, Tuscaloosa, AL 35402 (205) 349-2424

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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.

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

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INDIVIDUAL TAXATION COMMITTEE

OBJECTIVE: To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process

*Non AICPA Member

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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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 EXECUTIVE COMMITTEE

OBJECTIVE: To study members' technological needs and recommend programs to meet those needs. Among other things it will 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 EXECUTIVE COMMITTEE (CONT'D)

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INFORMATION TECHNOLOGY RESEARCH SUBCOMMITTEE

OBJECTIVE: To evaluate information technology trends affecting CPAs in public practice and industry; to identify opportunities for productivity improvements; analyze changes in information technology and implications for the audit process; identify consulting 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, other insurance industry organizations 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 practice bulletins. 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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INSURANCE INDUSTRY TAXATION COMMITTEE

OBJECTIVE: To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the Federal tax process relating to insurance companies.

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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 towards
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.

James P. Wesberry, Jr., Chairman . . . U.S. Agency for International
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STAFF AIDES:

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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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STAFF AIDE:

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INTERNATIONAL FEDERATION OF ACCOUNTANTS

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

COUNCIL

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

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

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

EDUCATION COMMITTEE

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

ETHICS COMMITTEE

Herman J. Lowe . . . H.J. Lowe & Company, 8550 United Plaza Bldg., Ste. 600, Baton Rouge, LA 70809 (504) 924-1772

INTERNATIONAL AUDITING PRACTICE COMMITTEE

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

PLANNING COMMITTEE

Robert G. Neubert . . . Ernst & Young, One N. Charles, Baltimore, MD 21201 (301) 783-3929

INTERNATIONAL TAXATION COMMITTEE

OBJECTIVE: To formulate technical and policy recommendations for approval of the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service 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 status; and to encourage CPA awareness of the emerging issues in this area.

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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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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.

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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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LIFE INSURANCE/DISABILITY PLANS COMMITTEE

OBJECTIVE: To make available a variety of self-supporting insurance products that are responsive to the needs of the membership. To provide oversight for plan administration and premium levels.

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MANAGEMENT ADVISORY SERVICES EXECUTIVE COMMITTEE

OBJECTIVE: To develop and interpret standards for the conduct of Consulting Services; to communicate current technical developments and assist practitioners in carrying out Consulting Services through, for example, practice aids and special reports; and to consider developments that might affect CPA consulting practices.

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COMPUTER APPLICATIONS SUBCOMMITTEE

OBJECTIVE: To develop material on computer-based client application systems for publication as MAS technical practice aids or other appropriate Institute

series or periodicals; and to consider the impact of newly available microcomputer hardware or software on MAS engagements.

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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 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; and to undertake other projects that would enhance practitioners' ability to manage and administer management advisory services.

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**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 Consulting Services 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.

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MANAGEMENT OF AN ACCOUNTING PRACTICE COMMITTEE

OBJECTIVE: To assist practice units to provide high-quality professional service by improving the management of their practices; 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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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, 6) and encouraging more CPAs in government to become AICPA members.

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MEMBERS IN INDUSTRY EXECUTIVE COMMITTEE

OBJECTIVE: To advise AICPA divisions and the Board of Directors on the interests and needs of members in industry. To recommend how AICPA resources can be better used to strengthen the skills of CPAs in industry. To communicate to the general public, employers, and other members about the benefits of employing CPAs in industry. To determine the future needs of CPAs in business and industry and develop and oversee programs to meet those needs. To develop input on professional issues from the industry CPA's viewpoint.

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

Michael P. Bohan. . . . BP America Inc., 200 Public Square 37-2356-A, Cleveland, OH 44114 (216) 586-3984

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

Thomas Fee. . . . Jefferson-Pilot Corporation, Box 21008, Greensboro, NC 27420 (919) 691-3417

Therese A. Gross. . . . E. I. Du Pont de Nemours & Co., Fibers, Chestnut Run Plaza, P.O. Box 80702, Wilmington, DE 19880 (302) 999-2853

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Edward T. Odmark. . . . Dry Storage Corporation, 1750 S. Wolf, Des Plaines, IL 60018 (708) 390-6800

Martin V. Quinn. . . . Brown-Forman Corporation, 850 Dixie Highway, Louisville, KY 40210 (502) 585-1100

Alvin Reeves, Jr. . . . 2905 Elizabeth Anne Ter., Moore, OK 73160 (405) 943-0200

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Allen G. Tomek. . . . Lykes Bros. Steamship Co. Inc., Lykes Center, 300 Poydras St., New Orleans, LA 70130 (504) 528-1592

Edmund C. Weiss, Jr. . . . UJB Financial Corp., 301 Carnegie Center, Princeton, NJ 08543 (609) 987-3370

Pat L. Wilson. . . . Alamo Title Company, 613 NW Loop 410, Suite 100, San Antonio, TX 78216 (512) 377-0881

STAFF AIDES:

Jay Rothberg—Vice President, State Society Relations (212) 575-6583

Thomas J. Lemmon—Technical Manager, Industry (212) 575-6439

MINORITY DOCTORAL FELLOWS COMMITTEE

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

Ruth C. Harris, *Chairman.* . . . Sydney Lewis School of Bus. Ad., Virginia Union University, 1500 North Lombardy St., Richmond, VA 23220
(804) 257-5704

Sharon G. Finney . . . Georgia State University, School of Accountancy, Atlanta, GA 30344 (404) 681-2800

Franklin B. Haber . . . Fayetteville State University, School of Bus. and Economics, 1200 Murchison Rd., Fayetteville, NC 28301 (919) 486-1985

Dorothy M. Mattison* . . . Morgan State University, School of Business & Management, Department of Accounting, Baltimore, MD 21239
(301) 319-3128

Ralph A. Thomas . . . Citibank N. A., 641 Lexington Ave., 5 Fl., New York, NY 10043 (212) 559-4375

STAFF AIDE:

Beatrice C. Sanders—Director, Academic and Career Development
(212) 575-6434

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 S. Pierce St., Ste. 203, New Orleans, LA 70119 (504) 482-8733

Frank J. Banks . . . Secured Capital Developers, 5 N. Third St., Memphis, TN 38103 (901) 522-9237

Quinton Booker . . . Jackson State University, Dept. of Accountancy, 1400 J. R. Lynch St., Box 17970, Jackson, MS 39217 (601) 968-2414

Joseph L. Boyd . . . Norfolk State University, 2401 Corprew Ave., Norfolk, VA 23504 (804) 683-8920

Miguel A. Cabrera, Jr. . . . M. A. Cabrera & Company P. A., 4801 S. University Dr., #307, Fort Lauderdale, FL 33328 (305) 434-1660

John S. Fitzgerald . . . Volvo White Truck Corporation, P.O. Box D-1, Greensboro, NC 27402

James P. Hayes . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212) 536-2766

James Hill, Jr. . . . Hill, Taylor & Company, 116 South Michigan Ave., 11 Fl., Chicago, IL 60603 (312) 332-4964

Aaron Hipscher . . . Ernst & Young, 277 Park Ave., New York, NY 10172
(212) 773-3359

*Non AICPA Member

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Mark Kiel . . . North Carolina A&T State University, School of Bus. & Economics, Greensboro, NC 27411 (919) 334-7581

Dante Marrazzo . . . Internal Revenue Service, P.O. Box 99185, Cleveland, OH 44199 (216) 522-3230

Kikuo Nakahara . . . Greene, Nakahara & Lew A. C., 7677 Oakport St., #655, Oakland, CA 94621 (510) 638-7007

Harold R. Pitt . . . College of Business Admin., Northern Arizona University, Box 15066, Flagstaff, AZ 86011 (602) 523-7348

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

R. Todd Rossel* . . . Deloitte & Touche, 10 Westport Rd., Wilton, CT 06897 (203) 761-3338

STAFF AIDE:

Beatrice C. Sanders—Director, Academic and Career Development (212) 575-6434

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.

FOR TWO YEARS 1991-93

Raymond L. Dever . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212) 536-2802

Arthur S. Hoffman . . . Goldstein, Golub, Kessler, & Company, P. C., 1185 Avenue of the Americas, 5 Fl., New York, NY 10036 (212) 523-1512

William W. Holder . . . University of Southern California School of Accounting, Los Angeles, CA 90089 (213) 740-4838

William J. Owen, Jr. . . . 766 Chestnut Place, Franklin Lakes, NJ 07417 (201) 503-9060

Joseph A. Puleo . . . Puleo & Thompson, P. C., 3139 Whitney Ave., Hamden, CT 06518 (203) 288-4144

FOR ONE YEAR 1991-92

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

Mason L. Backus . . . Armstrong, Backus & Co., 515 W. Harris Ave., P.O. Box 71, San Angelo, TX 76902 (915) 653-6854

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

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

David A. Nelson . . . McGladrey & Pullen, 1300 Midwest Plaza East, 800 Marquette Ave., Minneapolis, MN 55402 (612) 332-7818

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

*Non AICPA Member

STAFF AIDE:

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

NOT-FOR-PROFIT ORGANIZATIONS COMMITTEE

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

Mary F. Foster, Chairman. . . Deloitte & Touche, One World Trade Ctr., 100 Fl., New York, NY 10048 (212) 669-5234

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James W. Brooks. . . United Way of Central Maryland, 22 Light St., P.O. Box 1576, Baltimore, MD 21203 (301) 547-8000

Gregory B. Capin. . . Capin, Crouse & Co., 720 Executive Park Drive, P.O. Box 486, Greenwood, IN 46142 (317) 882-1514

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John H. Engstrom. . . Northern Illinois University, Dept. of Accountancy, DeKalb, IL 60115 (815) 753-6097

Mark Gorman. . . Planned Parenthood Federation of America, 810 Seventh Ave, New York, NY 10019 (212) 261-4757

John E. Harper. . . Central Piedmont Community College, P.O. Box 35009, Charlotte, NC 28235 (704) 342-6717

Edward W. Kitrosser. . . West, Johnston, Turnquist & Schmitt, A. C., 2550 Fifth Ave., #1009, San Diego, CA 92103 (619) 234-6775

Arlene J. Lurie. . . ICIS The Door, 121 Avenue of the Americas, New York, NY 10013 (212) 941-9090

Samuel Parker. . . National Bureau of Economic Research Inc., 1050 Massachusetts Ave., Cambridge, MA 02138 (617) 868-3900

John E. Schlitt. . . KPMG Peat Marwick, 345 Park Ave., New York, NY 10154 (212) 872-5857

J. Malcolm Visbal. . . Grant Thornton, One California St., Ste. 2100, San Francisco, CA 94111 (415) 986-3900

Kenneth D. Williams. . . Coopers & Lybrand, One Lincoln Center, Syracuse, NY 13202 (315) 473-1302

STAFF AIDE:

Joel M. Tanenbaum—Technical Manager, Accounting Standards (212) 575-3698

150-HOUR EDUCATION REQUIREMENT COMMITTEE

OBJECTIVE: To develop a program for legislative implementation of a 150-Hour education requirement to sit for the CPA examination; to give advice and assistance in achieving a 150-Hour education requirement to the states; 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.

Ronnie Rudd, Chairman. . . Arthur Andersen & Co., 711 Louisiana, Suite 1300, Houston, TX 77002 (713) 237-5046

Jack Brooks* . . . Connecticut Society of CPAs, 179 Allyn St., Ste. 201, Hartford, CT 06103 (203) 525-1153

Frank J. Champi . . . Lefkowitz, Garfinkel, Champi & DeRienzo, P. C., One Hospital Trust Plaza, #700, Providence, RI 02903 (401) 421-4800

Patrick R. Delaney . . . Department of Accountancy, Northern Illinois University, Dekalb, IL 60115 (815) 753-6214

Tonya K. Flesher . . . University of Mississippi, School of Accountancy, University, MS 38677 (601) 232-7468

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Donald N. Jones . . . Baker, Peterson & Franklin, 5250 N. Palm Ave., Suite 222, Fresno, CA 93704 (209) 432-2346

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Greta J. Russell . . . 2786 Kingsrowe Court, Columbus, OH 43209 (614) 466-6648

James C. Sparrow . . . Rankin, Rankin & Company, C P A Bldg., 434 Scott St., Covington, KY 41011 (606) 431-5600

Jan R. Williams . . . Ernst & Young, 2000 National City Center, Cleveland, OH 44114 (216) 861-5000

STAFF AIDES:

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Beatrice C. Sanders—Director, Academic and Career Development (212) 575-6434

Virgil W. Webb III—Technical Manager, State Legislation (202) 737-6600

PARTNERSHIP TAXATION COMMITTEE

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

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

Gary T. Basil . . . Kenneth Leventhal & Company, 2049 Century Park E., Suite 1700, Los Angeles, CA 90067 (213) 277-0880

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Alan C. Fortini-Campbell . . . Arthur Andersen & Co., 69 West Washington St., 16 Fl., Chicago, IL 60602 (312) 507-6836

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Robert D. Milburn . . . Brown, Schultz, Snyder, Mutzel & Plesic P.C., P.O. Box 1865, Harrisburg, PA 17105 (717) 761-7171

*Non AICPA Member

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Edward J. Schnee . . . University of Alabama, Culverhouse School of Acctg., P.O. Box 870220, Tuscaloosa, AL 35487 (205) 348-2910

Mark J. Spaeth . . . Aronson, Schroeder & Co. S. C., 7670 N. Port Washington Rd., Milwaukee, WI 53217 (414) 351-4411

Jerry S. Williford . . . Grant Thornton, 2800 Citicorp Center, 1200 Smith St., Houston, TX 77002 (713) 658-0300

STAFF AIDE:

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

PERSONAL FINANCIAL PLANNING EXECUTIVE COMMITTEE

OBJECTIVE: To plan, initiate, supervise and coordinate projects, programs and activities of the personal financial planning division. The committee assists in developing public 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, 5 Fl., New York, NY 10036 (212) 523-1200

Bernard Blum . . . Blum, Shapiro & Company P. C., 231 Farmington Ave., Box 900, Farmington, CT 06034 (203) 677-2900

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Ronald J. Linder . . . Delagnes, Mitchell & Linder, 25 Ecker St., Ste. 650, San Francisco, CA 94105 (415) 543-4331

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Howard Safer . . . Kraft, Bros, Esstman, Patton, & Harrell, 404 James Robertson Pky., Suite 1200, Nashville, TN 37219 (615) 242-7351

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

Robert E. Zobel . . . Deloitte & Touche, Broward Financial Centre,
500 E. Broward Blvd., #900, Fort Lauderdale, FL 33394 (305) 358-3807
STAFF AIDE:

Phyllis J. Bernstein—Director, Personal Financial Planning (212) 575-5713

PERSONAL FINANCIAL PLANNING LEGISLATION AND REGULATIONS 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.

Charles R. Kowal, *Chairman* . . . Ernst & Young, 1300 Huntington Bldg.,
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Center, 30 East Seventh St., St. Paul, MN 55101 (612) 228-6315

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Chicago, IL 60602 (312) 507-7236

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P.O. Box 5340, Cincinnati, OH 45201

Steven H. Klein . . . Northeast Missouri State University, Division Bus. &
Accountancy, Violette Hall, Kirksville, MO 63501 (816) 785-4249

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DC 20036 (202) 822-5812

Brian E. Rowe . . . Brian E. Rowe, 13101 Manitoba NE, Albuquerque,
NM 87111 (505) 292-7007

Thomas Workman, Jr. . . . Thomas Workman & Associates, 6699 N. Federal
Highway, Suite 101, Boca Raton, FL 33487 (407) 998-0633

STAFF AIDE:

Murray B. Schwartzberg—Technical Manager, Personal Financial Planning
(212) 575-7015

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.

Robert W. Batty, *Chairman* . . . Batty, Erlandsen & Higgins P. S., S. 107
Howard, Ste. 605, Spokane, WA 99204 (509) 624-1268

Kristianne Blake . . . Kristianne Blake, 705 W. Seventh, Ste. D, Spokane,
WA 99204 (509) 448-5414

Lester G. Detterbeck . . . Detterbeck & Associates Ltd., 1515 Woodfield Dr.,
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Frank A. Ferraro . . . Frank A. Ferraro CPA, P. A., 3601 SE Ocean Blvd.,
#001, Stuart, FL 34996 (407) 283-5001

Barton C. Francis . . . Barton C. Francis P. C., RD #2, Box 281E, Hershey,
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*Non AICPA Member

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Donald S. Meidinger . . . Eide Helmeke & Co., 205 Amer. Bk. & Trust Bldg., P.O. Box 1116, Moorhead, MN 56560 (218) 236-9100

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J. Ben Vernazza . . . IMS/CPAs & Associates, 1641 Calypso Drive, Aptos, CA 95003 (408) 688-3181

STAFF AIDE:

Jeffrey H. Rattiner—Technical Manager, Personal Financial Planning (212) 575-3658

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.

Dennis L. Fowler, Chairman . . . Fowler & Co., P. S., 10800 NE Eight St., Ste. 330, Bellevue, WA 98004 (206) 455-2990

Michele R. Bourgerie . . . Michele R. Bourgerie, 129 E. 69 Street, New York, NY 10021 (212) 794-7102

John R. Connell . . . Causey Demgen & Moore Inc., 1801 California, Suite 4650, Denver, CO 80202 (303) 861-4462

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William H. Mears, Jr. . . . Brown Brothers Harriman Trust, Co., 63 Wall St., New York, NY 10005 (212) 493-8494

Terry M. Stock . . . Terry M. Stock, 15734 Wandering Trail, Friendswood, TX 77546 (713) 486-9688

STAFF AIDE:

Phyllis J. Bernstein—Director, Personal Financial Planning (212) 575-5713

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.

James O. Glauser, Chairman . . . Baird, Kurtz & Dobson, 901 St. Louis St., 14 Fl., P.O. Box 1900, Springfield, MO 65801 (417) 831-7283

R. Michael Beatty . . . Kennedy and Coe, 119 West Iron, Salina, 2 Fl., KS 67401 (913) 825-1561

Arthur L. Brien . . . Pannell Kerr Forster, 420 Lexington Ave., Ste. 2400, New York, NY 10170 (212) 867-8000

PRACTICE GROUP B ADVISORY COMMITTEE (CONT'D)

- Robert L. Burton** . . . LeMaster & Daniels, W. 920 Ivy, P.O. Box 1054, Moses Lake, WA 98837 (509) 765-1281
- Robert Coleman** . . . Margolin, Winer & Evens, 600 Old Country Rd., Suite 430, Garden City, NY 11530 (516) 228-8600
- Donald M. Dale, Sr.** . . . Goodman & Company, 234 Monticello Ave., #1100, P.O. Box 3247, Norfolk, VA 23514 (804) 622-6366
- Edward Deutch** . . . Rubin, Brown, Gornstein & Co., 230 South Bemiston Ave., St. Louis, MO 63105 (314) 727-8150
- Thomas J. Durkin** . . . Thomas Havey & Co., 30 North La Salle St., Suite 4200, Chicago, IL 60602 (312) 368-0500
- John P. Eck** . . . Kerber, Eck & Braeckel, 1000 Myers Bldg., Springfield, IL 62701 (217) 789-0960
- Richard A. Eisner** . . . Richard A. Eisner & Company, 575 Madison Ave., New York, NY 10022 (212) 355-1700
- Steven N. Fischer** . . . Urbach Kahn & Werlin P. C., 66 State St., Albany, NY 12207 (518) 449-3166
- John F. Fixmer** . . . Wipfli Ullrich Bertelson, 500 Third St., Ste. 800, P.O. Box 8010, Wausau, WI 54402 (715) 369-1040
- Irwin S. Friedman** . . . Friedman, Eisenstein, Raemer & Schwartz, 401 N. Michigan Ave., #2600, Chicago, IL 60611 (312) 644-6000
- Gerald L. Golub** . . . Goldstein, Golub, Kessler & Company, P. C., 1185 Avenue of the Americas, 5 Fl., New York, NY 10036 (212) 523-1234
- Jerome A. Harris** . . . Checkers, Simon & Rosner, One South Wacker Drive, Suite 2400, Chicago, IL 60606 (312) 346-4242
- John D. Harris** . . . Geo. S. Olive & Co., 700 Capital Center South, 201 North Illinois St., Indianapolis, IN 46204 (317) 238-4242
- Norbert J. Johnson** . . . Virchow, Krause & Company, 4130 Lien Road, P.O. Box 7398, Madison, WI 53707 (608) 249-6622
- Harvey R. Kallick** . . . Blackman, Kallick & Bartelstein, 300 S. Riverside Plaza, #660, Chicago, IL 60606 (312) 207-1040
- William W. Kidd** . . . Mauldin & Jenkins, 2303 Dawson Rd., P.O. Box 71549, Albany, GA 31707 (912) 883-3343
- Irving B. Kroll** . . . Kenneth Leventhal & Company, 2049 Century Park E., Suite 1700, Los Angeles, CA 90067 (213) 277-0880
- Anthony F. Lang** . . . Hausser & Taylor, 1400 North Point Tower, Cleveland, OH 44114 (216) 523-1900
- Norman W. Lipshie** . . . Weber, Lipshie & Co., 1430 Broadway, New York, NY 10018 (212) 382-3400
- William L. Matthews** . . . Plante & Moran, 27400 Northwestern Highway, P.O. Box 307, Southfield, MI 48037 (313) 352-2500
- J. Curt Mingle** . . . Clifton, Gunderson & Co., 301 SW Adams, Suite 900, Peoria, IL 61602 (309) 671-4560
- Dennis T. Pixton** . . . Moss Adams, Security Pacific Plaza, 1001 SW Fifth Ave., Ste. 1700, Portland, OR 97204 (206) 223-1820
- Philip H. Politziner** . . . Amper, Politziner & Mattia, 2015 Lincoln Hwy., Edison, NJ 08818 (201) 287-1000
- Harold E. Quill** . . . McGladrey & Pullen, Interstate Tower, 121 West Trade St., Suite 2700, Charlotte, NC 28202 (704) 333-9003
- J. M. Randolph, Jr.** . . . Parente, Randolph, Orlando, Carey and Associates, 46 Public Square, Wilkes-Barre, PA 18701 (717) 824-3545
- Darold D. Rath** . . . Eide Helmeke & Co., 51 Broadway, Suite 500, P.O. Box 2545, Fargo, ND 58108 (701) 237-3343

- Richard J. Roth** . . . Kemper CPA Group, 302 E. Walnut St., Robinson, IL 62454 (618) 546-1502
- Myles J. Sachs** . . . J. H. Cohn & Company, 75 Eisenhower Parkway, Roseland, NJ 07068 (201) 228-3500
- Charles E. Sams, Jr.** . . . Dixon, Odom & Co., 1208 Eastchester Drive, Suite 100, High Point, NC 27265 (919) 889-5156
- Reed A. Stigen** . . . Charles Bailly & Company, 406 Main Ave., Ste. 3000, Fargo, ND 58126 (701) 239-8500
- Howard L. Stone** . . . Altschuler, Melvoin and Glasser, 30 S. Wacker Drive, #2600, Chicago, IL 60606 (312) 207-2800
- Gordon A. Viere** . . . Larson, Allen, Weishair & Co., 1800 Interchange Tower, 600 South Highway 169, Minneapolis, MN 55426 (612) 546-2211
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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.

- Raymond L. Dever, Chairman** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212) 536-2802
- Tom L. Allen** . . . State Auditor's Office, State Capitol, Room 211, Salt Lake City, UT 84114 (801) 538-1361
- Thomas P. Bintinger** . . . Deloitte & Touche, 10 Westport Rd., P.O. Box 820, Wilton, CT 06897 (203) 761-3211
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- William T. Kennedy** . . . Ernst & Young, 277 Park Ave., New York, NY 10172 (212) 773-1343
- Jeffrey F. Mengel** . . . Plante & Moran, 27400 Northwestern Highway, P.O. Box 307, Southfield, MI 48037 (313) 352-2500
- L. Martin Miller** . . . Cogen Sklar Levick, 225 City Line Ave., P.O. Box 1000, Bala-Cynwyd, PA 19004 (215) 668-9700

PROFESSIONAL ETHICS EXECUTIVE COMMITTEE (CONT'D)

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STAFF AIDE:

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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 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, the rural electrification administration and the Federal Communications Commission and legislative proposals of the Congress. To issue publications, as needed, on the application of accounting and auditing standards to public

*Non AICPA Member

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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QUALITY REVIEW EXECUTIVE COMMITTEE (CONT'D)

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- Janet Luallen**—Senior Technical Manager, Quality Review (212) 575-6587

REAL ESTATE COMMITTEE

OBJECTIVE: To respond to real estate accounting problems that develop in practice.

- Richard J. Behrens, Chairman** . . . Price Waterhouse, 1700 Pacific Ave., Ste. 1400, Dallas, TX 75201 (214) 754-7965
- Neil F. Dimick** . . . Bergen Brunswick Corporation, 4000 Metropolitan Dr., Orange, CA 92668 (714) 385-4391
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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 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 professions 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 the Internal Revenue Service related to tax practice by CPAs, and to advise CPAs concerning their responsibilities in connection with such matters. To encourage the Internal Revenue Service to develop and implement commensurate guidelines for their personnel in the administration of tax laws, regulations and procedures.

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RETIREMENT COMMITTEE

OBJECTIVE: To supervise the administration of the American Institute of Certified Public Accountants members' Retirement Plans. To take action in respect to the Plans as authorized by the Institute's Board of Directors.

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RETIREMENT COMMITTEE (CONT'D)

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RIC/REIT/REMIC TAXATION COMMITTEE

OBJECTIVE: To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the Federal tax process relating to regulated investment companies, real estate investment trusts, and real estate mortgage investment conduits.

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STAFF AIDE:

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S CORPORATION TAXATION COMMITTEE

OBJECTIVE: To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury

Department, and the Internal Revenue Service for improvement of the federal tax process relating to S corporations and their shareholders.

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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 institutions industry; to cooperate with and support other committees of the Institute on savings institutions 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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SEC REGULATIONS COMMITTEE

OBJECTIVE: To act as the primary liaison between the accounting profession and the SEC on technical matters relating to SEC rules and regulations.

To provide appropriate input on SEC accounting and auditing issues, and to provide guidance to Institute members as needed.

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SMALL BUSINESS TAXATION COMMITTEE

OBJECTIVE: To formulate and submit to the Congress, the Treasury Department and the 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 committees 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 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 committees 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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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

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cooperation among the area state societies and the AICPA State Legislation Committee.

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**STOCKBROKERAGE AND INVESTMENT BANKING
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OBJECTIVE: To maintain communications between regulatory agencies, the
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STRATEGIC PLANNING COMMITTEE

OBJECTIVE: To develop broad objectives for the AICPA and recommend strategic action plans for the Institute to pursue in response to long-term issues and trends to better serve the profession and the public.

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TAX ACCOUNTING COMMITTEE

OBJECTIVE: To formulate technical and policy recommendations for approval by the Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process relating to tax accounting periods and tax methods of accounting.

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TAX COMPUTER APPLICATIONS COMMITTEE

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

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James W. Packer . . . Secore & Niedzialek, P. C., 2828 N. Central Ave., Suite 1040, Phoenix, AZ 85004 (602) 279-9090

Robert L. Rubenstein . . . Sidley & Austin, 1722 Eye St. NW, Washington, DC 20006 (202) 736-8411

William E. Wasserman . . . Hertz, Herson & Company, 2 Park Ave., Suite 1500, New York, NY 10016 (212) 686-7160

Terese Waters . . . McGladrey & Pullen, 3600 West 80 St., Suite 500, Bloomington, MN 55431 (612) 835-9930

Carl P. Williford . . . Williford, High & Co., 951 S. McPherson Church Rd., Suite 201, 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.

Arthur S. Hoffman, Chairman . . . Goldstein, Golub, Kessler & Company, P. C, 1185 Avenue of the Americas, 5 Fl., New York, NY 10036 (212) 523-1512

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

Edward A. Bush . . . Meaden & Moore, Inc., Diamond Bldg., 1100 Superior Ave., Suite 1100, Cleveland, OH 44114 (803) 681-3457

R. D. Thorsen . . . Charles Bailly & Company, 1250 Lutheran Brotherhood Bldg., 625 Fourth Ave. South, Minneapolis, MN 55415 (612) 338-1212

Stephen M. Walker . . . Rogoff, Diamond & Walker, P.O. Box 25707, 1001 Medical Arts Ave. NE, 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.

- Kevin F. Reilly, Chairman** . . . Pannell Kerr Forster, 1199 North Fairfax St., Suite 300, Alexandria, VA 22314 (703) 549-6920
- Paul E. Beck** . . . Oehmann, Beck & Summers, 5530 Wisconsin Ave., Suite 930, Chevy Chase, MD 20815 (301) 951-5501
- William R. Bischoff** . . . Practitioners Publishing Company, 3221 Collinsworth St., Fort Worth, TX 76107 (817) 332-3709
- A. J. Cheifetz** . . . Basic Computer Services, Inc., 2472 Chambers Rd., Ste. 250, Tustin, CA 92680 (714) 730-8979
- Jack R. Fay** . . . Stetson University, College of Business Admin., Dept. of Accounting, Deland, FL 32720 (904) 822-7422
- Ellen M. Long** . . . Moore, Horton & Carlson P. C., 312 W. 19 St., 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
- Douglas P. Stives** . . . Curchin & Company, P. A., 100 Maple Ave., Red Bank, NJ 07701 (201) 747-0500
- STAFF AIDE:
James A. Woehlke—Technical Manager, Federal Taxation (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.

- Caroline D. Strobel, Chairman** . . . Univ. of South Carolina, College of Business Admin., Columbia, SC 29208 (803) 777-2713
- Marshall J. Besikof** . . . Lurie, Eiger, Besikof & Co., 2501 Wayzata Blvd., Minneapolis, MN 55405 (612) 377-4404
- D. Larry Crumbley** . . . Texas A&M University, Dept. of Accounting, Blocker 533E, College Station, TX 77843 (409) 845-4884
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- James W. Sansone** . . . Berg, DeMarco, Lewis, Sawatski & Co. P. C., 630 Dundee Rd., Ste. 425, Northbrook, IL 60062 (708) 291-9600
- Julian R. Sayre** . . . Clifton, Gunderson & Co., 335 North Wilmot Road, Suite 300, Tucson, AZ 85711 (602) 790-3500
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Judith E. Watanabe . . . University of Nebraska-Omaha, Omaha, NE 68182
(402) 554-2744

STAFF AIDE:

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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., 29 Fl., Chicago, IL 60602 (312) 507-2217

Harvey L. Coustan, Vice Chairman . . . Ernst & Young, One IBM Plaza,
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Wilburn C. Robinson . . . Cherry, Bekaert & Holland, P.O. Box 300 (33731),
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Deborah Walker . . . KPMG Peat Marwick, 2001 M Street, NW, Washington,
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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 technical and policy recommendations for approval by the Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal process relating to tax exempt organizations.

Phillip G. Royalty, Chairman . . . Ernst & Young, 1200 19 St. NW, 3 Fl., Washington, DC 20036 (202) 663-9500

Marc A. Boyce . . . Grant Thornton, 90 South Cascade, Suite 1200, P.O. Box 1595, Colorado Springs, CO 80901 (719) 475-9850

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Lori Demski . . . Deloitte & Touche, 100 Renaissance Center, Suite 3100, Detroit, MI 48243 (313) 396-3324

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James K. Slouber . . . Goldfarb, Whitman & Cohen, 12233 West Olympic Blvd., Suite 210, Los Angeles, CA 90064 (213) 820-8271

John D. Smith . . . Dollinger, Smith & Co., 1777 S. Harrison, Ste. 310, Denver, CO 80210 (303) 753-6507

Paul C. Sullivan . . . YMCA of Topeka Inc., 421 Van Buren, Topeka, KS 66603 (913) 354-8591

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 will be done in close cooperation with the members of the Tax Forms Coordinating Committee of the Internal Revenue Service. The committee will work closely with other Tax Division committees in receiving technical assistance and will request assistance from state society tax committees and individual AICPA members.

Eric Brandeis, Chairman . . . Research Institute of America, 90 Fifth Ave., New York, NY 10011 (212) 645-4800

W. David Bacci . . . W. David Bacci CPA, P. C., 29240 Buckingham, Ste. 12, Livonia, MI 48154 (313) 261-7930

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- Ira Bergman** . . . Bergman, Schraier & Co., 7777 BonHomme St., Suite 1501, Louis, MO 63105 (314) 727-2002
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- L. Theodore Neighbors** . . . Medwig, Labriola & Co., The Frick Bldg., Ste. 1810, Pittsburgh, PA 15219 (412) 562-9061
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- 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 committees with government. Members should have knowledge of the political process and have good written and verbal communication skills.

- Pamela J. Pecarich**, *Chairman* . . . Coopers & Lybrand, 1800 M Street NW, Washington, DC 20036 (202) 822-4239
- James B. Conley** . . . Ernst & Young, 1200 19 St. NW, 3 Fl., Washington, DC 20036 (202) 663-9770
- E. Martin Davidoff** . . . E. Martin Davidoff, 353 Georges Rd., Suite K, P.O. Box 835, Dayton, NJ 08810 (908) 274-1600
- Frank J. O'Connell, Jr.** . . . Seyfarth Shaw Fairweather & Geraldson, 815 Connecticut Ave. NW, Washington, DC 20006 (202) 463-2400
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*Non AICPA Member

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

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.

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Lawrence E. Stirtz . . . Stirtz, Bernards & Company P. A., 7200 Metro Blvd., Edina, MN 55439 (612) 831-6499

Mitchell L. Stump . . . McGladrey & Pullen, 1555 Palm Beach Lakes Blvd., Suite 1400, West Palm Beach FL 33401 (407) 697-1785

Robert D. Swanson . . . Iowa State University, 300 Carver Hall, Ames, IA 50011 (515) 294-8102

STAFF AIDE:

Carol B. Ferguson—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 technical and policy recommendations for approval by the Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvements related to procedural and general administrative matters.

Walter T. Coppinger, Chairman . . . Ernst & Young, 2121 San Jacinto St., #500, Dallas, TX 75201 (214) 969-8470

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

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

Joseph L. Cammarata . . . Zapruder & Odell, The Homer Bldg., 601 13 St. NW, Washington, DC 20005 (202) 508-9600

Preston L. Gentry . . . Deloitte & Touche, 101 S. Capitol Blvd., #1800, Boise, ID 83702 (208) 342-9361

Roy B. Harrill . . . Arthur Andersen & Co., 69 West Washington St., 29 Fl., Chicago, IL 60602 (312) 507-3245

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Charles W. Phillippi . . . Pulakos & Alongi, Ltd., 5700 Harper Dr. NE, Ste. 320, Albuquerque, NM 87109 (505) 821-1600

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Kent K. Tsukamoto . . . Coopers & Lybrand, 2500 Pacific Tower, 1001 Bishop St., Honolulu, HI 96813 (808) 531-3400

Betty M. Wilson . . . I T T Financial Corporation, 12555 Manchester Rd., Ste. 700, St. Louis, MO 63131 (314) 821-6060

Claude R. Wilson, Jr. . . . Golden Potts Boeckman & Wilson, 2300 NCNB Center Tower II, Dallas, TX 75201 (214) 742-8422

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

STAFF AIDE:

Marianne Micco—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 aids useful to members including a mechanism for technical support. Marketing of practice aids will be the responsibility of the Communications Committee.

Robert L. Holman, Chairman . . . Donaldson, Holman and West, P. C., 2001 Park Place, Ste. 1000, Birmingham, AL 35203 (205) 252-0001

Timothy J. Bartz . . . Anderson ZurMuehlen & Co. P. C., Sixth Ave. & Last Chance Gulch, P.O. Box 1147, Helena, MT 59624 (406) 442-3540

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Robert R. Hill . . . Eskew & Gresham, P. S. C., 2500 Meidinger Tower, Louisville, KY 40202 (502) 584-2500

Robert F. Kane . . . National Corporation for Housing Partnerships, 11410 Isaac Newton Sq. North, Reston, VA 22090 (703) 733-2939

Katherine T. Leonard . . . Financial Insight Corporation, 4180 La Jolla Village Dr., Suite 245, La Jolla, CA 92037 (619) 455-0557

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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 Committee, Responsibilities Committee and Practice Aids Subcommittee; to specifically monitor matters dealing with unauthorized practice of law, privileged communication and working paper access.

Robert M. Pielech, Chairman . . . Pielech & Pielech, 800 Purchase St., Ste. 450, New Bedford, MA 02740 (508) 996-3974

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

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STAFF AIDE:

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

TAX SIMPLIFICATION COMMITTEE

OBJECTIVE: To work actively in the area of simplification; and to deal with broad conceptual matters that would improve the tax process; and to coordinate its efforts with other committees. Members should 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 Street, NW, Washington, DC 20036 (202) 467-3808
- Roger J. Conlon** . . . Deloitte & Touche, 4300 Norwest Center, 90 South Seventh St., Minneapolis, MN 55402 (612) 344-0225
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- Jeffrey A. Porter** . . . Porter & Associates, P.O. Box 8129, Huntington, WV 25705 (304) 522-2553
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- STAFF AIDE:
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UPWARD MOBILITY OF WOMEN COMMITTEE

OBJECTIVE: To implement and/or monitor recommendations to strengthen the upward mobility of women in the profession.

- Samuel A. Vitkoski, Chairman** . . . BDO Seidman, Citicorp Center, Ste. 1100, One Sansome St., San Francisco, CA 94104 (415) 397-7900
- Steven R. Berlin** . . . Citgo Petroleum Corporation, P.O. Box 3758, Tulsa, OK 74102 (918) 495-4434
- Shirley J. Cheramy** . . . Price Waterhouse, 1880 Century Park East, Century City, West Los Angeles, CA 90067 (213) 201-1916
- Denise L. Devine** . . . Murray Devine & Co., One Logan Square, Suite 2800, Philadelphia, PA 19103 (215) 977-8700
- Michael A. Diamond** . . . Univ. of Southern California, School of Accounting, Los Angeles, CA 90089 (213) 740-4841
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- Marguerite R. Griffin** . . . AT&T, 99 Jefferson Rd., Rm. 1846, Parsippany, NJ 07054 (201) 581-6611

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UPWARD MOBILITY OF WOMEN COMMITTEE (CONT'D)

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Jerry C. Skelly . . . U.S. General Accounting Office, 441 G Street NW, Room 6023, Washington, DC 20548 (202) 275-9303

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(212) 575-6434

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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

1991

New York, New York
December 5-6

1992

New York, New York
February 6-7

Washington, DC or
New York, New York
April 23-24

Hilton Head, South Carolina
May 16-17*

New York, New York
July 9-10

New York, New York
September 10-11

Washington, DC
October 8

COUNCIL AND MEMBER MEETINGS

1992

SPRING COUNCIL MEETING
Hilton Head, South Carolina
May 18-20

FALL COUNCIL MEETING**
Washington, DC
October 9
(and October 10 if necessary)

AICPA MEMBER MEETING***
Washington, DC
October 10

*Preceding the Spring Meeting of Council and depending on Agenda need

**To be held in conjunction with World Congress of Accountants, Washington, DC on October 11-14, 1992

***Annual Member Business Meeting will be combined with fall Council meeting beginning in 1992

AICPA COMMITTEE STAFF AIDES

NAME	TITLE	DIVISION	TELEPHONE NO.	PAGE
Adams, Donald	Vice President	Finance & Administration	212 575-6296	10, 11, 13
Anspacher, Stephen	Manager	Academic & Career Development	212 575-8910	37, 66
Atherton, Dale	Vice President	Quality Review	212 575-5582	90
Bango, Sheri	Assistant Manager	State Legislation	202 737-6600	99
Bernstein, Phyllis	Director	Personal Financial Planning	212 575-5713	81
Biskin, Bruce	Senior Psychometrician	Examinations	212 575-7654	46
Blum, James	Director	Examinations	212 575-6495	44
Bonner, Loretta	Technical Manager	Federal Tax	202 737-6600	54, 55
Brasell, Roger	Technical Manager	Quality Review	212 575-7655	121
Breitner, Edith	Senior Technical Manager	Professional Ethics	212 575-6247	86, 88
Cicalese, Jerry	Director	Internal Audit	212 575-6303	11
Clark, Hal	Manager	Information Technology	212 575-6393	60
Clark, James, Jr.	Technical Manager	Federal Tax	202 737-6600	53, 103, 110
Coffey, Susan	Technical Manager	Professional Ethics	212 575-6299	87
Cote, Joseph	Vice President	Continuing Professional Education	212 575-5498	47
Cummings, Patricia	Technical Manager	Professional Ethics	212 575-6216	88
Daidone, John	Manager	Academic & Career Development	212 575-6357	36, 112
Dietz, George	Technical Manager	Professional Ethics	212 575-6217	87
Elam, Rick	Vice President	Education	212 575-6233	35, 79
Ferguson, Carol	Technical Manager	Federal Tax	202 737-6600	108, 111
Finkston, Herbert	Director	Professional Ethics	212 575-6209	85
Fischbach, Gretchen	Technical Manager	Professional Ethics	212 575-5710	88
Frohlich, Susan	Technical Manager	Professional Ethics	212 575-6736	87
Furke, Gregory	Technical Manager	SEC Practice Section	212 575-3693	122
Gambino, Anthony	Technical Manager	Information Technology	212 575-5715	61
Gehl, Edward	Technical Manager	Examinations	212 575-3870	45
Geoghan, Paul	Assistant General Counsel	General Counsel & Trial Board	212 575-6385	57
Goldman, Ahava	Technical Manager	Examinations	212 575-3871	44
Goll, Albert	Technical Manager	Accounting Standards	212 575-6427	38, 66, 101
Green, James	Technical Manager	Federal Government Relations	202 737-6600	43, 95
Green, Leonard	Director	Financial Management	212 575-6383	14, 38, 39, 68, 93
Guy, Dan	Vice President	Auditing Standards	212 575-6377	41
Hale, Patricia	Technical Manager	Federal Tax	202 737-6600	42, 63, 80, 94
Hanauer, Ruth	Technical Manager	Professional Ethics	212 575-6215	86
Handrich, David	Technical Manager	Private Companies Practice Section	212 575-6359	118
Hecht, Leonard	Technical Manager	Professional Ethics	212 575-6214	86
Hicks, Susan	Technical Manager	Federal Government Relations	202 737-6600	51, 52
Higginbotham, Thomas	Vice President	Legislation	202 737-6600	10
Hoffmann, George	Technical Manager	Private Companies Practice Section	212 575-7642	119
Hudson, John	Vice President	Technical Standards & Services	212 575-6398	63
Kaplan, Monte	Technical Manager	Management Advisory Services	212 575-7057	71, 72, 73
Karl, Edward	Director	Federal Tax	202 737-6600	103, 105
Katusak, Frank	Director	Planning and Research	212 575-5267	102
Kelley, Thomas	Group Vice President	Professional	212 575-6656	46
Konigsberg, Ellise	Technical Manager	Accounting Standards	212 575-6380	62
Koppelman, Joel	Technical Manager	Examinations	212 575-5584	45
Kosmides, Stacy	Administrative Manager	CPE Program Development	212 575-6253	49
Kuttner, Monroe	Director	Management Advisory Services	212 575-6363	69, 70, 71, 72, 73
Lee, Bernard Z.	Deputy Chairman—Federal Affairs	Government Relations	202 737-6600	10
Lemmon, Thomas	Technical Manager	Industry	212 575-6439	75
Lendez, Anthony	Technical Manager	SEC Practice Section	212 575-8710	119, 122

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NAME	TITLE	DIVISION	TELEPHONE NO.	PAGE
Lewis, Kathleen	Senior Technical Manager	Professional Ethics	212 575-3841	86
Luallen, Janet	Senior Technical Manager	Quality Review	212 575-6587	90
MacKay, Ian	Director	Federal Government Relations	202 737-6600	91
Maiman, Janice	Manager	Communications	212 575-6649	88
Mancino, Jane	Technical Manager	Auditing Standards	212 575-3838	41
Mebus, Jeanne	Technical Manager	Auditing Standards	212 575-5416	41
Melnick, Edith	Technical Manager	Quality Review	212 575-6291	119
Micco, Marianne	Technical Manager	Federal Tax	202 737-6600	107, 109
Moliterno, Steven	Technical Manager	Technical Information	212 575-5727	63
Moraglio, Joseph	Vice President	Federal Government Relations	202 737-6600	13
Morrow, John	Director	Quality Review	212 575-6658	119, 121
Myers, Nancy	Director	Practice Management	212 575-6436	74
Niemiec, Edward	Group Vice President	Operations	212 575-6471	12
Rattiner, Jeffrey	Technical Manager	Personal Financial Planning	212 575-3658	82
Renner, Arthur	Vice President	Division for CPA Firms	212 575-6367	118, 121
Rhuda, Charles, Jr.	Senior Technical Manager	Examinations	212 575-6497	97, 98
Riley, Gerri	Technical Advisor	State Legislation	202 737-6600	99
Rosenfield, Paul	Director	Technical Standards & Services	212 575-6368	55
Rothberg, Jay	Vice President	State Society Relations	212 575-6583	40, 75
Sacks, Steven	Technical Manager	Management Advisory Services	212 575-3647	70, 71
Sanders, Beatrice	Director	Academic & Career Development	212 575-6434	35, 76, 77, 79
Schneeman, Donald	General Counsel & Secretary	General Counsel & Trial Board	212 575-6469	9, 11, 12, 42, 68, 78, 84
Schneid, Joseph	Technical Manager	Federal Tax	202 737-6600	59, 92, 102
Schumacher, Annette	Technical Manager	Federal Government Relations	202 737-6600	58, 89, 96
Schwartz, Clifford	Technical Manager	Accounting Standards	212 575-7645	91
Schwartzberg, Murray	Technical Manager	Personal Financial Planning	212 575-7015	81, 98
Shaffer, Carol	Technical Manager	Federal Tax	202 737-6600	50, 65, 106
Sharbaugh, John	Vice President	State Legislation & Legislative Relations	202 737-6600	58, 99
Sherinsky, Judith	Technical Manager	Auditing Standards	212 575-6401	37
Sireci, Stephen	Psychometrician	Examinations	212 575-6476	46
Skadden, Donald	Vice President	Federal Tax	202 737-6600	92, 103, 105, 108
Smith, Alan	Technical Manager	Examinations	212 575-6499	45
Stromsem, William	Director	Federal Tax	202 737-6600	103, 105
Sullivan, Jerry	Executive Director	Public Oversight Board	212 486-2448	122
Tait, Mary Anne	Director	CPE Operations Administration	212 575-5660	48
Tamulinas, William	Director—General Counsel Administration	General Counsel & Trial Board	212 575-3852	39, 68
Tanenbaum, Joel	Technical Manager	Accounting Standards	212 575-3698	78
Walker, Richard	Director	Information Technology	212 575-6391	60, 61
Webb, Virgil III	Technical Manager	State Legislation	202 737-6600	79, 98, 99
Williams, Patricia	Director	CPE Administration—Self-Study & Video	212 575-5527	49
Winton, Lisa	Technical Manager	Federal Tax	202 737-6600	53, 97, 98
Woehlke, James	Technical Manager	Federal Tax	202 737-6600	104, 105, 110
Young, Anna	Technical Manager	Federal Government Relations	202 737-6600	56, 74

DIVISION FOR CPA FIRMS SPONSORED BY AICPA
PRIVATE COMPANIES PRACTICE
EXECUTIVE COMMITTEE

OBJECTIVE: To improve the quality of services provided by CPA firms to private companies; to maintain an effective system of self-regulation; and to provide a means for all local and regional firms to make known their views on professional matters and establishment of technical standards.

Jerrell A. Atkinson, Chairman . . . Atkinson & Co., Ltd., 707 Broadway NE, #400, P.O. Box 25246, Albuquerque, NM 87125 (505) 843-6492

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Joseph R. Call . . . Rudd & Company, Chartered, 725 S. Woodruff Ave., P.O. Box 1895, Idaho Falls, ID 83403 (208) 529-9276

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

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Charles E. Keller III . . . Keller, Zanger, Bissell & Co., 201 Thomas Johnson Dr., Frederick, MD 21702 (301) 663-8600

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Edward F. Rockman . . . Alpern, Rosenthal & Company, 213 Smithfield St., Ste. 200, Pittsburgh, PA 15222 (412) 281-2501

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Michael K. Schaefer . . . Michael K. Schaefer, 185 Devonshire St., Ste. 720, Boston, MA 02110 (617) 423-2211

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David J. Handrich—Technical Manager (212) 575-6359

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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Donald M. Dale, Sr. . . . Goodman & Company, 234 Monticello Ave., #1100, P.O. Box 3247, Norfolk, VA 23514 (804) 624-5156

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Thomas D. Goeglein . . . Basso, McClure & Goeglein, 1610 South 70 St., Suite 200, Lincoln, NE 68506 (402) 483-7781

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Frank S. Purdy . . . R. D. Hunter & Company, One Mack Centre Dr., Paramus, NJ 07652 (201) 261-4030

Fred Shanafelt . . . Sweeney Conrad, P. S., 1416 112 Ave. NE., Bellevue, WA 98004 (206) 451-1990

Mark D. Wackerbarth . . . Denman & Company, 1601-22 St., Suite 400, West Des Moines, IA 50265 (515) 225-8400

Randy S. Watson . . . Yanari, Watson, Lyons & Co. P. C., 9250 E. Costilla Ave., #450, Englewood, CO 80112 (303) 792-3020

Walter H. Webb . . . Call, Barrick, Ethridge, Webb, & Co., 206 North Harrison, P.O. Box 790, Cushing, OK 74023 (918) 225-4216

STAFF AIDES:

John F. Morrow—Director, Quality Review (212) 575-6658

Edith H. Melnick—Technical Manager, Quality Review (212) 575-6291

TECHNICAL ISSUES COMMITTEE

OBJECTIVE: To monitor technical developments that could have a significant effect on private companies and the CPA firms that serve them and, when necessary, submit comments and recommendations in support of the interests of these firms.

Judith H. O'Dell, Chairman . . . Beucler, Kelly & Co., Ltd., 125 Strafford Ave., Ste. 116, Wayne, PA 19087 (215) 687-1011

Ernest F. Baugh, Jr. . . . Joseph Decosimo and Company, Tallan Bldg., Two Union Square, Suite 1100, Chattanooga, TN 37402 (615) 756-7100

John R. Benham, Jr. . . . Roberts, Cherry and Company A. C., 650 Olive St., P.O. Box 4278, Shreveport, LA 71134 (318) 222-2222

Patrick S. Callahan . . . Frederick B. Hill & Company, P. C., Crestar Bank Bldg., 500 E. Main St., Ste. 1630, Norfolk, VA 23510 (804) 640-2504

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William L. Hancock . . . Mayer Hoffman McCann, 420 Nichols Road, Kansas City, MO 64112 (816) 968-2019

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Marshall I. Karp . . . Gray, Gray & Gray, 185 Devonshire St., Rm. 200, Boston, MA 02110 (617) 482-1100

James W. Ledwith . . . Steres, Alpert & Carne, 1901 First Ave., San Diego, CA 92101 (619) 233-1901

Steven F. Sawatski . . . Berg, DeMarco, Lewis, Sawatski & Co. P. C., 630 Dundee Rd., Ste. 425, Northbrook, IL 60062 (708) 291-9600

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Ronald P. Tomallo . . . Hausser & Taylor, 1400 North Point Tower, Cleveland, OH 44114 (216) 523-1900

STAFF AIDES:

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Anthony M. Lendez—Technical Manager (212) 575-8710

SEC PRACTICE SECTION EXECUTIVE COMMITTEE

OBJECTIVE: To improve the quality of practice by CPA firms before the Securities and Exchange Commission through establishment of practice requirements for member firms; to establish and maintain an effective system of self-regulation of member firms by means of mandatory peer reviews, required maintenance of appropriate quality controls and the imposition of sanctions for failure to meet membership requirements; to enhance the effectiveness of the section's regulatory system through the monitoring and evaluation activities of an independent oversight board composed of public members; to provide a forum for development of technical information relating to SEC practice.

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

Arthur L. Brien . . . Pannell Kerr Forster, 420 Lexington Ave., Ste. 2400, New York, NY 10170 (212) 867-8000

Michael A. Conway . . . KPMG Peat Marwick, 767 Fifth Ave., New York, NY 10153 (212) 909-5678

Edward C. Drosdick . . . Moss Adams, 1001 Fourth Ave., Suite 2830, Seattle, WA 98154 (206) 223-1820

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Howard Groveman . . . Grant Thornton, 605 Third Ave., New York, NY 10158 (212) 599-0100

John D. Harris . . . Geo. S. Olive & Co., 700 Capital Center South, 201 North Illinois St., Indianapolis, IN 46204 (317) 238-4242

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V. M. O'Reilly . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212) 536-2131

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

Myles J. Sachs . . . J. H. Cohn & Company, 75 Eisenhower Parkway, Roseland, NJ 07068 (201) 228-3500

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STAFF AIDE:

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PEER REVIEW COMMITTEE

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

Daniel P. Mageras, *Chairman* . . . KPMG Peat Marwick, 1 Progress Plaza, Ste. 1600, P.O. Box 31002, St. Petersburg, FL 33701 (813) 825-1806

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Spencer A. Coates . . . Baird, Kurtz & Dobson, 911 College St., P.O. Box 1196, Bowling Green, KY 42101 (502) 781-0111

Arthur Farber . . . Altschuler, Melvoin and Glasser, 30 S. Wacker Drive, #2600, Chicago, IL 60606 (312) 207-2818

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Edmond B. Gregory III . . . Linton, Shafer & Co., P. A., 6 W. Second St., Frederick, MD 21701 (301) 663-5122

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Thomas A. McGrath, Jr. . . . Deloitte & Touche, Ten Westport Rd., P.O. Box 820, Wilton, CT 06897 (203) 761-3185

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Dennis L. Obyc . . . Crowe Chizek & Co., One Columbus, 10 West Broad St., Columbus, OH 43215 (614) 469-0001

Donald G. Roepke . . . Virchow, Krause, Helgeson and Company, 1100 TCF Tower, 121 S. Eighth St., Minneapolis, MN 55402 (612) 341-3030

T. M. Schaeffer . . . Murphy & Schaeffer, 2104 Zimmerly Rd., Erie, PA 16509 (814) 864-4072

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R. Bruce Brasell—Technical Manager, Quality Review (212) 575-7655

QUALITY CONTROL INQUIRY COMMITTEE

OBJECTIVE: To assist in providing reasonable assurance to the public and to the profession that member firms are complying with professional standards in the conduct of their practice before the Securities and Exchange Commission by identifying corrective measures, if any, that should be taken by a member firm involved in a specific alleged audit failure.

William D. Hall, Chairman. . . . 345 North Batavia Ave., Batavia, IL 60510
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Anthony M. Lendez—Technical Manager (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.

A. A. Sommer, Jr., Chairman* . . . Morgan Lewis & Bockius, 1800 M St. NW, Washington, DC 20036 (202) 467-7250

Robert K. Mautz, Vice Chairman. . . . 684 East 4149 South, Salt Lake City, UT 84107 (801) 265-0116

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STAFF AIDE:

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

*Non AICPA Member

State Society Offices

STATE SOCIETY OFFICES

Alabama Society of CPAs

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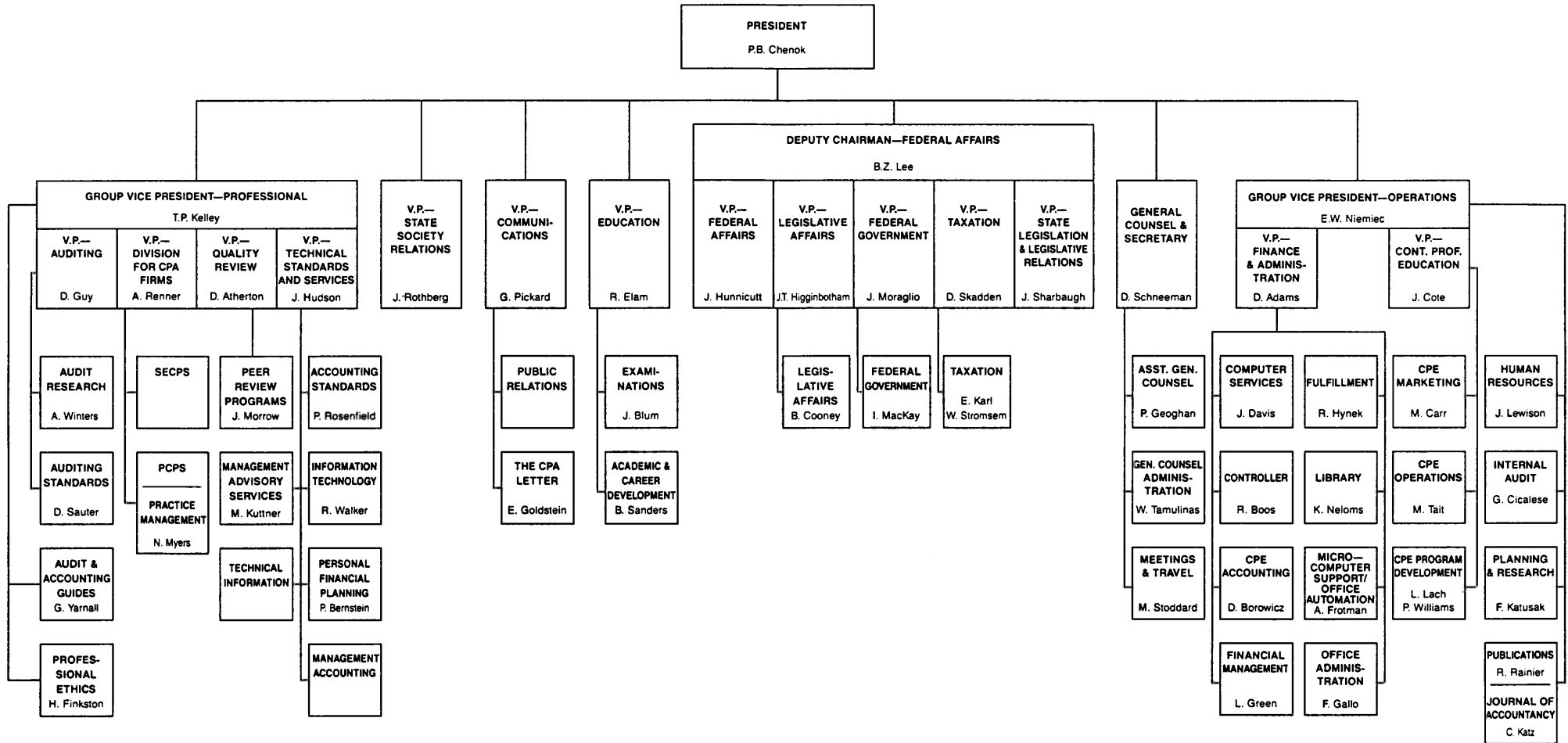
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