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

AICPA
American Institute of Certified Public Accountants
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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 61607 (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 02111 (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


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


*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
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
Thomas M. Feeley . . . Feeley & Driscoll, P. C., 100 North Washington St., Boston, MA 02114 (617) 742-7788
Bruce J. Harper . . . Harper & Pearson, Co., P. C., One Riverway, Suite 1000, Houston, TX 77056 (713) 622-2310
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.

Richard E. Piluso . . . Loews Corporation, One Park Avenue, New York, NY 10016 (212) 545-2626
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
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
John J. Phelan, Jr. . . . 200 Park Ave., New York, NY 10166 (212) 880-5610
FINANCE COMMITTEE (CONT'D)

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

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NOTE: See page 57 for reporting subcommittees.

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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
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 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
Robert M. Wynhausen . . . The Wynhausen Co., 525 NW 87 Terrace, Portland, OR 97229 (503) 297–7835
<table>
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<td>ALABAMA</td>
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<td>W. Lacon Carver&lt;sup&gt;3&lt;/sup&gt;—Carver and Wood, Tuscaloosa</td>
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<td>Don L. Machen—Machen, McChesney &amp; Chastain, Auburn</td>
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<td>Kevin E. Branson&lt;sup&gt;3&lt;/sup&gt;—Thomas, Head &amp; Greisen, Anchorage</td>
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<td>Michael T. Daggett—Daggett &amp; Daggett, Phoenix</td>
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<td>Terry L. Hothem—Miller, Wagner &amp; Company, Phoenix</td>
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<td>ARKANSAS</td>
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<td>James Wyatt Goad&lt;sup&gt;3&lt;/sup&gt;—Goad and Mitchell, Jonesboro</td>
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<td>CALIFORNIA</td>
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<td>Louis J. Barbich—Barbich, Longcrier, Hooper &amp; King, Bakersfield</td>
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<td>R.J. Beirich—Lund &amp; Guttry, Palm Springs</td>
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<td>Michael N. Chetkovitch—(Retired), Atherton</td>
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<td>Al A. Finci—BDO Seidman, Los Angeles</td>
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<td>Charles H. Gielow, Jr.—Gielow &amp; Davis, A.C., Pleasanton</td>
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<td>Clifford V. Heimbucher—(Retired), Berkeley</td>
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<td>Thomas Iino—Deloitte &amp; Touche, Los Angeles</td>
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<td>Peter Meeks—KPMG Peat Marwick, San Francisco</td>
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<td>Aulana L. Peters&lt;sup&gt;1&lt;/sup&gt;—Gibson, Dunn &amp; Crutcher, Los Angeles (Public Member)</td>
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<td>Diana Phillips Sanderson—Sanderson &amp; Sanderson, Walnut Creek</td>
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<td>Thomas W. Rimerman&lt;sup&gt;1&lt;/sup&gt;—Frank, Rimerman &amp; Co., Menlo Park (Immediate Past Chairman of the Board)</td>
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<td>Michael J. Schwarz—Schwarz, Ventura &amp; Richards, A.C., San Diego</td>
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<td>Maurice H. Stans—(Retired), Pasadena</td>
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<td>Janice I. Vincent&lt;sup&gt;3&lt;/sup&gt;—Ernst &amp; Young, Los Angeles</td>
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<td>Dennis A. Young—Young, Craig &amp; Company, Los Altos</td>
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<sup>1</sup>Serving on Council as a Member of the Board of Directors
<sup>2</sup>Serving on Council as Member at Large
<sup>3</sup>Serving on Council as the State Society Representative
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<td>COLORADO</td>
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<td>David M. Dirks—Tanner, Dirks &amp; Company, Inc., Denver</td>
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<td>Lawrence Glen Hupka—Price Waterhouse, Denver</td>
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<td>Marvin L. Stone—Own Account, Denver</td>
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<td>A. Marvin Strait—Strait, Kushinsky &amp; Company, Colorado Springs</td>
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<td>Michael D. Weatherwax—Weatherwax &amp; Associates, Boulder</td>
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<td>William H. Weiskopf—Ernst &amp; Young, Denver</td>
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<td>CONNECTICUT</td>
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<td>J. Michael Cook—Deloitte &amp; Touche, Wilton</td>
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<td>Joseph P. Cummings—(Retired), Greenwich</td>
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<td>Lawrence D. Handler—Consultant, West Hartford</td>
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<td>John A. MacLean—Coopers &amp; Lybrand, Stamford</td>
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<td>Joseph A. Puleo—Puleo &amp; Thompson, P.C., Hamden</td>
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<td>John W. Queenan—(Retired), Greenwich</td>
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<td>George G. Veily—(Retired), Avon</td>
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<td>Michael Weinshel—Capossela, Cohen, Engelson &amp; Colman, Southport</td>
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<td>DELAWARE</td>
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<td>Mark W. Diehl—Own Account, Rehoboth Beach</td>
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<td>Robert Duane Mosch, Jr.—Gunnip &amp; Company, Wilmington</td>
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<td>DISTRICT OF COLUMBIA</td>
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<td>Paul E. Beck—Oehmann, Beck &amp; Summers, Chevy Chase, MD</td>
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<td>Burt K. Fischer—Grant Thornton, Washington</td>
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<td>Bernard Z. Lee—American Institute of CPAs, Washington</td>
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<td>Herbert J. Lerner—Ernst &amp; Young, Washington</td>
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<td>Gerald A. Polansky—Deloitte &amp; Touche, Washington (Chairman of the Board)</td>
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<td>Sharon A. Virga—Hechinger Company, Landover, MD</td>
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<td>E.M. Campbell, Jr.—Own Account, Winter Haven</td>
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<td>Robert C. Ellyson—Coopers &amp; Lybrand, Miami</td>
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<td>Robert R. Harris—Berger, Harris, McAlpin &amp; Company, Fort Pierce</td>
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<td>Ralph E. Kent—(Retired), Longboat Key</td>
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<tr>
<td>James M. Lane—Coopers &amp; Lybrand, Orlando</td>
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<tr>
<td>LeRoy Layton—(Retired), New Smyrna Beach</td>
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<tr>
<td>Walter J. Oliphant—(Retired), North Palm Beach</td>
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1Serving on Council as a Member of the Board of Directors
2Serving on Council as Member at Large
3Serving on Council as the State Society Representative
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<th>State</th>
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<tr>
<td>John R. Rowe, Jr.—Tampa Electric Company, Tampa</td>
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<td>Michael A. Walker—(Retired), Boynton Beach</td>
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<td>GEORGIA</td>
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<td>William J. Bomar—Windham Brannon, P.C., Atlanta</td>
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<td>Julian I. Deal—Sea Island Bank, Statesboro</td>
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<td>J. Allen Poole—Blackwell, Poole &amp; Company, Atlanta</td>
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<td>Harvey E. Tarpley—Tarpley &amp; Underwood, Atlanta</td>
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<td>GUAM</td>
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<td>Daniel Scott Fitzgerald—Deloitte &amp; Touche, Agana</td>
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<td>Roger S. Gordon—Deloitte &amp; Touche, Agana</td>
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<td>HAWAII</td>
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<td>Norman Brand—Brand, Karimoto &amp; Company, Honolulu</td>
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<td>Joseph L. Wikoff—Wikoff, Coffman &amp; Co., Honolulu</td>
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<td>IDAHO</td>
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<td>Jeffrey L. Harkins—University of Idaho, Moscow</td>
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<td>Richard D. Maxey—Magnuson, McHugh &amp; Co., Coeur d’Alene</td>
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<td>ILLINOIS</td>
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<td>Ivan O. Bull—University of Illinois, Champaign</td>
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<td>Harvey L. Coustan—Ernst &amp; Young, Chicago</td>
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<td>Arthur I. Farber—Altschuler, Melvoin and Glasser, Chicago</td>
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<td>Kenneth J. Hull—Follett Corporation, Chicago (Vice President)</td>
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<td>Ronald S. Katch—Katch, Tyson and Corren, Northfield</td>
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<td>Anthony M. Mandolini—KPMG Peat Marwick, Chicago</td>
<td>1992</td>
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<td>J. Curt Mingle—Clifton, Gunderson &amp; Co., Peoria (Vice President)</td>
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<td>Arthur H. Morrison—Morrison &amp; Morrison, Ltd., Chicago</td>
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<td>John R. Rogers—Wermer, Rogers, Doran &amp; Ruzon, Joliet</td>
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<td>Howard L. Stone—Altschuler, Melvoin and Glasser, Chicago</td>
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<td>Ernest R. Wish—Coopers &amp; Lybrand, Chicago</td>
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<td>INDIANA</td>
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<tr>
<td>Marshall S. Armstrong—(Retired), Zionsville</td>
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</table>

1 Serving on Council as a Member of the Board of Directors
2 Serving on Council as Member at Large
3 Serving on Council as the State Society Representative
### COUNCIL—REPRESENTATION BY STATE (CONT'D)

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<th>State</th>
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<td><strong>Ronald S. Cohen</strong> — Crowe, Chizek and Company, South Bend</td>
<td>1994</td>
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<td><strong>Jeffrey C. Kimmerling</strong> — Kimmerling, Myers &amp; Co., Inc., Indianapolis</td>
<td>1993</td>
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<td><strong>Max L. Stinson</strong> — Reilly Industries, Inc., Indianapolis</td>
<td>1992</td>
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</table>

**IOWA**

- **William R. Cook** — Deloitte & Touche, Des Moines | 1992
- **Larry F. Mosebach** — Mosebach, Griffith and Company, Tama | 1993

**KANSAS**

- **Louis R. Regier** — (Retired), Wichita | 1993

**KENTUCKY**

- **W. Thomas Cooper, Jr.** — Potter & Company, Louisville | 1992
- **Joseph A. Hancock** — Riney, Hancock & Co., Owensboro | 1992
- **Michael B. Mountjoy** — Carpenter & Mountjoy, Louisville | 1993

**LOUISIANA**

- **Carol Thomas Barnes** — 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** — Postlethwaite & Netterville, Baton Rouge | (Vice Chairman of the Board) | 1992
- **Louis H. Pilie** — (Retired), Covington | Ex Officio

**MAINE**

- **Thomas R. Newman** — Ernst & Young, Portland | 1992

**MARYLAND**

- **E. Dowson Grove** — Keller, Zanger, Bissell & Co., Frederick | 1993
- **J. Thomas Hood III** — Bryn Aweil Corporation, Parkton | 1992
- **Aloysius M. Mlot** — Rockville | 1994
- **Patrick E. Sheplee** — COMSYS Technical Services, Inc., Rockville | 1992

**MASSACHUSETTS**

- **Thomas M.Feeley** — Feeley & Driscoll, P.C., Boston | 1994
- **Neal J. Harte** — Harte & Carucci, P.C., Woburn | 1994

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1 Serving on Council as a Member of the Board of Directors
2 Serving on Council as Member at Large
3 Serving on Council as the State Society Representative
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<tr>
<td>Massachusetts</td>
<td>John H. McCarthy³</td>
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<td>Paul Norton</td>
<td>Foley, Hoag &amp; Eliot, Boston</td>
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<td>Massachusetts</td>
<td>Edward I. Pettine</td>
<td>Edward I. Pettine, Inc., Fall River</td>
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<td>Michigan</td>
<td>Raymond E. Howard</td>
<td>Deloitte &amp; Touche, Detroit</td>
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<td>Patrick G. McKeever</td>
<td>Elro Corporation, Troy</td>
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<td>Allan W. Nietzke³</td>
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<td>Michigan</td>
<td>Leslie J. Patterson</td>
<td>Parker, Wittus and Company, Southfield</td>
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<td>Joseph D. Kenyon</td>
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<td>Rholan E. Larson</td>
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<td>C. Frank Chauvin, Jr.³</td>
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<td>Missouri</td>
<td>Arthur W. Hoffman²</td>
<td>Mayer Hoffman McCann, Kansas City</td>
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<td>C. Paul Story</td>
<td>Kraft, Miles &amp; Tatum, Kennett</td>
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<td>Anthony Di Lello³</td>
<td>Hamilton, Misfeldt &amp; Co., Great Falls</td>
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<td>Montana</td>
<td>Ronald A. Taylor</td>
<td>Junkermier, Clark, Campanella, Stevens, P.C., Missoula</td>
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<td>Nebraska</td>
<td>Patrick J. Jung³</td>
<td>KPMG Peat Marwick, Omaha</td>
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<td>Nevada</td>
<td>William V. Strain</td>
<td>Fry, White &amp; Guszak, P.C., Lincoln</td>
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<td>Nevada</td>
<td>James G. Mace³</td>
<td>Glen Slaughter &amp; Associates, Reno</td>
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<td>Nevada</td>
<td>Leland D. Pace</td>
<td>Stewart, Archibald &amp; Barney, Las Vegas</td>
<td>1994</td>
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¹Serving on Council as a Member of the Board of Directors
²Serving on Council as Member at Large
³Serving on Council as the State Society Representative
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<td>Gerald G. Dupont — Own Account, Manchester</td>
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<td>Maurice P. Gilbert — New Hampshire Department of Revenue Administration, Concord</td>
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<td><strong>NEW JERSEY</strong></td>
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<td>James P. Hannon — BDO Seidman, New York, NY</td>
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<td>John C. Kelly — Arthur Andersen &amp; Co., Roseland</td>
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<td>Eugene V. Malinowski — KPMG Peat Marwick, Short Hills</td>
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<td>Robert L. May — (Retired), Short Hills</td>
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<td>Joel J. Rogoff — Deloitte &amp; Touche, Short Hills</td>
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<td>Z. Thaddeus Zawacki — Own Account, Point Pleasant Beach</td>
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<td>Irvin F. Diamond — Rogoff, Diamond &amp; Walker, Albuquerque</td>
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<td>Charles W. Phillippi — Pulakos &amp; Alongi, Ltd., Albuquerque</td>
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<td>Katherine Marvel Rowe — Pulakos &amp; Alongi, Albuquerque</td>
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<td><strong>NEW YORK</strong></td>
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<td>Steven C. Baum — Paneth, Haber &amp; Zimmerman, New York</td>
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<td>Andrew J. Capelli — KPMG Peat Marwick, New York</td>
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<td>Philip B. Chenok — American Institute of CPAs, New York (President)</td>
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<td>Clarence A. Davis — Morrison, Cherny &amp; Associates</td>
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<tr>
<td>Philip L. Defliese — Columbia University, New York</td>
<td>Ex Officio</td>
</tr>
<tr>
<td>Thomas D. Flynn — (Retired), New York</td>
<td>Ex Officio</td>
</tr>
<tr>
<td>Arthur I. Gordon — Ernst &amp; Young, New York</td>
<td>1994</td>
</tr>
<tr>
<td>Ray J. Groves — Ernst &amp; Young, New York</td>
<td>Ex Officio</td>
</tr>
<tr>
<td>Richard J. Guiltinan — (Retired), Ho-Ho-Kus, N.J.</td>
<td>1992</td>
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<tr>
<td>Robert L. Israeloff — Israeloff, Tratter &amp; Co., Valley Stream</td>
<td>1993</td>
</tr>
<tr>
<td>William S. Kanaga — Ernst &amp; Young, New York</td>
<td>Ex Officio</td>
</tr>
<tr>
<td>Richard E. Piluso — Loews Corporation, New York (Treasurer)</td>
<td>1992</td>
</tr>
<tr>
<td>Anthony R. Pustorino — Pace University, New York</td>
<td>1992</td>
</tr>
<tr>
<td>Donald J. Schneeman — American Institute of CPAs, New York (Secretary)</td>
<td>Ex Officio</td>
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</tbody>
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1 Serving on Council as a Member of the Board of Directors
2 Serving on Council as Member at Large
3 Serving on Council as the State Society Representative
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<thead>
<tr>
<th>State</th>
<th>Term</th>
<th>Expires</th>
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<tr>
<td>Dominic A. Tarantino—Price Waterhouse, New York</td>
<td>1992</td>
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<tr>
<td>Kathryn D. Wriston—Consultant, New York (Public Member)</td>
<td>1992</td>
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<tr>
<td><strong>NORTH CAROLINA</strong></td>
<td><strong>Barton Whitfield Baldwin—Own Account, Mount Olive</strong></td>
<td>1994</td>
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<td></td>
<td><strong>Quiester Craig—North Carolina A&amp;T State University, Greensboro</strong></td>
<td>1992</td>
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<td><strong>Ruth M. Rogers—Own Account, Durham</strong></td>
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<td><strong>J. Elwood Walker—Price Waterhouse, Charlotte</strong></td>
<td>1992</td>
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<tr>
<td><strong>NORTH DAKOTA</strong></td>
<td><strong>Michael J. Bullinger—Builders Supply of Fargo, Fargo</strong></td>
<td>1994</td>
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<td></td>
<td><strong>Lloyd G. Case—Forum Publishing Co., Fargo</strong></td>
<td>1992</td>
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<tr>
<td><strong>OHIO</strong></td>
<td><strong>Ralph D. Dickson—Crowe, Chizek &amp; Company, Columbus</strong></td>
<td>1992</td>
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<td></td>
<td><strong>Jerry L. Esselstein—Berwanger Overmyer Associates, Columbus</strong></td>
<td>1992</td>
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<td><strong>Wayne C. Landes—Ernst &amp; Young, Toledo</strong></td>
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<td><strong>James T. Martin—Meaden &amp; Moore, Inc., Cleveland</strong></td>
<td>1994</td>
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<td><strong>Thomas J. Mulligan—Kirschner Heimlich Mulligan &amp; Co., Columbus</strong></td>
<td>1993</td>
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<td><strong>Donald L. Neebes—Ernst &amp; Young, Cleveland</strong></td>
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<td><strong>Gary John Previts—Case Western Reserve University, Cleveland</strong></td>
<td>1992</td>
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<td><strong>Edward M. Rose—KPMG Peat Marwick, Cleveland</strong></td>
<td>1994</td>
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<td><strong>OKLAHOMA</strong></td>
<td><strong>Jay H. Engelbach—Engelbach, Roberts &amp; Co., Oklahoma City</strong></td>
<td>1992</td>
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<td></td>
<td><strong>Walter H. Webb—Call, Barrick, Ethridge, Webb &amp; Co., Cushing</strong></td>
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<td><strong>James C. Wright—Own Account, Oklahoma City</strong></td>
<td>1994</td>
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<tr>
<td><strong>OREGON</strong></td>
<td><strong>John R. McClure—(Retired), Portland</strong></td>
<td>1992</td>
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<td></td>
<td><strong>Sandra A. Suran—Own Account, Lake Oswego</strong></td>
<td>1992</td>
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<td><strong>PENNSYLVANIA</strong></td>
<td><strong>Dean M. Hottle—Bulow, Hottle &amp; Co., Somerset</strong></td>
<td>1993</td>
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<td><strong>David C. Kennaday—Carbis Walker &amp; Associates, New Castle</strong></td>
<td>1992</td>
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<td><strong>John H. Kennedy—The Kenwal Company, Bryn Mawr</strong></td>
<td>1993</td>
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<td><strong>John L. Kreischer—Kreischer, Miller &amp; Co., Horsham</strong></td>
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<td><strong>William J. Maus—Lord Corporation, Erie</strong></td>
<td>1992</td>
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<td></td>
<td><strong>Edward J. O'Grady—Own Account, Drexel Hill</strong></td>
<td>1994</td>
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1Serving on Council as a Member of the Board of Directors
2Serving on Council as Member at Large
3Serving on Council as the State Society Representative

30
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<th>State</th>
<th>Term Expires</th>
<th>State</th>
<th>Term Expires</th>
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<tr>
<td>PUERTO RICO</td>
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<td>RHODE ISLAND</td>
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<td>SOUTH CAROLINA</td>
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<td>TENNESSEE</td>
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<td>Texas</td>
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<td>Robert D. Clyde—Arthur Andersen &amp; Co., Dallas</td>
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<td>Walter T. Coppinger—Ernst &amp; Young, Dallas</td>
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<td>Robert C. Mann—Price Waterhouse, Fort Worth</td>
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<td>Ronnie Rudd—Arthur Andersen &amp; Co., Houston</td>
<td>1994</td>
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<td></td>
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<td>Stanley J. Scott—(Retired), Dallas</td>
<td>Ex Officio</td>
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<td></td>
<td>Charles W. Sherley—Mesa Pipe Line Company, Houston</td>
<td>1992</td>
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<td>Edward Lee Summer—University of Texas at Austin, Austin</td>
<td>1993</td>
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<td>Claude R. Wilson, Jr.—Golden, Potts, Boeckman &amp; Wilson, Dallas</td>
<td>1993</td>
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<td></td>
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<td>Pat Leighton Wilson—Alamo Title Insurance of Texas, San Antonio</td>
<td>1994</td>
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1Serving on Council as a Member of the Board of Directors
2Serving on Council as Member at Large
3Serving on Council as the State Society Representative
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<tr>
<th>State</th>
<th>Name and Affiliation</th>
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<tr>
<td>UTAH</td>
<td>A. Tom Nelson—The University of Utah, Salt Lake City (Vice President)</td>
<td>1992</td>
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<td>Roger B. Pinnock—Pinnock, Robbins and Posey, P.C., Salt Lake City</td>
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<td>Marl Woodrow Stevens—Deloitte &amp; Touche, Salt Lake City</td>
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<td>John J. Weixel III—Franklin Lamoille Bank, Burlington</td>
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<td>VIRGIN ISLANDS</td>
<td>Robert G. Rambo—University of Virgin Islands, St. Thomas</td>
<td>1992</td>
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<td>VIRGINIA</td>
<td>W. A. Broadus, Jr.—Own Account, Manassas</td>
<td>1992</td>
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<td>Samuel A. Derieux—Deloitte &amp; Touche, Richmond Ex Officio</td>
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<td>William C. Morrison, Jr.—Eggleston, Smith, Hall, Cotman &amp; Company, Williamsburg</td>
<td>1993</td>
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<td>William G. Shenk—University of Virginia, Charlottesville</td>
<td>1992</td>
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<td>WASHINGTON</td>
<td>Dwan W. Bowen—Bowery, Hafey &amp; Pennington, Olympia</td>
<td>1993</td>
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<td>Gregg D. Jorshaugen—Yergen and Meyer, Bellevue</td>
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<td>Eric L. Schindler—Columbia Paint Company, Spokane</td>
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<td>WEST VIRGINIA</td>
<td>Brenda T. Acken—MAPCO Coal, Bluefield, VA</td>
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<td>Norman T. Daniels, Jr.—Thaxton &amp; Daniels, Charleston</td>
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<td>Kathy G. Eddy—Johnston, Leach, McDonough &amp; Eddy, A.C., Parkersburg</td>
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<td>Floyd E. Harlow, Jr.—Sommerville &amp; Company, Huntington</td>
<td>1994</td>
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<td>WISCONSIN</td>
<td>John M. Hicks—Clifton, Gunderson &amp; Co., Milwaukee</td>
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<td>Clarence E. Holtze—Deloitte &amp; Touche, Milwaukee</td>
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<td>Donald S. Wagner—WipflI Ullrich Bertelson, Green Bay</td>
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<td>WYOMING</td>
<td>Richard Allen Mason—Macy, Lowham &amp; Mason, Casper</td>
<td>1992</td>
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<td>Roger A. Schreiner—Own Account, Cheyenne</td>
<td>1994</td>
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</tbody>
</table>

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

*Non AICPA Member
ACCOUNTING CAREERS SUBCOMMITTEE (CONT'D)

Daniel W. Brady . . . Daniel W. Brady, 8326 196 St. SW, Edmonds, WA 98020 (206) 774-7142
Alan Brott . . . Ernst & Young, 277 Park Ave., New York, NY 10172 (212) 773-3300
Macey Conradt* . . . 3632 Princess Ln., Dallas, TX 75229 (214) 358-7561
Dan S. Deines . . . Kansas State University, Calvin Hall, Manhattan, KS 66502 (913) 532-6038
Nita J. Dodson . . . The University of Texas, P.O. Box 19468, Arlington, TX 76019 (817) 273-3037
David L. Langley . . . Mercantile Bank of St. Louis, N.A. Leasing Division (10-6), P.O. Box 524, St. Louis, MO 63166 (314) 425-3927
Mitchell A. Martin . . . Martin, Harps, Syphoe & Co., 167 Trinity Ave., Atlanta, GA 30303 (404) 525-3508
Richard J. Pelletier . . . National Aeronautics and Space Administration, 400 Maryland Ave. SW, Washington, DC 20564 (202) 453-1232
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
Teddy L. Coe* . . . University of North Texas, College of Business Administration, Department of Accounting, Denton, TX 76203 (817) 565-3095
Susan W. Hass . . . Simmons College Graduate, School of Management, 409 Commonwealth Ave., Boston, MA 02215 (617) 536-8289
Brent C. Inman* . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212) 536-1775
Robert M. Keith . . . School of Accountancy, College of Business (BSN 3403), University of South Florida, 4202 E. Fowler Ave., Tampa, FL 33620 (813) 974-4186
Linda M. Nichols . . . Texas Tech University, Accounting Dept.—COBA, Lubbock, TX 79409 (806) 742-1541
Walter F. O'Connor . . . Fordham University, 113 West 60 St., New York, NY 10023 (212) 636-6122
Anthony R. Pustorino . . . Pace University, Pace Plaza, New York, NY 10038 (718) 428-6482

*Non AICPA Member
**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.

**STAFF AIDE:**
Stephen J. Anspacher—Manager, Academic and Career Development
(212) 575–8910

**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.

**STAFF AIDE:**
Judith M. Sherinsky—Technical Manager, Auditing Standards (212) 575–6401
ACCOUNTING STANDARDS EXECUTIVE COMMITTEE (CONT'D)

George P. Fritz . . . Coopers & Lybrand, 1301 Avenue of the Americas, New York, NY 10019 (212) 259-2381
Stuart H. Harden . . . Silva Harden & Co., 2440 West Shaw, Suite 209, Fresno, CA 93711 (209) 431-6100
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
Aram G. Kostoglian . . . Grant Thornton, 605 Third Ave., New York, NY 10158 (212) 599-0100
John M. Lacey . . . 944 15 St., Hermosa Beach, CA 90254 (213) 985-4576
Marjorie B. Marker . . . Citibank N. A., 399 Park Ave., 16 Fl. ZN 7, New York, NY 10043 (212) 559-3477
Walter P. Schuetze . . . KPMG Peat Marwick, 767 Fifth Ave., New York, NY 10153 (212) 909-5644
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
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
James B. Erickson... Moss Adams, 601 Montgomery St., Ste. 1000, San Francisco, CA 94111 (415) 956-1500
Rex E. Harper... Harper, Van Scoik & Company, 2111 Drew St., P.O. Box 4989, Clearwater, FL 34618 (813) 446-0504
Donald A. Harris... Gerald T. Stack & Associates, 123 West First, Suite 400-30, Casper, WY 82601 (307) 265-3400
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. Guiltinan, 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. Fahrenthold... 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

*Non AICPA Member
AICPA/STATE SOCIETY COORDINATING COMMITTEE (CONT'D)

Bernard W. Gratzer* . . . Kentucky Society of CPAs, 310 West Liberty St.,
Rm. 604, Louisville, KY 40202 (502) 589–9239
Arthur Greenspan . . . Arthur Greenspan & Company, 1125 San Jacinto Bldg.,
Beaumont, TX 77701 (409) 835–5358
Stuart L. Kart . . . Kart, Altmann, Wainess & Co., 14011 Ventura Blvd., Ste. 301,
Sherman Oaks, CA 91423 (818) 907–6020
Selwin E. Price . . . Grant Thornton, 700 One Prudential Plaza, 130 East
Randolph Drive, Chicago, IL 60601 (312) 856–0200
Michael D. Weatherwax . . . Weatherwax & Associates P. C., 5350 Manhattan
Circle, #201, Boulder, CO 80303 (303) 499–6711
Michael Weinsheil . . . 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
Walter R. Bogan . . . Price Waterhouse, 1251 Avenue of the Americas, 35 Fl.,
New York, NY 10020 (212) 819–4854
James E. Brown . . . Baird, Kurtz & Dobson, 700 First Natl. Bank Bldg., Joplin,
MO 64801 (417) 624–1065
Ave., 4 Fl., Baltimore, MD 21204 (301) 296–4600
Timothy E. Durbin . . . Arthur Andersen & Co., 400 Renaissance Center,
Suite 2500, Detroit, MI 48243 (313) 568–9350
Richard A. Jones . . . Weaver and Tidwell, 1500 Commerce Bldg., 307 West
Seventh St., Fort Worth, TX 76102 (817) 332–7905
J. E. Katzenmeyer . . . Ernst & Young, 1300 Huntington Bldg., Cleveland,
OH 44115 (216) 861–5000
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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
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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.

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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.

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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.

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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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**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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BUSINESS LAW SUBCOMMITTEE

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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,

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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.

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STAFF AIDE:
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DEFENSE CONTRACTORS COMMITTEE

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

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

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**STAFF AIDE:**

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

**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.

**David J. Kautter, Chairman.** Ernst & Young, 1200 19 St. NW, 3 Fl., Washington, DC 20036 (202) 663-9772

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**James R. Parker.** Bentley & Associates, P. C., 515 W. Greens Rd., Ste. 1280, Houston, TX 77067 (713) 875-8181
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.

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

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ESTATE AND GIFT TAX COMMITTEE (CONT'D)

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STAFF AIDE:
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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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GOVERNMENT ACCOUNTING AND AUDITING COMMITTEE

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

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STAFF AIDE:
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GOVERNMENT AFFAIRS COMMITTEE

ACCOUNTANTS' LEGAL LIABILITY SUBCOMMITTEE

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

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STAFF AIDE:
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GOVERNMENT AFFAIRS STATE SOCIETY SUBCOMMITTEE

OBJECTIVE: (a) To recommend programs and approaches aimed at achieving a strong, effective communication network between the AICPA Government Affairs Committee (GAC) and state CPA societies in dealing with matters of concern to the profession that involve 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.

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*Non AICPA Member
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.

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STAFF AIDE:
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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:

**Ellise G. Konigsberg—Technical Manager, Accounting Standards** (212) 575-6380

**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.

**William T. Devanney, Jr., Chairman...** Conseco Inc., 11825 N. Pennsylvania St., Carmel, IN 46032 (317) 573-2739

**Noah J. Hazel,...** N & S, Associates, S. C., 11 Elm St., Marked Tree, AR 72365 (501) 358-4272
INSURANCE INDUSTRY TAXATION COMMITTEE (CONT'D)

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Stephen S. Olds . . . Coopers & Lybrand, 1000 West Sixth St., P.O. Box 17919, Los Angeles, CA 90017 (213) 482–6169
Middleton P. Ray III . . . J. C. Penney Life Insurance Co., P.O. Box 179, Dallas, TX 75075 (214) 881–6554
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STAFF AIDE:
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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.

Regis Cunningham . . . Price Waterhouse, 1801 K St. NW, Ste. 900, Washington, DC 20006 (202) 296–0800
STAFF AIDES:
John F. Hudson—Vice President, Technical Standards and Services (212) 575–6398
Steven F. Moliterno—Technical Manager, Technical Information (212) 575–5727

INTERNATIONAL ACCOUNTING STANDARDS COMMITTEE

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

Ronald J. Murray . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212) 536–2809
STAFF AIDE:
John F. Hudson—Vice President, Technical Standards and Services (212) 575–6398
INTERNATIONAL FEDERATION OF ACCOUNTANTS

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

COUNCIL

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

INTERNATIONAL TAXATION COMMITTEE (CONT'D)

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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.

Robert W. Uek, Chairman . . . Coopers & Lybrand, One International Place, Boston, MA 02110 (617) 574-5136
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STAFF AIDE: Albert F. Goll—Technical Manager, Accounting Standards (212) 575-6427

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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STAFF AIDE: STEPHEN J. ANSPACHER—Manager, Academic and Career Development (212) 575-8910

*Non AICPA Member
JOINT TRIAL BOARD

OBJECTIVE: To provide for uniform enforcement of professional standards by adjudicating disciplinary charges against state society and AICPA members pursuant to Section 7.4 of the bylaws.

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James P. Luton, Jr... Luton & Co., P.O. Box 13120, Oklahoma City, OK 73113 (405) 848-7313
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Bernard Mintz... Raich, Ende, Malter, Lerner & Company, 90 Merrick Ave., East Meadow, NY 11554 (516) 228-9000
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.

A. Marvin Strait, Chairman... Strait, Kushinsky & Co., P. C., 102 South Tejon, Ste. 600, Colorado Springs, CO 80903 (719) 471-4290
Paula H. Cholmondeley... The Faxon Company Inc., 450 Spring Park Pl., Ste. 100, Herndon, VA 22070 (703) 471-5055
N. Scott Gillis... SunAmerica Corp., 11601 Wilshire Blvd., Los Angeles, CA 90025 (213) 445-6452
John D. Huelster... The Principia, 13201 Clayton Road, St. Louis, MO 63131 (314) 275-3510
Thomas G. Jordan... Bittker Investment Group Ltd., 300 E. Long Lake Rd., Ste. 310, Bloomfield Hls., MI 48304 (313) 642-6790
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M. A. Pendergast... Urbach Kahn & Werlin P. C., 66 State St., Albany, NY 12207 (518) 449-3166
STAFF AIDE:
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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.

Joseph A. Puleo, Chairman... Puleo & Thompson, P. C., 3139 Whitney Ave., Hamden, CT 06518 (203) 288–4144
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Jacqueline L. Babicky... Babicky Consulting Group, 2300 SW First, Suite 100, Portland, OR 97201 (503) 224–5910
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STAFF AIDE:
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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.

Bruce F. Malott, Chairman... Meyners + Company, 500 Marquette NW, Ste. 400, Albuquerque, NM 87102 (505) 842-8290
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STAFF AIDES:
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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.

Peter B. Frank, Chairman... Price Waterhouse, 1880 Century Park East, Century City, West Los Angeles, CA 90067 (213) 201-1940
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*Non AICPA Member
LITIGATION SERVICES SUBCOMMITTEE (CONT’D)

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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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John M. Hughes, Jr. . . . Levine, Hughes & Mithuen, Inc., 6025 S. Quebec St., Englewood, CO 80111 (303) 694–1400
Steven D. Kelly . . . Rehmann Robson & Co., 5800 Gratiot, P.O. Box 2025, Saginaw, MI 48605 (517) 799–9580
William M. Lawhon . . . Weaver and Tidwell, 1500 Commerce Bldg., 307 West Seventh St., Fort Worth, TX 76102 (817) 332–7905
Lawrence R. Lucas . . . Lucas Company, Fifth & Jefferson, P.O. Box 9245, Moscow, ID 83843 (208) 882–9504
Lawrence E. McCanna . . . Gross, Mendelsohn & Weiler P. A., 36 S. Charles St., Ste. 1818, Baltimore, MD 21201 (301) 685–5512
MEMBERS IN GOVERNMENT COMMITTEE

OBJECTIVE: To promote and encourage increased participation and involvement by government CPAs in the affairs of the AICPA by 1) advising other committees and boards on the interests and needs of members in government, 2) enhancing the image of government CPAs, 3) striving to place government members on key committees of the AICPA, 4) providing a means for surfacing governmental sector issues that require attention, 5) implementing programs to further the interests of government members, including provision of governmental CPE opportunities, 6) and encouraging more CPAs in government to become AICPA members.

Linda J. Blessing, Chairman... Arizona Board of Regents, 3030 N. Central Ave., Suite 1400, Phoenix, AZ 85012 (602) 255-4385
Robert H. Attmore... Office of the State Comptroller, A. E. Smith Office Bldg., Albany, NY 12236 (518) 474-5598
Brian P. Crowley... U.S. General Accounting Office, 441 G St. NW, Room 6104, Washington, DC 20548 (202) 275-9450
Patricia A. Dalton... U.S. Dept. of Labor, Room S-5022, 200 Constitution Ave. NW, Washington, DC 20210 (202) 523-5906
Stuart L. Graff... U.S. Dept. of Education, Office of Chief Financial Office, 400 Maryland Ave. SW, Rm. 3005, Washington, DC 20202 (202) 205-0142
Marilyn B. Mayr... Milwaukee County, 901 North 9 St., Milwaukee, WI 53233 (414) 278-4206
Steven A. McNamara... U.S. Dept. of Education, Office of Inspector General, 400 Maryland Ave. SW, Washington, DC 20202 (202) 732-5600
Thomas H. McLavish... State of Michigan, Office of the Auditor General, 201 N. Washington Square, Lansing, MI 48913 (517) 334-8050
Betty A. Pendergrass... Lexington-Fayette Urban County Government, 200 East Main St., Lexington, KY 40507 (606) 258-3300
STAFF AIDE:
Anna G. Young—Technical Manager, Federal Government Relations (202) 737-6600
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
Ellen B. Daley... CIGNA Corporation, 900 Cottage Grove Rd., Ste. 358, Bloomfield, CT 06002 (203) 726-7724
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 (336) 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
Raymond C. Hamill... The Trump Company Inc., 7271 N. 51 Blvd., Milwaukee, WI 53223 (414) 355-6100
Olivia F. Kirtley... Vermont American Corporation, 100 E. Liberty St., Louisville, KY 40202 (502) 625-2110
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 40202 (502) 585-1100
Alvin Reeves, Jr... 2905 Elizabeth Anne Ter., Moore, OK 73160 (405) 943-0200
David A. Summers... Summers & Associates Inc., 1981 North Broadway, Ste. 320, Walnut Creek, CA 94596 (510) 933-3060
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
Judy L. Johnson-Wright . . . Judy L. Johnson-Wright, P.O. Box 50935, Washington, DC 20091 (202) 783-2330
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
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
Mason L. Backus . . . Armstrong, Backus & Co., 515 W. Harris Ave., P.O. Box 71, San Angelo, TX 76902 (915) 653-6854
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
NOTIFICATIONS COMMITTEE (CONT'D)

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
Elaine T. Allen. . . Ernst & Young, 787 Seventh Ave., New York, NY 10019 (212) 773-5010
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
Georgia G. Changaris. . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212) 708-4602
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. . . IC1S The Door, 121 Avenue of the Americas, New York, NY 10013 (212) 941-9090
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
STAFF AIDES:
Rick Elam—Vice President, Education (212) 575-6233
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.
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
Richard M. Cummins... Coopers & Lybrand, 1301 Avenue of the Americas, New York, NY 10019 (212) 259-2600
Dirk Edwards... Edwards & Meyers, 1331 SW Broadway, Ste. 300, Portland, OR 97201 (503) 222-4708
Kaycee W. Krysty... Moss Adams, 1001 Fourth Ave., Suite 2830, Seattle, WA 98154 (206) 223-1820
Ronald J. Linder... Delagnes, Mitchell & Linder, 25 Ecker St., Ste. 650, San Francisco, CA 94105 (415) 543-4331
Michael Markiewicz... Markiewicz & Company P. C., P.O. Box 660, Lebanon, NH 03766 (603) 448-6977
James K. Mitchell... Ernst & Young, 2121 San Jacinto St., #500, Dallas, TX 75201 (214) 979-2356
Kevin F. Roach... Price Waterhouse, 153 East 53 St., New York, NY 10022 (212) 527-8450
Irwin S. Rothenberg... Pisenti & Brinker, 3550 Round Barn Blvd., Suite 100, Santa Rosa, CA 95403 (707) 542-3943
Howard Safer... Kraft, Bros, Esstman, Patton, & Harrell, 404 James Robertson Pk., Suite 1200, Nashville, TN 37219 (615) 242-7351
James A. Shambo... Sanden, Shambo & Anderson P. C., 3355 American Dr., Ste. 200, Colorado Springs, CO 80917 (719) 574-0100
Curtis C. Verschoor... DePaul University, 25 East Jackson Blvd., Chicago, IL 60604 (312) 362-6903
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., Cleveland, OH 44115 (216) 861–5000
Charles F. DeNet . . . Larson, Allen, Weishair & Co., 800 Minn. World Trade Center, 30 East Seventh St., St. Paul, MN 55101 (612) 228–6315
Wallace L. Head . . . Arthur Andersen & Co., 69 West Washington St., 29 Fl., Chicago, IL 60602 (312) 507–7236
Jeffrey L. Keyser . . . Deloitte & Touche, 250 E. Fifth St., Ste. 1900, 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
Brian E. Rowe . . . Brian E. Rowe, 13101 Manitoba NE, Albuquerque, NM 87111 (505) 292–7007
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
Lester G. Detterbeck . . . Detterbeck & Associates Ltd., 1515 Woodfield Dr., Ste. 960, Schaumburg, IL 60173 (708) 619–6262
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, PA 17033 (717) 838–2387

*Non AICPA Member
Mitchell Freedman... Mitchell Freedman A. C., 10390 Santa Monica Blvd., Suite 250, Los Angeles, CA 90025 (213) 203–8716
David E. Karr... Frank & Company, P. C., 1360 Beverly Road, Suite 300, Mc Lean, VA 22101 (703) 821–0702
Francis J. McKeon, Jr.... Francis J. McKeon, Jr., 7777 Bonhomme Ave., Suite 2004, St. Louis, MO 63105 (314) 721–4460
Donald S. Meidinger... Eide Helmeke & Co., 205 Amer. Bk. & Trust Bldg., P.O. Box 1116, Moorhead, MN 56560 (218) 236–9100
John H. Mullen... KPMG Peat Marwick, Three Embarcadero Center, San Francisco, CA 94111–7664
Alan M. Rothstein... Rothstein & Company, 152 Simsbury Rd., P.O. Box 756, Avon, CT 06001 (203) 674–3181
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
Dirk Edwards... Edwards & Meyers, 1331 SW Broadway, Ste. 300, Portland, OR 97201 (503) 222–4708
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
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
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
Steven N. Fischer . . . Urbach Kahn & Werlin P. C., 66 State St., Albany, NY 12207 (518) 449–3166
John F. Fixmer . . . Wipfli Ulrich 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
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) 346–3343
William W. Kidd . . Mauldin & Jenkins, 2303 Dawson Rd., P.O. Box 71549, Albany, GA 31707 (912) 883–3343
Anthony F. Lang . . . Hausser & Taylor, 1400 North Point Tower, Cleveland, OH 44114 (216) 523–1900
William L. Matthews . . Plante & Moran, 27400 Northwestern Highway, P.O. Box 307, Southfield, MI 48037 (313) 352–2500
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
PRACTICE GROUP B ADVISORY COMMITTEE (CONT’D)

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 Baily & 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
Gary M. Wetstein . . . BDO Seidman, 15 Columbus Circle, New York, NY 10023 (313) 362-2100
Gary J. Wolfe . . . Cherry, Bekaert & Holland, 3100 One First Union Center, Charlotte, NC 28202 (704) 377-3741
STAFF AIDE:
Donald J. Schneeman—General Counsel and Secretary (212) 575-6469

PROFESSIONAL ETHICS EXECUTIVE COMMITTEE

OBJECTIVE: To develop standards of ethics, promote understanding and voluntary compliance with such standards, establish and present apparent violations of the standards and the AICPA’s bylaws to the Joint Trial Board for disciplinary action, improve the profession’s enforcement procedures, and coordinate the subcommittees of the Professional Ethics Division.

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
Raymond J. Bromark . . . Price Waterhouse, 1251 Avenue of the Americas, 35 Fl., New York, NY 10020 (212) 790-4709
Lawrence D. Handler . . . 22 Tumblebrook Ln., West Hartford, CT 06117 (203) 232-9335
Charles A. Horstmann . . . Arthur Andersen & Co., 69 West Washington St., 29 Fl., Chicago, IL 60602 (312) 507-3071
J. Michael Inzina . . . Hill, Inzina & Co., 701 E. Madison, P.O. Box 631, Bastrop, LA 71221 (318) 281-4492
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

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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.

Jeffrey F. Mengel, Chairman... Plante & Moran, 27400 Northwestern Highway, P.O. Box 307, Southfield, MI 48037 (313) 352-2500
Edward P. Chait... Price Waterhouse, 6500 Rock Spring Drive, Suite 500, Bethesda, MD 20817 (301) 897-4225
James L. Curry... Deloitte & Touche, 125 Summer St., Boston, MA 02110 (617) 261-8387
Don W. Gruenler... Gruenler & Associates, P. C., 3201 East Third Ave., Denver, CO 80206 (303) 388-4181
Robert D. Hammond... Clifton, Gunderson & Co., 11990 Grant St., Ste. 304, Denver, CO 80223 (303) 452-2008
Rhett D. Harrell, Jr... Rhett D. Harrell, Jr., 2580 N. Arbor Trail, Marietta, GA 30066 (404) 928-4113
J. Michael Inzina... Hill, Inzina & Co., 701 E. Madison, P.O. Box 631, Bastrop, LA 71221 (318) 281-4492
Deborah A. Koebel... Ernst & Young, 277 Park Ave., New York, NY 10172 (212) 773-1962
Leslie A. Leiper... Leonard G. Birnbaum & Co., 6285 Franconia Rd., Alexandria, VA 22302 (703) 922-7622
Dewey E. Mann... Petty & Landis, P. C., The Krystal Bldg., Ste. 700, Chattanooga, TN 37402 (615) 756-6585
Donald R. McArdle... Baird & Company, 811 Telfair St., P.O. Box 2206, Augusta, GA 30903 (404) 722-3595
Toni R. McKinley... McKinley, Cooper & Co., 555 North Pleasantburg Drive, Suite 225, Greenville, SC 29607 (803) 233-1800
Lon W. Morrey... Mitchell/Titus & Co., 1825 K Street NW, Washington, DC 20006 (202) 293-5713
James L. Pandolfi... Pandolfi, Topolski, Weiss & Co., 10060 Roosevelt Rd., Westchester, IL 60153 (708) 344-1040
INDEPENDENCE-BEHAVIORAL STANDARDS SUBCOMMITTEE

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

Joseph H. Todd, Chairman... Todd, Rivenbark & Puryear, 2405 Robeson St., P.O. Box 1720, Fayetteville, NC 28302 (919) 323-3600
John A. Bean... Bean & Ison, 845 Crossover Lane, Ste. 110, Memphis, TN 38117 (901) 683-8899
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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.
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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REAL ESTATE COMMITTEE

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

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RELATIONS WITH ACTUARIES COMMITTEE

OBJECTIVE: To develop and maintain cooperative relations between CPAs and actuaries, to explore areas of concern to both groups and to advise the senior technical committees and the membership of the Institute of developments in such matters.

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RELATIONS WITH 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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RELATIONS WITH THE BAR COMMITTEE (CONT'D)

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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 Depart­
ment, and the Internal Revenue Service for improvement of the Federal tax
process relating to regulated investment companies, real estate investment
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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.

**S CORPORATION TAXATION COMMITTEE (CONT'D)**

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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.
SMALL BUSINESS TAXATION COMMITTEE (CONT'D)

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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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J. Matthew Yuskewich . . . Yuskewich and Associates Inc., 4679 Winterset Drive, Columbus, OH 43220 (614) 459-7700
STAFF AIDES:
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Virgil W. Webb—Technical Manager, State Legislation (202) 737-6600
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.

Jimmie L. Mason, Chairman... Mason, Warner & Company, P. C., 5202 Indiana Ave., P.O. Box 93360, Lubbock, TX 79493 (806) 797-3251
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Jeffrey C. Kimmerling... Kimmerling, Myers & Co., Inc., 8888 Keystone Crossing, Ste. 1000, Indianapolis, IN 46240 (317) 846-0322
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Michael D. Sweeney... Sweeney Conrad, P. S., 1416 112 Ave. NE., Bellevue, WA 98004 (206) 451-1990
Grady P. Williams... Hazlett, Lewis & Bieter, 701 Broad St., Ste. 300, Chattanooga, TN 37402 (615) 756-6133

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

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

**AREA I—CONNECTICUT, MAINE, MASSACHUSETTS, NEW HAMPSHIRE, NEW JERSEY, NEW YORK, PENNSYLVANIA**

Joel J. Rogoff, *Chairman*... Deloitte & Touche, Two Hilton Court, P.O. Box 319, Parsippany, NJ 07054 (201) 631–6903

**AREA II—ALABAMA, DELAWARE, DISTRICT OF COLUMBIA, FLORIDA, GEORGIA, KENTUCKY, MARYLAND, MISSISSIPPI, NORTH CAROLINA, PUERTO RICO, SOUTH CAROLINA**

Robert W. Stratton, *Chairman*... Jones, Nale and Mattingly, 642 South Fourth Ave., #300, Louisville, KY 40202 (502) 583–0248

**AREA III—IllINOIS, INDIANA, IOWA, KANSAS, MICHIGAN, MINNESOTA, MISSOURI, NEBRASKA, NORTH DAKOTA**

Gary G. Goode, *Chairman*... Ernst & Young, 1400 Hub Tower, 699 Walnut St., Des Moines, IA 50309 (515) 244–3162

**AREA IV—ARKANSAS, LOUISIANA, NEW MEXICO, OKLAHOMA, TEXAS**

Jimmie L. Mason, *Chairman*... Mason, Warner & Company, P. C., 5202 Indiana Ave., P. O. Box 93360, Lubbock, TX 79493 (806) 797–3251

**AREA V—ALASKA, ARIZONA, CALIFORNIA, COLORADO, GUAM, HAWAII, IDAHO, MONTANA, NEVADA, OREGON, UTAH**


**STOCKBROKERAGE AND INVESTMENT BANKING COMMITTEE**

*OBJECTIVE:* To maintain communications between regulatory agencies, the brokerage industry and the accounting profession; to promote the use of GAAP and adoption of sound reporting practices in the brokerage industry.

Edward H. Jones, *Chairman*... KPMG Peat Marwick, 345 Park Ave., New York, NY 10154 (212) 872–5671

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

Michael Ferman... A. G. Edwards & Sons Inc., One North Jefferson Ave., St. Louis, MO 63103 (314) 289–3179

Richard J. Hittner... Merrill Lynch & Co. Inc., South Tower, World Financial Center, New York, NY 10080 (212) 236–6362

Thomas M. Hudgins... Ernst & Young, 277 Park Ave., New York, NY 10172 (212) 773–3174
STOCKBROKERAGE AND INVESTMENT BANKING COMMITTEE (CONT'D)

G. Victor Johnson . Lasheo Inc., 200 West Madison St., Suite 300, Chicago, IL 60606 (312) 435-3844
Lawrence O. Kaplan . Checkers, Simon & Rosner, One South Wacker Drive, Suite 2400, Chicago, IL 60606 (312) 917-0631
Thomas C. Lockburner . Deloitte & Touche, One World Trade Ctr., 101 Fl., New York, NY 10048 (212) 669-5259
Donald H. Mac Neal . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212) 708-4513
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Kevin C. Piccoli . Coopers & Lybrand, 1301 Avenue of the Americas, New York, NY 10019 (212) 259-2172
Lawrence A. Stoler . Price Waterhouse, 153 East 53 St., New York, NY 10022 (212) 527-8560
Peter W. Testaverde, Jr . Goldstein, Golub, Kessler & Company, P. C., 1185 Avenue of the Americas, 5 Fl., New York, NY 10036 (212) 422-1000

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

STRATEGIC PLANNING COMMITTEE

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

Philip B. Chenok, Chairman . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212) 575-5577
Louis J. Barbich . Barbich Longcrier Hooper & King, A. C., 333 Palmer Drive, Ste. 200, P.O. Box 11171, Bakersfield, CA 93389 (805) 397-1171
I. F. Diamond . Rogoff, Diamond & Walker, P.O. Box 25707, 1001 Medical Arts Ave. NE, Albuquerque, NM 87125 (505) 242-5271
Carl R. George . Clifton, Gunderson & Co., 301 SW Adams, Suite 900, Peoria, IL 61602 (309) 671-4574
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John H. Kennedy . The Kenwal Company, P.O. Box 311, Bryn Mawr, PA 19010 (215) 649-3865
Paula C. O'Connor . Washington State Liquor Control Board, 1025 East Union, Olympia, WA 98504 (206) 753-6268
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James H. Quigley . Deloitte & Touche, One City Centre, St Louis, MO 63101 (314) 694-7883

*Non AICPA Member
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.

Gene J. Baroni. Coopers & Lybrand, 203 North LaSalle St., Chicago, IL 60601 (312) 701–5670
Michael F. Boyle. UNR Industries Inc., 332 S. Michigan Ave., Chicago, IL 60604 (312) 341–1234
Richard T. Eckert. General Motors Corporation, 14–262 GM Bldg., 3044 W. Grand Blvd., Detroit, MI 48202 (313) 556–6050
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STAFF AIDE:
Joseph W. Schneid—Technical Manager, Federal Taxation (202) 737–6600

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.

Robert C. Wynne, Chairman. Salada, Wynne, Kling & Company, CPAs, P. C., 661 Main St., P.O. Box 96, Niagara Falls, NY 14302 (716) 285–9391
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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:
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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
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Frederick R. Jacobs... The University of Minnesota, College of Bus., Minneapolis, MN 55455 (612) 624–7511
Claude D. Renshaw... St. Mary’s College, Dept. of Business Admin., Notre Dame, IN 46556 (219) 284–4750
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Constance E. Skidmore... Coopers & Lybrand, 1999 Harrison St., Ste. 1100, Oakland, CA 94612 (415) 208–2023
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
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Deborah Walker . . KPMG Peat Marwick, 2001 M Street, NW, Washington, DC 20036 (202) 467-3883

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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
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Lori Demski... Deloitte & Touche, 100 Renaissance Center, Suite 3100, Detroit, MI 48243 (313) 396-3324
Murray Dropkin... Dropkin & Company, 390 George St., New Brunswick, NJ 08901 (908) 828-3211
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Byron A. Parker... KPMG Peat Marwick, Thanksgiving Tower, 1601 Elm St., Ste. 1400, Dallas, TX 75201 (214) 754-2000
Barbara A. Rosen... Hood and Strong, 101 California St., Ste. 1500, San Francisco, CA 94111 (415) 781-0793
Frederick H. Rothman... Loeb & Troper, 270 Madison Ave., New York, NY 10016 (212) 889-7880
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
Lori E. Baugh... Baugh & Fox, 6151 Powers Ferry Rd. NW, Suite 550, Atlanta, GA 30339 (404) 988-9969
TAX FORMS COMMITTEE (CONT'D)

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Carol Noack . . . Carol Noack, 4001 Dryden Road, Port Arthur, TX 77642 (409) 985-2003
G. Douglas Puckett . . . Practitioners Publishing Company, 3221 Collinsworth St., Fort Worth, TX 76107 (817) 332-3709
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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
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STAFF AIDES:
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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.

David T. Wright, Chairman. . . Coopers & Lybrand, 1800 M Street NW, Washington, DC 20036 (202) 822-4262
Robert A. Docili. . . Hood and Strong, 101 California St., Ste. 1500, San Francisco, CA 94111 (415) 781-0793
Robert A. Docili. . . Hood and Strong, 101 California St., Ste. 1500, San Francisco, CA 94111 (415) 781-0793

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
TAX PRACTICE AND PROCEDURES COMMITTEE (CONT'D)

Charles C. Appleby... Grenadier, Appleby & Company, 4655 Salisbury Rd., Suite 300, Jacksonville, FL 32256 (904) 281-0700
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Preston L. Gentry... Deloitte & Touche, 101 S. Capitol Blvd., #1800, Boise, ID 83702 (208) 342-9361
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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, PO. 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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TAX PRACTICE GUIDES COMMITTEE (CONT'D)

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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

William T. Diss . Ernst & Young, 4300 Republic Plaza Bldg., Denver, CO 80202 (303) 628-4323


Barton M. Gordon . Gleeson, Sklar & Sawyers, 7250 North Cicero Ave., Suite 100, Chicago, IL 60646 (708) 673-4500

Robert I. Karon . Schweitzer, Rubin, Karan & Bremer, 121 S. Eighth St., #1420, Minneapolis, MN 55402 (612) 339-7811

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

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

Mary E. McMillin . Mary Ellen McMillin, P.O. Box 4460, Annapolis, MD 21403 (301) 268-6611

Gary G. Ness . Eide Helmeke & Co., 51 Broadway, Suite 500, P.O. Box 2545, Fargo, ND 58108 (701) 237-3343

Stephen E. Pascarella II . Pascarella and Trench, 155 South Main St., Providence, RI 02903 (401) 331-8806

Joseph V. Pease, Jr. . Lytkowski & Pease, Inc., 801 Hanna Bldg., 1422 Euclid Ave., Cleveland, OH 44115 (216) 696-5394

Bernard Werner . Kipnis & Karchmer, 386 Park Ave. South, 17 Fl., New York, NY 10016 (212) 447-5588

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.
TAX SIMPLIFICATION COMMITTEE (CONT'D)

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
Arthur I. Gordon . . . Ernst & Young, 277 Park Ave., New York, NY 10172 (212) 773-2927
Hugh S. Hatcher . . . Internal Revenue Service, 1111 Constitution Ave., Washington, DC 20224 (202) 566-4390
Jeffrey A. Porter . . . Porter & Associates, P.O. Box 8129, Huntington, WV 25705 (304) 522-2553
Donald Rocen* . . . Coopers & Lybrand, 1800 M St. NW, Washington, DC 20036 (202) 822-5810
Roy Soll . . . Florida Atlantic University, School of Accounting, Boca Raton, FL 33431 (407) 997-7521
Paul J. Streer . . . University of Georgia, J. M. Tull School of Accounting, Athens, GA 30602 (404) 542-3596
Don J. Summa . . . Monmouth College, School of Business Admin., West Long Branch, NJ 07764 (908) 571-3648
Judith A. Swingen . . . Rochester Institute of Technology, College of Business, One Lomb Memorial Dr, Rochester, NY 14623 (716) 475-5334
Ralph C. Youngberg . . . Ralph C. Youngberg, 612 First St. NW, P.O. Box 25924, Albuquerque, NM 87125 (505) 843-7801
STAFF AIDE:
Carol B. Ferguson—Technical Manager, Federal Taxation (202) 737-6600

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
Michael A. Diamond . . . Univ. of Southern California, School of Accounting, Los Angeles, CA 90089 (213) 740-4841
Ellen P. Gabriel . . . Deloitte & Touche, One Financial Center, Boston, MA 02111 (617) 261-8403
Marguerite R. Griffin . . . AT&T, 99 Jefferson Rd., Rm. 1846, Parsippany, NJ 07054 (201) 581-6611

*Non AICPA Member
Gladys Hyatt . . . Moss Adams, 3614 Meridian, Suite 200, Bellingham, WA 98225 (206) 676–1920
Maryann C. McKelvey . . . Arthur Andersen & Co., 5600 NCNB Plaza, 901 Main St., P.O. Box 650026, Dallas, TX 75265 (214) 741–8363
STAFF AIDES:
Beatrice C. Sanders—Director, Academic and Career Development (212) 575–6434
John L. Daidone—Manager, Academic and Career Development (212) 575–6357
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
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<td>Technical Manager</td>
<td>Federal Tax</td>
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<td>Federal Tax</td>
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<td>Young, Anna</td>
<td>Technical Manager</td>
<td>Federal Government Relations</td>
<td>202 737-6600</td>
<td>56</td>
</tr>
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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.

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PEER REVIEW COMMITTEE

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

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


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

STAFF AIDES:

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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.


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Anthony M. Lendez—Technical Manager (212) 575–8710
OBJECTIVE: To improve the quality of practice by CPA firms before the Securities and Exchange Commission through establishment of practice requirements for member firms; to establish and maintain an effective system of self-regulation of member firms by means of mandatory peer reviews, required maintenance of appropriate quality controls and the imposition of sanctions for failure to meet membership requirements; to enhance the effectiveness of the section's regulatory system through the monitoring and evaluation activities of an independent oversight board composed of public members; to provide a forum for development of technical information relating to SEC practice.

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PEER REVIEW COMMITTEE

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

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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.

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SEC PRACTICE SECTION PUBLIC OVERSIGHT BOARD

OBJECTIVE: To monitor and evaluate the regulatory and sanction activities of the peer review and executive committees to assure their effectiveness, and to make recommendations to the executive committee for improvements in the operations of the section.

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