

1992

## AICPA committees, 1992-93: Officers, board of directors and council, boards and committees, staff organization, state CPA societies, dates of board, council, and annual meeting

American Institute of Certified Public Accountants

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# AICPA Committees

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## 1992/93

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

**AICPA**

American Institute of Certified Public Accountants

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# AICPA Committees

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## 1992/93

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

**American Institute of Certified Public Accountants**

**AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS**

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All AICPA Boards,  
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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 1992-93

### OFFICERS 1992-1993

**Jake L. Netterville**, *Chairman*. . . Postlethwaite & Netterville, 8550 United Plaza Blvd., Suite 1001, Baton Rouge, LA 70809-2251 (504) 922-4600

**D.A. Tarantino**, *Vice Chairman*. . . Price Waterhouse, 1251 Avenue of the Americas, 35th Fl., New York, NY 10020-1180 (212) 819-4850

**Philip B. Chenok**, *President*. . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036-8775 (212) 596-6001

**Donald J. Schneeman**, *General Counsel and Secretary*\*. . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212) 596-6007

### DIRECTORS

#### FOR THREE YEARS 1992-95

**Louis J. Barbich**. . . Barbich, Longcrier, Hooper & King, A.C., P.O. Box 11171, 5001 East Commerce Center Dr., Ste. 350, Bakersfield, CA 93309 (805) 631-3846

**Ellen J. Feaver**. . . Anderson, Zur Muehlen & Co., P.C., Sixth Ave. & Last Chance Gulch, P.O. Box 1147, Helena, MT 59624-1147 (406) 442-1040

**J. Curt Mingle**. . . Clifton, Gunderson & Co., 301 SW Adams, Suite 900, Peoria, IL 61602-1572 (309) 671-4511

**A. Tom Nelson**. . . School of Accounting, University of Utah, David Eccles School of Business, Salt Lake City, UT 84112 (801) 581-7431

**Eric L. Schindler**. . . Columbia Paint Company, P.O. Box 4569, Spokane, WA 99202-0569 (509) 536-0957

#### FOR TWO YEARS 1992-94

**Ronald S. Cohen**. . . Crowe, Chizek & Co., 330 East Jefferson Blvd., P.O. Box 7, South Bend, IN 46624-0007 (219) 236-8677

**Thomas M. Feeley**. . . Feeley & Driscoll, P.C., 100 North Washington St., Boston, MA 02114-2128 (617) 742-7788

**Thomas G. Jordan**. . . Jordan Company, Inc., 200 East Long Lake Rd., Ste. 174, Bloomfield Hills, MI 483042361 (313) 644-2300

**Stuart Kessler**. . . Goldstein, Golub, Kessler & Company, P.C., 1185 Avenue of the Americas, 5th Fl., New York, NY 10036-2602 (212) 523-1304

**Robert Mednick**. . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602-3003 (312) 507-2235

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

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\*Non AICPA Member

**FOR ONE YEAR 1992-93**

**Brenda T. Acken** . . . Bluefield Regional Medical Center, 500 Cherry St., Bluefield, WV 24701 (304) 327-1709  
**Bruce J. Harper** . . . Harper & Pearson Co., P.C., One Riverway, Suite 1000, Houston, TX 77056-1973 (713) 622-2310  
**Kenneth J. Hull** . . . Follett Corporation, 1000 West Washington Blvd., Chicago, IL 60607-2103 (312) 666-4300  
**Charles E. Keller III** . . . Bruner & Company, 201 Thomas Johnson Dr., Frederick, MD 21702-4350 (301) 663-8600  
**Paul Kolton\*** . . . 9 Hunting Ridge Rd., Stamford, CT 06903 (203) 322-5045  
**Herbert J. Lerner** . . . Ernst & Young, 1200 19 St. NW, 3 Fl., Washington, DC 20036-2412 (202) 663-9544

**EX OFFICIO**

**Gerald A. Polansky, Immediate Past Chairman** . . . Deloitte & Touche, 1001 Pennsylvania Ave. NW, Ste. 350N, Washington, DC 20004-2505 (202) 879-5353  
**STAFF AIDE:**  
**Donald J. Schneeman**—General Counsel and Secretary (212) 596-6007

**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 1992-93:

**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, 35th Fl., New York, NY 10020-1180 (212) 819-4850  
**Herbert J. Lerner, Vice President** . . . Ernst & Young, 1200 19 St., NW, 3rd Fl., Washington, DC 20036-2412 (202) 663-9544  
**A. Tom Nelson, Secretary-Treasurer** . . . School of Accounting, University of Utah, David Eccles School of Business, Salt Lake City, UT 84112 (801) 581-7431  
**Philip B. Chenok** . . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036-8775 (212) 596-6001  
**Ronald S. Cohen** . . . Crowe, Chizek & Co., 330 East Jefferson Blvd., P.O. Box 7, South Bend, IN 46624-0007 (219) 236-8677  
**Gerald A. Polansky** . . . Deloitte & Touche, 1001 Pennsylvania Ave., NW, Ste. 350N, Washington, DC 20004-2505 (202) 879-5353

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\*Non AICPA Member

STAFF AIDE:

**Donald L. Adams**—Vice President, Finance and Administration  
(201) 938-3221

**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 candidates for federal elective office whose views are consistent with AICPA goals.

**Jake L. Netterville, Chairman.** . . Postlethwaite & Netterville, 8550 United Plaza Blvd., Suite 1001, Baton Rouge, LA 70809-2251 (504) 922-4600

**Stuart Kessler, Secretary.** . . Goldstein, Golub, Kessler & Company, P.C., 1185 Avenue of the Americas, 5th Fl., New York, NY 10036-2602 (212) 523-1304

**Thomas M. Feeley.** . . Feeley & Driscoll, P.C., 100 North Washington St., Boston, MA 02114-2128 (617) 742-7788

**Bruce J. Harper.** . . Harper & Pearson Co., P.C., One Riverway, Suite 1000, Houston, TX 77056-1973 (713) 622-2310

**Kenneth J. Hull.** . . Follett Corporation, 1000 West Washington Blvd., Chicago, IL 60607-2103 (312) 666-4300

**Thomas G. Jordan.** . . Jordan Company, Inc., 200 East Long Lake Rd., Ste. 174, Bloomfield Hills, MI 48304-2361 (313) 644-2300

**Robert Mednick.** . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602-3003 (312) 507-2235

**Gerald A. Polansky.** . . Deloitte & Touche, 1001 Pennsylvania Ave., NW, Ste. 350N, Washington, DC 20004-2505 (202) 879-5353

STAFF AIDES:

**John E. Hunnicutt**—Group Vice President, Government Affairs  
(202) 434-9203

**Donald L. Adams**—Vice President, Finance and Administration (201) 938-3221

**J. Thomas Higginbotham**—Vice President, Legislation (202) 434-9205

**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**

**Jake L. Netterville, President.** . . Postlethwaite & Netterville, 8550 United Plaza Blvd., Suite 1001, Baton Rouge, LA 70809-2251 (504) 922-4600

**Charles E. Keller III, Treasurer.** . . Keller, Zanger, Bissell & Co., 201 Thomas Johnson Dr., Frederick, MD 21702-4350 (301) 663-8600

**D.A. Tarantino, Secretary.** . . Price Waterhouse, 1251 Avenue of the Americas, 35th Fl., New York, NY 10020-1180 (212) 819-4850

**Brenda T. Acken.** . . Bluefield Regional Medical Center, 500 Cherry St., Bluefield, WV 24701 (304) 327-1709

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

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\*Non AICPA Member

STAFF AIDE:

**Donald L. Adams**—Vice President, Finance and Administration  
(201) 938-3221

**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.

**Paul Kolton** *Chairman\** . . . 9 Hunting Ridge Rd., Stamford CT 06903  
(203) 322-5045

**Brenda T. Acken** . . . Bluefield Regional Medical Center, 500 Cherry St.,  
Bluefield, WV 24701 (304) 327-1709

**Ellen J. Feaver** . . . Anderson, Zur Muehlen & Co., P.C., Sixth Ave. & Last  
Chance Gulch, P.O. Box 1147, Helena, MT 59624-1147 (406) 442-3540

**Thomas M. Feeley** . . . Feeley & Driscoll, P.C., 100 North Washington St.,  
Boston, MA 02114-2128 (617) 742-7788

**Bruce J. Harper** . . . Harper & Pearson Co., P.C., One Riverway, Suite 1000,  
Houston, TX 77056-1973 (713) 622-2310

**Thomas G. Jordan** . . . Jordan Company, Inc., 200 East Long Lake Rd.,  
Ste. 174, Bloomfield Hills, MI 48304-2361 (313) 644-2300

**Eric L. Schindler** . . . Columbia Paint Company, P.O. Box 4569, Spokane, WA  
99202-0569 (509) 536-0957

STAFF AIDES:

**Donald L. Adams**—Vice President, Finance and Administration (201) 938-3221

**Jerry Cicalese**—Director, Internal Audit (201) 938-3171

**COMMITTEE OPERATIONS COMMITTEE**

*OBJECTIVE:* To evaluate activities of all AICPA committees 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 07078-1218  
(201) 379-5828

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

**Leonard A. Dopkins** . . . Dopkins & Company, 200 International Drive,  
Buffalo, NY 14221-8217 (716) 634-8800

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

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\*Non AICPA Member



*COMMITTEE OPERATIONS COMMITTEE (CONT'D)*

**Merle S. Elliott** . . . Smith, Elliott, Kearns & Co., 480 North Patomac St., Hagerstown, MD 21740 (301) 733-5020  
**Gerald W. Hepp** . . . Plante & Moran, 27400 Northwestern Highway, Southfield, MI 48034 (313) 352-2500  
**Kenneth J. Hull** . . . Follett Corporation, 1000 West Washington Blvd., Chicago, IL 60607-2103 (312) 666-4300  
**Stuart Kessler** . . . Goldstein, Golub, Kessler, & Company, P.C., 1185 Avenue of the Americas, 5th Fl., New York, NY 10036-2602 (212) 523-1304  
**Richard E. Piluso** . . . Loews Corporation, One Park Avenue, New York, NY 10016-5802 (212) 545-2626  
**Mahlon Rubin** . . . Rubin, Brown, Gornstein & Co., 230 South Bemiston Ave., St. Louis, MO 63105 (314) 727-8150  
**A. Marvin Strait** . . . Strait, Kushinsky & Co., P.C., 102 South Tejon, Ste. 500, Colorado Springs, CO 80903-2236 (719) 471-4290  
STAFF AIDE:  
**Donald J. Schneeman**—General Counsel and Secretary (212) 596-6007

**COMPENSATION COMMITTEE**

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

**Jake L. Netterville, Chairman** . . . Postlethwaite & Netterville, Suite 1001, 8550 United Plaza Blvd., Baton Rouge, LA 70809-2251 (504) 922-4600  
**D.A. Tarantino, Vice Chairman** . . . Price Waterhouse, 35th Fl., 1251 Avenue of the Americas, New York, NY 10020-1180 (212) 819-4850  
**Robert Mednick** . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602-3003 (312) 507-2235  
**Gerald A. Polansky** . . . Deloitte & Touche, 1001 Pennsylvania Ave., NW, Ste. 350N, Washington, DC 20004-2505 (202) 879-5353  
STAFF AIDE:  
**Donald J. Schneeman**—General Counsel and Secretary (212) 596-6007

**COMPLIANCE WITH CPE MEMBERSHIP REQUIREMENTS COMMITTEE**

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

**Herbert J. Lerner, Chairman** . . . Ernst & Young, 1200 19 St., NW, 3rd Fl., Washington, DC 20036-2412 (202) 663-9544  
**Brenda T. Acken** . . . Bluefield Regional Medical Center, 500 Cherry St., Bluefield, WV 24701 (304) 327-1709  
**Thomas M. Feeley** . . . Feeley & Driscoll, P.C., 100 North Washington St., Boston, MA 02114-2128 (617) 742-7788  
**A. Tom Nelson** . . . School of Accounting, University of Utah, David Eccles School of Business, Salt Lake City, UT 84112 (801) 581-7431  
STAFF AIDE:  
**Joseph T. Cote**—Vice President, Continuing Professional Education (201) 938-3535

## FINANCE COMMITTEE

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

**Robert Mednick, Chairman.** . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602-3003 (312) 507-2235

**Philip B. Chenok** . . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036-8775 (212) 596-6001

**Ronald S. Cohen** . . . Crowe, Chizek & Co., 330 East Jefferson Blvd., P.O. Box 7, South Bend, IN 46624-0007 (219) 236-8677

**Charles E. Keller III** . . . Keller, Zanger, Bissell & Co., 201 Thomas Johnson Dr., Frederick, MD 21702-4350 (301) 663-8600

**J. Curt Mingle** . . . Clifton, Gunderson & Co., 301 SW Adams, Suite 900, Peoria, IL 61602-1572 (309) 671-4511

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

**NOTE:** See page 60 for reporting subcommittees.

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**Joseph H. Todd** . . . Todd, Rivenbark & Puryear, 2405 Robeson St., P.O. Box 1720, Fayetteville, NC 28302–1720 (919) 323–3600

### FOR TWO YEARS 1992–94

**Kathy G. Eddy** . . . Johnston, Leach, McDonough & Eddy, A.C., 914 Market St., P.O. Box 184, Parkersburg, WV 26102–0184 (304) 428–8091

**Richard A. Eisner** . . . Richard A. Eisner & Company, 575 Madison Ave., New York, NY 10022–2511 (212) 355–1700

**Lawrence D. Handler** . . . Value Merchants, Inc., Toy Division, 735 North Water St., Ste. 400W, Milwaukee, WI 53202–4100 (414) 274–2925

**Rudolph L. Hertlein** . . . Paramount Communications Inc., 15 Columbus Circle, New York, NY 10023–7706

**Donald L. Neebes** . . . Ernst & Young, 1300 Huntington Bldg., Cleveland, OH 44115 (216) 861–5000

**William G. Shenkir** . . . University of Virginia, McIntire School of Commerce, 209 Monroe Hall, Charlottesville VA 22903 (804) 924–4146

**Robert F. Warwick** . . . McGladrey & Pullen, 110 Grace St., P.O. Box 1730, Wilmington, NC 28402–1730 (919) 762–9671

### FOR ONE YEAR 1992–93

**Patricia B. Bissell** . . . Patricia B. Bissell, 8623 Timber Hill Lane, Potomac, MD 20854–4240 (301) 299–1811

**I.F. Diamond** . . . Rogoff, Diamond & Walker, 1001 Medical Arts Ave., NE, P.O. Box 26148, Albuquerque, NM 87125–6148 (505) 242–5271

**Robert C. Ellyson** . . . Coopers & Lybrand, 5959 Blue Lagoon Drive, Miami, FL 33126–2090 (305) 263–8200

**Larzette G. Hale** . . . 163 East 100 North, Logan, UT 84321–4637 (801) 378–4236

**John H. Kennedy** . . . The Kenwal Company, P.O. Box 311, Bryn Mawr, PA 19010–0311 (215) 649–3865

**J. Allen Poole** . . . Blackwell, Poole & Company, P.O. Box 82472, Atlanta, GA 30354–0472 (404) 762–7758

**Michael A. Walker** . . . Palm Chase–35A, 5462 Palm Springs Lane, Boynton Beach, FL 33437–2264 (407) 738–7575

## COUNCIL—EX OFFICIO

### PAST PRESIDENTS/CHAIRMEN OF THE BOARD

- George D. Anderson** . . . George D. Anderson, P.C., Power Block Bldg., Box 636, Helena, MT 59624-0636 (406) 442-3522
- M.S. Armstrong** . . . 40 Spring Dr., Raintree Place, Zionsville, IN 46077-2018 (317) 873-5675
- Ivan Bull** . . . University of Illinois, College of Commerce & Business Administration, 1206 South Sixth Street, Champaign, IL 61820-6915 (217) 333-7953
- M.N. Chetkovich** . . . 93 Serrano Dr., Atherton, CA 94027-3958 (415) 367-9675
- J. Michael Cook** . . . Deloitte & Touche, Ten Westport Rd., P.O. Box 820, Wilton, CT 06897-0820 (212) 790-0602
- Joseph P. Cummings** . . . 11 Skyridge Rd., Greenwich, CT 06831-3126 (203) 869-8190
- Philip L. DeFliese** . . . 28 Waterford Drive, Englewood, FL 34223-2012 (212) 536-2108
- Samuel A. Derieux** . . . Deloitte & Touche, 700 East Main St., Suite 1800, Richmond, VA 23219-2625 (804) 643-2875
- Thomas D. Flynn** . . . 277 Park Ave., Suite 3552, New York, NY 10172-0003 (212) 752-6079
- Ray J. Groves** . . . Ernst & Young, 277 Park Ave., New York, NY 10172-0003 (212) 407-1938
- Clifford V. Heimbucher** . . . 25 Tanglewood Rd., Berkeley, CA 94705-1420
- William S. Kanaga** . . . 277 Park Ave., New York, NY 10172-0003 (212) 773-2334
- Ralph E. Kent** . . . P.O. Box 114, Southern Pines, NC 28388-0114 (919) 692-6734
- Rholan E. Larson** . . . Larson, Allen, Weishair & Co., 220 South 6th St., Ste. 1000, Minneapolis, MN 55402-4505 (612) 546-2211
- Leroy Layton** . . . 501 North Causeway, New Smyrna Beach, FL 32169-5251
- Bernard Z. Lee** . . . American Institute of CPAs, 1455 Pennsylvania Ave., NW, Washington, DC 20004-1081 (202) 737-6600
- Herman J. Lowe** . . . Bank of West Baton Rouge, P.O. Box 500, Port Allen, LA 70767-0500 (504) 387-0011
- Robert L. May** . . . 4 Shawnee Rd., Short Hills, NJ 07078-1218 (201) 379-5828
- W.J. Oliphant** . . . Lost Tree Village, 1003 Lake House Dr. South, N Palm Beach, FL 33408-3358 (305) 622-4234
- Louis H. Pilie** . . . 19096 L'Esperance Lane, Covington, LA 70433
- Thomas W. Rimerman** . . . Frank, Rimerman & Co., 2882 Sand Hill Rd., Menlo Park, CA 94025-7022 (415) 854-3344
- Stanley J. Scott** . . . Stanley J. Scott, 14133 Oakpoint Dr., Dallas, TX 75240-8601 (214) 960-2740
- Maurice H. Stans** . . . 211 South Orange Grove Blvd., Ste. 12, Pasadena, CA 91105-1758
- Marvin L. Stone** . . . Marvin L Stone, 3450 Republic Plaza, 370-17 St., Denver, CO 80202-5656 (303) 573-2882
- Arlan M. Strait** . . . Strait, Kushinsky & Co., P.C., 102 South Tejon, Ste. 500, Colorado Springs, CO 80903-2236 (719) 471-4290

## COUNCIL—DESIGNATED REPRESENTATIVES OF STATE SOCIETIES 1992–93

- O. Daniel Ahalt** . . . Pennington, Ahalt & Associates, P.C., 4840 Cordell Ave., Bethesda, MD 20814–3040 (301) 656–2412
- Paul E. Arbogast** . . . Ernst & Young, 500 Virginia St., P.O. Box 2906, Charleston, WV 25330–2906 (304) 343–8971
- Mason L. Backus** . . . Armstrong, Backus & Co., L.L.P., 515 West Harris Ave., P.O. Box 71, San Angelo, TX 76902–0071 (915) 653–6854
- Keith D. Balkcom** . . . Balkcom & Company, P.A., 1201 Eubank NE, Suite 4, Albuquerque, NM 87112–5300 (505) 293–0173
- Richard K. Boice** . . . Ernst & Young, Orlean Pacific Plaza, 865 South Main Drive, Ste. B201, Tamuning, GU 96911–3416
- Wayne R. Borkowski** . . . St Martin's College, 700 College St., SE, Olympia, WA 98503–7500 (206) 438–4331
- Charles D. Bragg** . . . Bragg & McCorkle, 701 Eisenhower Drive, P.O. Box 14286, Savannah, GA 31416–1286 (912) 355–4725
- Norman Brand** . . . Brand, Karimoto & Company, 1210 Auahi St., Ste. 100, Honolulu, HI 96814–4980 (808) 524–0433
- K. Brodie Brigman Jr.** . . . Brigman, Holcomb, Weeks & Co., P.A., 703 E. North St., P.O. Box 1057, Greenville, SC 29602–1057 (803) 235–8561
- Gene M. Buckno** . . . Buckno Lisicky & Company, P.C., 1524 Linden St., Allentown, PA 18102–4251 (215) 821–8580
- Jimmy E. Burkes** . . . Hagaman, Roper, Haddox & Reid, 1400 Deposit Guaranty Plaza, P.O. Box 22507, Jackson, MS 39225–2507
- Harold R. Butler** . . . Butler & Associates, P.S.C., 682 Teton Trail, P.O. Box 516, Frankfort, KY 40602–0516 (502) 875–5047
- Thomas J. Carey** . . . The Home News Company, P.O. Box 551, 123 How Ln., New Brunswick, NJ 08903
- Ted Carmical** . . . Ralph McQueen & Co., Ltd., 100 E. Daniels St., P.O. Box 326, Dermott, AR 71638–0326
- John J. DeLuca** . . . Brammer, Chasen & O'Connell, P.O. Box 3016, Christiansted, 1-A Gallows Bay, St. Croix, VI 00822 (809) 773–4305
- David C. Doane** . . . Jefferson, Urian, Doane and Sterner, P.A., 651 N. Bedford St., P.O. Box 388, Georgetown, DE 19947–0388 (302) 856–3900
- Jean J. Drumm** . . . Estep-Doctor-Drumm & Company, P.C., 3737 W. Bethel Ave., Muncie, IN 47304–5410
- Timothy E. Durbin** . . . Arthur Andersen & Co., One Detroit Center, 500 Woodward Ave., Ste. 2800, Detroit, MI 48226–3424 (313) 596–9000
- Daniel J. Eigeman** . . . Eigeman, Hanson & Company, P.C., 44 Second Ave. West, Box 518, Kalispell, MT 59903–0518
- Juan A. Flores Galarza** . . . KPMG Peat Marwick, G.P.O. Box 364089, San Juan, PR 00936–4089
- Nancy J. Fuhr** . . . Olsen, Thielen & Co., Ltd., 223 E. Little Canada Rd., St. Paul, MN 55117–1367 (612) 941–9242
- Le R. Funk** . . . Elgee, Rehfeld & Funk, 9309 Glacier Hwy., Ste. B200, Juneau, AK 99801–9300 (907) 789–3178
- Richard A. Garbee** . . . Salyer, Garbee & Co., P.O. Box 1024, 209 Boulevard, Salem, VA 24153–4905 (703) 387–0229
- Charles H. Gielow, Jr.** . . . Gielow & Davis, A.C., 5000 Hopyard Rd., Suite 335, Pleasanton, CA 94588–3351 (510) 734–6600

- Maurice P. Gilbert** . . . New Hampshire Department Revenue Administration, P.O. Box 1563, Concord, NH 03302-1563 (603) 271-3400
- Robert E. Gresham, Jr.** . . . Service Distributing Co., Inc., North Second St., Albemarle, NC 28001 (704) 982-2197
- Robert C. Grieshaber** . . . Robert C. Grieshaber P.A., 145 Lisbon St., Ste. 401, Lewiston, ME 04240-7235 (207) 783-1405
- Jerome A. Harris** . . . Checkers, Simon & Rosner, One S. Wacker Dr., Ste. 2400, Chicago, IL 60606-3392 (312) 346-4242
- David K. Hays** . . . Deloitte & Touche, One Williams Center, Ste. 2400, Tulsa, OK 74172-0101 (918) 586-8833
- Duane C. Karren** . . . Karren, Hendrix & Associates, Key Bank Tower, 50 South Main, Suite 650, Salt Lake City, UT 84144-2016 (801) 521-7620
- Allen G. Katz** . . . Schwartz & Katz, 125 Technology Dr., Waltham, MA 02154-8901 (617) 899-3100
- Fred F. Krush** . . . McGladrey & Pullen, P.O. Box 2654, 529 Kansas City St., Rapid City, SD 57701-3673 (605) 342-9345
- James M. Lane** . . . Coopers & Lybrand, 501 North Orange Ave., Orlando, FL 32801-1340 (407) 843-1190
- Gerald C. Marburger** . . . McKee, Marburger & Co., P.C., 185 South Fifth, Lander, WY 82520-3001 (307) 332-4545
- Anthony G. Mardo** . . . Mardo, Lachapelle & Co., Inc., 438 Broadway, Providence, RI 02909-1622 (401) 274-8400
- Peter L. McCoy** . . . McSoley McCoy & Co., 150 Kennedy Dr., South Burlington, VT 05403-6745 (802) 658-1808
- Randall J. Nehring** . . . Brady, Martz & Associates, P.C., 400 Demers Ave., Ste. 300, P.O. Box 1076, Grand Forks, ND 58206-1076 (701) 775-4685
- Francis T. Nusspickel** . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105-0032 (212) 708-4143
- Gary J. Previts** . . . Weatherhead School of Management, Department of Accounting, Case Western Reserve University, Cleveland, OH 44106 (216) 368-2074
- Alan D. Ryerson** . . . Business Capital Corporation, 1508 Financial Center, 666 Walnut, Des Moines, IA 50309-3914
- John F. Sanders** . . . The Alumni Association of the University of Kansas, 1266 Oread Ave., Lawrence, KS 66044-3169 (913) 864-4760
- David E. Schlotzhauer** . . . Mills & Schlotzhauer, 5330 College Blvd., Ste. B, Overland Park, KS 66211-1653 (913) 469-1066
- Jerry D. Sestak** . . . Seim, Johnson, Sestak & Quist, 10843 Old Mill Road, Suite 400, Omaha, NE 68154-2643 (402) 330-2660
- Craig A. Silva** . . . Deloitte & Touche, One Shell Square, 701 Poydras St., Ste. 3700, New Orleans, LA 70139-0001 (504) 581-2727
- Antonia B. Smiley** . . . Antonia Browning Smiley, 1815 H Street, NW, Washington, DC 20006-3604 (202) 466-3945
- Charles J. Sorrells** . . . Charles J. Sorrells, A.P.C., 1000 E. Garces Ave., Las Vegas, NV 89101-7020 (702) 385-3703
- Ralph J. Takala** . . . Ernst & Young, Goodwin Square, 225 Asylum St., Hartford, CT 06103-1516 (203) 247-3100
- Nancy O. Tang** . . . Portland State University, Office of Academic Affairs, P.O. Box 751, Portland, OR 97207-0751 (503) 725-3422
- Joe A. Thorne** . . . Thorne & Hawkins, 67 North Washington, Cookeville, TN 38501-3371 (615) 528-7433

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

**Diane M. Toscano** . . . U.S. West, Inc., 6300 S. Syracuse, Ste. 700 N,  
Englewood, CO 80111-6720 (303) 488-7082

**Michael J. Wagner** . . . Toback & Company, P.C., 3200 N. Central Ave.,  
Ste. 700, Phoenix, AZ 85012-2464 (602) 264-9011

**Larry J. Weber** . . . Bauer Built, Inc., P.O. Box 248, Durand, WI 54736-0248  
(715) 672-4295

**Jimmy L. Williamson** . . . McGriff, Dowdy & Associates, P.C., 203 S. Hambrick,  
P.O. Box 1188, Albertville, AL 35950-6188 (205) 442-5167

**James B. Young** . . . Keller, Young & Grover, 300 E. Mallard Dr., Ste. 210,  
Boise, ID 83706-3991 (208) 344-9033

**COUNCIL—REPRESENTATION BY STATE**

<b>State</b>	<b>Term Expires</b>
<b>ALABAMA</b>	
Don L. Machen—Machen, McChesney & Chastain, Auburn	1993
Jimmy L. Williamson <sup>3</sup> —McGriff, Dowdy & Associates, Albertville	1993
<b>ALASKA</b>	
Cynthia A. Coulter—Whitlock, Carlson & Associates, A.P.C., Anchorage	1994
Le Roy Funk <sup>3</sup> —Elgee, Rehfeld & Funk, Juneau	1993
<b>ARIZONA</b>	
Michael T. Daggett—Daggett & Daggett, Phoenix	1993
Terry L. Hothem—Miller, Wagner & Company, Phoenix	1993
Michael J. Wagner <sup>3</sup> —Toback & Company, P.C., Phoenix	1993
<b>ARKANSAS</b>	
Ted Carmical <sup>3</sup> —Ralph McQueen & Co., Ltd., Dermott	1993
Richard S. Mann—Mann, Hasson & Co., P.A., Little Rock	1994
<b>CALIFORNIA</b>	
Louis J. Barbich <sup>1</sup> —Barbich, Longcrier, Hooper & King, Bakersfield	1995
R.J. Beirich—Lund & Guttry, Palm Springs	1994
Dennis R. Brach—Backstrom, Neal & Company, San Jose	1995
Michael N. Chetkovich—(Retired), Atherton	Ex Officio
Al A. Finci—BDO Seidman, Los Angeles	1993
Charles H. Gielow, Jr. <sup>3</sup> —Gielow & Davis, A.C., Pleasanton	1993
Clifford V. Heimbucher—(Retired), Berkeley	Ex Officio
Thomas Iino—Deloitte & Touche, Los Angeles	1994
Peter Meeks—KPMG Peat Marwick, San Francisco	1994
Aulana L. Peters <sup>1</sup> —Gibson, Dunn & Crutcher, Los Angeles (Public Member)	1994
Thomas W. Rimerman—Frank, Rimerman & Co., Menlo Park	Ex Officio
Diana Phillips Sanderson—Sanderson & Sanderson, Walnut Creek	1994
Michael J. Schwarz—Schwarz, Ventura & Richards, A.C., San Diego	1993
Maurice H. Stans—(Retired), Pasadena	Ex Officio
David A. Summers—Summers & Associates, Inc., Walnut Creek	1995
Michael G. Ueltzen—John Waddell & Co., Sacramento	1995
Janice I. Vincent—Ernst & Young, Los Angeles	1995
Dennis A. Young—Young, Craig & Company, Los Altos	1993

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

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

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

<b>State</b>	<b>Term Expires</b>
<b>COLORADO</b>	
John R. Armour—Brockmann, Armour & Co., Denver	1995
David M. Dirks—Tanner, Dirks & Company, Inc., Denver	1994
Marvin L. Stone—Own Account, Denver	Ex Officio
A. Marvin Strait—Strait, Kushinsky & Company, Colorado Springs	Ex Officio
Diane M. Toscano <sup>3</sup> —U.S. West, Inc., Englewood	1993
Michael D. Weatherwax—Weatherwax & Associates, Boulder	1993
<b>CONNECTICUT</b>	
J. Michael Cook—Deloitte & Touche, Wilton	Ex Officio
Joseph P. Cummings—(Retired), Greenwich	Ex Officio
Lawrence D. Handler <sup>2</sup> —Consultant, West Hartford	1994
Paul Kolton <sup>1</sup> —Stamford (Public Member)	1993
Joseph A. Puleo—Puleo & Thompson, P.C., Hamden	1994
Ralph J. Takala <sup>3</sup> —Ernst & Young, Hartford	1993
George G. Veily—(Retired), Avon	1993
Michael Weinshel—Capossela, Cohen, Engelson & Colman, Southport	1995
<b>DELAWARE</b>	
Barry A. Crozier—Balfint, Lyons & Shuman, P.A., Wilmington	1995
David C. Doane <sup>3</sup> —Jefferson, Urian, Doane and Sterner, P.A., Georgetown	1993
<b>DISTRICT OF COLUMBIA</b>	
James T. Clarke <sup>2</sup> —Coopers & Lybrand, Washington	1995
Margaret A. DeBoe—Grossberg Company, Bethesda, MD	1995
Bernard Z. Lee—American Institute of CPAs, Washington	Ex Officio
Herbert J. Lerner <sup>1</sup> —Ernst & Young, Washington	1993
Gerald A. Polansky—Deloitte & Touche, Washington (Immediate Past Chairman of the Board)	1993
Antonia B. Smiley <sup>3</sup> —Own Account, Washington	1993
<b>FLORIDA</b>	
Robert C. Ellyson <sup>2</sup> —Coopers & Lybrand, Miami	1993
Robert R. Harris—Berger, Harris, McAlpin & Company, Fort Pierce	1995
Gary L. Holstrum <sup>2</sup> —University of South Florida, Tampa	1995
Ralph E. Kent—(Retired), Longboat Key	Ex Officio
James M. Lane <sup>3</sup> —Coopers & Lybrand, Orlando	1993
LeRoy Layton—(Retired), New Smyrna Beach	Ex Officio
Walter J. Oliphant—(Retired), North Palm Beach	Ex Officio

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

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

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



<b>State</b>	<b>Term Expires</b>
Scott T. Rhine—Workman, Rhine & Co., Boca Raton	1994
Ramon A. Rodriguez—Madsen, Sapp, Mena, Rodriguez & Co., Plantation	1995
John R. Rowe, Jr.—Tampa Electric Company, Tampa	1993
Arthur J. Stites—Stites & Mato, P.A., Jacksonville	1994
Wilber G. Van Scoik—Harper, Van Scoik & Company, Clearwater	1993
Michael A. Walker <sup>2</sup> —(Retired), Boynton Beach	1993
 <b>GEORGIA</b>	
Charles D. Bragg <sup>3</sup> —Bragg & McCorkle, Savannah	1993
Richard Q. Conrad—Richard Q. Conrad, P.C. Roswell	1993
John W. Cook—(Retired), Atlanta	1995
Julian I. Deal—Sea Island Bank, Statesboro	1994
J. Allen Poole <sup>2</sup> —Blackwell, Poole & Company, Atlanta	1993
 <b>GUAM</b>	
Richard K. Boice <sup>3</sup> —Ernst & Young, Tamuning	1993
Daniel Scott Fitzgerald—Deloitte & Touche, Agana	1994
 <b>HAWAII</b>	
Norman Brand <sup>3</sup> —Brand, Karimoto & Company, Honolulu	1993
Joseph L. Wikoff—Wikoff, Coffman & Co., Honolulu	1994
 <b>IDAHO</b>	
Richard D. Maxey—Magnuson, McHugh & Co., Coeur d'Alene	1995
James B. Young <sup>3</sup> —Keller, Young & Grover, Boise	1993
 <b>ILLINOIS</b>	
Ivan O. Bull—University of Illinois, Champaign	Ex Officio
Harvey L. Coustan—Ernst & Young, Chicago	1993
Arthur I. Farber—Altschuler, Melvoin and Glasser, Chicago	1994
Jerome A. Harris <sup>3</sup> —Checkers, Simon & Rosner, Chicago	1993
Kenneth J. Hull <sup>1</sup> —Follett Corporation, Chicago	1993
Ronald S. Katch—Katch, Tyson and Corren, Northfield	1994
David L. Landsittel—Arthur Andersen & Co., Chicago	1995
Robert Mednick <sup>1</sup> —Arthur Andersen & Co., Chicago	1994
John R. Meinert—J.H. Chapman Group, Ltd., Rosemont	1993
J. Curt Mingle <sup>1</sup> —Clifton, Gunderson & Co., Peoria	1995
Leonard Podolin <sup>2</sup> —Arthur Andersen & Co., Chicago	1995
John R. Rogers—Wermer, Rogers, Doran & Ruzon, Joliet	1993
Edward J. Taylor—Price Waterhouse, Chicago	1994
Ernest R. Wish—Coopers & Lybrand, Chicago	1993

<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

*COUNCIL—REPRESENTATION BY STATE (CONT'D)*

<b>State</b>	<b>Term Expires</b>
<b>INDIANA</b>	
Marshall S. Armstrong—(Retired), Zionsville	Ex Officio
Ronald S. Cohen <sup>1</sup> —Crowe, Chizek and Company, South Bend	1994
Jean J. Drumm <sup>3</sup> —Estep-Doctor-Drumm & Company, P.C., Munice	1993
Dale L. Gettelfinger—Monroe, Shine & Co., Inc., New Albany	1994
Jeffrey C. Kimmerling—Kimmerling, Myers & Co., Inc., Indianapolis	1993
<b>IOWA</b>	
Larry F. Mosebach—Mosebach, Griffith and Company, Tama	1993
Alan D. Ryerson <sup>3</sup> —Holmes, Murphy & Associates, Inc., Des Moines	1993
<b>KANSAS</b>	
Louis R. Regier—(Retired), Wichita	1993
John F. Sanders <sup>3</sup> —The University of Kansas, Lawrence	1993
<b>KENTUCKY</b>	
Harold R. Butler <sup>3</sup> —Butler & Associates, P.S.C., Frankfort	1993
Michael B. Mountjoy—Carpenter & Mountjoy, Louisville	1993
<b>LOUISIANA</b>	
Edward D. Conway—Edward D. Conway, P.C., Metairie	1995
Herman J. Lowe—H.J. Lowe & Company, Baton Rouge	Ex Officio
Patrick D. McCarthy—Patrick D. McCarthy, Ltd., Lafayette	1993
Jake L. Netterville <sup>1</sup> —Postlethwaite & Netterville, Baton Rouge (Chairman of the Board)	1993
Louis H. Pilie—(Retired), Covington	Ex Officio
Craig A. Silva <sup>3</sup> —Deloitte & Touche, New Orleans	1993
<b>MAINE</b>	
Richard P. Dana—Schatz, Fletcher & Associates, Augusta	1994
Robert C. Grieshaber <sup>3</sup> —Robert C. Grieshaber, P.A., Lewiston	1993
<b>MARYLAND</b>	
O. Daniel Ahalt <sup>3</sup> —Benington, Ahalt & Associates, P.C., Bethesda	1993
Patricia B. Bissell <sup>2</sup> —Own Account, Potomac	1993
E. Dowson Grove—Keller, Zanger, Bissell & Co., Frederick	1993
Joseph T. Healy, Jr.—Dembo, Jones & Healy, P.C., Bethesda	1995
Charles E. Keller III <sup>1</sup> —Bruner & Company, Frederick	1993
Aloysius M. Mlot—Rockville	1994
<b>MASSACHUSETTS</b>	
Thomas M. Feeley <sup>1</sup> —Feeley & Driscoll, P.C., Boston	1994

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

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

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

<b>State</b>	<b>Term Expires</b>
Neal J. Harte—Harte & Carucci, P.C., Woburn	1994
Allen G. Katz <sup>3</sup> —Schwartz & Katz, Waltham	1993
John H. McCarthy—Coopers & Lybrand, Boston	1995
Paul Norton—Foley, Hoag & Eliot, Boston	1993
 <b>MICHIGAN</b>	
Timothy E. Durbin <sup>3</sup> —Arthur Andersen & Co., Detroit	1993
Raymond E. Howard—Deloitte & Touche, Detroit	1993
Thomas G. Jordan <sup>1</sup> —Jordan Company, Inc., Bloomfield Hills	1994
Patrick G. McKeever—Elro Corporation, Troy	1994
Leslie J. Patterson—Parker, Wittus and Company, Southfield	1994
Richard E. Rewalt—Godfrey, Hammel, Danneels & Company, St. Clair Shores	1995
 <b>MINNESOTA</b>	
Nancy J. Fuhr <sup>3</sup> —Olsen, Thielen & Co., Ltd., St. Paul	1993
Patrick W. Jacobs—Jacobs & Associates, P.A., Roseville	1993
Joseph D. Kenyon—Laventhol & Horwath, Minneapolis	1994
Rholan E. Larson—Larson, Allen, Weishair & Co., Minneapolis	Ex Officio
Reed Arlin Stigen—Charles Bailly & Company, Fargo, ND	1995
 <b>MISSISSIPPI</b>	
Jimmy E. Burkes <sup>3</sup> —Hagaman, Roper, Haddox & Reid, Jackson	1993
Philip M. Stevens—Holt, Stevens & Associates, P.A., Laurel	1995
 <b>MISSOURI</b>	
David Binford—Ernst & Young, St. Louis	1994
David E. Schlotzhauer <sup>3</sup> —Mills & Schlotzhauer, Overland Park, KS	1993
C. Paul Story—Kraft, Miles & Tatum, Kennett	1993
 <b>MONTANA</b>	
George D. Anderson—George D. Anderson, P.C., Helena	Ex Officio
Daniel J. Egegan <sup>3</sup> —Egegan, Hanson & Company, P.C., Kalispell	1993
Ellen J. Feaver <sup>1</sup> —Anderson, ZurMuehlen & Co., P.C., Helena	1995
Ronald A. Taylor—Junkermier, Clark, Campanella, Stevens, P.C., Missoula	1994
 <b>NEBRASKA</b>	
Jerry D. Sestak <sup>3</sup> —Seim, Johnson, Sestak & Quist, Omaha	1993
William V. Strain—Fry, White & Guszak, P.C., Lincoln	1994

<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

*COUNCIL—REPRESENTATION BY STATE (CONT'D)*

<b>State</b>	<b>Term Expires</b>
<b>NEVADA</b>	
Leland D. Pace—Stewart, Archibald & Barney, Las Vegas	1994
Charles J. Sorrells <sup>3</sup> —Chares J. Sorrells, A.P.C., Las Vegas	1993
<b>NEW HAMPSHIRE</b>	
Gerald G. Dupont—Own Account, Manchester	1994
Maurice P. Gilbert <sup>3</sup> —New Hampshire Department of Revenue Administration, Concord	1993
<b>NEW JERSEY</b>	
Thomas J. Carey <sup>3</sup> —Home News Company, New Brunswick	1993
Mary G. Finan <sup>2</sup> —(Retired), Long Branch	1995
James P. Hannon—BDO Seidman, New York, NY	1994
John C. Kelly—Arthur Andersen & Co., Roseland	1993
Eugene V. Malinowski—KPMG Peat Marwick, Short Hills	1993
Robert L. May—(Retired), Short Hills	Ex Officio
Joel J. Rogoff—Deloitte & Touche, Short Hills	1994
Douglas P. Stives—Curchin & Company, P.A., Red Bank	1995
Z. Thaddeus Zawacki—Own Account, Point Pleasant Beach	1995
<b>NEW MEXICO</b>	
Jerrell A. Atkinson <sup>2</sup> —Atkinson & Co., Ltd., Albuquerque	1995
Keith D. Balkcom <sup>3</sup> —Balkcom & Company, P.A., Albuquerque	1993
Irvin F. Diamond <sup>2</sup> —Rogoff, Diamond & Walker, Albuquerque	1993
Charles W. Phillippi—Pulakos & Alongi, Ltd., Albuquerque	1994
<b>NEW YORK</b>	
Steven C. Baum—Paneth, Haber & Zimmerman, New York	1995
Andrew J. Capelli—KPMG Peat Marwick, New York	1995
Philip B. Chenok <sup>1</sup> —American Institute of CPAs, New York (President)	Ex Officio
Philip L. Defliese—Columbia University, New York	Ex Officio
Richard A. Eisner <sup>2</sup> —Richard A. Eisner & Company, New York	1994
Thomas D. Flynn—(Retired), New York	Ex Officio
Arthur I. Gordon—Ernst & Young, New York	1994
Ray J. Groves—Ernst & Young, New York	Ex Officio
Rudolph L. Hertlein <sup>2</sup> —Paramount Communications, Inc., New York	1994
Robert L. Israeloff—Israeloff, Tratter & Co., Valley Stream	1993
Richard D. Isserman—KPMG Peat Marwick, New York	1995
William S. Kanaga—Ernst & Young, New York	Ex Officio
Stuart Kessler <sup>1</sup> —Goldstein, Golub, Kessler & Company, P.C., New York	1994
Norman W. Lipshie—Weber, Lipshie & Co., New York	1994
Bert N. Mitchell—Mitchell/Titus, New York	1993

<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

*COUNCIL—REPRESENTATION BY STATE (CONT'D)*

<b>State</b>	<b>Term Expires</b>
Francis T. Nusspickel <sup>3</sup> —Arthur Andersen & Co., New York	1993
Marilyn A. Pendergast—Urbach, Kahn & Werlin, P.C., Albany	1994
Anthony R. Pustorino—Pace University, New York	1995
Donald J. Schneeman <sup>1</sup> —American Institute of CPAs, New York (Secretary)	Ex Officio
Charles J. Schoff—D'Arcangelo & Co., Rome	1994
Dominic A. Tarantino <sup>1</sup> —Price Waterhouse, New York (Vice Chairman)	1993
<b>NORTH CAROLINA</b>	
Barton Whitfield Baldwin—Own Account, Mount Olive	1994
Robert E. Gresham, Jr. <sup>3</sup> —Service Distributing Co., Inc., Albemarle	1993
Ruth M. Rogers—Own Account, Durham	1993
Joseph H. Todd <sup>2</sup> —Todd, Rivenbark & Puryear, Fayetteville	1995
Robert F. Warwick <sup>2</sup> —Lowrimore, Warwick & Co., Wilmington	1994
David E. Williams—Williams, Overman, Pierce & Company, Greensboro	1995
<b>NORTH DAKOTA</b>	
Michael J. Bullinger—Builders Supply of Fargo, Fargo	1994
Randall J. Nehring <sup>3</sup> —Brady, Martz & Associates, P.C., Grand Forks	1993
<b>OHIO</b>	
Jerry L. Esselstein—Berwanger Overmyer Associates, Columbus	1995
Wayne C. Landes—Ernst & Young, Toledo	1995
James T. Martin—Meaden & Moore, Inc., Cleveland	1994
Thomas J. Mulligan—Mulligan, Topy & Co., Columbus	1993
Donald L. Neebes <sup>2</sup> —Ernst & Young, Cleveland	1994
Gary John Previts <sup>3</sup> —Case Western Reserve University, Cleveland	1993
Edward M. Rose—KPMG Peat Marwick, Cleveland	1994
<b>OKLAHOMA</b>	
David K. Hays <sup>3</sup> —Deloitte & Touche, Tulsa	1993
James E. Thielke—Own Account, Oklahoma City	1995
James C. Wright—Own Account, Oklahoma City	1994
<b>OREGON</b>	
Alan L. Steiger—A-dec, Inc., Newberg	1995
Nancy O. Tang <sup>3</sup> —Portland State University, Portland	1993
<b>PENNSYLVANIA</b>	
Gene M. Buckno <sup>3</sup> —Buckno, Lisicky & Company, P.C., Allentown	1993
Dean M. Hottle—Bulow, Hottle & Co., Somerset	1993

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

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

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

<b>State</b>	<b>Term Expires</b>
David C. Kennaday—Carbis Walker & Associates, New Castle	1995
John H. Kennedy <sup>2</sup> —The Kenwal Company, Bryn Mawr	1993
John L. Kreischer—Kreischer, Miller & Co., Horsham	1993
Edward J. O'Grady—Own Account, Drexel Hill	1994
James C. Stalder—Price Waterhouse, Pittsburgh	1994
James H. Weber—Coopers & Lybrand, Pittsburgh	1995
 <b>PUERTO RICO</b>	
Juan A. Flores Galarza <sup>3</sup> —KPMG Peat Marwick, Hato Rey	1993
Juan L. Martinez-Colon—University of Puerto Rico, Rio Piedras	1995
 <b>RHODE ISLAND</b>	
Jack Fradin—Fradin, Gessman & Co., Warwick	1993
Anthony G. Mardo <sup>3</sup> —Mardo, Lachapelle & Co., Inc., Providence	1993
 <b>SOUTH CAROLINA</b>	
K. Brodie Brigman, Jr. <sup>3</sup> —Brigman, Holcomb, Weeks & Co., P.A., Greenville	1993
Zeno H. Montgomery—Rogers, Montgomery & Company, Columbia	1994
 <b>SOUTH DAKOTA</b>	
Fred F. Krush <sup>3</sup> —McGladrey & Pullen, Rapid City	1993
John B. Walker—Ketel, Thorstenson & Co., Rapid City	1994
 <b>TENNESSEE</b>	
Raymond F. Kamler—Reynolds, Bone & Griesbeck, Memphis	1993
Maxie O. Patton—Kraft Bros., Esstman, Patton & Harrell, Nashville	1994
Joe A. Thorne <sup>3</sup> —Thorne & Hawkins, Cookeville	1993
 <b>TEXAS</b>	
Robert F. Anderson II—Ernst & Young, Fort Worth	1994
Mason L. Backus <sup>3</sup> —Armstrong, Backus & Co., San Angelo	1993
Robert D. Clyde—Arthur Andersen & Co., Dallas	1995
Walter T. Coppinger—Ernst & Young, Dallas	1994
Nita J. Dodson—The University of Texas, Arlington	1995
Arthur Greenspan—Arthur Greenspan and Company, Beaumont	1993
Dan H. Hanke—Hanke, Green & Stein, P.C., San Antonio	1995
Bruce J. Harper <sup>1</sup> —Harper & Pearson Company, Houston	1993
Edward M. Polansky—Botello, Matthys & Polansky, San Antonio	1995
Ronnie Rudd—Arthur Andersen & Co., Houston	1994

<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

*COUNCIL—REPRESENTATION BY STATE (CONT'D)*

<b>State</b>	<b>Term Expires</b>
Stanley J. Scott—(Retired), Dallas	Ex Officio
Edward Lee Summer—University of Texas at Austin, Austin	1993
Claude R. Wilson, Jr.—Golden, Potts, Boeckman & Wilson, Dallas	1993
Pat Leighton Wilson—Alamo Title Insurance of Texas, San Antonio	1994
 <b>UTAH</b>	
Larzette G. Hale <sup>2</sup> —Utah State University, Logan	1993
Duane C. Karren <sup>3</sup> —Karren, Hendrix & Associates, P.C., Salt Lake City	1993
A. Tom Nelson <sup>1</sup> —The University of Utah, Salt Lake City	1995
Mark Woodrow Stevens—Deloitte & Touche, Salt Lake City	1995
 <b>VERMONT</b>	
Peter L. McCoy <sup>3</sup> —McSoley, McCoy & Co., South Burlington	1993
John J. Weixel III—Franklin Lamoille Bank, Burlington	1994
 <b>VIRGIN ISLANDS</b>	
John J. DeLuca <sup>3</sup> —Brammer, Chasen & O'Connell, St. Croix	1993
Francisco E. Depusoir—Own Account, St. Croix	1994
 <b>VIRGINIA</b>	
Samuel A. Derieux—Deloitte & Touche, Richmond	Ex Officio
Richard A. Garbee <sup>3</sup> —Salyer, Garbee & Co., Salem	1993
William C. Morrison, Jr.—Eggleston, Smith, Hall, Cotman & Company, Williamsburg	1993
Robert J. Neuland—Homes, Lowry, Horn & Johnson, Ltd., Vienna	1995
 <b>WASHINGTON</b>	
Wayne R. Borkowski <sup>3</sup> —St. Martin's College, Olympia	1993
Dwan W. Bowen—Bowery, Hafey & Pennington, Olympia	1993
Robert L. Bunting <sup>2</sup> —Moss Adams, Seattle	1995
Gregg D. Jorshaugen—Yergen and Meyer, Bellevue	1994
Eric L. Schindler <sup>1</sup> —Columbia Paint Company, Spokane	1995
 <b>WEST VIRGINIA</b>	
Brenda T. Acken <sup>1</sup> —Bluefield Regional Medical Center, Bluefield, VA	1993
Paul E. Arbogast <sup>3</sup> —Ernst & Young, Charleston	1993
Kathy G. Eddy <sup>2</sup> —Johnston, Leach, McDonough & Eddy, A.C., Parkersburg	1994
Floyd E. Harlow, Jr.—Sommerville & Company, Huntington	1994

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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

*COUNCIL—REPRESENTATION BY STATE (CONT'D)*

<b>State</b>	<b>Term Expires</b>
<b>WISCONSIN</b>	
Gary L. Berger—McGladrey & Pullen, Madison	1995
John M. Hicks—Clifton, Gunderson & Co., Milwaukee	1994
Larry J. Weber <sup>3</sup> —Bauer Built, Inc., Durand	1993
<b>WYOMING</b>	
Gerald C. Marburger <sup>3</sup> —McKee, Marburger & Co., P.C., Lander	1993
Roger A. Schreiner—Own Account, Cheyenne	1994

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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



**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.** . . . Utah State University, 163 East 100 North, Logan, UT 84321-4637 (801) 752-4303

**Miguel A. Cabrera, Jr.** . . . M.A. Cabrera & Company, P.A., 4801 S. University Dr., Ste. 307, Fort Lauderdale, FL 33328-3836 (305) 434-1660

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

**Charles B. Eldridge.** . . . Ernst & Young, 787 Seventh Ave., New York, NY 10019-6018 (212) 773-5677

**Barron H. Harvey.** . . . Howard University, 2400 Sixth St., NW, Washington, DC 20001-2253 (202) 806-1565

**William Markell.** . . . University of Delaware, Dept. of Accounting, Coll. B. & E., Newark, DE 19716 (302) 451-2961

**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 60604-2218 (312) 362-5130

**Jack S. Oppenheimer.** . . . Geller, Ragans, James, Oppenheimer & Creel, 111 N. Orange Ave., Ste. 1100, Orlando, FL 32801-2375 (407) 425-4636

**Frank R. Rayburn.** . . . University of Alabama at Birmingham, School of Business, Dept. of Accounting, Birmingham, AL 35294-4460 (205) 934-8820

**Amelia A. Ripepi.** . . . Arthur Andersen & Co., 69 West Washington St., Ste. 3008, Chicago, IL 60602 (312) 507-7258

**Linda J. Savage.** . . . University of Central Florida, School of Accounting, Orlando, FL 32816 (407) 823-5661

**Robert E. Schlosser.** . . . Rutgers—The State University of NJ, Graduate School of Management, 92 New St., Newark, NJ 07102-1818 (201) 648-5510

**Marvin Strait.** . . . Strait, Kushinsky & Co., P.C., 102 South Tejon, Ste. 500, Colorado Springs, CO 80903-2236 (719) 471-4290

**James B. Thomas, Jr.** . . . U.S. Dept. of Education, Unit 601, 8340 Greensboro Drive, McLean, VA 22102-3532 (202) 205-5439

STAFF AIDES:

**Rick Elam**—Vice President, Education (212) 596-6006

**Beatrice C. Sanders**—Director, Academic and Career Development (212) 596-6218

## 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.

**Nita J. Dodson, Chairman.** . . . The University of Texas, P.O. Box 19377, Arlington, TX 76019 (817) 273-3037

**Maryan M. Ackley.** . . . Frank, Rimerman & Co., 2882 Sand Hill Rd., Menlo Park, CA 94025-7022 (415) 854-3344

- Richard M. Broich** . . . Larson, Allen, Weishair & Co., 220 S. 6th St., Ste. 1000, Minneapolis, MN 55402-4505 (612) 376-4502
- Dan S. Deines** . . . Kansas State University, Calvin Hall, Manhattan, KS 66502 (913) 532-6038
- Cindy M. Gray\*** . . . Virginia Society of CPAs, P.O. Box 31635, Glen Allen, VA 23294 (804) 270-5344
- Robert Hickman\*** . . . McGladrey & Pullen, 102 West Second St., Davenport, IA 52801 (319) 324-0447
- Dieter M. Kiefer** . . . U.S. General Accounting Office, 5799 Broadmoor, Ste. 600, Mission, KS 66202-2400 (913) 384-7415
- Mitchell A. Martin** . . . Martin, Harps, Syphoe & Co., 167 Trinity Ave., Atlanta, GA 30303-3648 (404) 525-3508
- Francine Mellors** . . . Chase Manhattan Bank, 33 Maiden Ln., 21st Fl., New York, NY 10081 (212) 968-3745
- Letricia Gayle Rayburn** . . . Memphis State University, Fogelman College of Business, School of Accountancy, Memphis, TN 38152 (901) 454-4565
- Mary U. Wood** . . . KPMG Peat Marwick, NCNB Plaza, 110 E. Broward Blvd., Fort Lauderdale, FL 33301-3503 (305) 462-4799
- STAFF AIDE:
- John L. Daidone**—Manager, Academic and Career Development  
(212) 596-6220

## 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 20001-2253 (202) 806-1565
- Louis W. Adams** . . . Southwestern Bell Telephone Co., One Bell Center 26-H-8, St. Louis, MO 63101-3002 (314) 235-4812
- Teddy L. Coe\*** . . . University of North Texas, College of Business Administration, Department of Accounting, Denton, TX 76203 (817) 565-3095
- Richard H. Fern** . . . Eastern Kentucky University, 319 Combs Bldg., Richmond, KY 40475 (606) 622-1087
- Robert M. Keith** . . . School of Accountancy, College of Business (BSN 3403), University of South Florida, 4202 E. Fowler Ave., Tampa, FL 33620-9998 (813) 974-4186
- Loc T. Nguyen** . . . California State University, Long Beach Acctg. Dept., 1250 Bellflower, Long Beach, CA 90840-0001 (310) 985-4586
- Walter F. O'Connor** . . . Fordham University, 113 West 60 St., New York, NY 10023-7404 (212) 636-6122
- Martin Rotheim** . . . Goldstein, Golub, Kessler & Company, P.C., 1185 Avenue of the Americas, 5th Fl., New York, NY 10036-2602 (212) 523-1212
- D. Gerald Searfoss** . . . Deloitte & Touche, Ten Westport Rd., P.O. Box 820, Wilton, CT 06897-0820 (203) 761-3018

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\*Non AICPA Member

**Paula B. Thomas** . . . 2622 Lancaster Court, Murfreesboro, TN 37129-6533  
(615) 898-2558

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

**Jean C. Wyer** . . . 1833 Harmon Cove Towers, Seacaucus, NJ 07094-1745  
STAFF AIDE:

**Stephen J. Anspacher**—Manager, Academic and Career Development  
(212) 596-6219

## **ACCOUNTING AND REVIEW SERVICES COMMITTEE**

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

**John C. Compton**, *Chairman* . . . Cherry, Bekaert & Holland, Forum VI,  
Suite 654, Greensboro, NC 27408 (919) 294-0946

**Heidi M. Barringer** . . . Beck, Lindsey & Company, 4500 Cameron Valley  
Parkway, Suite 130, Charlotte, NC 28211-3552 (704) 365-4334

**Cassandra A. Camp** . . . Jones, Camp & Associates, 90 Madison St., Ste. 502,  
Worcester, MA 01608-2030 (508) 798-1800

**D. Ronald Davis** . . . Thomas Leger & Co., 1225 North Loop West, Suite 650,  
Houston, TX 77008-1798 (713) 868-1065

**J. Larry Griffith** . . . Mosebach, Griffith and, Company, P.C., 5835 Grand  
Ave., Des Moines, IA 50312-1437 (515) 279-6505

**Don Pallais** . . . 11127 Sithean Way, Richmond, VA 23233-2220 (804) 360-4279

**Oliver R. Whittington** . . . School of Accountancy, San Diego State University,  
San Diego, CA 92182-0001 (619) 284-8401

STAFF AIDE:

**Judith M. Sherinsky**—Technical Manager, Auditing Standards (212) 596-6031

## **ACCOUNTING STANDARDS EXECUTIVE COMMITTEE**

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

**Norman N. Strauss**, *Chairman* . . . Ernst & Young, 277 Park Ave.,  
New York, NY 10172-0003 (212) 773-1692

**Ernest F. Baugh Jr.** . . . Joseph Decosimo and Company, Tallan Bldg.,  
Suite 1100, Two Union Square, Chattanooga, TN 37402-2552 (800) 782-8382

**Gary M. Crooch** . . . Arthur Andersen & Co., 69 W. Washington St., Chicago,  
IL 60602-3003 (312) 507-2339

**H. John Dirks** . . . Price Waterhouse, 555 California St., San Francisco, CA  
94104-1798 (415) 393-8500

- George P. Fritz** . . . Coopers & Lybrand, 1301 Avenue of the Americas, New York, NY 10019-6013 (212) 259-2381
- Stuart H. Harden** . . . Silva Harden & Co., 2440 West Shaw, Suite 209, Fresno, CA 93711-3300 (209) 431-6100
- James E. Healey** . . . CPC International Inc, International Plaza, Englewood Cliffs, NJ 07632 (201) 894-4000
- Sally L. Hoffman** . . . Richard A. Eisner & Company, 575 Madison Ave., New York, NY 10022-2511 (212) 891-4069
- James A. Johnson** . . . Deloitte & Touche, Ten Westport Rd., P.O. Box 820, Wilton, CT 06897-0820 (203) 761-3019
- Krista M. Kaland** . . . Clifton, Gunderson & Co., 317 N. Vermilion, P.O. Box 16, Danville, IL 61834-0016 (217) 442-1643
- Robert S. Kay** . . . Leonard N. Stern School of Business, New York University, Tisch Hall, 40 W. 4th St., New York, NY 10012-1106 (212) 285-6114
- Aram G. Kostoglian** . . . Grant Thornton, 605 Third Ave., New York, NY 10158-0142 (212) 599-0100
- John M. Lacey** . . . 944-15 St., Hermosa Beach, CA 90254-3204 (310) 985-4576
- James T. Parks** . . . Fannie Mae, 3900 Wisconsin Ave., NW, Washington, DC 20016-2892 (202) 752-7457
- Edward W. Trott** . . . Westchester Financial Center, 11 Martine Ave., 10th Fl., White Plains, NY 10606 (914) 287-6954
- STAFF AIDES:
- Arleen K. Rodda**—Director, Accounting Standards (212) 596-6159
- Albert F. Goll**—Technical Manager, Accounting Standards (212) 596-6161

## **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**

- James D. Edwards**, *President* . . . J.M. Tull School of Accounting, University of Georgia, Athens, GA 30602 (404) 542-3595
- Sam W. Hunsaker** . . . 1705 Guilford Ln., Oklahoma City, OK 73120-1013 (405) 843-3534
- John R. Meinert** . . . J.H. Chapman Group Ltd., 9700 Higgins Rd., Rosemont, IL 60018-4796 (312) 693-4800
- Ronald C. Peterson** . . . Health Cost Management, Inc., P.O. Box 831, Ooltewah, TN 37363-0831 (615) 499-4499
- Stephen M. Zamucen** . . . Zamucen & Associates, 18952 MacArthur Blvd., Ste. 220, Irvine, CA 92715-1432 (714) 955-2522
- STAFF AIDE:
- Leonard I. Green**—Director, Financial Management (201) 938-3479

## **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

*AICPA PROFESSIONAL LIABILITY INSURANCE PLAN COMMITTEE (CONT'D)*

against claims of negligence in their practice and to underwrite the costs of any recovery where such claims are found to be valid.

**Leonard A. Dopkins, *Chairman*** . . . Dopkins & Company, 200 International Drive, Buffalo, NY 14221-8217 (716) 634-8800

**Benjamin E. Cohen** . . . Blum Shapiro & Company, P.C., P.O. Box 272000, 29 S. Main St., West Hartford, CT 06127-2000 (203) 561-4000

**James B. Erickson** . . . Moss Adams, 601 Montgomery St., Ste. 1000, San Francisco, CA 94111-2684 (415) 956-1500

**Rex E. Harper** . . . Harper, Van Scoik & Company, 2111 Drew St., P.O. Box 4989, Clearwater, FL 34618-4989 (813) 446-0504

**Donald A. Harris** . . . Gerald T. Stack & Associates, P.C., 123 West First, Suite 400-30, Casper, WY 82601-2479 (307) 265-3400

**Steven Kaufman** . . . Reznick, Fedder & Silverman CPA's, P.C., 4520 East West Hwy., Ste. 300, Bethesda, MD 20814-3337 (301) 652-9100

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

STAFF AIDE:

**William C. Tamulinas**—Director, General Counsel Administration  
(212) 596-6102

## **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 07423-1705  
(201) 447-3414

**Donald L. Adams** . . . American Institute of CPAs, Harborside Financial Center, 201 Plaza III, Jersey City, NJ 07311-3881 (201) 938-3221

**Charles T. Barrett, Jr.** . . . Express Cash International Corporation, 909 NE Loop 410, Ste. 500, San Antonio, TX 78209-1315 (512) 829-8290

STAFF AIDE:

**Leonard I. Green**—Director, Financial Management (201) 938-3479

## **AICPA/STATE SOCIETY COORDINATING COMMITTEE**

*OBJECTIVE:* To foster coordination of AICPA and state society programs; to plan and conduct the State Society Planning Conference. Past state society presidency is a prerequisite for membership on the committee.

**Stuart L. Kart, *Chairman*** . . . Kart, Altman & Abbamonte, 14011 Ventura Blvd., Ste. 301, Sherman Oaks, CA 91423-3554 (818) 907-6020

**Dennis S. Sterosky** . . . Pulakos & Alongi, Ltd., 5700 Harper Dr., NE, Ste. 320, Albuquerque, NM 87109-3573 (505) 821-1600

**Michael D. Weatherwax** . . . Weatherwax & Associates, P.C., 5350 Manhattan Circle, Ste. 201, Boulder, CO 80303-4272 (303) 499-6711

STAFF AIDE:

**Jay L. Rothberg**—Vice President, Member and State Society Relations  
(212) 596-6005

## 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, Ten Westport Rd.,  
P.O. Box 820, Wilton, CT 06897-0820 (203) 761-3209

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Joplin, MO 64801 (417) 624-1065

**Jacob J. Cohen** . . . Walpert, Smullian & Blumenthal, P.A., 29 W. Susque-  
hanna Ave., 4th Fl., Baltimore, MD 21204-5201 (301) 296-4600

**Timothy E. Durbin** . . . Arthur Andersen & Co., One Detroit Center,  
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**Robert E. Fleming** . . . Urbach, Kahn & Werlin, 66 State St., Albany, NY  
12207 (518) 449-3166

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New York, NY 10020 (212) 536-2243

**J.E. Katzenmeyer** . . . Ernst & Young, 1300 Huntington Bldg., Cleveland, OH  
44115 (216) 861-5000

**Anthony V. La Rocca** . . . La Rocca & Co., P.C., 300 Union Hill Drive,  
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**Deborah D. Lambert** . . . Johnson, Lambert & Co., 1350 Conn. Ave., NW,  
Ste. 1250, Washington, DC 20036 (202) 659-6406

**George A. Lewis** . . . Broussard, Poche, Lewis & Breaux, 4112 W. Congress,  
P.O. Box 31329, Lafayette, LA 70593-1329 (318) 988-4930

**D. Edward Martin** . . . Richard A. Eisner & Company, 575 Madison Ave.,  
New York, NY 10022-2511 (212) 891-4020

**Edmund R. Noonan** . . . KPMG Peat Marwick, Stamford Square,  
3001 Summer St., Stamford, CT 06905-4317 (203) 356-9800

**George F. Patterson, Jr.** . . . Kenneth Leventhal & Company, 2049 Century  
Park East, Ste. 1700, Los Angeles, CA 90067 (310) 277-0880

STAFF AIDES:

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**Jeanne M. Mebus**—Technical Manager, Auditing Standards (212) 596-6030

## 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.

**David A. Haeckel, Chairman\*** . . . Arthur Andersen & Co., 69 West Washing-  
ton St., Chicago, IL 60602 (312) 507-2700

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\*Non AICPA Member

- Joe W. Bolton** . . . Purvis, Gray and Company, 222 NE First St., P.O. Box 23999, Gainesville, FL 32602-3999 (904) 378-2461
- Albert H. Decker\*** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212) 536-2927
- Mario R. Dell'Aera Jr.** . . . KPMG Peat Marwick, 3 Chestnut Ridge Rd., Montvale, NJ 07645-6114 (201) 307-7954
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- William C. Fleenor** . . . Southeastern Louisiana University, RR 1, Box 178-E, Loranger, LA 70446-9717 (504) 878-6020
- Jerry E. Jones** . . . Office of Thrift Supervision, Department of the Treasury, 1700 G St., NW, Washington, DC 20552 (202) 906-5782
- Larry E. Rittenberg** . . . University of Wisconsin, Dept. of Accounting, 1155 Observatory Drive, Madison, WI 53706-1319 (608) 262-2267
- George H. Tucker III.** . . . Ernst & Young, 515 South Flower St., Suite 2700, Los Angeles, CA 90071-2200 (213) 977-3055
- Robert J. Zink** . . . Wiss & Company, 354 Eisenhower Pkwy., Livingston, NJ 07039-1023 (201) 994-9400
- STAFF AIDE:  
**Jane M. Mancino**—Technical Manager, Auditing Standards (212) 596-6029

## AWARDS COMMITTEE

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

- William S. Kanaga, Chairman** . . . 277 Park Ave., New York, NY 10172-0003 (212) 773-2334
- Robert L. Bunting** . . . Moss Adams, 1001 Fourth Ave., Suite 2830, Seattle, WA 98154-1199 (206) 447-4265
- Leonard A. Dopkins** . . . Dopkins & Company, 200 International Drive, Buffalo, NY 14221-8217 (716) 634-8800
- Robert K. Elliott** . . . KPMG Peat Marwick, 767 Fifth Ave., New York, NY 10153-0194 (212) 909-5766
- Thomas G. Jordan** . . . Jordan Company, Inc., 200 E. Long Lake Rd., Ste. 174, Bloomfield Hls, MI 48304-2361 (313) 642-6790
- Mahlon Rubin** . . . Rubin, Brown, Gornstein & Co., 230 South Bemiston Ave., 6th Fl., St. Louis, MO 63105-1907 (314) 727-8150
- A. Marvin Strait** . . . Strait, Kushinsky & Co., P.C., 102 South Tejon, Ste. 500, Colorado Springs, CO 80903-2236 (719) 471-4290
- Doyle Z. Williams** . . . Accounting Education Change Commission, 1200 Union Bank Tower, 21515 Hawthorne Blvd., Torrance, CA 90503-6501 (213) 743-2100
- STAFF AIDE:  
**Donald J. Schneeman**—General Counsel and Secretary (212) 596-6007

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\*Non AICPA Member



## BANK AND SAVINGS INSTITUTIONS TAXATION COMMITTEE

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

**Karen C. Gardner, Chairman** . . . Ernst & Young, Sears Tower, 233 S. Wacker Dr., Chicago, IL 60606-6301 (312) 879-2227

**John W. Alexander** . . . KPMG Peat Marwick, 2001 M Street, NW, Washington, DC 20036-3310 (202) 467-3814

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**Ernest J. Antczak** . . . Michigan National Corporation, Attn: Mail Code 10-98, 27777 Inkster Road, Farmington Hills, MI 48334-5326 (313) 473-3243

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**Thomas B. Williams** . . . 5180 157 Lane, NW, Ramsey, MN 55303-4233 (612) 422-9703

STAFF AIDE:

**James S. Clark, Jr.**—Technical Manager, Federal Taxation (202) 434-9229

## 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.

**J.T. Shanahan Jr, Chairman** . . . KPMG Peat Marwick, 767 Fifth Ave., New York, NY 10153-0194 (212) 872-5708

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**Daniel M. Rosenthal** . . . Deloitte & Touche, One World Trade Center, Ste. 101-18, New York, NY 10048-0601 (212) 978-2044

**Press C. Southworth III** . . . Coopers & Lybrand, Columbus Center, 100 E. Broad St., Columbus, OH 43215-3671 (614) 225-8745

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**STAFF AIDE:**

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## **BOARD OF EXAMINERS**

*OBJECTIVE:* To establish policy for the Examinations Division and to supervise, coordinate, plan and initiate all of the projects, programs and activities of the subcommittees and task forces of the Board of Examiners. Specific responsibilities of this committee are to prepare future semiannual uniform CPA examinations in accounting & reporting—taxation, managerial, and governmental and not-for-profit organizations, auditing, business law & professional responsibilities, and financial accounting & reporting—business enterprises 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.

**LaVern O. Johnson**, *Chairman* . . . KPMG Peat Marwick, Westchester Financial Center, 11 Martine Ave., 10th Fl., White Plains, NY 10606-1934 (914) 287-6931

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

**James L. Brown** . . . Crowe, Chizek & Co., 330 E. Jefferson Blvd., P.O. Box 7, South Bend, IN 46624-0007 (219) 232-3992

**Francis G. Conrad** . . . U.S. Bankruptcy Court, P.O. Box 6648, Rutland, VT 05702-6648 (802) 773-0317

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**Charles A. Rhuda, Jr.**—Assistant Director, Examinations (201) 938-3420

### **AUDITING SUBCOMMITTEE**

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

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

**C. Wayne Alderman** . . . Auburn University, College of Business, 226 Thash Hall, Auburn, AL 36849

**Patrick S. Callahan** . . . Frederick B. Hill & Company, P.C., Crestar Bank Bldg., 500 E. Main St., Ste. 1630, Norfolk, VA 23510-2272 (804) 640-2504

**Barry J. Epstein** . . . Checkers, Simon & Rosner, One S. Wacker Dr., Ste. 2400, Chicago, IL 60606-3392 (312) 917-0616

**Harold L. Monk, Jr.** . . . Davis, Monk & Company, 4010 NW 25 Place, P.O. Box 13494, Gainesville, FL 32604-1494 (904) 372-6300

**STAFF AIDE:**

**Edward R. Gehl**—Technical Manager, Examinations (201) 938-3423

### **BUSINESS LAW AND PROFESSIONAL RESPONSIBILITIES SUBCOMMITTEE**

*OBJECTIVE:* To develop future semiannual examinations on business law & professional responsibilities in accordance with guidelines and policies established by the Board of Examiners.

**Francis G. Conrad, Chairman** . . . U.S. Bankruptcy Court, P.O. Box 6648, Rutland, VT 05702-6648 (802) 773-0317

**Debra D. Coyner** . . . Coyner & Germano, 505 Faulconer Dr., Ste. 1C, Charlottesville, VA 22903-4981 (804) 977-6752

**Hyson S. Freiman** . . . Weyrich, Cronin & Sorra, 9475 Deereco Rd., Ste. 202, Timonium, MD 21093-6934 (410) 561-8400

**Joseph E. Gibson** . . . U. of Va., McIntire School of Commerce, Charlottesville, VA 22904 (804) 924-3450

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STAFF AIDE:

**Joel Koppelman**—Technical Manager, Examinations (201) 938-3426

## **FINANCIAL ACCOUNTING AND REPORTING SUBCOMMITTEE**

*OBJECTIVE:* To develop future semiannual examinations on financial accounting and reporting—business enterprises in accordance with guidelines and policies established by the Board of Examiners.

**R.F. Kamler**, *Chairman*. . . Reynolds Bone & Griesbeck, 5100 Wheelis Dr., Ste. 300, Memphis, TN 38117-4520 (901) 682-2431

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STAFF AIDE:

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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.

**Richard W. Metcalf**, *Chairman*. . . University of South Dakota, School of Business, Vermillion, SD 57069-2390 (605) 677-5566

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**Kevin P. Sweeney**—Psychometrician, Examinations (201) 938-3431

## TAX, MANAGERIAL, AND GOVERNMENTAL ACCOUNTING AND REPORTING SUBCOMMITTEE

*OBJECTIVE:* To develop future semiannual examinations on accounting and reporting—taxation, managerial, and governmental and not-for-profit organizations in accordance with guidelines and policies established by the Board of Examiners.

**James G. Sprinkel, Chairman.** . . . Preston Morris and Company, DBA Morris and Sprinkel, 721 North Main St., Harrisonburg, VA 22801-4622 (703) 434-1706

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

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STAFF AIDE:

**Fran DiPietro**—Technical Manager, Examinations (201) 938-3435

## 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.

**V.M. O'Reilly, Chairman.** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020-1157 (212) 536-2131

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**John A. Heyman** . . . BDO Seidman, 1707 L Street, NW, 8th Fl., Washington, DC 20036-4209 (202) 833-2280

**Arthur S. Hoffman** . . . Goldstein, Golub, Kessler & Company, P.C., 1185 Avenue of the Americas, 5th Fl., New York, NY 10036-2602 (212) 523-1512

**Donald L. Neebes** . . . Ernst & Young, 1300 Huntington Bldg., Cleveland, OH 44115 (216) 861-5000

**Frank H. Whitehand** . . . Arthur Andersen & Co., 69 W. Washington St., Chicago, IL 60602-3003 (312) 507-2343

STAFF AIDE:

**Thomas P. Kelley**—Group Vice President, Professional (212) 596-6199

## 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.

- Stanley Person, Chairman** . . . Person & Company, 300 Madison Ave., New York, NY 10017-6216 (212) 286-1111
- Paul V. Breazeale** . . . Breazeale, Saunders & O'Neil, Ltd., P.O. Box 80, Jackson, MS 39205-0080 (601) 969-7440
- Joseph R. Call** . . . Rudd & Company/Chartered, 725 S. Woodruff Ave., P.O. Box 1895, Idaho Falls, ID 83403-1895 (208) 529-9276
- Linda K. Cheatham** . . . M.D. Oppenheim & Company, P.C., 2789 B Hartland Road, Falls Church, VA 22043-3529 (703) 698-0083
- Stephen C. Del Vecchio** . . . Hillin and Clark, P.C., 1917 William St., P.O. Box 1077, Cape Girardeau, MO 63702-1077 (314) 334-8200
- J.H. Engelbach** . . . Engelbach, Roberts & Co., 4000 Classen Center, Suite 100-C, Oklahoma City, OK 73118 (405) 528-4000
- Frederick P. Garbinski** . . . Parker Hannifin Corporation, 17325 Euclid Ave., Cleveland, OH 44112-1209 (216) 531-3000
- Keith O. Newton** . . . Grant Thornton, 800 First Interstate Bank Tower, 1445 Ross Ave., Dallas, TX 75202-2795 (214) 855-7300
- Virginia B. Robinson** . . . Joint Financial Management, Improvement Program, 666 11 Street, NW, Suite 320, Washington, DC 20001-4542 (202) 376-5415
- Jack Rossi** . . . Arnett & Foster, 1000 Laidley Tower, P.O. Box 2629, Charleston, WV 25329-2629 (304) 346-0441
- William G. Shenkir** . . . University of Virginia, McIntire School of Commerce, 209 Monroe Hall, Charlottesville VA 22903 (804) 924-4146
- STAFF AIDE:  
**Joseph T. Cote**—Vice President, Continuing Professional Education (201) 938-3535

## 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.

- Carthel M. Angel, Chairman** . . . Angel, Humphrey, Hamilton & Co., Ltd., P.O. Box 310, 405 N. Spring, Searcy, AR 72143-0310 (501) 223-2275
- Andrew M. Chused** . . . Hampton Industries, P.O. Box 614, Kinston, NC 28502-0614 (919) 527-8011
- Maurice Coleman\*** . . . Illinois CPA Foundation, 222 South Riverside Plaza, Ste. 1600, Chicago IL 60606 (312) 993-0393
- Patricia Crampton\*** . . . Indiana CPA Society, 3905 Vincennes Rd., Ste. 202, P.O. Box 68847, Indianapolis, IN 46268 (317) 872-5184

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\*Non AICPA Member

- Ann Karrer\*** . . . District of Columbia Institute of CPAs, 1666 K St., NW, Washington, DC 20006 (202) 659-9183
- Cheryl L. Langley\*** . . . Oregon Society of CPAs, 10206 SW Laurel St., Beaverton, OR 97005 (503) 641-7200
- Pat Moyers\*** . . . West Virginia Society of CPAs, One Commerce Square, Ste. 1201, Charleston, WV 25301 (304) 342-5461
- James L. Pioso** . . . Sattell, Johnson, Appel & Co., S.C., 700 N. Water St., Ste. 1100, Milwaukee, WI 53202-4206 (414) 273-0500
- Katrina Street\*** . . . Georgia Society of CPAs, 3340 Peachtree Rd., Ste. 2750, Atlanta, GA 30326 (404) 231-8676
- Pamela A. Swanstrom** . . . Swanstrom Associates, P.O. Box 3396, Littleton, CO 80161-3396 (303) 797-8995
- Gail M. Warek\*** . . . New York State Society of CPAs, 200 Park Ave., 10th Fl., New York, NY 10166 (212) 973-8370
- Don Weldon\*** . . . Texas Society of CPAs, 1421 West Mockingbird Ln., Ste. 100, Dallas, TX 75247 (214) 689-6020
- STAFF AIDE:  
**Mary Anne Tait**—Director, CPE Operations (201) 938-3513

## 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.

- Aurora M. Rubin, Chairman.** . . . Deloitte & Touche, 1633 Broadway, 10th Fl., P.O. Box 919, New York, NY 10019 (212) 492-3705
- Virginia L. Baeten** . . . Brown County Association For Retarded Citizens, Inc., P.O. Box 12770, Green Bay, WI 54307-2770 (414) 498-2599
- Stanton G. Bonta\*** . . . Iowa Society of CPAs, 950 Office Park Rd., Ste. 300, West Des Moines, IA 50265 (515) 223-8161
- Robert N. Colvin** . . . Coopers & Lybrand, 2400 Eleven Penn Center, Philadelphia, PA 19103 (215) 963-8592
- Patricia A. Dalton** . . . U.S. Department of Labor, Room S-5022, 200 Constitution Ave., NW, Washington, DC 20010-2125 (202) 219-5906
- Welling W. Fruehauf** . . . W.W. Fruehauf and Company, 236 Center Road, Monroeville, PA 15146-1750 (412) 373-7755
- James L. Hardenberg** . . . New Jersey Society of CPAs, 425 Eagle Rock Ave., Roseland, NJ 07068-1720 (201) 226-4494
- James H. Jarriel Jr.** . . . State of Florida, Office of the Auditor General, Pepper Bldg., Rm. 412 G, Tallahassee, FL 32301 (904) 487-4998
- Carol W. Preston** . . . Maryland Association of CPAs, 1300 York Rd., Suite 10, P.O. Box 4417, Lutherville, MD 21094 (301) 296-6250
- Nancy O. Tang** . . . Portland State University, Office of Academic Affairs, P.O. Box 751, Portland, OR 97207-0751 (503) 725-3422

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STAFF AIDE:

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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.

**William D. Grady, Jr., Chairman** . . . Arthur Andersen & Co., Center For Professional Education, 1405 North Fifth Ave., St. Charles, IL 60174-1281 (708) 377-3100

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STAFF AIDE:

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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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\*Non AICPA Member



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

**Robert M. Rosen, Chairman** . . . Ernst & Young, 1200 19 St., NW, 3rd Fl., Washington, DC 20036-2412 (202) 663-9622

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**Frank Wolpe** . . . Graduate Program in Taxation, Bentley College Center For Tax Studies, Waltham, MA 02254 (617) 891-2117

STAFF AIDE:

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

## 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 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.

**Ronald T. Parker, Chairman** . . . Cotton, Parker, Johnson & Co., P.C., 310 Williams Blvd., Ste. 210, Tucson, AZ 85711-4407 (602) 745-8711

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\*Non AICPA Member

## CREDIT UNIONS COMMITTEE (CONT'D)

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STAFF AIDE:

**Susan W. Hicks**—Technical Manager, Federal Government Relations  
(202) 434-9206

## DEFENSE CONTRACTORS COMMITTEE

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

**Martin R. Melone**, *Chairman* . . . Ernst & Young, 515 South Flower St., Suite 2800, Los Angeles, CA 90071-2200 (213) 977-3509

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STAFF AIDE:

**Susan W. Hicks**—Technical Manager, Federal Government Relations  
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\*Non AICPA Member

## 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 guidelines and pronouncements relating to employee benefit plans.

**David M. Walker, Chairman** . . . Arthur Andersen & Co., 133 Peachtree St., NE, Atlanta, GA 30303-1846 (404) 223-7170

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**Loral L. Werner-Gleason** . . . Pension Trend, 2149 Jolly Rd., Ste. 200, Okemos, MI 48864-3961 (517) 349-2149

STAFF AIDE:

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## EMPLOYEE BENEFITS TAXATION COMMITTEE

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

**Lisa C. Germano, Chairman** . . . Actuarial Benefits & Design Company, 1523 Huguenot Rd., Ste. 101, Midlothian, VA 23113-2474 (804) 379-4900

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Washington DC 20036 (202) 861-4152
- STAFF AIDE:
- Lisa A. Winton**—Technical Manager, Federal Taxation (202) 434-9234

## 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.

- James R. Jones, Chairman** . . . Arthur Andersen & Co., 711 Louisiana,  
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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, gift and generation skipping transfer taxes.

**Ross W. Nager, Chairman.** . . . Arthur Andersen & Co., 711 Louisiana, Suite 1300, Houston, TX 77002-2786 (713) 237-2724

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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.

**Joseph K. Koplin, Chairman.** . . . Joseph K. Koplin, 4 Penn Center Plz., Ste. 1400, Philadelphia, PA 19103-2514 (215) 923-7644

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STAFF AIDE:

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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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**Michael H. Sutton, Vice Chairman** . . . Deloitte & Touche, Ten Westport Rd., P.O. Box 820, Wilton, CT 06897-0820 (203) 761-3203

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STAFF AIDE:  
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(212) 596-6156

## 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:**

**Anna G. Young**—Technical Manager, Federal Government Relations (202) 434-9259

## GOVERNMENT AFFAIRS COMMITTEE

### ACCOUNTANTS' LEGAL LIABILITY SUBCOMMITTEE

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

**James T. Clarke**, *Chairman* . . . Coopers & Lybrand, 1800 M Street, NW, Washington, DC 20036-5873 (202) 822-5646

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### GOVERNMENT AFFAIRS STATE SOCIETY SUBCOMMITTEE

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

**William D. Smith II**, *Chairman* . . . Morrison and Smith, 1809 University Blvd., P.O. Box 020647, Tuscaloosa, AL 35402-0647 (205) 349-2424

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**Kathy G. Eddy** . . . Johnston, Leach, McDonough & Eddy, A.C., 914 Market St., P.O. Box 184, Parkersburg, WV 26102-0184 (304) 428-8091

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**Arthur Greenspan** . . . Arthur Greenspan & Company, 1125 San Jacinto Bldg., Beaumont, TX 77701 (409) 835-5358

**Larry S. Kamanitz** . . . Kamanitz, Uhlfelder & Permison, P.A., Executive Centre, 4 Reservoir Circle, Baltimore, MD 21208-1309 (301) 484-8700

**Robert C. Thornton** . . . Robert C. Thornton, 57 North Ottawa St., Suite 600, Joliet, IL 60431-1389 (815) 722-1600

**Albert E. Trexler\*** . . . Pennsylvania Institute of CPAs, 1608 Walnut St., 3rd Fl., Philadelphia, PA 19103 (215) 735-2635

STAFF AIDE:

**John M. Sharbaugh**—Vice President, State Legislation and Legislative Relations (202) 434-9257

### RELATIONS WITH THE JUDICIARY SUBCOMMITTEE

*OBJECTIVE:* To develop education courses for federal and state court judges which will assist the judiciary in understanding basic Auditing Standards and accounting principles and the legal issues attendant thereto.

**Robert L. May**, *Chairman* . . . 4 Shawnee Rd., Short Hills, NJ 07078-1218 (201) 379-5828

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

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**Robert I. Pender** . . . Arthur Andersen & Co., 69 W. Washington St.,  
Chicago, IL 60602-3003 (312) 507-2302

**Thomas W. Rimerman** . . . Frank, Rimerman & Co., 2882 Sand Hill Rd.,  
Menlo Park, CA 94025-7022 (415) 854-3344

STAFF AIDE:

**Paul V. Geoghan**—Assistant General Counsel (212) 596-6099

## HEALTH CARE COMMITTEE

*OBJECTIVE:* To monitor and provide comments to Congress and federal agencies on proposed federal legislation and regulations which have accounting and auditing implications for the health care industry. To monitor and provide comments to other Institute committees on technical matters affecting health care entities and their independent auditors. To develop, as necessary, accounting and auditing guidelines and pronouncements relating to current issues facing the health care industry.

**Maribess L. Miller, Chairman** . . . Coopers & Lybrand, 1999 Bryan St.,  
Suite 3100, Dallas, TX 75201-3185 (214) 754-5144

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NM 87110-4311 (505) 883-6612

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Louisville, KY 40202-3446 (502) 589-4160

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Riverside, CA 92507-2436 (714) 275-9116

**Prentiss L. Faulconer, Jr.** . . . Omega Systems, Inc., 95 Shadow Ln.,  
Lakeland, FL 33813-3592 (813) 646-1076

**William E. Fingland, Jr.** . . . Baird, Kurtz & Dobson, Williams Center  
Tower I, 1 West Third St., Ste. 1700, Tulsa, OK 74103-3522 (918) 584-2900

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300, Jenkintown, PA 19046-2039 (215) 572-7410

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10154-0004 (212) 872-3216

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Sacramento, CA 95814-4584 (916) 443-6756

**George E. Tucker Jr.** . . . Blue Cross & Blue Shield of Mississippi, Inc., P.O.  
Box 1043, Jackson, MS 39215-1043 (601) 932-3704

**W. Mark Watson** . . . Deloitte & Touche, 250 E. Fifth St., Ste. 1900, P.O. Box  
5340, Cincinnati, OH 45201-5340 (513) 784-7198

STAFF AIDE:

**Annette J. Schumacher**—Technical Manager, Federal Government Relations  
(202) 434-9212

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\*Non AICPA Member

## 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 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.

**David A. Lifson, Chairman.** . . . Hays & Company, 1412 Broadway, New York, NY 10018-3392 (212) 719-3900

**David J. Bramson.** . . . Blackman Kallick Bartelstein, 300 S. Riverside Plaza, Ste. 660, Chicago, IL 60606-6696 (312) 207-1040

**Ward M. Bukofsky.** . . . Braverman, Codron & Co., 233 S. Beverly Drive, Beverly Hills, CA 90212-3891 (310) 278-5850

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**Wayne L. Harvey.** . . . Harvey & Parmelee, 7239 S. Washington Ave., P.O. Box 348, Whittier, CA 90608-0348 (310) 698-9891

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**William T. McDermott.** . . . Ernst & Young, 901 East Cary St., Suite 1500, P.O. Box 3B, Richmond, VA 23206-0684 (804) 775-4406

**Alvin M. Pearlman.** . . . Beyer & Pearlman, Inc., 8626 Winton Rd., Cincinnati, OH 45231-4817 (513) 522-1680

**Gregory A. Porcaro.** . . . Brindamour & Company, P.C., 1230 Greenwich Ave., P.O. Box 7000, Warwick, RI 02887-7000 (401) 739-9250

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**William G. Voynich.** . . . Robinson, Grimes & Company, P.C., 5637 Whitesville Rd., P.O. Box 4299, Columbus, GA 31904-0299 (706) 324-5435

STAFF AIDE:

**Joseph W. Schneid**—Technical Manager, Federal Taxation (202) 434-9231

## 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.

**Michael W. Harnish, Chairman** . . . Crowe Chizek & Co., P.O. Box 3697, One Mid America Plaza, Oak Brook, IL 60522-3697 (708) 574-1613

**Steven W. Bare** . . . Clifton, Gunderson & Co., 6400 Indian School Rd., NE, Suite 200, Albuquerque, NM 87110-5305 (505) 883-5329

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**Larry J. Wolfe** . . . Direct Link Software, Inc., 160 SW 12 Ave., Ste. 101, Deerfield Beach FL 33442-3114 (305) 480-2829

**Robert C. Wynne** . . . Salada, Wynne, Kling & Company, P.C., 661 Main St., P.O. Box 96, Niagara Falls, NY 14302-0096 (716) 285-9391

STAFF AIDES:

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**Nancy A. Cohen**—Technical Manager, Information Technology (212) 596-6010

## 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.

**E.C. Johnson, Jr, Chairman** . . . Deloitte & Touche, Ten Westport Rd., P.O. Box 820, Wilton, CT 06897-0820 (203) 761-3022

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**Kenneth D. Askelson** . . . J.C. Penney Company, 6131 Orangethorpe Ave., Buena Park, CA 90620-1337 (714) 523-6216

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STAFF AIDES:

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**Nancy A. Cohen**—Technical Manager, Information Technology (212) 596-6010

## 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.

**Gary W. Roubinek, Chairman** . . . KPMG Peat Marwick, 345 Park Ave., New York, NY 10154-0004 (212) 872-5865

**Shirley L. Abel** . . . U.S. General Accounting Office, 441 G Street, NW, Rm. 6007, Washington, DC 20001-2613 (202) 275-9300

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**Anthony R. Biele** . . . 22 Springdale Ln., Warren, NJ 07059-7145 (908) 536-5050

**Joseph P. Brandon** . . . General Reinsurance Corporation, 695 E. Main St., Financial Centre, P.O. Box 10351, Stamford, CT 06904-2350 (203) 328-5548

**Darren F. Cook** . . . NAIC, 120 West 12 St., Ste. 1100, Kansas City, MO 64105 (816) 374-7241

**William C. Freda** . . . Deloitte & Touche, Two Hilton Court, P.O. Box 319, Parsippany, NJ 07054-0319 (201) 631-6762

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**R. Larry Johnson** . . . Johnson, Lambert & Co., 1350 Conn. Ave., NW, Ste. 1250, Washington, DC 20036 (202) 659-6406

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**Fredricka Taubitz** . . . Zenith National Insurance Corp., 21255 California St., Woodland Hills, CA 91367-5005 (818) 594-5589

STAFF AIDE:

**Ellise G. Konigsberg**—Technical Manager, Accounting Standards (212) 596-6163

## 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. Devaney Jr., Chairman** . . . Conseco Inc., 11825 N. Pennsylvania St., Carmel, IN 46032-4555 (317) 573-2739

**Beth A. Brooke** . . . Ernst & Young, 1200 19 St., NW, 3rd Fl., Washington, DC 20036-2412 (202) 663-9578

**John J. Corcoran** . . . Cigna Corporation, TLP-13 Two Liberty Place, 1601 Chestnut St., Philadelphia, PA 19192-0003 (215) 761-1538

**Noah J. Hazel** . . . N & S Associates, S. C., 11 Elm St., Marked Tree, AR 72365-2210 (501) 358-4272

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**Stephen S. Olds** . . . Coopers & Lybrand, California Plaza II, 350 South Grand Ave., Los Angeles, CA 90071-1503 (213) 482-6169

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**Stephen J. Yarina** . . . Price Waterhouse, 200 E. Randolph Dr., Suite 6400, Chicago, IL 60601-6401 (312) 565-1500

STAFF AIDE:

**Lisa A. Winton**—Technical Manager, Federal Taxation (202) 434-9234

## AICPA DELEGATION TO INTERNATIONAL COMMITTEES AND CONFERENCES

### INTER-AMERICAN ACCOUNTING ASSOCIATION

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

**James P. Wesberry, Jr, Chairman** . . . 4004 Franconia Road, Alexandria, VA 22310-2136 (202) 647-0233

**Ivan J. Sotomayor** . . . Clumeck, Stern, Phillips & Schwartz, 15910 Ventura Blvd., Ste. 1633, Encino, CA 91436-2805 (818) 906-2230

STAFF AIDE:

**John F. Hudson**—Vice President, Technical Standards and Services  
(212) 596-6262

### 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 10020-1157 (212) 536-2809

STAFF AIDE:

**John F. Hudson**—Vice President, Technical Standards and Services  
(212) 596-6262

### 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

**Gerald A. Polansky** . . . Deloitte & Touche, 1001 Pennsylvania Ave., NW, Ste. 350N, Washington, DC 20004-2505 (202) 879-5353

**Philip B. Chenok** . . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212) 596-6001

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.

## *EDUCATION COMMITTEE*

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

### **EDUCATION COMMITTEE**

**Belverd E. Needles, Jr.** . . . DePaul University, School of Accountancy, 25 East Jackson Blvd., Chicago, IL 60604-2218 (312) 362-5130

### **ETHICS COMMITTEE**

**Marilyn A. Pendergast** . . . Urbach, Kahn & Werlin, P.C., 66 State St., Albany, NY 12207-2595 (518) 449-3166

### **INTERNATIONAL AUDITING PRACTICE COMMITTEE**

**Robert S. Roussey** . . . University of Southern California, School of Accounting, Los Angeles, CA 90089-1421

### **PLANNING COMMITTEE**

**Gerald A. Polansky** . . . Deloitte & Touche, 1001 Pennsylvania Ave., NW, Ste. 350N, Washington, DC 20004-2505 (202) 879-5353

### **PUBLIC SECTOR COMMITTEE**

**Charles A. Bowser** . . . U.S. General Accounting Office, 441 G St., NW, Washington, DC 20548 (202) 275-5481

## **INTERNATIONAL QUALIFICATIONS APPRAISAL BOARD**

*OBJECTIVE:* To join with representatives from NASBA. To develop a formalized process for the review, evaluation and comparison of foreign entry/qualification requirements for accounting professionals to those utilized in the United States. To conduct actual reviews of the entry requirements of other countries and publicize the findings to State CPA Societies and State Boards of Accountancy. To assist in promoting foreign reciprocity between the individual states and appropriate foreign countries whose entry requirements are found to be substantially equivalent to U.S. requirements. To work cooperatively with NASBA in carrying out these objectives.

**William Markell** . . . University of Delaware, Department of Accounting, Coll B & E, Newark, DE 19716 (302) 831-2961

**Edward M. Rose** . . . KPMG Peat Marwick, 1 Cascade Plaza, Ste. 1100, Akron, OH 44308-1111 (216) 434-7181

**John K. Simmons** . . . School of Accounting, University of Florida, Gainesville, FL 32611 (904) 392-8899

#### **STAFF AIDES:**

**Rick Elam**—Vice President, Education (212) 596-6006

**John M. Sharbaugh**—Vice President, State Legislation & Legislative Relations (202) 434-9257



## 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.

**Edwin J. Reavey, Chairman** . . . Coopers & Lybrand, 1800 M Street, NW, Washington, DC 20036-5873 (202) 822-4258

**J. Robert Arthur** . . . Johnson & Johnson, 501 George St., New Brunswick, NJ 08901-1161

**Martin L. Clemens** . . . DowElanco, 9032 Purdue Rd., Indianapolis, IN 46268-1189 (317) 876-5882

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**Craig Jacobson** . . . Saint-Gobain Corporation, One New Bond St., P.O. Box 15008, Worcester, MA 01615-0008 (508) 795-2926

**David A. Kessler** . . . Kessler & Company, P.C., 715 SW Morrison St., 10th Fl., Portland, OR 97205-3122 (503) 223-7557

**Henry L. Mardys** . . . KPMG Peat Marwick, 150 John F. Kennedy Pkwy., Short Hills, NJ 07078-2701 (201) 912-6425

**Harvey B. Mogenson** . . . Ernst & Young, 1200 19 St., NW, 3rd Fl., Washington, DC 20036-2412 (202) 663-9773

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**William J. Zink** . . . Grant Thornton, 700 One Prudential Plaza, 130 East Randolph Drive, Chicago, IL 60601-6144 (312) 856-0200

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 02110-2600 (617) 574-5136

- Steven E. Buller** . . . Ernst & Young, 277 Park Ave., New York, NY 10172-0003 (212) 773-2463
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- Kenneth V. Domingues** . . . Franklin Resources, Inc., 777 Mariners Island Blvd., San Mateo, CA 94404-1584 (415) 570-3086
- Alan M. Eisner** . . . The Dreyfus Corporation, 200 Park Ave., New York, NY 10166-0005 (212) 922-6322
- Gary L. French** . . . Fidelity Management & Research Co., 82 Devonshire St., C8A, Boston, MA 02109-3605 (617) 570-6556
- Stanley I. Goldberg** . . . Richard A. Eisner & Company, 575 Madison Ave., New York, NY 10022-2511 (212) 891-4007
- Martin S. Lax** . . . Goldstein, Golub, Kessler & Company, P.C., 1185 Avenue of the Americas, 5th Fl., New York, NY 10036-2602 (212) 523-1208
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- STAFF AIDE:
- Albert F. Goll**—Technical Manager, Accounting Standards (212) 596-6161

## 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.

- J.J. Willingham (AICPA), Chairman** . . . KPMG Peat Marwick, 3 Chestnut Ridge Rd., Montvale, NJ 07645-1834 (201) 307-7604
- C. Richard Baker (AICPA)** . . . Fordham University Graduate, School of Business, 113 W. 60 St., New York, NY 10023-7404 (212) 757-4373
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**Gerald L. Salamon\* (AAA)** . . . Indiana University, School of Business,  
Department of Accounting, Bloomington, IN 47405

**Jack E. Wilkerson, Jr. (AICPA)** . . . Wake Forest University, School of  
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NC 27109-7285 (919) 759-5113

STAFF AIDE:

**Stephen J. Anspacher**—Manager, Academic and Career Development  
(212) 596-6219

## JOINT TRIAL BOARD

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

**Bernard Barnett, Chairman** . . . BDO Seidman, 15 Columbus Circle,  
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AR 72303-1509

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Ste. 100, Fort Worth, TX 76109-1599 (817) 921-4471

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**Larry F. Mosebach** . . . Mosebach, Griffith and Company, P.C., 124 West Third, Tama, IA 52339-2306 (515) 484-3000

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**R.D. Pattillo** . . . A.G. Edwards & Sons, Inc., Merit Bldg., East, 4800 Lakewood Dr., Suite 5, Waco, TX 76710-2991 (817) 776-8410

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**Donald J. Schneeman**—Secretary, Joint Trial Board (212) 596-6007

**William C. Tamulinas**—Director, General Counsel Administration (212) 596-6102

## 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. 500, Colorado Springs, CO 80903-2236 (719) 471-4290

**N. Scott Gillis** . . . SunAmerica Corp., 11601 Wilshire Blvd., Los Angeles, CA 90025-1770 (213) 445-6452

**Robert H. Martin** . . . Department of Housing Urban Development, HUD Bldg., Washington, DC 20410 (202) 708-0364

**Robert L. May** . . . 4 Shawnee Rd., Short Hills, NJ 07078-1218  
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**Alfred P. Morano** . . . Gerald T. Reilly & Company, Inc., 424 Adams St., Milton, MA 02186-4358 (617) 696-8900

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**Phyllis K. Talbert** . . . ACOG, 409 12th St., SW, Washington, DC 20024-2188  
(202) 863-2523

STAFF AIDE:

**Leonard I. Green**—Director, Financial Management (201) 938-3479

## **MANAGEMENT ACCOUNTING EXECUTIVE COMMITTEE**

*OBJECTIVE:* To help raise members' understanding of management accounting and improve the application of management accounting in practice by assisting members in all disciplines (practice, industry, education, and government) to improve their management accounting skills.

**John K. Shank, Chairman** . . . Dartmouth College, Tuck School, Tuck Drive, Hanover, NH 03755 (603) 646-3827

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**John K. Wulff** . . . 1 Beverly Place, Darien, CT 06820-5915 (203) 794-3076  
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(212) 596-6262

**Clifford H. Schwartz**—Technical Manager, Accounting Standards  
(212) 596-6160

## MANAGEMENT CONSULTING 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 06518-2318 (203) 288-4144

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**Robert G. Lindeman** . . . McGladrey & Pullen, 1699 E. Woodfield Rd., Suite 300, Schaumburg, IL 60173-4969 (708) 517-7070

**Darvin C. Melton** . . . Melton & Associates, P.C., 431 N. Weber St., Colorado Spgs., CO 80903-1125 (303) 578-8020

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**Edward L. Summers** . . . Arthur Young Professor, Department of Accounting, University of Texas at Austin, Austin, TX 78712-1001 (512) 471-5330

**Patrick D. Zorsch** . . . Grant Thornton, 1000 Wilshire Blvd., Ste. 700, Los Angeles, CA 90017-2457 (213) 627-1717

### STAFF AIDE:

**Steven E. Sacks**—Technical Manager, Management Consulting Services (201) 938-3501

## COMPUTER APPLICATIONS SUBCOMMITTEE

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

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

**Gilbert W. Charney, Chairman** . . . Yellow Logistics Services Inc., 10990 Roe Ave., Overland Park, KS 66211-1213 (816) 756-2177

**James C. Collins** . . . Collins & Collins, 1867 Independence Square, Suite 105, Atlanta, GA 30338-5151 (404) 393-9471

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**Gregory L. LaFollette** . . . LaFollette, Jansa, Brandt & Co., 622 S. Minnesota Ave., P.O. Box 945, Sioux Falls, SD 57101-0945 (605) 336-0935

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**Jed R. Wolcott** . . . Jed R. Wolcott P.A., 1700 NE 26 St., Suite 4 Fort Lauderdale, FL 33305-1413 (305) 566-0630

STAFF AIDE:

**Steven E. Sacks**—Technical Manager, Management Consulting Services (201) 938-3501

## 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 MCS standards and 2) to more effectively and efficiently respond to the issues that may be addressed before a trier of fact; to monitor Institute, state society and other activities or events that might impact litigation services by CPAs.

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**Roger B. Shlonsky** . . . KPMG Peat Marwick, Citicorp Center, 725 South Figueroa, 25th Fl., Los Angeles, CA 90017-5524 (213) 955-8816

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**Michael G. Ueltzen** . . . John Waddell & Co., 3815 Marconi Ave., Sacramento, CA 95821-3820 (916) 488-2460

STAFF AIDE:

**Monte N. Kaplan**—Technical Manager, Management Consulting Services (201) 938-3499

## **MCS BUSINESS VALUATIONS AND APPRAISALS SUBCOMMITTEE**

*OBJECTIVE:* To seek ways to improve the technical skills of CPAs to perform business valuations and appraisals (e.g. CPE courses, accreditation programs); monitor matters that will impact the CPAs ability to provide business valuations and appraisals, and determine need for authoritative valuation standards.

**Carl M. Alongi, Chairman** . . . Pulakos & Alongi, Ltd., 5700 Harper Dr. NE, Ste. 320, Albuquerque, NM 87109-3573 (505) 821-1600

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## **MCS PRACTICE STANDARDS AND ADMINISTRATION SUBCOMMITTEE**

*OBJECTIVE:* To develop and interpret Statements on Standards for Management Consulting Services for the MCS Executive Committee; to develop material to be published as MCS Practice Administration Aids; and to undertake other projects that would enhance practitioners' ability to manage and administer management consulting services.

**Leonard M. Sommer, Chairman** . . . Sommer, Magnuson & Associates, P.C., 11640 Arbor St., Suite 200, Omaha, NE 68144-2935 (402) 330-6330

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- STAFF AIDE:
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### **MCS SMALL BUSINESS CONSULTING PRACTICES SUBCOMMITTEE**

*OBJECTIVE:* To develop material to be published as MCS 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.

- James L. Worthington, Chairman** . . . 2303 Edenbridge Ct., Richmond, VA 23233-2609 (804) 741-2374
- David C. Cavanaugh** . . . Summers, Spencer & Cavanaugh, 5825 SW 29, Suite 202, Topeka, KS 66614-2478 (913) 272-1313
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**Ira H. Somach** . . . Management Assistance, 662 Franklin Ave., Ste. 400,  
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STAFF AIDE:

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## **MCS TECHNICAL AND INDUSTRY CONSULTING PRACTICES SUBCOMMITTEE**

*OBJECTIVE:* To identify subjects for proposed Consulting Services Technical and Industry Consulting Practice Aids; to encourage practitioners outside MCS Division to author such practice aids, when appropriate, and to provide guidance to volunteer authors appointed to task forces of the subcommittee.

**Jay H. Loevy, Chairman** . . . Own Account, Academy Dr., Longmeadow,  
MA 01106 (413) 732-8045

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**Sara S. Lankford** . . . Carter, Young, Wolf & Dahlhauser, P.C., P.O. Box 23618,  
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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.

**W. Thomas Cooper, Jr, Chairman** . . . Potter & Company, 420 Fincastle Bldg.,  
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**Lawrence R. Lucas** . . . Lucas Company, Fifth & Jefferson, P.O. Box 9245, Moscow, ID 83843-1745 (208) 882-9504

**Richard Melnikoff** . . . Goldstein, Golub, Kessler & Company, P.C., 1185 Avenue of the Americas, 5th Fl., New York, NY 10036-2602 (212) 523-1550

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**Stephen G. Roberts** . . . Roberts, Cherry and Company, A.C., 650 Olive St., P.O. Box 4278, Shreveport, LA 71134-0278 (318) 222-2222

**Abram J. Serotta** . . . Serotta, Maddocks & Devanny, P.C., 1261 Greene St., Augusta, GA 30901-2127 (706) 722-5337

**Richard S. Silverman** . . . Silverman, Losik & Company, 252 Drakeside Road, P.O. Box 1089, Hampton, NH 03842-0011 (603) 926-4435

**David E. Williams** . . . Williams, Overman, Pierce & Company, 301 Battleground Ave., P.O. Box 3366, Greensboro, NC 27402-3366 (919) 275-1686

STAFF AIDE:

**Nancy Myers**—Director, Practice Management (212) 596-6134

## 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.

*MEMBERS IN GOVERNMENT COMMITTEE (CONT'D)*

- Linda J. Blessing, *Chairman*** . . . Arizona Board of Regents, 2020 North Central Ave., Suite 230, Phoenix, AZ 85004-4501 (602) 229-2541
- Robert H. Attmore** . . . Office of NY State Comptroller, A.E. Smith Office Bldg., Albany, NY 12236 (518) 474-5598
- Jan S. Crangle** . . . South Carolina Tax Commission, P.O. Box 125, Columbia, SC 29202-0125 (803) 737-4616
- Brian P. Crowley** . . . U.S. General Accounting Office, 441 G St., NW, Room 6104, Washington, DC 20001-2613 (202) 275-9450
- Randal J. Finden** . . . Washington State Auditor's Office, P.O. Box 40021, Olympia, WA 98504-0021 (206) 753-3544
- Stuart L. Graff** . . . U.S. Department of Education, Office of Chief Financial Officer, 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. Deptment of Education, Office of Inspector General, 400 Maryland Ave., SW, Washington, DC 20202 (202) 205-8200
- Thomas H. McTavish** . . . State of Michigan, Office of the Auditor General, 201 N. Washington Square, Lansing, MI 48933-1301 (517) 334-8050
- STAFF AIDE:**
- Anna G. Young**—Technical Manager, Federal Government Relations (202) 434-9259

## **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.

- David A. Summers, *Chairman*** . . . Summers & Associates, Inc., 1981 North Broadway, Ste. 320, Walnut Creek, CA 94596-3850 (510) 933-3060
- Michael P. Bohan** . . . BP America, Inc., 200 Public Square 37-2356-A, Cleveland, OH 44114-2375 (216) 586-3984
- Ellen B. Daley** . . . CIGNA Corporation, S-358, 900 Cottage Grove Rd., Bloomfield, CT 06002-2920 (203) 726-7724
- Pat D. Daniel** . . . P&J Beverage Corp., Inc., 5132 Forrest Rd., Columbus, GA 31907-2826 (404) 973-6113
- James B. Downey** . . . Kaune Corporation, P.O. Box 2835, Santa Fe, NM 87504-2835 (505) 988-3977
- Thomas Fee** . . . Jefferson-Pilot Corporation, Box 21008, Greensboro, NC 27420-1008 (919) 691-3417
- Therese A. Gross** . . . E.I. Du Pont de Nemours & Co., Fibers Chestnut Run Plaza, CRPWR 2117, Wilmington, DE 19880-0722 (302) 999-2853
- Raymond C. Hamill** . . . The Trump Company, Inc., Stone Ridge II, Suite 200, P.O. Box 47, N14W23777 Stone Ridge Dr., Waukesha, WI 53187-0047 (414) 355-6100

## MEMBERS IN INDUSTRY EXECUTIVE COMMITTEE (CONT'D)

**Olivia F. Kirtley** . . . Vermont American Corporation, 100 E. Liberty St.,  
Louisville, KY 40202-1434 (502) 625-2110

**Edward T. Odmark** . . . Dry Storage Corporation, 1750 S. Wolf, Des Plaines,  
IL 60018-1924 (708) 390-6800

**Michael G. Persh** . . . Innovative Logistics Techniques, Inc., 1430 Spring  
Hill Rd., Ste. 330, McLean, VA 22102-3000 (703) 506-1555

**Alvin Reeves, Jr.** . . . Financial Resources Corp., 3535 NW 58th, Ste. 500,  
Oklahoma City, OK 73112-4815 (405) 943-0200

**John R. Rowe, Jr.** . . . Tampa Electric Company, P.O. Box 111, Tampa,  
FL 33601-0111 (813) 228-1746

**Allen G. Tomek** . . . Lykes Bros Steamship Co., Inc., Lykes Center,  
300 Poydras St., New Orleans, LA 70130-3233 (504) 528-1592

**Michele Zulka** . . . Albuquerque Underground, Inc., 520B Wheeler,  
SE, Albuquerque, NM 87102-5041 (505) 242-4848

### STAFF AIDES:

**Jay L. Rothberg**—Vice President, Member and State Society Relations  
(212) 596-6005

**Thomas J. Lemmon**—Technical Manager, Industry (212) 596-6122

## PROFESSIONAL ISSUES SUBCOMMITTEE

*OBJECTIVE:* To represent the point of view of CPAs employed in industry regarding all aspects of the Uniform Accountancy Act, the AICPA Code of Professional Conduct and other regulatory and administrative issues. To supply valuable input, from the perspective of CPAs employed in industry to rule making bodies and special committees and commissions concerned with professional standards and systems and procedures involved in externally distributed financial reports.

**Michael P. Bohan, Chairman** . . . BP America, Inc., 200 Public Square  
37-2356-A, Cleveland, OH 44114-2375 (216) 586-3984

**Lawrence D. Handler** . . . Value Merchants, Inc., Toy Division, 735 N. Water St.,  
Ste. 400W, Milwaukee, WI 53202-4100 (414) 274-2925

**H.A. Hyatt** . . . Unisys Corp., P.O. Box 500, Mail Station C1-NE13, Blue Bell,  
PA 19424-0001 (215) 986-3082

**Mary B. Molloy** . . . The Chase Manhattan Bank, 33 Maiden Ln., 21st Fl.,  
New York, NY 10038-4518 (212) 968-3730

**Holly L. Nelson** . . . Northwest Airlines Inc., 5101 Northwest Dr., A4550,  
St. Paul, MN 55111 (612) 726-7295

**Chester P. Sadowski, Jr.** . . . U.S. Home Corporation, 1800 West Loop South,  
Houston, TX 77027-3210 (713) 877-2361

### STAFF AIDES:

**Jay L. Rothberg**—Vice President, Member and State Society Relations  
(212) 596-6005

**Thomas J. Lemmon**—Technical Manager, Industry (212) 596-6122

## MINORITY EDUCATIONAL INITIATIVES 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 careers as CPAs

and encouraging public accounting firms and other business organizations to take special affirmative action to recruit and promote qualified members of minority groups.

**Miguel A. Cabrera, Jr., Chairman.** . . . M.A. Cabrera & Company, P.A., 4801 S. University Dr., Ste. 307, Fort Lauderdale, FL 33328-3836 (305) 434-1660

**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 23504-3907 (804) 683-8920

**Beverly L. Everson-Jones** . . . National Association of Black Accountants, Inc., 220 I Street, NE, Suite 150, Washington, DC 20002-4362 (202) 546-6222

**Ruth C. Harris** . . . Sydney Lewis School of Bus. Adm., Virginia Union University, 1500 North Lombardy St., Richmond, VA 23220-1711 (804) 257-5704

**James P. Hayes** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020-1157 (212) 536-2766

**Judy L. Johnson-Wright** . . . Financial Reporting Consultants, P.O. Box 50935, Washington, DC 20091-0935 (202) 783-2330

**Kikuo Nakahara** . . . Greene, Nakahara & Lew, A.C., 7677 Oakport St., Ste. 655, Oakland, CA 94621-1954 (510) 638-7007

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

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

**Robert G. Seabrooks** . . . U.S. Dept. of Education, Office of Inspector General, 401 South State St., Ste. 700G, Chicago, IL 60605-1225 (312) 886-6503

**George Sill\*** . . . Arthur Andersen & Co., 1666 K St., NW, Washington, DC 20006 (202) 862-3221

**Angela D. Washington** . . . Farmers Insurance Group, 4680 Wilshire Blvd., Los Angeles, CA 90010-3807 (213) 932-3030

STAFF AIDES:

**Beatrice C. Sanders**—Director, Academic and Career Development (212) 596-6218

**Stephen J. Anspacher**—Manager, Academic and Career Development (212) 596-6219

## 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 1992-94

**Lowell A. Baker** . . . Meaden & Moore, Inc., Diamond Bldg., Suite 1100, 1100 Superior Ave., Cleveland, OH 44114-2523 (216) 241-3272

**David A. Berenson** . . . Ernst & Young, 1200 19 St., NW, 3rd Fl., Washington DC 20036-2412 (202) 663-9521

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\*Non AICPA Member

*NOMINATIONS COMMITTEE (CONT'D)*

**James Castellano** . . . Rubin, Brown, Gornstein & Co., 230 South Bemiston Ave., 6th Fl., St. Louis, MO 63105-1907 (314) 727-8150

**Lamar W. Davis** . . . Davis, McCorkle & Co., 5112 Paulsen St., Ste. 201, Savannah, GA 31405-4620 (912) 354-2910

**U.J. Le Grange** . . . 101 Westcott, Ste. 1602, Houston, TX 77007-7032 (713) 656-4695

**FOR ONE YEAR 1992-93**

**Gerald A. Polansky**, *Chairman* . . . Deloitte & Touche, 1001 Pennsylvania Ave., NW, Ste. 350N, Washington, DC 20004-2505 (202) 879-5353

**Raymond L. Dever** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020-1157 (212) 536-2802

**Arthur S. Hoffman** . . . Goldstein, Golub, Kessler, & Company, P.C., 1185 Avenue of the Americas, 5th Fl., New York, NY 10036-2602 (212) 523-1512

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

**William J. Owen, Jr.** . . . 766 Chestnut Place, Franklin Lakes, NJ 07417-1730 (201) 503-9060

**Joseph A. Puleo** . . . Puleo & Thompson, P.C., 3139 Whitney Ave., Hamden, CT 06518-2318 (203) 288-4144

STAFF AIDE:

**Donald J. Schneeman**—General Counsel and Secretary (212) 596-6007

**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.

**Kenneth D. Williams**, *Chairman* . . . Coopers & Lybrand, One Lincoln Center, Syracuse, NY 13202-1383 (315) 473-1302

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

**Espey T. Browning, Jr.** . . . Ernst & Young, 1225 Connecticut Ave., NW, Washington, DC 20036-2604 (202) 862-6168

**Roger S. Bruttomesso** . . . Price Waterhouse, 153 East 53 St., New York, NY 10022-4674 (212) 527-7870

**Georgia G. Changaris** . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105-0032 (212) 708-4602

**John P. Competello** . . . Agency for International Development, U.S. Department of State, Rm. 5756, Washington, DC 20523 (202) 647-7845

**Terry M. Fraser** . . . Fraser, Carpenter and Associates, Ltd., 4930 West 77 St. W., Suite 360, Minneapolis, MN 55435-4809 (612) 831-0085

**Mark Gorman** . . . Planned Parenthood Federation of America, 810 Seventh Ave., 7th Fl., New York, NY 10019-5818 (212) 261-4757

**Gregory D. Kirk** . . . Deloitte & Touche, 7540 Windsor Dr., Ste. 200, Allentown, PA 18195-1015 (215) 366-5113

**Edward W. Kitrosser** . . . West, Kuhn, Turnquist & Schmitt, A.C., 2550 Fifth Ave., Ste. 1009, San Diego, CA 92103-6612 (619) 234-6775

**Arlene J. Lurie** . . . The Door—A Center of Alternatives, Inc., 121 Avenue of the Americas, New York, NY 10013-1510 (212) 941-9090

**Toni R. McKinley** . . . McKinley, Cooper & Co., 555 North Pleasantburg Drive, Suite 225, Greenville, SC 29607-2194 (803) 233-1800

**Samuel Parker** . . . National Bureau of Economic Research, Inc., 1050 Massachusetts Ave., Cambridge, MA 02138-5302 (617) 868-3900

**John E. Schlitt** . . . KPMG Peat Marwick, 345 Park Ave., 40th Fl., New York, NY 10154-0004 (212) 872-5857

**David M. Zieff** . . . Friedberg, Smith & Co., P.C., 855 Main St., Bridgeport, CT 06604-4915 (203) 366-5876

STAFF AIDE:

**Joel M. Tanenbaum**—Technical Manager, Accounting Standards  
(212) 596-6164

## 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 77002-2786 (713) 237-5046

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

**Frank J. Champi** . . . Lefkowitz, Garfinkel, Champi & DeRienzo, P.C., One Hospital Trust Plaza, Ste. 700, Providence, RI 02903-2496  
(401) 421-4800

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

**Raymond L. Hellmuth** . . . Deloitte & Touche, 125 Summer St., Boston, MA 02110-1616 (617) 442-6515

**T. Edward Hollander** . . . Rutgers University, Graduate School of Management, 92 New St., Newark, NJ 07102-1818

**Raymond E. Howard** . . . 36401 Quakertown, Farmington Hills, MI 48331-3885  
(313) 477-4468

**Donald N. Jones** . . . Baker, Peterson & Franklin, 5250 N. Palm Ave., Suite 222, Fresno, CA 93704-2212 (209) 432-2346

**Martha S. Marshall** . . . UNC—Asheville Management Dept., One University Heights, Asheville, NC 28804-3251

**Eugene J. Miller** . . . Broan Mfg. Co., Inc., 926 West State St., Hartford, WI 53027-1066 (414) 673-8603

**B.J. Schwieger** . . . Accounting Dept., St. Cloud State University, St. Cloud, MN 56301 (612) 255-2081

**Jenice P. Stewart** . . . Washington University, Campus Box 1133, One Brookings Dr., St. Louis, MO 63130-4862 (314) 882-3671

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\*Non AICPA Member



STAFF AIDES:

**Rick Elam**—Vice President, Education (212) 596-6006

**Beatrice C. Sanders**—Director, Academic and Career Development  
(212) 596-6218

**Virgil W. Webb III**—Director, State Legislation (202) 434-9222

## 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.

**William T. Carman, Chairman** . . . Arthur Andersen & Co., 717-17 St.,  
Ste. 1900, Denver, CO 80202-3341 (303) 291-9121

**Robert J. Crnkovich** . . . Coopers & Lybrand, 1800 M Street, NW, Washington,  
DC 20036-5873 (202) 822-4453

**William R. Danola** . . . Deloitte & Touche, 1633 Broadway, 10th Fl.,  
P.O. Box 919, New York, NY 10019 (212) 492-3195

**James J. Donovan III** . . . Rubin, Brown, Gornstein & Co., 230 South  
Bemiston Ave., 6th Fl., St. Louis, MO 63105-1907 (314) 727-8150

**Gary A. Fox** . . . Crowe, Chizek & Co., 330 E. Jefferson Blvd., P.O. Box 7,  
South Bend, IN 46624-0007 (219) 232-3992

**Kenneth H. Heller** . . . George Mason University, Dept. of Accounting/BULE,  
4400 University Drive, Fairfax, VA 22030-4443 (703) 993-1770

**Moshe Y. Metzger** . . . Goldstein, Golub, Kessler & Company, P.C.,  
1185 Avenue of the Americas, 5th Fl., New York, NY 10036-2602  
(212) 523-1306

**Stephen N. Montgomery** . . . Ernst & Young, 1200 19 St., NW, 3rd Fl.,  
Washington, DC 20036-2412 (202) 663-9574

**Stephen C. Moosbrugger** . . . Larson, Allen, Weishair & Co., 220 S. 6 St.,  
Ste. 1000, Minneapolis, MN 55402-4505 (612) 546-2211

**Mary A. Peterson** . . . Secore & Niedzialek, P.C., 2800 N. Central, Ste. 200,  
Phoenix, AZ 85004-1034 (602) 279-9090

**Edward J. Schnee** . . . University of Alabama, Culverhouse School of  
Acctg., P.O. Box 870220, Tuscaloosa, AL 35487-0220 (205) 348-2910

**David G. Smith** . . . KPMG Peat Marwick, 2001 M Street, NW, Washington,  
DC 20036-3310 (202) 467-3804

**Mark J. Spaeth** . . . Aronson, Schroeder & Co., S.C., 7670 N. Port Washington  
Rd., Milwaukee, WI 53217-3174 (414) 351-4411

**Jerry S. Williford** . . . Grant Thornton, 2800 Citicorp Center, 1200 Smith St.,  
Houston, TX 77002-4308 (713) 658-0300

STAFF AIDE:

**Joseph W. Schneid**—Technical Manager, Federal Taxation (202) 434-9231

## 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, 5th Fl., New York, NY 10036-2653  
(212) 523-1304

**James A. Shambo, Vice Chairman** . . . Sanden, Shambo & Anderson, P.C.,  
3355 American Dr., Ste. 200, Colorado Springs, CO 80917-5707 (719) 574-0100

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

**Lyle K. Benson, Jr.** . . . Coyne and McClean, Chartered, 300 E. Joppa Rd.,  
Ste. 608, Baltimore, MD 21204-3067 (410) 825-8300

**Bernard Blum** . . . Blum, Shapiro & Company, P.C., P.O. Box 272000,  
29 S. Main St., West Hartford, CT 06127-2000 (203) 561-4000

**Stanley H. Breitbart** . . . Price Waterhouse, 153 East 53 St., New York,  
NY 10022-4673 (212) 527-8480

**Robert J. Garner** . . . Ernst & Young, 600 Peachtree St., NE, Atlanta,  
GA 30308-2215 (404) 817-5250

**Mark J. Homan** . . . Arthur Andersen & Co., 777 E. Wisconsin Ave.,  
P.O. Box 1215, Milwaukee, WI 53201-1215 (414) 283-3385

**Kaycee W. Krysty** . . . Moss Adams, 1001 Fourth Ave., Suite 2830, Seattle,  
WA 98154-1199 (206) 223-1820

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

**Irwin S. Rothenberg** . . . Pisenti & Brinker, Suite 100, 3550 Round Barn  
Blvd., Santa Rosa, CA 95403-1796 (707) 542-3343

**Howard Safer** . . . Kraft Bros, Esstman, Patton & Harrell, 404 James  
Robertson Pky., Suite 1200, Nashville, TN 37219-1505 (615) 242-7351

**Vincent D. Vaccaro** . . . Coopers & Lybrand, 1301 Avenue of the Americas,  
New York, NY 10019-6013 (212) 259-2545

**Stuart J. Zimmerman** . . . Rubin, Brown, Gornstein & Co., 230 South  
Bemiston Ave., 6th Fl., St. Louis, MO 63105-1907 (314) 727-8150

**Robert E. Zobel** . . . Deloitte & Touche, Broward Financial Centre, 500 E.  
Broward Blvd., Ste. 900, Fort Lauderdale, FL 33394-3073 (305) 328-3807

STAFF AIDE:

**Phyllis J. Bernstein**—Director, Personal Financial Planning (201) 938-3808

## 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

**David M. Bradt, Jr.** . . . Arthur Andersen & Co., 8251 Greensboro Dr., Ste. 400,  
McLean, VA 22102-3809 (703) 734-7337

**Charles F. DeNet** . . . Larson, Allen, Weishair & Co., 800 Minn World Trade  
Center, 30 East Seventh St., St. Paul, MN 55101-4910 (612) 228-6315

**Jeffrey L. Keyser** . . . Deloitte & Touche, 250 E. Fifth St., Ste. 1900,  
P.O. Box 5340, Cincinnati, OH 45201-5340 (513) 784-7119

**Joseph P. Petito\*** . . . Coopers & Lybrand, 1800 M St., NW, Washington, DC 20036 (202) 822-5812

**Gayland P. Smith** . . . Gayland P. Smith, A.C., 2822 F Street, Suite I, P.O. Box 9713, Bakersfield, CA 93389-9713 (805) 323-7571

**Thomas Workman, Jr.** . . . Thomas Workman & Associates, 150 E. Palmetto Park Rd., Ste. 625, Boca Raton, FL 33432-4833 (407) 393-8220

**STAFF AIDES:**

**Phyllis J. Bernstein**—Director, Personal Financial Planning (201) 938-3808

**Murray B. Schwartzberg**—Technical Manager, Personal Financial Planning (201) 938-3194

**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.

**Barton C. Francis, Chairman.** . . . Shellenhamer & Company, 500 S. Duke St., Palmyra, PA 17078-2715 (717) 838-2387

**Jerry Allison** . . . Allison & Chumney, P.C., 5050 Poplar Ave., Ste. 313, Memphis, TN 38157-0301 (901) 761-4335

**Kristianne Blake** . . . Own Account, 705 W. Seventh, Ste. D, Spokane, WA 99204-2836 (509) 448-5414

**Frank A. Ferraro** . . . Frank A. Ferraro, P.A., 3601 SE Ocean Blvd., Ste. 001, Stuart, FL 34996-6737 (407) 283-5001

**A. Ellett Fields, Jr.** . . . A.E. Fields, Jr., Pembroke One Bldg., Ste. 444, 281 Independence Blvd., Virginia Beach, VA 23462 (804) 499-2204

**Mitchell Freedman** . . . Mitchell Freedman, A.C., 15260 Ventura Blvd., Ste. 940, Sherman Oaks, CA 91403-5397 (818) 905-0321

**Beth C. Gamel** . . . Tax & Financial Advisors, 80 Hayden Ave., Lexington, MA 02173 (617) 863-2200

**Robert Lees** . . . Wexler, Bishop & Lees, P.C., 6400 Uptown Blvd., NE, Ste. 610E, Albuquerque, NM 87110-4203 (505) 889-3355

**Donald S. Meidinger** . . . Eide Helmeke & Co., 205 American Bank & Trust Bldg., P.O. Box 1116, Moorhead, MN 56561-1116 (218) 236-9100

**John H. Mullen** . . . KPMG Peat Marwick, Three Embarcadero Center, San Francisco, CA 94111-4003 (415) 951-7664

**Alan M. Rothstein** . . . Rothstein & Company, 80 West Avon Rd., Avon, CT 06001-0756 (203) 673-5500

**J. Ben Vernazza** . . . IMS/CPAs & Associates, 1641 Calypso Drive, Aptos, CA 95003-5804 (408) 688-3181

**STAFF AIDE:**

**Murray B. Schwartzberg**—Technical Manager, Personal Financial Planning (201) 938-3194

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\*Non AICPA Member

## 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.

**Dirk Edwards, Chairman** . . . Edwards & Meyers, 1331 SW Broadway, Ste. 200  
Portland, OR 97201-3470 (503) 222-4708

**Michele R. Bourgerie** . . . Own Account, 129 E. 69 St., New York, NY  
10021-5041 (212) 794-1656

**William G. Brennan** . . . Ernst & Young, 1225 Connecticut Ave., NW,  
Washington, DC 20036-2604 (202) 862-6000

**John R. Connell** . . . Causey, Demgen & Moore, Inc., 1801 California,  
Suite 4650, Denver, CO 80202-2681 (303) 296-2229

**Eric B. Dahlhauser** . . . Carter, Young, Wolf & Dahlhauser, P.C.,  
P.O. Box 23618, Nashville, TN 37202-3618 (615) 859-9880

**Dennis L. Fowler** . . . Fowler & Co., P.S., 10800 NE Eight St., Ste. 330,  
Bellevue, WA 98004-4429 (206) 455-2990

**William H. Mears, Jr.** . . . Brown Brothers Harriman Trust Co., 63 Wall St.,  
New York, NY 10005-3001 (212) 493-8494

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**Steven Rojas**—Senior Technical Manager, Personal Financial Planning  
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## PRACTICE GROUP B ADVISORY COMMITTEE

*OBJECTIVE:* To provide a forum to medium size firms for exchange of views on issues particular to their practices so as to provide input to existing committees and boards. Group B Advisory Committee does not itself establish policy or standards.

**James O. Glauser, Chairman** . . . Baird, Kurtz & Dobson, 901 St. Louis St.,  
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KS 67401-2600 (913) 825-1561

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**Robert Coleman** . . . Margolin, Winer & Evens, 600 Old Country Rd.,  
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**Donald M. Dale, Sr.** . . . Goodman & Company, 234 Monticello Ave.,  
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**Thomas J. Durkin** . . . Thomas Havey & Co., 30 North La Salle St.,  
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- Gerald L. Golub** . . . Goldstein, Golub, Kessler & Company, P.C., 1185 Avenue of the Americas, 5th Fl., New York, NY 10036-2602 (212) 523-1234
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- Norbert J. Johnson** . . . Virchow, Krause & Company, 4130 Lien Road, P.O. Box 7398, Madison, WI 53707-7398 (608) 249-6622
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- David J. Sibits** . . . Hausser + Taylor, 1400 North Point Tower, Cleveland, OH 44114 (216) 523-1900
- Irwin Steinberg** . . . Friedman, Eisenstein, Raemer & Schwartz, 401 N. Michigan Ave., Ste. 2600, Chicago, IL 60611-4240
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- Lawrence M. Zagarola** . . . J.H. Cohn & Company, 75 Eisenhower Parkway, Roseland, NJ 07068-1697
- STAFF AIDE:  
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## PROFESSIONAL ETHICS EXECUTIVE COMMITTEE

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

- Raymond L. Dever, Chairman** . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020-1157 (212) 536-2802
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## GOVERNMENTAL TECHNICAL STANDARDS SUBCOMMITTEE

*OBJECTIVE:* To assist the executive committee of the division in developing ethical standards with respect to technical competence in governmental audits; in promoting understanding of and voluntary compliance with such standards; and, in cooperation with state societies, in investigating complaints alleging violation of AICPA technical and ethical standards.

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## INDEPENDENCE-BEHAVIORAL STANDARDS SUBCOMMITTEE

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

**Frank J. Pearlman, Chairman** . . . BDO Seidman, 15 Columbus Circle, New York, NY 10023-7711 (212) 765-7500

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**Catherine R. Zaita**—Technical Manager, Professional Ethics (201) 938-3186

## TECHNICAL STANDARDS SUBCOMMITTEE

*OBJECTIVE:* To assist the Executive Committee of the division in developing ethical standards with respect to competence and technical matters; in promoting understanding of and voluntary compliance with such standards; and in cooperation with state societies in investigating cases when the standards may have been violated.

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**Tammy Tien**—Technical Manager, Professional Ethics (201) 938-3189

## 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 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, and 5) developing and implementing cooperative public service efforts with other organizations.

**Roland G. Ley, Chairman** . . . 1534 Circle Lane, Palatine, IL 60067-7530  
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**Margaret W. Mahood\*** . . . Delaware Society of CPAs, 28 The Commons,  
3520 Silverside Rd., Wilmington, DE 19810 (302) 478-7442

STAFF AIDE:

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## PUBLIC UTILITIES COMMITTEE

*OBJECTIVE:* To monitor and provide comments 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 guidance on the application of developing accounting and auditing issues to public utilities including gas pipelines, electric utilities, and telecommunications companies, and to communicate with regulatory and industry officials on matters of mutual interest.

**James M. Dewey, Chairman** . . . Price Waterhouse, One Mony Plaza,  
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**Dennis B. Bongers** . . . KPMG Peat Marwick, Barrett Tower, Ste. 1600,  
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\*Non AICPA Member

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**John J. Gillen** . . . Coopers & Lybrand, 2400 Eleven Penn Center, Philadelphia, PA 19103 (215) 963-8616

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STAFF AIDE:

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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.

**Diane S. Conant, Chairman** . . . Conant, Trent & Conant, P.C., 3375 S. Aldebaran Ave., Las Vegas, NV 89102-8412 (702) 221-6300

**Howard H. Anderson** . . . Anderson, White & Knott, P.C., Broadmoor Plaza, P.O. Box 1055, Stuarts Draft, VA 24477-1055 (703) 886-2341

**John R. Burzenski** . . . Burzenski & Company, P.C., 100 South Shore Drive, East Haven, CT 06512-4620 (203) 468-8133

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**Barry C. Melancon** . . . Society of Louisiana CPAs, 2400 Veterans Blvd., Ste. 500, Kenner, LA 70062 (504) 464-1040

*QUALITY REVIEW EXECUTIVE COMMITTEE (CONT'D)*

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**Janet Luallen**—Senior Technical Manager, Quality Review (201) 938-3037

## **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, and to explore areas of mutual concern. To comment on proposed actuarial standards and guidance affecting the accounting profession. To develop, as necessary, accounting and auditing guidance related to actuarial matters, and to work with regulatory bodies on related issues, in coordination with the Insurance Companies, Employee Benefits, Health Care (or other appropriate) Committees. 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 profession and refer them to the appropriate bodies within the AICPA and ABA for further consideration, and to settle differences by discussion and mutual agreement.

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## **RESPONSIBILITIES IN TAX PRACTICE COMMITTEE**

*OBJECTIVE:* To identify and develop appropriate guidelines for responsibilities in tax practice and to disseminate information to CPAs to assist them in the implementation, observation, and application of such guidelines. To monitor and comment upon the development, promulgation and implementation of legislation and pronouncements issued by the Treasury Department and Internal Revenue Service related to tax practice by CPAs, and to advise CPAs concerning 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.

**Robert Fagliarone, Chairman** . . . Fagliarone and Associates, P.C., 650 James St., 1st Fl., Syracuse, NY 13203-2262 (315) 471-2777

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## RESPONSIBILITIES IN TAX PRACTICE COMMITTEE (CONT'D)

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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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## RIC/REIT/REMIC TAXATION COMMITTEE

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

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## S CORPORATION TAXATION COMMITTEE

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

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## **SAVINGS INSTITUTIONS 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 industry 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 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 small business enterprises; to deal with problems of small business in various tax matters; and to assist, or accept assignments from other committees in areas of legislation, regulation, or administration specifically designed as incentives to or which impact upon small business enterprises.

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## SPECIALIZATION ACCREDITATION BOARD

**OBJECTIVE:** To establish standards for the accreditation of specialties; to recommend an appropriate implementation program for the accreditation of specialists; to receive, consider, and recommend action to the Board of Directors on applications for accreditation of specialties; and to monitor the overall

specialty program to assure consistent application of and adherence to the standards for accreditation.

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**Joel Koppelman**—Technical Manager, Examinations (201) 938-3426

## **ACCREDITED PERSONAL FINANCIAL SPECIALIST SUBCOMMITTEE**

*OBJECTIVE:* To develop an Accredited Personal Financial Specialist Examination and to monitor the Accredited Personal Financial Specialist program in order to assure the consistent application of and adherence to the standards for accreditation and reaccreditation in accordance with guidelines and policies established by the Specialization Accreditation Board.

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## STATE AND LOCAL TAXATION COMMITTEE

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

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**Virgil W. Webb III**—Director, State Legislation (202) 434-9222

## 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 79413-4216 (806) 797-3251
- Barton W. Baldwin**. . . Barton W. Baldwin, P.A., P.O. Box 311, Mount Olive, NC 28365-0311 (919) 658-9999
- Brian A. Brooks**. . . Coopers & Lybrand, One Post Office Square, Boston, MA 02109-2176 (617) 574-5139
- David G. Efurd**. . . Price Waterhouse, 121 SW Morrison, Suite 1800, Portland, OR 97204-3179 (503) 224-9040
- Arthur Farber**. . . Altschuler, Melvoin and Glasser, 30 S. Wacker Drive, Ste. 2600, Chicago, IL 60606-7405 (312) 207-2818
- Theodore J. Flynn\***. . . Massachusetts Society of CPAs, 105 Chauncy St., 10th Fl., Boston, MA 02111 (617) 556-4000
- Wanda W. Ginner**. . . Petersen-Ginner, Inc., Bldg. 3, Suite 140, 3000 Sand Hill Rd., Menlo Park, CA 94025-7116 (415) 854-8060
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- Jeffrey C. Kimmerling**. . . Kimmerling, Myers & Co., Inc., 8888 Keystone Crossing, Ste. 1000, Indianapolis, IN 46240-4638 (317) 846-0322
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- Scott T. Rhine**. . . Scott T. Rhine & Co., 6699 N. Federal Hwy., Ste. 150, Boca Raton, FL 33487-1660 (407) 997-5900
- James F. Storey**. . . Hall & Storey, P.C., 750 Walnut St., P.O. Box 647, Gadsden, AL 35902-0647 (205) 547-5711
- Michael D. Sweeney**. . . Sweeney, Conrad, P. S., 1416 112 Ave., NE, Ste. 100, Bellevue, WA 98004-3761 (206) 451-1990
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- John M. Sharbaugh**—Vice President, State Legislation and Legislative Relations (202) 434-9257
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- Sheri Bango**—Assistant Manager, State Legislation (202) 434-9201
- Gerri A. Riley**—Technical Advisor, State Legislation (202) 434-9261

## STATE LEGISLATION AREA PLANNING SUBCOMMITTEES

*OBJECTIVE:* To promote the adoption of the AICPA Model Accountancy Bill, to act as a forum for the dissemination of legislative information and to foster cooperation among the area state societies and the AICPA State Legislation Committee.

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\*Non AICPA Member

**AREA I—CONNECTICUT, MAINE, MASSACHUSETTS,  
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FLORIDA, GEORGIA, KENTUCKY, MARYLAND, MISSISSIPPI, NORTH  
CAROLINA, PUERTO RICO, SOUTH CAROLINA**

**Grady P. Williams**, *Chairman*. . . Hazlett Lewis & Bieter, Tivoli Ctr., Ste. 300, 701 Broad St., Chattanooga, TN 37402-1802 (615) 756-6133

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MINNESOTA, MISSOURI, NEBRASKA, NORTH DAKOTA**

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

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

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**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.

**Thomas C. Lockburner**, *Chairman*. . . Deloitte & Touche, One World Trade Center, Ste. 101-18, New York, NY 10048-0601 (212) 669-5259

**Victor P. Capadona**. . . Price Waterhouse, 153 East 53 St., New York, NY 10022-4674 (212) 371-2000

**Michael Ferman**. . . A.G. Edwards & Sons, Inc., One North Jefferson Ave., St. Louis, MO 63103-2205 (314) 289-3179

**David C. Fisher**. . . Salomon, Inc., Seven World Trade Center, New York, NY 10048-1102 (212) 747-7451

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**Lawrence O. Kaplan**. . . Checkers, Simon & Rosner, One S. Wacker Dr., Ste. 2400, Chicago, IL 60606-3392 (312) 917-0631

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STAFF AIDE:

**Albert F. Goll**—Technical Manager, Accounting Standards (212) 596-6161

## 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 Ave. of the Americas, New York, NY 10036-8701 (212) 575-5577

**Louis J. Barbich** . . . Barbich, Longcrier, Hooper & King, A.C., P.O. Box 11171, 5001 E. Commerce Ctr. Dr., Ste. 350, Bakersfield, CA 93389 (805) 631-1171

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**Gary J. Wolfe** . . . Cherry, Bekaert & Holland, 3100 One First Union Center, Charlotte, NC 28202 (704) 377-3741



STAFF AIDE:

**Frank J. Katusak**—Director, Planning and Research (212) 596-6130

## TAX ACCOUNTING 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 tax accounting periods and tax methods of accounting.

**C. Ellen Mac Neil**, *Chairman*. . . Arthur Andersen & Co., 1666 K Street, NW, Washington, DC 20006-2873 (202) 862-3248

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**Frank C. Devlin, Jr.**. . . Deloitte & Touche, 1001 Pennsylvania Ave., Ste. 350N, NW, Washington, DC 20004-2505 (202) 879-4910

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**Jack S. Ehrlich**. . . Crowe, Chizek & Co., P.O. Box 3697, One Mid America Plaza, Oak Brook, IL 60522-3697 (708) 954-7400

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**C. Scott Grow**. . . Grow, Rasmussen & Co., Emerald Business Center, 8100 Emerald, Ste. 150, Boise, ID 83704-9057 (208) 375-1771

**Ronald B. Hegt**. . . Hays & Company, 1412 Broadway, New York, NY 10018-3392 (212) 719-3900

**C. P. Jannis**. . . 31 Churchill Road, Pittsburgh, PA 15235-5108 (412) 242-3380

**Michael D. Koppel**. . . Gray, Gray & Gray, 185 Devonshire St., Rm. 200, Boston, MA 02110-1407 (617) 482-1100

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**Leslie J. Schneider**. . . Ivins Phillips & Barker, 1700 Pennsylvania Ave., NW, Washington, DC 20006-4704 (202) 393-7600

**Alan E. Weiner**. . . Holtz Rubenstein & Co., 445 Broad Hollow Rd., Suite 200, Melville, NY 11747-3696 (516) 752-7400

STAFF AIDE:

**Joseph W. Schneid**—Technical Manager, Federal Taxation (202) 434-9231

## TAX COMPUTER APPLICATIONS COMMITTEE

*OBJECTIVE:* To develop practice guides 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

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\*Non AICPA Member

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.

- Terese Waters, Chairman** . . . McGladrey & Pullen, 3600 West 80 St., Suite 500, Bloomington, MN 55431-1082 (612) 835-9930
- Steven K. Bentley** . . . Dorr, Bentley & Pecha, P.C., 400 S. Gillette Ave., Ste. 100, Gillette, WY 82716-4252 (307) 682-1500
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- Jerry L. Love** . . . Davis, Kinard & Co., P.C., 400 Pine St., Suite 600, Abilene, TX 79601-5190 (915) 672-4000
- Joseph C. Maida** . . . Nicholas C. Maida, Chartered, 855 Parkway Ave., Trenton, NJ 08618-2305 (609) 882-6874
- Robert L. Rubenstein** . . . Sidley & Austin, 1722 Eye St., NW, Washington, DC 20006 (202) 736-8411
- William E. Wasserman** . . . Hertz, Herson & Company, 2 Park Ave., Suite 1500, New York, NY 10016-5793 (212) 686-7160
- Carl P. Williford** . . . Williford, High & Co., 951 S. McPherson Church Rd., Suite 201, Fayetteville, NC 28303-5383 (919) 484-2168
- Chuen-Yen Wu** . . . Wohlenberg, Ritzman & Co., P.O. Box 1018, Yankton, SD 57078-1018 (605) 665-4401
- STAFF AIDE:
- James S. Clark, Jr.**—Technical Manager, Federal Taxation (202) 434-9229

## 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, 5th Fl., New York, NY 10036-2602 (212) 523-1512
- Alan K. Bloom** . . . J. H. Cohn & Company, 75 Eisenhower Parkway, Roseland, NJ 07068-1697 (201) 228-3500
- Edward A. Bush** . . . Edward A. Bush, 79 Brams Point Road, Hilton Head Island, SC 29926-2003 (803) 681-3457
- Arthur M. Friedman** . . . Arthur Andersen & Co., 633 West Fifth St., Los Angeles, CA 90071-2005 (213) 614-6414
- R.D. Thorsen** . . . Charles Bailly & Company, 1250 Lutheran Brotherhood Bldg., 625 Fourth Ave. South, Minneapolis, MN 55415-1624 (612) 338-1212
- Stephen M. Walker** . . . Rogoff, Diamond & Walker, 1001 Medical Arts Ave., NE, P.O. Box 26148, Albuquerque, NM 87125-6148 (505) 242-5271

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**Edward S. Karl**—Director, Federal Taxation (202) 434-9228

**William R. Stromsem**—Director, Federal Taxation (202) 434-9227

## 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 Tax Division Newsletter, publications and public relations activities and programs and relations with other divisions of the AICPA, and to establish procedures for costing and marketing practice guides and other materials prepared by the Tax Division. Members should have expertise in written and verbal communications.

**Kevin F. Reilly, Chairman**. . . PKF Management, 1199 N. Fairfax St., Ste. 300, Alexandria, VA 22314-1484 (703) 549-6920

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**Douglas P. Stives**. . . Curchin & Company, P.A., 100 Maple Ave., Red Bank, NJ 07701-1620 (908) 747-0500

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**James A. Woehlke**—Technical Manager, Federal Taxation (202) 434-9271

## TAX EDUCATION COMMITTEE

*OBJECTIVE:* To continually review graduate and undergraduate tax education and tax-oriented continuing professional education with a view to recommending to the educational community and, if applicable, the AICPA's CPE Division changes in course content, curricula, or accreditation rules for graduate tax programs or other changes which are responsive to the needs of the practitioners. To coordinate or assist in coordinating other tax education activities within the Tax Division.

**Caroline D. Strobel, Chairman**. . . University of South Carolina, College of Business Administration, Columbia, SC 29208 (803) 777-2713

**Marshall J. Besikof**. . . Lurie, Besikof, Lapidus & Co., 2501 Wayzata Blvd., Minneapolis, MN 55405-2139 (612) 377-4404

**Christopher H. Carlson**. . . Deloitte & Touche, 1000 Wilshire Blvd., Suite 1500, Los Angeles, CA 90017-2457

- Gary M. Choate** . . . KPMG Peat Marwick, 3 Chestnut Ridge Rd., Montvale, NJ 07645-1834 (201) 307-7434
- William S. De Mayo** . . . University of New Haven, Treasurer's Office, 300 Orange Ave., West Haven, CT 06516-1916 (203) 932-7128
- Howard S. Engle** . . . Arthur Andersen & Co., 10 S. LaSalle St., 28th Fl. Chicago, IL 60603-1002 (312) 507-7022
- Susan J. Rosenberg** . . . Arkin & Littlefield, Chartered, 5 Choke Cherry Rd., Ste. 300, Rockville, MD 20850-4004 (301) 840-9800
- James W. Sansone** . . . Berg DeMarco Lewis Sawatski & Co., P.C., 630 Dundee Rd., Ste. 425, Northbrook, IL 60062-2752 (708) 291-9600
- Julian R. Sayre** . . . 7120 N. Edgewood Pl., Tucson, AZ 85704-6914 (602) 297-0146
- Constance E. Skidmore** . . . Coopers & Lybrand, 1999 Harrison St., Ste. 1100, Oakland, CA 94612-3517 (415) 208-2023
- Raymond L. Slaughter** . . . University of Richmond, Richmond, VA 23173 (804) 289-8596
- James B. Swenson** . . . Price Waterhouse, 1251 Avenue of the Americas, 35th Fl., New York, NY 10020-1180 (212) 819-4818
- Jane Tzinberg** . . . American Assembly of Collegiate Schools of Business, 605 Old Ballas Road, St. Louis, MO 63141-7077 (314) 872-8481
- Joseph G. Walsh** . . . Golden Gate University, School of Taxation, 536 Mission St., San Francisco, CA 94105-2921 (415) 442-7232
- Judith E. Watanabe** . . . University of Nebraska-Omaha, 502G CBA Bldg., Omaha, NE 68182 (402) 554-2744
- STAFF AIDE:
- James A. Woehlke**—Technical Manager, Federal Taxation (202) 434-9271

## TAX EXECUTIVE COMMITTEE

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

- Harvey L. Coustan, Chairman** . . . Ernst & Young, Sears Tower, 233 S. Wacker Dr., Chicago, IL 60606-6301 (312) 879-3495
- Ira Bergman** . . . Bergman, Schraier & Co., 7777 BonHomme, Suite 1501, St. Louis, MO 63105-1917 (314) 727-2002
- Rick Betts** . . . McFarland & Alton, P.S., 1800 SeaFirst Financial Ctr., Spokane, WA 99201 (509) 747-2600
- William F. Huber** . . . Price Waterhouse, 153 East 53 St., New York, NY 10022-4674 (212) 527-8160
- Robert L. Jones** . . . Hariton, Mancuso & Jones, P.C., 1101 17 St., NW, 11th Fl., Washington, DC 20036-4704 (202) 296-2250
- J.F. Kubik** . . . Baird, Kurtz & Dobson, 125 North Market, Ste. 925, Wichita, KS 67202-1776 (316) 265-2811
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**Edward S. Karl**—Director, Federal Taxation (202) 434-9228

**William R. Stromsem**—Director, Federal Taxation (202) 434-9227

## TAX EXEMPT ORGANIZATIONS 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 process relating to tax exempt organizations.

**Phillip G. Royalty, Chairman** . . . Ernst & Young, 1200 19 St., NW, 3rd Fl., Washington, DC 20036-2412 (202) 663-9500

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

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**Paul C. Sullivan** . . . YMCA of Topeka Inc., 421 Van Buren, Topeka, KS 66603-3331 (913) 354-8591

**Ray H. Wood** . . . Church of Jesus Christ of Latter Day Saint's, 50 East North Temple St., Salt Lake City, UT 84150-0001 (801) 240-4044

STAFF AIDE:

**Carol K. Shaffer**—Technical Manager, Federal Taxation (202) 434-9268

## 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 10011-7629 (212) 645-4800

**David W. Beck** . . . Arthur Andersen & Co., 2803 Fruitville Rd., Ste. 100, Sarasota, FL (813) 365-9469

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**Jack Heaney** . . . Jack Heaney, 100 Manhattan Ave., Ste. 2110, Union City, NJ 07087-5267 (201) 348-3475

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**L. Theodore Neighbors** . . . Medwig, Labriola & Co., The Frick Bldg., Ste. 1810, Pittsburgh, PA 15219 (412) 562-9066

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**G. Douglas Puckett** . . . Practitioners Publishing Company, 3221 Collinsworth St., Fort Worth, TX 76107-6582 (817) 332-3709

**Jack N. Rosenberg** . . . Koch, Zelko, Roth, Reiss, Bellantoni, Schinder & Etal, 4700 Sheridan St., Bldg. N, Hollywood, FL 33021-3497 (305) 989-7462

**Ronald I. Ruby** . . . Relco Industries, 4021 Rosewood Ave., Suite 9004, Los Angeles, CA 90004 (213) 666-9882

**Alan W. Saltzman** . . . N.L. Fish & Company, 617 Palisade Ave., Englewood Cliffs, NJ 07632-1805 (201) 569-0400

**David R. Stafseth** . . . Geo. S. Olive & Co., 240 North Church St., P.O. Box 1360, Decatur, IL 62525-1360 (217) 429-2411

STAFF AIDE:

**Marianne Micco**—Technical Manager, Federal Taxation (202) 434-9273

## 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 20036-5873 (202) 822-4239

**James B. Conley** . . . Ernst & Young, 1200 19 St., NW, 3rd Fl., Washington, DC 20036-2412 (202) 663-9770

**E. Martin Davidoff** . . . E. Martin Davidoff, 353 Georges Rd., Suite K, P.O. Box 835, Dayton, NJ 08810-0835 (908) 274-1600

**Gillian M. Spooner** . . . KPMG Peat Marwick, 2001 M Street, NW, Washington, DC 20036-3310 (202) 467-3813

**John J. Szymanski** . . . The Rouse Company, 10275 Little Patuxent Parkway, Columbia, MD 21044-3414 (410) 992-6468

**James P. Whitson** . . . ITT Corporation, 1330 Ave. of the Americas, Suite 1135, New York, NY 10019-5422 (212) 258-1476

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

**STAFF AIDE:**

**Carol B. Ferguson**—Technical Manager, Federal Taxation (202) 434-9243

## 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 20036-5873 (202) 822-4262

**Victor E. Barton** . . . Bond, Beebe, Barton & Muckelbauer, P.C., 5301 Wisconsin Ave., NW, Ste. 300, Washington, DC 20015-2000 (202) 244-6500

**Leonard W. Campbell** . . . Chamarac Properties, Inc., 3345 Wilshire Blvd., Suite 700, Los Angeles, CA 90010-1818 (213) 381-9353

**Harold R. Dilbeck** . . . Harold Dilbeck Accountants, Inc., 1442 Irvine Blvd., Ste. 222, Tustin, CA 92680-3846 (714) 730-1661

**Robert A. Docili** . . . Hood and Strong, 101 California St., Ste. 1500, San Francisco, CA 94111-5888 (415) 781-0793

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\*Non AICPA Member

**H. Brent Hill** . . . Rudd & Company Chartered, 124 East Main St., Rexburg, ID 83440-1912 (208) 356-3677  
**Steven J. Leifer** . . . Ernst & Young, 787 Seventh Ave., New York, NY 10019-6018 (212) 773-5100  
**Thomas J. Purcell III** . . . Creighton University, College of Business Administration, 2500 California St., Omaha, NE 68173 (402) 280-2062  
**Lawrence E. Stirtz** . . . Stirtz, Bernards & Company, P.A., 7200 Metro Blvd., Edina, MN 55439-2128 (612) 831-6499  
**Robert D. Swanson** . . . Iowa State University, 300 Carver Hall, Ames, IA 50011 (515) 294-8102  
**Donna M. Zerbo** . . . Connell, Losquadro & Zerbo, Esq., 17 State St., New York, NY 10004-1501 (212) 344-7400  
STAFF AIDE:  
**Carol B. Ferguson**—Technical Manager, Federal Taxation (202) 434-9243

## 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 Tax 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., Ste. 500, Dallas, TX 75201-2792 (214) 969-8470  
**Joseph L. Cammarata** . . . Joseph L. Cammarata, Attorney at Law, 1901 L St., NW, Ste. 200, Washington, DC 20036-3500 (202) 293-7405  
**James H. Elam** . . . Berger, Harris, McAlpin & Co., 111 Orange Ave., Ste. 300, Fort Pierce, FL 34950-4394 (407) 461-6120  
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**Roy B. Harrill** . . . Arthur Andersen & Co., 69 W. Washington St., Chicago, IL 60602-3003 (312) 507-3245  
**Richard A. Loomis** . . . Margolis & Company, P.C., 401 City Ave., Ste. 600, Bala-Cynwyd, PA 19004-1161 (215) 667-6250  
**Howard T. Martin** . . . Howard T. Martin, International Square, Ste. 400, 1825 I Street, NW, Washington, DC 20006-5403 (202) 429-2022  
**Hal H. McKinney, Jr.** . . . Hood and Strong, 101 California St., Ste. 1500, San Francisco, CA 94111-5888 (415) 781-0793  
**Charles W. Phillippi** . . . Phillippi Wright & Co., P.C., 6301 Indiana School Rd., Suite 210, NE, Albuquerque, NM 87110-8113 (505) 888-0388  
**Lawrence A. Schwartz** . . . Schwartz & Katz, 125 Technology Dr., Waltham, MA 02154-8901 (617) 899-3100  
**Ira M. Siegel\*** . . . M & M/MARS, High St., Hackettstown NJ 07840 (908) 850-2025  
**Kent K. Tsukamoto** . . . Coopers & Lybrand, 2500 Pacific Tower, 1001 Bishop St., Honolulu, HI 96813-3668 (808) 531-3400

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\*Non AICPA Member



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

**Anne M. Yamamoto** . . . Frank, Rimerman & Co., 2882 Sand Hill Rd., Menlo Park, CA 94025-7022 (415) 854-3344

STAFF AIDE:

**Marianne Micco**—Technical Manager, Federal Taxation (202) 434-9273

## **TAX PRACTICE GUIDES COMMITTEE**

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

**Robert L. Holman, Chairman** . . . Donaldson, Holman and West, P.C., 2001 Park Pl., Ste. 600, Birmingham, AL 35203-2747 (205) 252-0001

**Colin E. Blalock** . . . Jones and Kolb, 10 Piedmont Center, Ste. 100, Atlanta, GA 30305-4803 (404) 262-7920

**Michael L. Bonner** . . . Michael L. Bonner, 235 Commerce Bldg., Sioux City, IA 51101 (712) 239-5020

**Christine P. Engel** . . . Christine P. Engel, 1974 N. Gateway Blvd., Ste. 101, Fresno, CA 93727-1632 (209) 251-7561

**Robert R. Hill** . . . Eskew & Gresham, P.S.C., 2500 Meidinger Tower, Louisville, KY 40202-3446 (502) 584-2500

**Terri L. Husberg** . . . Terri L. Husberg, 5775 Wayzata Blvd., Suite 700, Minneapolis, MN 55416-1246 (612) 525-2254

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**Katherine T. Leonard** . . . Katherine T. Leonard, 1464 Santa Marta Ct., Solana Beach, CA 92075-1621 (619) 455-0557

**James M. Littlefield** . . . Arkin & Littlefield, Chartered, 5 Choke Cherry Rd., Ste. 300, Rockville, MD 20850-4004 (301) 840-9800

**Wilburn C. Robinson** . . . Cherry, Bekaert & Holland, P.O. Box 300, 111 Second Ave., NE, Ste. 200, St. Petersburg, FL 33701-3458 (813) 822-8811

**B. Quinn Waters** . . . Purvis, Gray and Company, 222 NE First St., P.O. Box 23999, Gainesville, FL 32602-3999 (904) 378-2461

STAFF AIDE:

**James S. Clark, Jr.**—Technical Manager, Federal Taxation (202) 434-9229

## **TAX PRACTICE MANAGEMENT COMMITTEE**

*OBJECTIVE:* To monitor all matters related to (a) the Tax Division's Voluntary Tax Practice Review program, (b) the management and scope of the tax function within the practice unit (excluding those areas specifically assigned to other Tax Division committees), and (c) privileged communication and working paper access.

*TAX PRACTICE MANAGEMENT COMMITTEE (CONT'D)*

- Robert M. Pielech, *Chairman*** . . . Pielech & Pielech, One Welby Rd., New Bedford, MA 02745-1118 (508) 996-3974
- Saul Braverman** . . . Braverman, Codron & Co., 233 S. Beverly Drive, Beverly Hills, CA 90212-3891 (310) 278-5850
- Willet R. Bushnell** . . . Bushnell & McMahon, P.O. Box 871684, Wasilla, AK 99687-1684 (907) 376-4195
- William T. Diss** . . . Ernst & Young, 4300 Republic Plaza Bldg., Denver, CO 80202 (303) 628-4323
- William M. Grooms** . . . W.M. Grooms, P.O. Box 627, Columbia, SC 29202-0627 (803) 254-4700
- Robert I. Karon** . . . Schweitzer, Rubin, Karon & Bremer, 1400 TCF Tower, 121 S. 8th St., Minneapolis, MN 55402-2856 (612) 339-7811
- Ronald S. Katch** . . . Katch, Tyson & Company, 191 Waukegan Road, Suite 103, Northfield, IL 60093-2726 (708) 446-3700
- Mary E. McMillin** . . . Mary Ellen McMillin, P.O. Box 4460, Annapolis, MD 21403-6460 (301) 268-6611
- Gary G. Ness** . . . Eide Helmeke & Co., 51 Broadway, Suite 500, P.O. Box 2545, Fargo, ND 58108-2545 (701) 237-3343
- Stephen E. Pascarella II** . . . Pascarella & Trench, 285 Governor St., Providence, RI 02906-3237 (401) 331-8806
- Joseph V. Pease, Jr.** . . . Lytkowski & Pease, Inc., 801 Hanna Bldg., 1422 Euclid Ave., Cleveland, OH 44115-1901 (216) 696-5394
- Lynn M. Statz** . . . Walpert Smullian & Blumenthal, P. A., 29 W. Susquehanna Ave., 4th Fl., Baltimore, MD 21204-5201 (301) 296-4600
- Bernard Werner** . . . Kipnis & Karchmer, 386 Park Ave. South, New York, NY 10016-8804 (212) 447-5588
- STAFF AIDE:  
**James A. Woehlke**—Technical Manager, Federal Taxation (202) 434-9271

## **TAX SIMPLIFICATION COMMITTEE**

*OBJECTIVE:* To work actively in the area of simplification; 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 in the public interest.

- Janice M. Johnson, *Chairman*** . . . New York State Society of CPA's, 200 Park Ave., New York, NY 10166-0005 (212) 973-8347
- Paul Farber** . . . Richard A. Eisner & Company, 575 Madison Ave., New York, NY 10022-2511 (212) 891-4018
- Arthur I. Gordon** . . . Ernst & Young, 277 Park Ave., New York, NY 10172-0003 (212) 773-2927
- Hugh S. Hatcher** . . . 191 Race St., Denver, CO 80206 (303) 871-9770
- Stewart S. Karlinsky** . . . San Jose State University, College of Business, San Jose, CA 95192 (408) 867-4639
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**William Rosenberg** . . . Trien, Rosenberg, Felix, Rosenberg, Barr & Weinberg, 177 Madison Ave., P.O. Box 1982, Morristown, NJ 07962-1982 (201) 267-4200

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## WOMEN AND FAMILY ISSUES EXECUTIVE 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 94104-4405 (415) 397-7900

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*WOMEN AND FAMILY ISSUES EXECUTIVE COMMITTEE (CONT'D)*

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Beach, FL 32114 (904) 426-8653

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**John L. Daidone**—Manager, Academic and Career Development  
(212) 596-6220

**Future Meeting Dates of  
Board, Council, and  
Annual Member Meeting**

**AICPA Committee Staff  
Aides**

**Division for CPA Firms  
Sponsored by AICPA**

# **FUTURE MEETING DATES OF BOARD, COUNCIL, AND ANNUAL MEMBER MEETING**

## **BOARD MEETINGS**

### **1992**

New York, New York  
December 3-4

### **1993**

New York, New York  
February 4-5

Washington, DC  
April 22-23

Phoenix, Arizona  
May 23

New York, New York  
July 29-30

New Orleans, Louisiana  
September 19

## **COUNCIL AND MEMBER MEETINGS**

### **1993**

SPRING COUNCIL MEETING  
Phoenix, Arizona  
May 24-26

FALL COUNCIL MEETING  
New Orleans, Louisiana  
September 20-21

AICPA MEMBER MEETING  
New Orleans, Louisiana  
in conjunction with  
Fall Council Meeting  
September 20-21

# AICPA COMMITTEE STAFF AIDES

NAME	TITLE	DIVISION	TELEPHONE NO.	PAGE
Adams, Donald	Vice President	Finance & Administration	201 938-3221	10, 11, 13
Anspacher, Stephen	Manager	Academic & Career Development	212 596-6219	40, 71, 82
Atherton, Dale	Vice President	Quality Review	201 938-3255	96
Bango, Sheri	Assistant Manager	State Legislation	202 434-9201	106
Bernstein, Phyllis	Director	Personal Financial Planning	201 938-3808	86, 87, 88
Biskin, Bruce	Senior Psychometrician	Examinations	201 938-3421	48
Blum, James	Director	Examinations	201 938-3419	47
Bonner, Loretta	Technical Manager	Federal Tax	202 434-9267	57, 58
Brasell, Roger	Senior Technical Manager	Quality Review	201 938-3014	130
Breitner, Edith	Senior Technical Manager	Professional Ethics	201 938-3176	92, 94
Cicalese, Jerry	Director	Internal Audit	201 938-3171	11
Clark, James, Jr.	Technical Manager	Taxation	202 434-9229	45, 57, 110, 117
Coffey, Susan	Technical Manager	Professional Ethics	201 938-3177	93
Cohen, Nancy	Technical Manager	Information Technology	212 596-6010	64, 65
Cote, Joseph	Vice President	Continuing Professional Education	201 938-3535	12, 50
Cummings, Patricia	Technical Manager	Professional Ethics	201 938-3178	94
Daidone, John	Manager	Academic & Career Development	212 596-6220	39, 120
DiPietro, Fran	Technical Manager	Examinations	201 938-3435	49
Elam, Rick	Vice President	Education	212 596-6006	38, 68, 85
Ferguson, Carol	Technical Manager	Taxation	202 434-9243	100, 115, 116, 119
Finkston, Herbert	Director	Professional Ethics	201 938-3175	91
Fischbach, Gretchen	Technical Manager	Professional Ethics	201 938-3180	93
Frohlich, Susan	Technical Manager	Professional Ethics	201 938-3181	93
Furke, Gregory	Technical Manager	SEC Practice Section	212 596-6143	130
Gehl, Edward	Technical Manager	Examinations	201 938-3423	47
Geoghan, Paul	Assistant General Counsel	General Counsel & Trial Board	212 596-6099	61, 62
Goldman, Ahava	Technical Manager	Examinations	201 938-3424	48
Goll, Albert	Technical Manager	Accounting Standards	212 596-6161	41, 70, 108
Green, James	Technical Manager	Federal Government Relations	202 434-9269	46, 101
Green, Leonard	Director	Financial Management	201 938-3479	42, 73, 99
Guy, Dan	Vice President	Auditing Standards	212 596-6214	43
Handrich, David	Technical Manager	Private Companies Practice Section	212 596-6145	126
Hecht, Leonard	Technical Manager	Professional Ethics	201 938-3184	92
Herskowitz, Israel	Technical Manager	Professional Ethics	201 938-3185	92
Hicks, Susan	Technical Manager	Federal Government Relations	202 434-9206	54, 55
Higginbotham, Thomas	Vice President	Legislation	202 737-6600	10
Hoffmann, George	Technical Manager	Private Companies Practice Section	212 596-6144	127
Hudson, John	Vice President	Technical Standards & Services	212 596-6262	67
Hunnicut, John E.	Group Vice President	Government Affairs	202 434-9203	10
Kaplan, Monte	Technical Manager	Management Consulting Services	201 938-3499	76, 78
Karl, Edward	Director	Taxation	202 434-9228	111, 113
Katusak, Frank	Director	Planning and Research	212 596-6130	109
Kelley, Thomas	Group Vice President	Professional	212 596-6199	49
Konigsberg, Ellise	Technical Manager	Accounting Standards	212 596-6163	66
Koppelman, Joel	Technical Manager	Examinations	201 938-3426	48, 104
Kosmides, Stacy	Administrative Manager	CPE Program Development	201 938-3566	52
Lemmon, Thomas	Technical Manager	Industry	212 596-6122	81
Lendez, Anthony	Technical Manager	SEC Practice Section	212 596-6142	127, 130

# AICPA COMMITTEE STAFF AIDES

NAME	TITLE	DIVISION	TELEPHONE NO.	PAGE
Lewis, Kathleen	Senior Technical Manager	Professional Ethics	201 938-3187	92
Luallen, Janet	Senior Technical Manager	Quality Review	201 938-3037	96
MacKay, Ian	Director	Federal Government Relations	202 434-9253	97
Maiman, Janice	Manager	Communications	212 596-6095	94
Mancino, Jane	Technical Manager	Auditing Standards	212 596-6029	44
Mebus, Jeanne	Technical Manager	Auditing Standards	212 596-6030	43
Melnick, Edith	Technical Manager	Quality Review	201 938-3040	127
Micco, Marianne	Technical Manager	Taxation	202 434-9273	99, 114, 117
Moraglio, Joseph	Vice President	Federal Government Relations	202 434-9209	14
Morrow, John	Director	Peer Review Programs	201 938-3011	127, 130
Myers, Nancy	Director	Practice Management	212 596-6134	79
Padwe, Gerald	Vice President	Taxation	202 434-9226	98, 111, 113
Renner, Arthur	Vice President	Division for CPA Firms	212 596-6060	126, 129
Rhuda, Charles, Jr.	Assistant Director	Examinations	201 938-3420	47, 104
Riley, Gerri	Technical Advisor	State Legislation	202 434-9261	106
Rodda, Arleen	Director	Accounting Standards	212 596-6159	41
Rojas, Steven	Senior Technical Manager	Personal Financial Planning	201 938-3196	88
Rosenfield, Paul	Director	Technical Standards & Services	212 596-6156	59
Rothberg, Jay	Vice President	Member and State Society Relations	212 596-6005	43, 81
Sacks, Steven	Technical Manager	Management Consulting Services	201 938-3501	74, 75, 76, 77
Sanders, Beatrice	Director	Academic & Career Development	212 596-6218	38, 82, 85
Schneeman, Donald	General Counsel & Secretary	General Counsel & Trial Board	212 596-6007	9, 12, 44, 72, 83, 90
Schneid, Joseph	Technical Manager	Taxation	202 434-9231	63, 85, 109
Schumacher, Annette	Technical Manager	Federal Government Relations	202 434-9212	62, 95, 102
Schwartz, Clifford	Senior Technical Manager	Accounting Standards	212 596-6160	97
Schwartzberg, Murray	Technical Manager	Personal Financial Planning	201 938-3194	87
Seda, Michael	Technical Manager	Examinations	201 938-3430	104
Shaffer, Carol	Technical Manager	Taxation	202 434-9268	53, 69, 114
Sharbaugh, John	Vice President	State Legislation & Legislative Relations	202 434-9257	68, 106
Sherinsky, Judith	Technical Manager	Auditing Standards	212 596-6031	40
Sobel, Bernice	Technical Manager	Personal Financial Planning	201 938-3193	104
Stromsem, William	Director	Taxation	202 434-9227	111, 113
Sullivan, Jerry	Executive Director	Public Oversight Board	203 353-5300	131
Sweeney, Kevin	Psychometrician	Examinations	201 938-3421	48
Tait, Mary Anne	Director	CPE Operations Administration	201 938-3513	51
Tamulinas, William	Director—General Counsel Administration	General Counsel & Trial Board	212 596-6102	42, 72
Tanenbaum, Joel	Technical Manager	Accounting Standards	212 596-6164	84
Tien, Tammy	Technical Manager	Examinations	201 938-3189	44
Walker, Richard	Director	Information Technology	212 596-6008	64, 65
Webb, Virgil III	Director	State Legislation	202 434-9222	85, 105, 106
Williams, Patricia	Director	CPE Administration—Self-Study & Video	201 938-3559	52
Winton, Lisa	Technical Manager	Taxation	202 434-9234	56, 66, 103, 105
Woehlke, James	Technical Manager	Taxation	202 434-9271	101, 111, 112, 118
Young, Anna	Technical Manager	Federal Government Relations	202 434-9259	60, 80
Zaita, Catherine	Technical Manager	Professional Ethics	201 938-3186	93



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

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

- Jerrell A. Atkinson, Chairman.** . . . Atkinson & Co., Ltd., P.O. Box 25246, 707 Broadway, NE, Albuquerque, NM 87125-0246 (505) 843-6492
- John M. Andres.** . . . Thomas and Thomas, 701 Arkansas Blvd., Texarkana, AR 75502-2105 (501) 773-2168
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- L. Thomas Cox, Jr.** . . . Williams, Cox, Weidner & Cox, 1713 Mahan Drive, Tallahassee, FL 32308-5201 (904) 878-8777
- J. Terry Dodds.** . . . Dodds & Associates, 397 Blue Lakes Blvd. North, Twin Falls, ID 83301-4828 (208) 733-7575
- James K. Hall.** . . . Edmondson, LedBetter & Ballard, 2200 Dominion Tower, Norfolk, VA 23510 (804) 627-2100
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- Edward F. Rockman.** . . . Alpern, Rosenthal & Company, Warner Centre, Ste. 400, 332 Fifth Ave., Pittsburgh, PA 15222-2413 (412) 281-2501
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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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## TECHNICAL ISSUES COMMITTEE

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

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## SEC PRACTICE SECTION EXECUTIVE COMMITTEE

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

- Michael A. Conway, Chairman** . . . KPMG Peat Marwick, Westchester Financial Center, 11 Martine Ave., White Plains, NY 10606 (914) 287-6901
- David P. Boxer** . . . M.R. Weiser & Co., 135 W. 50th St., New York, NY 10020-1299 (212) 641-6721
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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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**Barry Barber** . . . Grant Thornton, 605 Third Ave., New York, NY 10158-0142 (212) 599-0100

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**Donald G. Roepke** . . . Virchow, Krause & Company, dba/Virchow, Krause, Helgeson, 121 S. Eighth St., Ste. 1100, Minneapolis, MN 55402-2848 (612) 341-3030

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**Doug C. Warfield** . . . Keller, Zanger, Bissell & Co., 201 Thomas Johnson Dr.,  
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STAFF AIDES:

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**R. Bruce Brasell**—Senior Technical Manager, Quality Review (201) 938-3014

## 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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**Robert K. Mautz, Vice Chairman** . . . 684 East 4149 South, Salt Lake City, UT  
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\*Non AICPA Member

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\*Non AICPA Member

# **State Society Offices**



## STATE SOCIETY OFFICES

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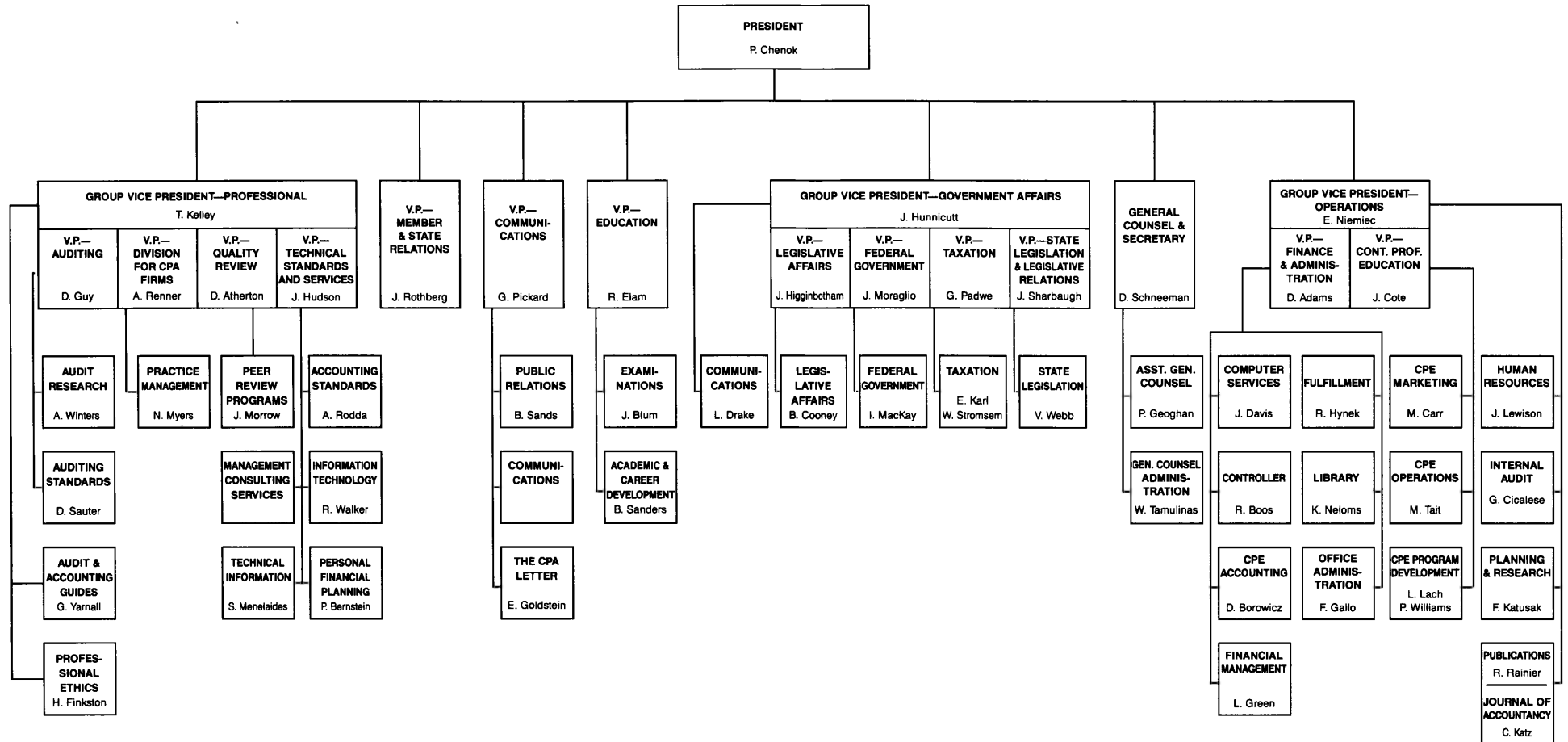
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***[AICPA Staff Organization Chart follows]***

# **AICPA Staff Organization Chart**

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