

1993

AICPA committees, 1993-94: 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
1993/94

AICPA Committees

1993/94

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FEB 29 1993

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
1100 K STREET, N.W.
WASHINGTON, D.C. 20004-6000
NEW YORK, N.Y. 10036-8176

AICPA
American
Institute of
Certified
Public
Accountants

AICPA

Committees

1993/94

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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**Alphabetical Index of
All AICPA Boards,
Committees, and
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AICPA Committee Terminology

BOARD

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.

SPECIAL COMMITTEE

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.

DIVISION

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

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

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

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

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.

SENIOR COMMITTEES

The bylaws provide that the Council may designate committees as "senior" committees. Appointments to a senior committee require the approval of the Board of Directors. The following committees have been designated as senior:

- Accounting and Review Services Committee
- Accounting Standards Executive Committee
- Auditing Standards Board
- Board of Examiners
- Continuing Professional Education Executive Committee
- Information Technology Executive Committee
- Management Consulting Services Executive Committee
- Personal Financial Planning Executive Committee
- Private Companies Practice Executive Committee
- Professional Ethics Executive Committee
- SEC Practice Section Executive Committee
- Tax Executive Committee

The following senior committees have been designated as "senior technical" committees and are authorized to make public statements, without clearance with the Council or the Board of Directors, on matters related to their area of practice:

- Accounting and Review Services Committee
- Accounting Standards Executive Committee
- Auditing Standards Board
- Management Consulting Services Executive Committee
- Personal Financial Planning Executive Committee
- Private Companies Practice Executive Committee
- Professional Ethics Executive Committee
- Quality Review Executive Committee
- SEC Practice Section Executive Committee
- Tax Executive Committee

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 1993-94

OFFICERS 1993-1994

Dominic A. Tarantino, Chair. . . . Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020-1180 (212) 819-4850

Robert L. Israeloff, Vice Chair. . . . Israeloff, Trattner & Co. CPA's, P.C., 11 Sunrise Plaza, Valley Stream, NY 11580-6169 (516) 872-3300

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

Donald J. Schneeman, Senior Counsel and Secretary* . . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036-8775 (212) 596-6007

DIRECTORS

FOR THREE YEARS 1993-96

James T. Clarke . . . Coopers & Lybrand, 1800 M Street NW, Washington, DC 20036-5802 (202) 822-5646

Diane S. Conant . . . Conant, Nelson & Conant, 3375 S. Aldebaran Ave., Las Vegas, NV 89102-8412 (702) 221-6300

Charles E. Keller III. . . . Keller Bruner & Company, 201 Thomas Johnson Dr., Frederick, MD 21702-4350 (301) 663-8600

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

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

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

FOR TWO YEARS 1993-95

Louis J. Barbich . . . Barbich, Longcrier, Hooper & King, A.C., P.O. Box 11171, 5001 E. Commerce Ctr. Dr., Ste. 350, Bakersfield, CA 93309-1660 (805) 631-3846

Dennis E. Eckart** . . . Winston & Strawn, 1400 L St., NW, Washington, DC 20005 (202) 371-5760

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, Ste. 900, Peoria, IL 61602-1572 (309) 671-4511

A. Tom Nelson . . . School of Accounting, University of Utah, KDGB 205, Salt Lake City, UT 84112 (801) 581-7431

Eric L. Schindler . . . Columbia Paint & Coatings, P.O. Box 4569, S. 104 Freya, Spokane, WA 99202-0569 (509) 536-0957

*Non AICPA Member

**Public Member of the Board of Directors

FOR ONE YEAR 1993-94

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

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

Thomas G. Jordan . . . Jordan Company Inc., 200 E. Long Lake Rd., Ste. 174, Bloomfield Hls, MI 48304-2361 (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 W. Washington St., Ste. 2000, Chicago, IL 60602 (312) 507-2235

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

EX OFFICIO

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

STAFF AIDE:

Donald J. Schneeman—Senior 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 1993-94:

ACCOUNTING RESEARCH ASSOCIATION, INC.

OBJECTIVE: To provide financial support from the accounting profession for the Financial Accounting Foundation.

OFFICERS AND BOARD OF TRUSTEES

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

James T. Clarke, Vice President. . . Coopers & Lybrand, 1800 M Street NW, Washington, DC 20036-5802 (202) 822-5646

A. Tom Nelson, Secretary/Treasurer. . . School of Accounting, University of Utah, KDGB 205, 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 E. Jefferson Blvd., P.O. Box 7, South Bend, IN 46624-0007 (219) 236-8677

Dominic A. Tarantino . . . Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020-1180 (212) 819-4850

*Non AICPA Member

**Public Member of the Board of Directors

STAFF AIDES:

Donald L. Adams—Vice President, Finance and Administration (201) 938-3221
Donna Borowicz—Controller, Accounting (201) 938-3210

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.

Dominic A. Tarantino, *Chair*. . . Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020-1180 (212) 819-4850
Stuart Kessler, *Secretary*. . . Goldstein, Golub, Kessler, & Company, P.C., 1185 Avenue of the Americas, 5th Fl., New York, NY 10036-2602 (212) 523-1304
James T. Clarke. . . Coopers & Lybrand, 1800 M Street NW, Washington, DC 20036-5802 (202) 822-5646
Diane S. Conant. . . Conant, Nelson & Conant, 3375 S. Aldebaran Ave., Las Vegas, NV 89102-8412 (702) 221-6300
Dennis E. Eckart**. . . Winston & Strawn, 1400 L St., NW, Washington, DC 20005 (202) 371-5760
Thomas M. Feeley. . . Feeley & Driscoll, P.C., 100 N. Washington St., Boston, MA 02114-2128 (617) 742-7788
Thomas G. Jordan. . . Jordan Company Inc., 200 E. Long Lake Rd., Ste. 174, Bloomfield Hills, MI 48304-2361 (313) 644-2300
Jake L. Netterville. . . Postlethwaite & Netterville, 8550 United Plaza Blvd., Suite 1001, Baton Rouge, LA 70809-2251 (504) 922-4600
Eric L. Schindler. . . Columbia Paint & Coatings, P.O. Box 4569, S. 104 Freya, Spokane, WA 99202-0569 (509) 536-0957

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

Dominic A. Tarantino, *President*. . . Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020-1180 (212) 819-4850
Charles E. Keller III, *Treasurer*. . . Keller Bruner & Company, 201 Thomas Johnson Dr., Frederick, MD 21702-4350 (301) 663-8600
Robert L. Israeloff, *Secretary*. . . Israeloff, Trattner & Co., CPA's, P.C., 11 Sunrise Plaza, Valley Stream, NY 11580-6169 (516) 872-3300
John H. Kennedy. . . The Kenwal Company, P.O. Box 311, Bryn Mawr, PA 19010-0311 (215) 649-3865
Aulana L. Peters**. . . Gibson, Dunn & Crutcher, 333 South Grand Ave., 47th Fl., Los Angeles, CA 90071 (213) 229-7874

*Non AICPA Member

**Public Member of the Board of Directors

STAFF AIDES:

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

Donna Borowicz—Controller, Accounting (201) 938-3210

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 Institute.

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

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

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

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John H. Kennedy . . . The Kenwal Company, P.O. Box 311, Bryn Mawr,
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Robert Mednick . . . Arthur Andersen & Co., 69 W. Washington St., Ste. 2000,
Chicago, IL 60602 (312) 507-2235

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

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

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, Chair . . . 4 Shawnee Rd., Short Hills, NJ 07078-1218
(201) 379-5828

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

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

*Non AICPA Member

**Public Member of the Board of Directors

COMMITTEE OPERATIONS COMMITTEE (CONT'D)

Merle S. Elliott . . . Smith, Elliott, Kearns, & Company, 480 N. Potomac St., Hagerstown, MD 21740-3865 (301) 733-5020

Robert K. Elliott . . . KPMG Peat Marwick, 767 5th Ave., New York, NY 10153-0194 (212) 909-5766

William D. Hall . . . 345 North Batavia Ave., Batavia, IL 60510-1905 (708) 879-2033

Gerald W. Hepp . . . Plante & Moran, P.O. Box 307, 27400 Northwestern Hwy., Southfield, MI 48037-0307 (313) 352-2500

Kenneth J. Hull . . . Follett Corporation, 2233 West St., River Grove, IL 60171-1895 (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., 6th Fl., 230 South Bemiston Ave., St. Louis, MO 63105-1907 (314) 727-8150

A. Marvin Strait . . . Baird, Kurtz & Dobson, 102 S. Tejon, Ste. 500, Colorado Springs, CO 80903 (719) 471-4290

STAFF AIDE:

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

COMPENSATION COMMITTEE

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

Dominic A. Tarantino, *Chair* . . . Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020-1180 (212) 819-4850

Robert L. Israeloff, *Vice Chair* . . . Israeloff, Trattner & Co., CPA's, P.C., 11 Sunrise Plaza, Valley Stream, NY 11580-6169 (516) 872-3300

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Eric L. Schindler . . . Columbia Paint & Coatings, P.O. Box 4569, S. 104 Freya, Spokane, WA 99202-0569 (509) 536-0957

STAFF AIDE:

Donald J. Schneeman—Senior 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.

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

Diane S. Conant . . . Conant, Nelson & Conant, 3375 S. Aldebaran Ave., Las Vegas, NV 89102-8412 (702) 221-6300

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

A. Tom Nelson . . . School of Accounting, University of Utah, KDGB 205, 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.

Eric L. Schindler, Chair . . . Columbia Paint & Coatings, P.O. Box 4569,
S. 104 Freya, Spokane, WA 99202-0569 (509) 536-0957

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Americas, New York, NY 10036-8775 (212) 596-6001

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Peoria, IL 61602-1572 (309) 671-4511

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New York, NY 10020-1180 (212) 819-4850

STAFF AIDES:

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

Donna Borowicz—Controller, Accounting (201) 938-3210

Laurie A. Seltzer—Manager, Budgeting and Financial Analysis (201) 938-3217

GOVERNMENT AFFAIRS COMMITTEE

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

NOTE: See page 59 for reporting subcommittees.

Dominic A. Tarantino, Chair . . . Price Waterhouse, 1251 Avenue of the
Americas, New York, NY 10020-1180 (212) 819-4850

*Non AICPA Member

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(708) 972-3000

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

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, P.O. Box 820, 10 Westport Rd., 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, 707 E. Main St., Ste. 500, Richmond, VA 23219-2802 (804) 697-1534

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 . . . 79 Forest at Duke Dr., Durham, NC 27705-5610 (919) 692-6734

Rholan E. Larson . . . Larson, Allen, Weishair & Co., 220 South Sixth St., Suite 1000, Minneapolis, MN 55402-4505 (612) 546-2211

Leroy Layton . . . 501 North Causeway (605), New Smyrna Beach, FL 32169-5251

Bernard Z. Lee . . . 1077 30th St. NW, Apt. 306, Washington, DC 20007-3829 (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. S., N. Palm Beach, FL 33408-3358 (305) 622-4234

Louis H. Pillie . . . 19096 L'Esperance Lane, Covington, LA 70433-9007

Gerald A. Polansky . . . Shaw Pittman Potts & Trowbridge, 2300 N. St. NW, Washington, DC 20037-1128 (202) 663-8975

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 S Orange Grove Blvd., Ste. 12, Pasadena, CA 91105-1758

Marvin L. Stone . . . Marvin L. Stone, 370-17th St., Ste. 3450, Denver, CO 80202-5656 (303) 573-2882

A. Marvin Strait . . . Baird, Kurtz & Dobson, 102 S. Tejon, Ste. 500, Colorado Springs, CO 80903 (719) 471-4290

COUNCIL—DESIGNATED REPRESENTATIVES OF STATE SOCIETIES 1993–94

- William D. Arnold** . . . Arnold & Coulter, CPA A.P.C., 2525 Blueberry, Suite 103, Anchorage, AK 99503–2647 (907) 272–0106
- Keith D. Balkcom** . . . Balkcom & Company, CPAs P.A., 1201 Eubank NE, Suite 4, Albuquerque, NM 87112–5300 (505) 293–0173
- Ruth A. Bartlett** . . . Frazier & Deeter, 1100 Harris Tower, 233 Peachtree St. NE, Atlanta, GA 30303–1504 (404) 659–2213
- Wayne R. Borkowski** . . . 7548 Fair Oaks Road SE, Olympia, WA 98503 (206) 491–4637
- Harold D. Brashear** . . . Nunn, Brashear & Company P.A., 1106 Parkway Drive, P.O. Box 10127, Goldsboro, NC 27532–0127 (919) 778–1000
- William R. Brown** . . . W.R. Brown Co., P.C., 76 Madison Ave., Ste. 1004, New York, NY 10016–8730 (212) 889–9715
- Gary S. Burroughs** . . . Burroughs & Boyce, 10300 SW Greenburg Rd., Ste. 245, Portland, OR 97223–5415 (503) 245–6955
- C. Wesley Caldwell** . . . Silas M. Simmons & Company, P.O. Box 1027, 209 N. Commerce St., Natchez, MS 39120–3255
- Earl L. Calhoun** . . . York, Neel & Company, 1113 Bethel St., Hopkinsville, KY 42240–2051 (502) 886–0206
- Charles W. Clark** . . . Deaton & Company, Chartered, 215 North Ninth, P.O. Box 4670, Pocatello, ID 83205–4670 (208) 232–5825
- S. Thomas Cleveland** . . . Management & Capital Group, 1460 Maria Lane, Ste. 290, Walnut Creek, CA 94596–5355 (415) 944–5370
- Jacob J. Cohen** . . . Walpert, Smullian &, Blumenthal, P.A., 29 W. Susquehanna Ave., 4 Fl., Baltimore, MD 21204–5201 (410) 296–4600
- Michael F. Cooney, III** . . . KPMG Peat Marwick, 2500 Ruan Center, 666 Grand Ave., Des Moines, IA 50309–2530 (515) 288–7465
- Donald M. Dale, Sr.** . . . Goodman & Company, 234 Monticello Ave., Ste. 1100, Norfolk, VA 23510 (804) 624–5156
- Alan C. Davis** . . . P.O. Box 381026, Birmingham, AL 35238–1026 (205) 991–0773
- Carol P. Deegan** . . . Pierce, Deegan & Hodgkin, P.A., 4001 Newberry Rd., Ste. A–4, Gainesville, FL 32607–2387 (904) 375–7739
- Gary F. Demaree** . . . Gary F. Demaree, 1921 Virginia Dale, Helena, MT 59601–5886 (406) 443–2844
- Charles N. Dennard** . . . Arthur Andersen & Co., 424 Church St., Nashville, TN 37219–3302 (615) 726–6000
- John J. DeLuca** . . . Brammer, Chasen & O’Connell, P.O. Box 3016, Christiansted/1–A Gallows Bay, St. Croix, VI 00822 (809) 773–4305
- Phillip R. Dick** . . . Lewis, Hooper & Dick, 405 N. Sixth, P.O. Box 699, Garden City, KS 67846–0699 (316) 275–9267
- Raymond C. Dockweiler** . . . University of Missouri, College of Business & Public Administration, School of Accountancy, Columbia, MO 65211 (314) 882–3478
- Erling Dokken** . . . Schechter, Dokken, Kanter Andrews & Selcer, Ltd., 100 Washington Ave. S., Ste. 1650, Minneapolis, MN 55401–2192 (612) 332–5500
- Philip E. Doty** . . . Arthur Andersen & Co., 717–17 St., Ste. 1900, Denver, CO 80202–3341 (303) 291–9208
- William M. Ellis** . . . Ellis and Ellis, 900 Charleston National Plaza, Charleston, WV 25301–2704 (304) 342–4169

- Virginia R. Gifford** . . . State of Rhode Island, Division of Taxation, One Capitol Hill, Providence, RI 02908-5803
- Maurice P. Gilbert** . . . New Hampshire Department, Revenue Administration, P.O. Box 1563, Concord, NH 03302-1563 (603) 271-3400
- Bernard R. Gingras** . . . Gingras, Collister & Co., 333 Fairfield Rd., Fairfield, NJ 07004-1930 (201) 227-8100
- Walter S. Goldstein** . . . Edelstein & Company, 24 School St., Boston, MA 02108-5113 (617) 227-6161
- Sonia Gomez De Torres** . . . College of Business Administration, University of PR, Rio Piedras, PR 00927 (809) 754-6963
- John W. Hatcher** . . . Purdue University, School of Management, W. Lafayette, IN 47907-1310
- Cynthia P. Hubiak** . . . Tech-Poulson Inc., 14677 N. 74th St., Scottsdale, AZ 85260-2403 (602) 951-4882
- Sharon A. Jensen** . . . Sharon A. Jensen, P.O. Box 966, Worland, WY 82401-0966 (307) 347-8868
- Carlos E. Johnson** . . . KPMG Peat Marwick, 700 First Oklahoma Tower, 210 West Park Ave., Oklahoma City, OK 73102-5605 (405) 239-6411
- Morris D. Johnson** . . . Johnson Smith & Co., Centennial Towers, 505 East Huntland Drive, Suite 480, Austin, TX 78752-3769 (512) 454-5793
- Rose M. Kitzan** . . . Brady, Martz & Associates P.C., P.O. Box 1297, 1836 Raven Dr., Bismarck, ND 58501-1225
- Theodore H. Kreinik** . . . Wolk, Pickett, Greenwood & Co., P.C., The Crossroads, 850 Straits Turnpike, Middlebury, CT 06762-2811 (203) 598-3800
- Joseph A. Lovejoy, Jr.** . . . KPMG Peat Marwick, P.O. Box 507 (04112), 100 Middle St. Plaza, Portland, ME 04101 (207) 774-5871
- Joel S. Maller** . . . Joel S. Maller P.C., 14 South Adams St., Rockville, MD 20850-4202 (301) 424-2388
- Paul K. Mendenhall** . . . Price Development Company, 35 Century Park Way, Salt Lake City, UT 84115-3507 (801) 486-3911
- Fred B. Miller** . . . Price Waterhouse, 3500 Huntington Ctr., 41 S. High St., Columbus, OH 43215-3421 (614) 221-8500
- Keith C. Mitchell** . . . Deloitte & Touche, 13 & O Streets, 1040 NBC Center, Lincoln, NE 68508 (402) 474-1776
- Ray M. Moberg** . . . Ernst & Young, 200 South Virginia St., Suite 250, Reno, NV 89501-2405 (702) 329-6142
- Edward T. Odmark** . . . Dry Storage Corporation, 1750 S. Wolf, Des Plaines, IL 60018-1924 (708) 635-4466
- Julius A. Otten** . . . KPMG Peat Marwick, 150 W. Jefferson, Ste. 1200, Detroit, MI 48226-4497 (313) 983-0200
- Ernest L. Passailaigue, Jr.** . . . Passailaigue, Blanchard & Knight, P.C., Bridgewater Center, Ste. H, 966 Houston Northcutt Blvd., Mt. Pleasant, SC 29464-3487 (803) 881-6645
- Randy W. Perryman** . . . Randy Perryman CPA P.A., P.O. Box 21833, 1922 W. 2nd St., Little Rock, AR 72221
- Michael L. Ray** . . . KPMG Peat Marwick Micronesia P.C., Bank of Guam Bldg., Ste. 800, 111 Chalan Santo Papa, Agana, GU 96910-5108 (671) 472-2910
- Paul C. Seitz** . . . Siegfried & Associates, Chemical Bank Plz., 1201 Market St., Ste. 1601, Wilmington, DE 19801 (302) 984-1800
- Thomas B. Shortle** . . . O'Brien-Shortle Associates P.C., 54 N. Main St., P.O. Box 100, Rutland, VT 05702-0100

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James C. Stalder . . . Price Waterhouse, 600 Grant St., Suite 4500, Pittsburgh, PA 15219-2794 (412) 355-6000

Ronald G. Tedrow . . . Ronald G. Tedrow, P.O. Box 536, Pierre, SD 57501-0536 (605) 224-5792

Charles C. Theriot . . . Charles C. Theriot, 306 Grinage Street, P.O. Box 168, Houma, LA 70361-0168 (504) 872-9036

Thomas T. Ueno . . . Thomas T. Ueno, 6770 Hawaii Kai Dr. Ste. 21, Honolulu, HI 96825-1519 (808) 533-6999

Marion R. Wozniak . . . Houghton, Taplick & Co., 7601 Ganser Way, P.O. Box 7998, Madison, WI 53707-7998 (608) 833-8975

COUNCIL—REPRESENTATION BY STATE

State	Term Expires
ALABAMA	
Alan C. Davis ³ —Soundtrak, Inc., Birmingham	1994
Jimmy L. Williamson—McGriff, Dowdy & Associates, P.C., Albertville	1996
ALASKA	
William D. Arnold ³ —Arnold & Coulter, A.P.C., Anchorage	1994
Cynthia A. Coulter—Arnold & Coulter, A.P.C., Anchorage	1994
ARIZONA	
Linda J. Blessing ² —Arizona Department of Economic Security, Phoenix	1996
Kathryn Forbes ² —Valley National Corporation, Phoenix	1996
R. Dale Hensley—Gallant & Company, P.C., Phoenix	1996
Cynthia P. Hubiak ³ —Tech-Poulson, Scottsdale	1994
Bruce J. Nordstrom—Nordstrom & Associates, Flagstaff	1996
ARKANSAS	
Richard S. Mann—Mann, Hasson & Co., P.A., Little Rock	1994
Randy W. Perryman ³ —Randy Perryman, P.A., Little Rock	1994
CALIFORNIA	
Louis J. Barbich ¹ —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
S. Thomas Cleveland ³ —Management & Capital Group, Walnut Creek	1994
Therese M. Emerick—Own Account, Sacramento	1996
Charles H. Gielow, Jr.—Gielow & Davis, A.C., Pleasanton	1996
Donald L. Gursey—Gursey, Schneider & Co., Los Angeles	1996
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 ¹ —Gibson, Dunn & Crutcher, Los Angeles (Public Member)	1994
John J. Proko, Jr.—John J. Proko & Associates, San Diego	1996
Thomas W. Rimerman—Frank, Rimerman & Co., Menlo Park	Ex Officio
Diana Phillips Sanderson—Sanderson & Sanderson, Walnut Creek	1994
Harold S. Schultz, Jr.—Coopers & Lybrand, Newport Beach	1996
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

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State	Term Expires
COLORADO	
John R. Armour—Brockmann, Armour & Co., Denver	1995
David M. Dirks—Tanner, Dirks & Company, Inc., Denver	1994
Philip E. Doty ³ —Arthur Andersen & Co., Denver	1994
Marvin L. Stone—Own Account, Denver	Ex Officio
A. Marvin Strait—Baird, Kurtz & Dobson, Colorado Springs	Ex Officio
Diane M. Toscano—U.S. West, Inc., Englewood	1996
CONNECTICUT	
J. Michael Cook—Deloitte & Touche, Wilton	Ex Officio
Joseph P. Cummings—(Retired), Greenwich	Ex Officio
Paul Kolton ¹ —Stamford (Public Member)	1996
Theodore H. Kreinik ³ —Wolk, Pickett, Greenwood & Co., P.C., Middlebury	1994
Joseph A. Puleo—Puleo & Thompson, P.C., Hamden	1994
George G. Veily—(Retired), Avon	1996
Michael Weinschel—Capossela, Cohen, Engelson & Colman, Southport	1995
DELAWARE	
Barry A. Crozier—Balfint, Lyons & Shuman, P.A., Wilmington	1995
Paul C. Seitz ³ —Price Waterhouse, Wilmington	1994
DISTRICT OF COLUMBIA	
James T. Clarke ¹ —Coopers & Lybrand, Washington	1996
Margaret A. DeBoe—Grossberg Company, Bethesda, MD	1995
Bernard Z. Lee—(Retired), Washington	Ex Officio
Joel S. Maller ³ —Joel S. Maller, P.C., Rockville, MD	1994
Gerald A. Polansky—Shaw, Pittman, Potts & Trowbridge, Washington	Ex Officio
FLORIDA	
Antonio L. Argiz—Morrison, Brown, Argiz & Company, Miami	1996
Carol P. Deegan ³ —Pierce, Deegan & Hodgins, P.A., Gainesville	1994
Robert R. Harris—Berger, Harris, McAlpin & Company, Fort Pierce	1995
Gary L. Holstrum ² —University of South Florida, Tampa	1995
Ralph E. Kent—(Retired), Longboat Key	Ex Officio
LeRoy Layton—(Retired), New Smyrna Beach	Ex Officio
Harold L. Monk, Jr. ² —Davis, Monk & Company, Gainesville	1996
Walter J. Oliphant—(Retired), North Palm Beach	Ex Officio

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State	Term Expires
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	1996
Arthur J. Stites—Stites & Mato, P.A., Jacksonville	1994
 GEORGIA	
Ruth A. Bartlett ³ —Frazier & Deeter, Atlanta	1994
John W. Cook—(Retired), Atlanta	1995
Julian I. Deal—Sea Island Bank, Statesboro	1994
Charles W. Hendry—Joseph Decosimo and Company, Dalton	1996
 GUAM	
Daniel Scott Fitzgerald—Deloitte & Touche, Agana	1994
Michael L. Ray ³ —KPMG Peat Marwick, Agana	1994
 HAWAII	
Thomas T. Ueno ³ —Own Account, Honolulu	1994
Joseph L. Wikoff—Wikoff, Coffman & Co., Honolulu	1994
 IDAHO	
Charles W. Clark ³ —Deaton & Company, Chartered, Pocatello	1994
Richard D. Maxey—Magnuson, McHugh & Co., Coeur d'Alene	1995
 ILLINOIS	
Ivan O. Bull—University of Illinois, Champaign	Ex Officio
Arthur I. Farber—Altschuler, Melvoin and Glasser, Chicago	1994
Lawrence D. Handler ² —TPI, Woodbridge	1994
Jane M. Horberg—Bessin Corporation, Chicago	1996
Kenneth J. Hull—Follett Corporation, Chicago	1996
Ronald S. Katch—Katch, Tyson and Corren, Northfield	1994
David L. Landsittel—Arthur Andersen & Co., Chicago	1995
Robert Mednick ¹ —Arthur Andersen & Co., Chicago	1994
J. Curt Mingle ¹ —Clifton, Gunderson & Co., Peoria	1995
Robert E. Nason ² —Grant Thornton, Chicago	1996
Edward T. Odmark ³ —Dry Storage Corporation, Des Plaines	1994
Leonard Podolin ² —Arthur Andersen & Co., Chicago	1995
John R. Rogers—Wermer, Rogers, Doran & Ruzon, Joliet	1996
Edward J. Taylor—Price Waterhouse, Chicago	1994
Ernest R. Wish—Coopers & Lybrand, Chicago	1996

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COUNCIL—REPRESENTATION BY STATE (CONT'D)

State	Term Expires
INDIANA	
Marshall S. Armstrong—(Retired), Zionsville	Ex Officio
Ronald S. Cohen ¹ —Crowe, Chizek and Company, South Bend	1994
Dale L. Gettelfinger—Monroe, Shine & Co., Inc., New Albany	1994
Constance E. Haine Gray—State Life Insurance Co., Indianapolis	1996
John W. Hatcher ³ —Purdue University, West Lafayette	1994
IOWA	
Michael F. Cooney III ³ —KPMG Peat Marwick, Des Moines	1994
Gary G. Goode—Ernst & Young, Des Moines	1996
KANSAS	
Phillip R. Dick ³ —Lewis, Hooper & Dick, Garden City	1994
Darrell J.H. Hay—Godfrey Hay & Rice, P.A., Liberal	1996
KENTUCKY	
Earl L. Calhoun ³ —York, Neel & Company, Hopkinsville	1994
Robert W. Stratton—Jones, Nale & Mattingly, Louisville	1996
LOUISIANA	
Edward D. Conway—Edward D. Conway, P.C., Metairie	1995
Herman J. Lowe—H.J. Lowe & Company, Baton Rouge	Ex Officio
Jake L. Netterville ¹ —Postlethwaite & Netterville, Baton Rouge (Immediate Past Chairman of the Board)	1994
Louis H. Pilie—(Retired), Covington	Ex Officio
Charles C. Theriot ³ —Own Account, Houma	1994
Benny L. Thraikill—Thraikill & Thraikill, Shreveport	1996
MAINE	
Richard P. Dana—Schatz, Fletcher & Associates, Augusta	1994
Joseph A. Lovejoy, Jr. ³ —KPMG Peat Marwick, Portland	1994
MARYLAND	
Jacob J. Cohen ³ —Walpert, Smullian & Blumenthal, P.A., Baltimore	1994
Joseph T. Healy, Jr.—Dembo, Jones & Healy, P.C., Bethesda	1995
Wesley P. Johnson—KPMG Peat Marwick, Baltimore	1996
Charles E. Keller III ¹ —Bruner & Company, Frederick	1996
Aloysius M. Mlot—Rockville	1994

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State	Term Expires
MASSACHUSETTS	
Mary E. Barth ² —Harvard University, Boston	1996
Thomas M. Feeley ¹ —Feeley & Driscoll, P.C., Boston	1994
Walter S. Goldstein ³ —Edelstein & Company, Boston	1994
Neal J. Harte—Harte & Carucci, P.C., Woburn	1994
Allen G. Katz—Schwartz & Katz, Waltham	1996
John H. McCarthy—Coopers & Lybrand, Boston	1995
MICHIGAN	
Timothy E. Durbin—Arthur Andersen & Co., Detroit	1996
Thomas G. Jordan ¹ —Jordan Company, Inc., Bloomfield Hills	1994
Patrick G. McKeever—Elro Corporation, Troy	1994
Julius A. Otten ³ —KPMG Peat Marwick, Detroit	1994
Leslie J. Patterson—Parker, Wittus and Company, Southfield	1994
Richard E. Rewalt—Godfrey, Hammel, Danneels & Company, St. Clair Shores	1995
MINNESOTA	
Erling Dokken ³ —Schechter, Dokken, Kanter, Andrews & Selcer, Ltd., Minneapolis	1994
Nancy J. Fuhr—Olsen, Thielen & Co., Ltd., St. Paul	1996
Joseph D. Kenyon—Laventhol & Horwath, Minneapolis	1994
Rholan E. Larson—Larson, Allen, Weishair & Co., Minneapolis	Ex Officio
David A. Nelson ² —McGladrey & Pullen, Minneapolis	1996
Reed Arlin Stigen—Charles Bailly & Company, Fargo, ND	1995
MISSISSIPPI	
C. Wesley Caldwell ³ —Silas M. Simmons & Company, Natchez	1994
Philip M. Stevens—Holt, Stevens & Associates, P.A., Laurel	1995
MISSOURI	
David Binford—Ernst & Young, St. Louis	1994
Raymond C. Dockweiler ³ —University of Missouri, Columbia	1994
Gerard J. Meiners—Donnelly Meiners Jordan Kline, P.C., Kansas City	1996
MONTANA	
George D. Anderson—George D. Anderson, P.C., Helena	Ex Officio
Gary F. Demaree ³ —(Retired), Helena	1994
Ellen J. Feaver ¹ —Anderson, ZurMuehlen & Co., P.C., Helena	1995
Ronald A. Taylor—Junkermier, Clark, Campanella, Stevens, P.C., Missoula	1994

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COUNCIL—REPRESENTATION BY STATE (CONT'D)

State	Term Expires
 NEBRASKA	
Keith C. Mitchell ³ —Deloitte & Touche, Lincoln	1994
William V. Strain—Fry, White & Guszak, P.C., Lincoln	1994
 NEVADA	
Diane S. Conant ¹ —Conant, Trent & Conant, Las Vegas	1996
Ray M. Moberg ³ —Ernst & Young, Reno	1994
Leland D. Pace—Stewart, Archibald & Barney, Las Vegas	1994
 NEW HAMPSHIRE	
Gerald G. Dupont—Own Account, Manchester	1994
Maurice P. Gilbert ³ —New Hampshire Department of Revenue Administration, Concord	1994
 NEW JERSEY	
Thomas J. Carey—Home News Company, New Brunswick	1996
Mary G. Finan ² —(Retired), Long Branch	1995
Bernard R. Gingras ³ —Gingras, Collister & Co., Fairfield	1994
James P. Hannon—BDO Seidman, New York, NY	1994
John C. Kelly—Arthur Andersen & Co., Roseland	1996
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
 NEW MEXICO	
Jerrell A. Atkinson ² —Atkinson & Co., Ltd., Albuquerque	1995
Keith D. Balkcom ³ —Balkcom & Company, P.A., Albuquerque	1994
Charles W. Phillippi—Pulakos & Alongi, Ltd., Albuquerque	1994
 NEW YORK	
Steven C. Baum—Paneth, Haber & Zimmerman, New York	1995
William R. Brown ³ —W.R. Brown Co., P.C., New York	1994
Andrew J. Capelli—KPMG Peat Marwick, New York	1995
Brian A. Caswell—Caswell & Associates, Phoenix	1996
Philip B. Chenok ¹ —American Institute of CPAs, New York (President)	Ex Officio
Philip L. DeFliese—Columbia University, New York	Ex Officio
Richard A. Eisner ² —Richard A. Eisner & Company, New York	1994
Thomas D. Flynn—(Retired), New York	Ex Officio
Arthur I. Gordon—Ernst & Young, New York	1994

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State	Term Expires
Ray J. Groves—Ernst & Young, New York	Ex Officio
Rudolph L. Hertlein ² —Paramount Communications, Inc., New York	1994
Robert L. Israeloff ¹ —Israeloff, Tratter & Co., Valley Stream (Vice Chairman of the Board)	1994
Richard D. Isserman—KPMG Peat Marwick, New York	1995
William S. Kanaga—Ernst & Young, New York	Ex Officio
Stuart Kessler ¹ —Goldstein, Golub, Kessler & Company, P.C., New York	1994
Norman W. Lipshie—Weber, Lipshie & Co., New York	1994
Francis T. Nusspickel—Arthur Andersen & Co., New York	1996
Marilyn A. Pendergast—Urbach, Kahn & Werlin, P.C., Albany	1994
Richard E. Piluso ² —Loews Corporation, New York	1995
Anthony R. Pustorino—Pace University, New York	1995
Donald J. Schneeman ¹ —American Institute of CPAs, New York (Secretary)	Ex Officio
Charles J. Schoff—D'Arcangelo & Co., Rome	1994
Dominic A. Tarantino ¹ —Price Waterhouse, New York (Chairman of the Board)	1994
 NORTH CAROLINA	
Barton Whitfield Baldwin—Own Account, Mount Olive	1994
Harold D. Brashear ³ —Nunn, Brashear & Company, P.A., Goldsboro	1994
Martha S. Marshall—UNC-Ashville, Ashville	1996
Joseph H. Todd ² —Todd, Rivenbark & Puryear, Fayetteville	1995
Robert F. Warwick ² —Lowrimore, Warwick & Co., Wilmington	1994
David E. Williams—Williams, Overman, Pierce & Company, Greensboro	1995
 NORTH DAKOTA	
Michael J. Bullinger—Builders Supply of Fargo, Fargo	1994
Rose M. Kitzan ³ —Brady, Martz & Associates, Bismark	1994
 OHIO	
Jerry L. Esselstein—Berwanger Overmyer Associates, Columbus	1995
Wayne C. Landes—Ernst & Young, Toledo	1995
James T. Martin—Meaden & Moore, Inc., Cleveland	1994
Fred B. Miller ³ —Price Waterhouse, Columbus	1994
Thomas J. Mulligan ² —Mulligan, Topy & Co., Columbus	1996
Donald L. Neebes ² —Ernst & Young, Cleveland	1994
Gary John Previts—Case Western Reserve University, Cleveland	1996
Edward M. Rose—KPMG Peat Marwick, Cleveland	1994

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

²Serving on Council as Member at Large

³Serving on Council as the State Society Representative

COUNCIL—REPRESENTATION BY STATE (CONT'D)

State	Term Expires
OKLAHOMA	
Carlos E. Johnson ³ —KPMG Peat Marwick, Oklahoma City	1994
James E. Thielke—Own Account, Oklahoma City	1995
James C. Wright—Own Account, Oklahoma City	1994
OREGON	
Gary S. Burroughs ³ —Burroughs & Boyce, Portland	1994
Alan L. Steiger—A-dec, Inc., Newberg	1995
PENNSYLVANIA	
Gene M. Buckno—Buckno, Lisicky & Company, P.C., Allentown	1996
Dean M. Hottle—Bulow, Hottle & Co., Somerset	1994
David C. Kennaday—Carbis Walker & Associates, New Castle	1995
John H. Kennedy ¹ —The Kenwal Company, Bryn Mawr	1996
Judith H. O'Dell—Beucler, Kelly & Irwin, Ltd., Wayne	1996
Edward J. O'Grady—Own Account, Drexel Hill	1994
James C. Stalder ³ —Price Waterhouse, Pittsburgh	1994
James H. Weber—Coopers & Lybrand, Pittsburgh	1995
PUERTO RICO	
Sonia Gomez De Torres ³ —University of Puerto Rico, Piedras	1994
Juan L. Martinez-Colon—University of Puerto Rico, Rio Piedras	1995
RHODE ISLAND	
Virginia Robinson Gifford ³ —State of Rhode Island, Providence	1994
William J.C. Piccerelli—Piccerelli, Gilstein & Co., Providence	1996
SOUTH CAROLINA	
Zeno H. Montgomery—Rogers, Montgomery & Company, Columbia	1994
Ernest L. Passailaigue, Jr. ³ —Passailaigue, Blanchard & Knight, P.C., Mt. Pleasant	1994
SOUTH DAKOTA	
Ronald G. Tedrow ³ —Own Account, Pierre	1994
John B. Walker—Ketel, Thorstenson & Co., Rapid City	1994
TENNESSEE	
Charles N. Dennard ³ —Arthur Andersen & Co., Nashville	1994
Raymond F. Kamler—Reynolds, Bone & Griesbeck, Memphis	1996
Maxie O. Patton—Kraft Bros., Esstman, Patton & Harrell, Nashville	1994

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²Serving on Council as Member at Large

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State	Term Expires
TEXAS	
Robert F. Anderson II—Ernst & Young, Fort Worth	1994
Mason L. Backus—Armstrong, Backus & Co., San Angelo	1996
Robert D. Clyde—Arthur Andersen & Co., Dallas	1995
Walter T. Coppinger—Ernst & Young, Dallas	1994
Nita J. Dodson—The University of Texas, Arlington	1995
Dan H. Hanke—Hanke, Green & Stein, P.C., San Antonio	1995
Morris D. Johnson ³ —Johnson, Smith & Co., Austin	1994
Robert R. Owen—Ernst & Young, Dallas	1996
Edward M. Polansky—Botello, Matthys & Polansky, San Antonio	1995
Ronnie Rudd—Arthur Andersen & Co., Houston	1994
Stanley J. Scott—(Retired), Dallas	Ex Officio
Edward Lee Summer—University of Texas at Austin, Austin	1996
Pat Leighton Wilson—Alamo Title Insurance of Texas, San Antonio	1994
UTAH	
Paul K. Mendenhall ³ —Price Development Company, Salt Lake City	1994
A. Tom Nelson ¹ —The University of Utah, Salt Lake City	1995
Mark Woodrow Stevens—Deloitte & Touche, Salt Lake City	1995
VERMONT	
Thomas B. Shortle ³ —O'Brian-Shortle Associates, P.C., Rutland	1994
John J. Weixel III—Franklin Lamoille Bank, Burlington	1994
VIRGIN ISLANDS	
John J. DeLuca ³ —Brammer, Chasen & O'Connell, St. Croix	1994
Francisco E. Depusoir—Own Account, St. Croix	1994
VIRGINIA	
Donald M. Dale, Sr. ³ —Goodman & Company, Norfolk	1994
Samuel A. Derieux—Deloitte & Touche, Richmond	Ex Officio
Kenneth W. Huffman—Phibbs, Burkholder, Geisert & Huffman, Harrisonburg	1996
Robert J. Neuland—Homes, Lowry, Horn & Johnson, Ltd., Vienna	1995
WASHINGTON	
Wayne R. Borkowski ³ —St. Martin's College, Olympia	1994
Robert L. Bunting ² —Moss Adams, Seattle	1995
Steven D. Huebner—Arthur Andersen & Co., Seattle	1996
Gregg D. Jorshaugen—Yergen and Meyer, Bellevue	1994
Paula C. O'Connor ¹ —Washington State Liquor Control Board, Olympia	1996
Eric L. Schindler ¹ —Columbia Paint Company, Spokane	1995

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

²Serving on Council as Member at Large

³Serving on Council as the State Society Representative

COUNCIL—REPRESENTATION BY STATE (CONT'D)

State	Term Expires
WEST VIRGINIA	
Kathy G. Eddy ² —Johnston, Leach, McDonough & Eddy, A.C., Parkersburg	1994
William M. Ellis ³ —Ellis and Ellis, Charleston	1994
Floyd E. Harlow, Jr.—Sommerville & Company, Huntington	1994
WISCONSIN	
Gary L. Berger—McGladrey & Pullen, Madison	1995
John M. Hicks—Clifton, Gunderson & Co., Milwaukee	1994
Marion R. Wozniak ³ —Houghton, Taplick & Co., Madison	1994
WYOMING	
Sharon A. Jensen ³ —Own Account, Worland	1994
Roger A. Schreiner—Own Account, Cheyenne	1994

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

²Serving on Council as Member at Large

³Serving on Council as the State Society Representative

**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.

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

Mary B. Armstrong. . . . Cal Poly University, San Luis Obispo, CA 93401 (805) 756-2084

Miguel A. Cabrera, Jr. . . . M.A. Cabrera & Company, P.A., 4801 S. University Dr., #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, 277 Park Ave., New York, NY 10172-0003 (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) 831-2962

Edward E. Milam. . . . Mississippi State University, School of Accountancy, Drawer EF, Mississippi St., MS 39762-5661 (601) 325-1639

Jack S. Oppenheimer. . . . Geller, Ragans, James Oppenheimer & Creel, 111 N. Orange Ave., #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 W. Washington St., #2000, Chicago, IL 60602 (312) 507-7258

Robert E. Schlosser. . . . Rutgers—The State University of NJ, Graduate School of Management, 92 New St., Newark, NJ 07102-1895 (201) 648-5510

Leroy C. Schmidt. . . . WICPA, 180 N. Executive Drive, Brookfield, WI 53005-6066 (414) 785-0445

D. Gerald Searfoss. . . . Deloitte & Touche, P.O. Box 820, 10 Westport Rd., Wilton, CT 06897-0820 (203) 761-3018

Jerry E. Trapnell. . . . Clemson University of Commerce & Industry, Office of the Dean, 165 Serrine Hall, Clemson, SC 29634-1301 (803) 656-3178

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, Chair. . . . 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

Lee A. Avery . . . American Express Travel, Related Services Co., World Financial Center 4460, New York, NY 10285 (212) 640-3390

Robert L. Brown . . . Price Waterhouse, 30 S. 17th St., Philadelphia, PA 19103-4094 (215) 575-5722

Dan S. Deines . . . Kansas State University, Calvin Hall, Manhattan, KS 66502 (913) 532-6038

Chrislynn Freed . . . School of Accounting, University of Southern California, Los Angeles, CA 90089-1421 (213) 740-4867

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, Suite 600, Mission, KS 66202-2400 (913) 384-7415

Letricia G. Rayburn . . . SE Missouri State University, College of Business Administration, Accounting & Finance Dept., Cape Girardeau, MO 63701-4799 (314) 651-2118

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.

Jerry E. Trapnell, *Chair*. . . Clemson University of Commerce & Industry, Office of the Dean, 165 Serrine Hall, Clemson, SC 29634-1301 (803) 656-3178

Leonard E. Berry . . . Georgia State University, School of Accountancy, Atlanta, GA 30303 (404) 651-2616

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

Gary L. Lawrence . . . U.S. Dept. of Education, 101 Marietta Tower, Suite 2200, Atlanta, GA 30323 (404) 331-0539

L. Martin Miller . . . Cogen Sklar Levick, 150 Monument Rd., Ste. 500, P.O. Box 1000, Bala-Cynwyd, PA 19004-5000 (215) 668-9700

Loc T. Nguyen . . . California State University, Long Beach Acctg. Dept., 1250 Bellflower, Long Beach, CA 90840-0001 (310) 985-4586

Linda M. Nichols . . . Texas Tech University, College of Business, Lubbock, TX 79409 (806) 742-1541

Walter F. O'Connor . . . Fordham University, 113 West 60 St., New York, NY 10023-7404 (212) 636-6122

*Non AICPA Member

Kevin D. Stocks . . . Brigham Young University, 560 TNRB, Provo,
UT 84602-1133 (801) 378-4613

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

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

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

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, Chair . . . Cherry, Bekaert & Holland, Forum VI, Suite
654, Greensboro, NC 27408 (919) 294-0946

Heidi M. Barringer . . . First Colony Corporation, 6853 Fairview Rd.,
Ste. 200, Charlotte, NC 28210 (704) 362-5000

Bruce S. Botwin . . . Cogen Sklar Levick, 150 Monument Rd., Ste. 500,
P.O. Box 1000, Bala-Cynwyd, PA 19004-5000 (215) 668-9700

D. Ronald Davis . . . Thomas Leger & Co., L.L.P., 1225 North Loop W.,
Ste. 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) 594-5329

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 to be the Institute's official spokesman on those matters. This includes setting accounting standards and maintaining liaison with the Financial Accounting Standards Board and the Securities and Exchange Commission.

Norman N. Strauss, Chair . . . Ernst & Young, 787 Seventh Ave., New York,
NY 10019-6018 (212) 773-1692

Philip D. Ameen . . . General Electric, 3135 Easton Tpke., Fairfield,
CT 06431-0001 (203) 373-2458

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

- Gary M. Crooch** . . . Arthur Andersen & Co., 69 W. Washington St., #2000, Chicago, IL 60602 (312) 507-2339
- H. John Dirks** . . . Price Waterhouse, 555 California St., San Francisco, CA 94104-1798 (415) 393-8735
- George P. Fritz** . . . Coopers & Lybrand, 1301 Ave. of the Americas, New York, NY 10019-6013 (212) 259-2381
- Stuart H. Harden** . . . Silva Harden & Adolph, 2440 W. Shaw, Ste. 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 10022-2597 (212) 891-4069
- James A. Johnson** . . . Deloitte & Touche, P.O. Box 919, 1633 Broadway, 10 Fl., New York, NY 10019-6753 (212) 489-1600
- 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) 998-0065
- Aram G. Kostoglian** . . . Grant Thornton, 605 Third Ave., New York, NY 10158-0142 (212) 599-0100
- James T. Parks** . . . Fannie Mae, 3900 Wisconsin Ave. NW, Washington, DC 20016-2892 (202) 752-7457
- Edward W. Trott** . . . KPMG Peat Marwick, Westchester Financial Ctr., 11 Martine Ave., 10 Fl., White Plains, NY 10606-1908 (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
- Karen-Ann Krug** . . . 558 Wisconsin, San Francisco, CA 94107-2732 (415) 826-5285
- Maria T. Medici** . . . Maria T. Medici, P.O. Box 6147, Parsippany, NJ 07054-7147 (201) 644-0255
- John R. Meinert** . . . J.H. Chapman Group Ltd., 9700 Higgins Rd., Rosemont, IL 60018-4796 (312) 693-4800
- Ronald C. Peterson** . . . 2120 Haven Crest Dr., Chattanooga, TN 37421-2808 (615) 499-4499
- STAFF AIDES:
- Leonard I. Green**—Director, Member Life, Health and Pension Programs (201) 938-3479
- Donna Borowicz**—Controller, Accounting (201) 938-3210

AICPA PROFESSIONAL LIABILITY INSURANCE PLAN COMMITTEE

OBJECTIVE: To assure the availability at reasonable rates of an insurance program to local and regional firms which would assist them in defending against claims of negligence in their practice and to underwrite the costs of any recovery where such claims are found to be valid.

Leonard A. Dopkins, Chair. . . . 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

Rex E. Harper. . . . Harper, Van Scoik & Company, 2111 Drew St., (34625) P.O. Box 4989, Clearwater, FL 34618-4989 (813) 446-0504

Steven Kaufman. . . . Reznick, Fedder & Silverman, CPAs, P.C., 4520 East West Hwy, Ste. 300, Bethesda, MD 20814-3319 (301) 652-9100

William E. Kirkman. . . . Baird, Kurtz & Dobson, P.O. Box 1900, 901 St. Louis, 14 Fl., Springfield, MO 65806-2537 (417) 865-8701

Alvis L. Peters. . . . Deason, Peters, Stockton &, Co., P.O. Box 1517, 400 N. Pennsylvania, Roswell, NM 88202-1517 (505) 622-5200

Charles L. Spicer. . . . Condley and Company, L.L.P., P.O. Box 2993, 993 N. 3rd St., Abilene, TX 79604-2993 (915) 677-6251

STAFF AIDE:

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

AICPA/STATE SOCIETY COORDINATING COMMITTEE

OBJECTIVE: To plan and conduct the State Society Planning Conference. Past state society presidency is a prerequisite for membership on the committee.

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

Carol T. Barnes. . . . Cole, Evans & Peterson, Travis Pl., 5 Fl., 666 Travis St., Drawer 1768, Shreveport, LA 71101-3062 (318) 222-8367

Thomas M. Berry, Jr.* . . . Virginia Society of CPAs, P.O. Box 31635, Richmond, VA 23294 (804) 270-5344

B. Bradford Floyd* . . . Tennessee Society of CPAs, 200 Powell Pl., Ste. 120, P.O. Box 596, Brentwood, TN 37024 (615) 377-3825

John R. Hodge III. . . . Hodge, Steward & Co., P.A., P.O. Box 41168, Raleigh, NC 27629-1168 (919) 872-0866

Robert C. Mann. . . . 4916 Westbriar Dr., Fort Worth, TX 76109-3127
(512) 452-9439

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

STAFF AIDE:

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

*Non AICPA Member

AUDITING STANDARDS BOARD

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

NOTE: The Auditing Standards Board has a term beginning January 1, 1994. Appointees to the new Board are not in place at the time of printing.

John B. Sullivan, Chair. . . . Deloitte & Touche, P.O. Box 820, 10 Westport Rd., Wilton, CT 06897-0820 (203) 761-3209

Alvin A. Arens. . . . Michigan State University, Graduate School Business Administration, East Lansing, MI 48823 (517) 355-7486

Walter R. Bogan. . . . Price Waterhouse, 35 Fl., 1251 Avenue of the Americas, New York, NY 10020-1180 (212) 819-4854

James E. Brown. . . . Baird, Kurtz & Dobson, 700 First Natl. Bank Bldg., Joplin, MO 64801 (417) 624-1065

Jacob J. Cohen. . . . Walpert, Smullian &, Blumenthal, P.A., 29 W. Susquehanna Ave., 4 Fl., Baltimore, MD 21204-5201 (410) 296-4600

Timothy E. Durbin. . . . Arthur Andersen & Co., One Detroit Center, 500 Woodward Ave., Ste. 2800, Detroit, MI 48226-3424 (313) 596-7826

Robert E. Fleming. . . . Urbach Kahn & Werlin, P.C., 66 State St., Albany, NY 12207-2595 (518) 449-3166

James S. Gerson. . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020-1157 (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., Suite 300, 300 Union Hill Drive, Birmingham, AL 35209-2048 (205) 879-2206

Deborah D. Lambert. . . . Johnson Lambert & Capron, 7500 Old Georgetown Rd., #700, Bethesda, MD 20814 (202) 659-6406

George A. Lewis. . . . Broussard, Poche Lewis & Breaux, 4112 W. Congress (70506), P.O. Box 31329, Lafayette, LA 70593-1329 (318) 988-4930

D. Edward Martin. . . . Richard A. Eisner & Company, 575 Madison Ave., New York, NY 10022-2597 (212) 891-4020

Edmund R. Noonan. . . . KPMG Peat Marwick, Westchester Financial Ctr, 11 Martine Ave., 10 Fl., White Plains, NY 10606-1908 (914) 287-6972

George F. Patterson, Jr. . . . Kenneth Leventhal & Company, Suite 1700, 2049 Century Park E., Los Angeles, CA 90067-3174 (310) 277-0880

STAFF AIDES:

Dan M. Guy—Vice President, Auditing (212) 596-6214

Jeanne M. Summo—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, Chair*** . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312) 507-2700
- Russell E. Andrews** . . . Schechter, Dokken, Kanter Andrews & Selcer, Ltd., 100 Washington Ave. S., #1650, Minneapolis, MN 55401-2192 (612) 332-9309
- Joe W. Bolton** . . . Purvis, Gray and Company, 222 NE First St., P.O. Box 23999, Gainesville, FL 32602-3999 (904) 378-2461
- Mario R. Dell'Aera, Jr.** . . . KPMG Peat Marwick, 345 Park Ave., New York, NY 10154-0004 (212) 872-3521
- William C. Fleenor** . . . Southeastern Louisiana University, RR 1 Box 178-E, Loranger, LA 70446-9717 (504) 878-6020
- Carol A. Langelier** . . . U.S. General Accounting Office, 441 G St., NW, Washington, DC 20548 (202) 512-5079
- Christine G. Snyder*** . . . Price Waterhouse, 7 St. Paul St., Baltimore, MD 21202
- J. Donald Warren, Jr.** . . . Coopers & Lybrand, 1301 Ave. of the Americas, 5 Fl., New York, NY 10019-6053 (212) 259-2805
- Kent F. Yarnall*** . . . Deloitte & Touche, One World Trade Center, 97th Fl., New York, NY 10048 (212) 669-6883
- Robert J. Zink** . . . Wiss & Company, 354 Eisenhower Pky., 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, Chair.** . . . 277 Park Ave., New York, NY 10172-0003 (212) 773-2334
- Leonard A. Dopkins** . . . Dopkins & Company, 200 International Drive, Buffalo, NY 14221-8217 (716) 634-8800
- Robert K. Elliott** . . . KPMG Peat Marwick, 767 5th 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) 644-2300
- A. Marvin Strait** . . . Baird, Kurtz & Dobson, 102 S. Tejon, Ste. 500, Colorado Springs, CO 80903 (719) 471-4290
- Doyle Z. Williams** . . . College of Business Administration, University of Arkansas, Fayetteville, AR 72701 (501) 575-5949
- STAFF AIDE:
Donald J. Schneeman—Senior Counsel and Secretary (212) 596-6007

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.

*Non AICPA Member

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

John J. Andaloro . . . PNC Bank Corp., 5th Ave. & Wood Sts., Pittsburgh, PA 15265 (412) 762-3560

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BANKING COMMITTEE

OBJECTIVE: To prepare position statements on pronouncements and proposals of the bank regulatory agencies and legislative proposals of the Congress that 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 through periodic publications.

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BOARD OF EXAMINERS

OBJECTIVE: To establish policy for the Examinations Division and to supervise, coordinate, plan and initiate all of the projects, programs and activities of the subcommittees and task forces of the Board of Examiners. Specific responsibilities of this Board 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 are used by boards of accountancy for examining CPA candidates; to make available to boards of accountancy an advisory 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, Chair** . . . KPMG Peat Marwick, 3 Chestnut Ridge Rd., Montvale, NJ 07645-1834 (201) 307-7955
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- James L. Brown** . . . Crowe Chizek & Co., 330 E. Jefferson Blvd., P.O. Box 7, South Bend, IN 46624-0007 (219) 232-3992
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AUDITING SUBCOMMITTEE

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

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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.

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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.

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GRADING SUBCOMMITTEE

OBJECTIVE: To review the functioning of the Advisory Grading Service and to ensure that the grading of the Examination is performed fairly and uniformly. Members of the subcommittee must be members of the Board of Examiners.

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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.

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CONTINUING PROFESSIONAL EDUCATION EXECUTIVE COMMITTEE

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

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CPE MARKETING AND DISTRIBUTION SUBCOMMITTEE

OBJECTIVE: To assist the CPE Executive Committee in defining CPE market needs and to recommend policies and procedures to improve CPE course quality, distribution methods, and marketing effectiveness of the CPE Division.

To facilitate communications between the CPE Executive Committee and state society CPE leadership.

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CPE STANDARDS SUBCOMMITTEE

OBJECTIVE: To independently and objectively review the AICPA Policies and Standards on CPE and to facilitate harmonization with standards issued by other professional accounting bodies and with the AICPA Plan to Restructure Professional Standards. The CPE Standards Subcommittee will also provide ongoing interpretation, modification, and guidance regarding the standards.

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EDUCATIONAL MANAGEMENT EXCHANGE SUBCOMMITTEE (EDMAX)

OBJECTIVE: To identify key CPE issues and the knowledge and skills required to resolve them; to share CPE information with the profession; and to advise the CPE Executive Committee on needs assessment, curriculum, standards and other CPE related matters. The EDMAX Subcommittee is composed of the training directors of selected firms and state societies.

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CORPORATIONS AND SHAREHOLDERS TAXATION COMMITTEE

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

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- STAFF AIDE:
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CREDIT UNIONS COMMITTEE

OBJECTIVE: To assist the CPE Division in the planning of an annual conference on credit unions and to prepare letters of comment on accounting pronouncements and proposals of the National Credit Unions Administration. To issue publications, as needed on the application of accounting and auditing standards to credit unions and to communicate with regulatory and industry officials on matters of mutual interest.

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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.

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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.

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ENERGY TAXATION COMMITTEE

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

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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.

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FIDUCIARY INCOME TAX COMMITTEE

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

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FINANCIAL REPORTING SPECIAL COMMITTEE

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

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GOVERNMENT ACCOUNTING AND AUDITING COMMITTEE

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

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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.

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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

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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.

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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.

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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.

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INDIVIDUAL TAXATION COMMITTEE

OBJECTIVE: To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department and the Internal Revenue Service for improvement of the federal tax process relating to taxation of individuals including computation of taxable income, classification of income as active, passive, capital or portfolio, determination of gain or loss on disposition of property readjustment of tax between years, and certain tax credits.

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INFORMATION TECHNOLOGY EXECUTIVE COMMITTEE

OBJECTIVE: To plan, initiate, supervise and coordinate projects, programs and activities of the Information Technology Membership Section. Among other things it will consider developments in the information technology area; assess the impact of those developments on the accounting profession; identify ways to reduce the cost of capital intensive information technology products to members; consider an appropriate emphasis on information technology training in university education programs for CPAs and on continuing education programs involving information technology; to increase public awareness of the CPA as a leader in the application of information technology; and to develop an Accredited IT Specialist program.

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INFORMATION TECHNOLOGY PRACTICES SUBCOMMITTEE

OBJECTIVE: To coordinate operations and to implement projects, programs and activities of the Information Technology Membership Section; to provide assistance to the Information Technology Executive Committee in the promoting of the IT Section; to develop publications (Practice Aids, Research Reports, Technology Bulletins, Technology Alerts and newsletter articles) that will assist IT members in implementing current technologies in their organizations; to provide guidance to outside authors of such publications; to help make members aware of these publications and provide guidance in their use; to undertake other projects that would enhance a member's ability to provide advice and assistance in information technology; increase awareness of trend and developments in information technology.

- Thomas A. Diasio**, *Chair*. . . Ernst & Young, 600 Peachtree St. NE, Atlanta, GA 30308-2215 (404) 817-5170
- Steven W. Bare** . . . Clifton, Gunderson & Co., Suite 200, 6400 Indian School Rd. NE, Albuquerque, NM 87110-5305 (505) 883-5329
- William B. Creps** . . . Rogers NK Seed Co., P.O. Box 4188, Boise, ID 83711-4188 (208) 327-9321
- Joseph C. Maida** . . . Nicholas C. Maida CPA Chartered, 855 Parkway Ave., Trenton, NJ 08618-2305 (609) 882-6874
- James C. Reimel, Jr.** . . . New Jersey Dept. of Labor, Office Internal Audit CN-950, John Fitch Plaza, Trenton, NJ 08625 (609) 633-2056
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INFORMATION TECHNOLOGY RESEARCH SUBCOMMITTEE

OBJECTIVE: To evaluate and communicate the impact of future technological trends affecting CPAs in public practice, industry, government and education; identify areas in which the Institute should conduct or sponsor research; 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 to develop material to be published as IT publications (Practice Aids, Research Reports, Technology Bulletins, Technology Alerts and newsletter articles).

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INSURANCE COMPANIES COMMITTEE

OBJECTIVE: To maintain communications between governmental supervisory agencies, the insurance industry, other insurance industry organizations and the accounting profession. To promote the use of GAAP and reporting practices in the insurance industry by the preparation of industry audit guides, statements of position and practice bulletins. To develop guidance on the application of generally accepted auditing standards in audits of insurance companies.

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

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INSURANCE COMPANIES COMMITTEE (CONT'D)

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Wayne R. Huneke . . . Northwestern National Life, 20 Washington Ave. South, Minneapolis, MN 55401-1908 (612) 372-5607

Peter E. Jokiel . . . CNA Insurance, CNA Plz., Chicago, IL 60685 (312) 822-6133

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INSURANCE INDUSTRY TAXATION COMMITTEE

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

William T. Devanney Jr., Chair . . . Conseco Inc., 11825 N. Pennsylvania St., Carmel, IN 46032-4555 (317) 573-2739

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Rex L. Wirthlin . . . Pacific Mutual Life Insurance Company, 700 Newport Center Drive, Newport Beach, CA 92660-6307 (714) 640-3477

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AICPA DELEGATION TO INTERNATIONAL COMMITTEES AND CONFERENCES

INTER-AMERICAN ACCOUNTING ASSOCIATION

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

James P. Wesberry Jr., *Chair*. . . Institute of Public Administration, 55 W. 44th St., New York, NY 10036-6652 (212) 730-5171

Ivan J. Sotomayor. . . Glass & Sotomayor, 15910 Ventura Blvd., Ste. 1100, Encino, CA 91436-2804 (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, accounting 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:

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INTERNATIONAL FEDERATION OF ACCOUNTANTS

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

COUNCIL

Gerald A. Polansky. . . Shaw Pittman Potts & Trowbridge, 2300 N. St. NW, Washington, DC 20037-1128 (202) 663-8975

Philip B. Chenok. . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036-8775 (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. The United States of America is represented through the AICPA on the following committees:

EDUCATION COMMITTEE

EDUCATION COMMITTEE

Belverd E. Needles Jr. . . . DePaul University, School of Accountancy,
25 E. 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 Southern California, School of Accounting,
Los Angeles, CA 90089-1421 (213) 740-5009

PLANNING COMMITTEE

Gerald A. Polansky . . . Shaw Pittman Potts & Trowbridge, 2300 N. St. NW,
Washington, DC 20037-1128 (202) 663-8975

PUBLIC SECTOR COMMITTEE

Charles A. Bowsher . . . United States General Accounting Office (GAO),
441 G St. NW, Washington, DC 20001-2613 (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.

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John K. Simmons . . . School of Accounting, University of Florida,
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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.

Thomas M. Moore, Chair. . . . Price Waterhouse, P.O. Box 9316 (06904-9316), 300 Atlantic St., Stamford, CT 06901 (203) 965-5621

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STAFF AIDE:

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INVESTMENT COMPANIES COMMITTEE

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

Steven E. Buller, Chair. . . . Ernst & Young, 277 Park Ave., New York, NY 10172-0003 (212) 773-2463

*Non AICPA Member

INVESTMENT COMPANIES COMMITTEE (CONT'D)

- Susan C. Cote** . . . Prudential Mutual Fund Management Inc., 199 Water St., New York, NY 10038-3526 (212) 214-1227
- Jerome L. Duffy** . . . Kemper Financial Services Inc., 120 S. LaSalle St., Chicago, IL 60603-3402 (312) 499-1833
- 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
- Alan R. Latshaw** . . . Arthur Andersen & Co., 10 S. LaSalle St., 28 Fl., Chicago, IL 60603-1002 (312) 507-7337
- Martin S. Lax** . . . Goldstein, Golub, Kessler & Company, P.C., 1185 Avenue of the Americas, 5 Fl., New York, NY 10036-2602 (212) 523-1208
- Philip P. Mannino** . . . Price Waterhouse, 1177 Ave. of the Americas, New York, NY 10036 (212) 596-8270
- James H. Muller** . . . McGladrey & Pullen, 1133 Avenue of the Americas, New York, NY 10036-6793 (212) 382-0024
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- John Woodcock, Jr.** . . . Tait, Weller & Baker, Two Penn Center Plz., Ste. 700, Philadelphia, PA 19102-1707 (215) 568-2209
- STAFF AIDE:
- Albert F. Goll**—Technical Manager, Accounting Standards (212) 596-6161

INVESTMENT COMPANY 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.

- Robert A. Sherwood, Chair** . . . Price Waterhouse, 160 Federal St., Boston, MA 021101707 (617) 439-7405
- Donald C. Burke** . . . Merrill Lynch Asset Mgmt., P.O. Box 9011, Princeton, NJ 08543-9011 (609) 282-2527
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- John F. Duff** . . . KPMG Peat Marwick, 1 Boston Pl., Boston, MA 02108-4563 (617) 973-2722
- Joseph N. Guariglia** . . . McGladrey & Pullen, 1133 Avenue of the Americas, New York, NY 10036-6793 (212) 382-0024
- Richard M. Hervey*** . . . Gordon, Altman & Butowsky, 114 West 47 St., New York, NY 10036 (212) 626-0828
- James E. Hillman** . . . Coopers & Lybrand, 1301 Avenue of the Americas, New York, NY 10019-6013 (212) 259-2745
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JOINT AAA/AICPA ACCOUNTING LITERATURE AWARDS COMMITTEE

OBJECTIVE: To select the recipient(s) of the award from those books and
articles identified by the Screening Committee as potentially notable
accounting literature contributions.

D. Wanda H. Wallace, *Chair* . . . College of William & Mary, Department of
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(919) 759-5113

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307-7604

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JOINT TRIAL BOARD

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

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Rex S. Leforgee. . . . Leforgee, Rogers, Evans & Braga, Chtd., P.O. Box 1292, (83303-1292), 864 Filer Ave., Twin Falls, ID 83301-4011 (208) 733-4730

James P. Luton, Jr. . . . Luton & Co., P.O. Box 13120, Oklahoma City, OK 73113-1120 (405) 848-7313

Alvin M. Marcus. . . . Allen, Gibbs & Houlik, Epic Center, 301 North Main, Ste. 1700, Wichita, KS 67202-4868 (316) 267-7231

Bernard Mintz. . . . Raich, Ende, Malter, Lerner & Company, 90 Merrick Ave., East Meadow, NY 11554-1500 (516) 228-9000

- Harold J. Mollere** . . . Bourgeois, Bennett, Thokey, & Hickey,
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- Arthur H. Morrison** . . . Morrison & Morrison, Ltd., 105 West Adams, 25Fl.,
Chicago, IL 60603-6278 (312) 346-2141
- Lee R. Morrison, Jr.** . . . Minter, Morrison and Grant, 400 North Columbus St.,
P.O. Box 26008, Alexandria, VA 22313-6008 (703) 548-7200
- Larry F. Mosebach** . . . P.O. Box 57, Tama, IA 52339 (515) 484-9111
- Harvey D. Moskowitz** . . . Young and Rubicam Inc., 285 Madison Ave.,
New York, NY 10017-6486 (212) 302-0100
- R.D. Pattillo** . . . A.G. Edwards & Sons Inc., Merit Bldg., East 4800 Lakewood
Dr., Suite 5, Waco, TX 76710-2991 (817) 776-8410
- Edward I. Pettine** . . . Edward I. Pettine Inc., Ten N. Main St., Fall River,
MA 02720-2130 (508) 675-2552
- Roger B. Pinnock** . . . Pinnock, Robbins, Posey Richins, P.C., 136 E. South
Temple, #2250, Salt Lake City, UT 84111-1184 (801) 533-0409
- Anthony E. Rapp** . . . Deloitte & Touche, P.O. Box 919, 1633 Broadway,
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- Charles D. Royston** . . . Dent K. Burk Associates, P.C., P.O. Box 629,
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- David H. Veatch** . . . 4504 Lindenwood Lane, Northbrook, IL 60062-1034
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- Stephen M. Walker** . . . Rogoff, Diamond & Walker, P.O. Box 26148,
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- William C. Tamulinas**—Director, General Counsel Administration
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LIFE INSURANCE/DISABILITY PLANS COMMITTEE

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

- A. Marvin Strait, Chair** . . . Baird, Kurtz & Dobson, 102 S. Tejon, Ste. 500,
Colorado Springs, CO 80903 (719) 471-4290
- Cheryl L. Amen** . . . American Bottoms Regional Wastewater Treatment
Facility, American Bottoms Road, Sauget, IL 62201-1075 (618) 337-1710
- Raymond P. Butler, Jr.** . . . Butler & Butler, 100 N. Main Bldg., Ste. 3200,
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- N. Scott Gillis** . . . SunAmerica Inc., 11601 Wilshire Blvd., Los Angeles,
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- T. Warren Hardy** . . . Point One Solutions, P.O. Box 560, Riderwood,
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- Robert L. May** . . . 4 Shawnee Rd., Short Hills, NJ 07078-1218 (201) 379-5828
- Alfred P. Morano** . . . Gerald T. Reilly & Company, CPAs, Inc., 424 Adams St.,
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- John T. Schiffman** . . . Smith, Batchelder & Rugg, 112 Etna Rd., Lebanon,
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(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.

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Wilmington, DE 19880-0722 (302) 999-2853

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(708) 916-5685

STAFF AIDES:

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

John F. Morrow—Director, Management Accounting (201) 938-3011

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 through, for example, practice aids and special reports and other guidance; and to consider developments that might affect CPA Consulting Services practice.

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- Lucy R. Carter** . . . Carter, Young, Wolf & Dahlhauser, P.C., P.O. Box 410, 314 Bluebird Dr., Goodlettsville, TN 37070 (615) 859-9880
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- Edward J. Dupke** . . . Rehmann, Robson & Co., 400 Parke Century Bldg., 168 Louis Campau Promenade, Grand Rapids, MI 49503-2638 (616) 459-6133
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- Jay C. Juliussen** . . . Ernst & Young, 1300 Huntington Bldg., Cleveland, OH 44115 (216) 861-5000
- Ralph A. Kubek** . . . Veatch, Rich & Nadler, Chtd., 425 Huehl Rd., #13 Northbrook, IL 60062-2322 (708) 564-8290
- Bruce F. Malott** . . . Meyners & Company, 500 Marquette NW, Ste. 400, Albuquerque, NM 87102-5307 (505) 842-8290
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- Richard S. Savich** . . . 33663 Green Valley Ln., Green Valley Lk., CA 92341-8434 (909) 867-5008
- Ronald L. Seigneur** . . . Seigneur & Company, P.C., One Tabor Ctr., 1200 17th St., Ste. 880, Denver, CO 80202-5808 (303) 595-8161
- James L. Solley** . . . Price Waterhouse, P.O. Box 9316 (06904-9316), 300 Atlantic St., Stamford, CT 06901 (203) 965-5660
- Edward L. Summers** . . . Thomas Professor, Department of Accounting, University of Texas at Austin, Austin, TX 78712-1001 (512) 471-5330
- 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.

- Melinda M. Harper**, *Chair*. . . Shenkin, Kurtz, Baker & Co., P.C., 5251 DTC Parkway, Ste. 1200, Englewood, CO 80111-2741 (303) 796-2600
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- Hugh D. Frisbie** . . . McGladrey & Pullen, Suite 300, 1699 E. Woodfield Rd., Schaumburg, IL 60173-4969 (708) 517-7070

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STAFF AIDE:

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MCS BUSINESS VALUATIONS AND APPRAISALS SUBCOMMITTEE

OBJECTIVE: To seek ways to improve the technical skills of CPAs to perform business valuations appraisals (e.g. CPE courses; accreditation programs); monitor matters that will impact the CPAs ability to provide business valuations and appraisals (e.g. competition, legislation, technology) recommend, develop and maintain definitions and standards for business valuations in cooperation with the MCS Practice Standards and Administration Subcommittee and to MCS Executive Committee; and identify topics on which to provide professional guidance through practice only.

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MCS EMERGING SERVICES SUBCOMMITTEE

OBJECTIVE: To consider and respond to the diverse nature of consulting services by 1) providing information on how to develop and market specialized niche services and, 2) developing a focal point within the MCS Division to identify emerging and future service offerings.

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Herb Schechter . . . Schechter, Dokken, Kanter, Andrews & Selcer, Ltd., 100 Washington Ave., South, Ste. 1600, Minneapolis, MN 55401-2192 (612) 332-5500

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MCS MEMBERSHIP SECTION STEERING AND PUBLIC RELATIONS SUBCOMMITTEE

OBJECTIVE: To seek ways to enhance the growth and servicing of current and future MCS Section members by 1) identifying and marketing benefits of MCS Section membership, 2) developing, implementing and monitoring a comprehensive plan for the timely publication and marketing of relevant materials, 3) designing and conducting outreach programs for understanding and meeting constituents' needs, 4) promoting a positive awareness among AICPA members of their role as providers of consulting services and, 5) developing a long-term approach to promoting AICPA members as preferred providers of consulting services.

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STAFF AIDE:

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(201) 938-3501

MCS PROFESSIONAL PRACTICE SUBCOMMITTEE

OBJECTIVE: To enhance practitioner's ability to manage and administer management consulting services by 1) developing guidance for ensuring the provision of quality consulting services, 2) developing consulting standards as needed, 3) assisting constituencies to monitor changes in the business environment through a technical support and resource capabilities, 4) supporting management consulting services as a practice growth strategy for a CPA firm and, 5) providing techniques for managing a consulting practice.

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STAFF AIDE:

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*Non AICPA Member

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., Chair. . . Potter & Company, 420 Fincastle Bldg., Louisville, KY 40202-2122 (502) 584-1101

J. Frank Betts, Jr. . . . Eubank & Betts, 3820 Interstate 55 N. (39211), P.O. Box 16090, Jackson, MS 39236-6090 (601) 987-4300

Monte R. Bluske . . . Wipfli Ullrich Bertelson, P.O. Box 690 (54702), 713 Kenney Ave., Eau Claire, WI 54701-6357 (715) 832-3407

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STAFF AIDE:

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MEMBERS IN GOVERNMENT COMMITTEE

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

Mitchell L. Laine, Chair. . . U.S. Dept. of Education, Office of Chief Financial Officer, 400 Maryland Ave. SW, Rm. 1175, Washington, DC 20202-0001 (202) 401-0207

Deborah J. Borchers. . . Missouri Dept. of Revenue, Truman State Office Bldg., Jefferson City, MO 65101 (314) 751-4981

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Errol J. MacKzum. . . San Bernardino County, Auditor/Controller, 222 W. Hospitality Ln., San Bernardino, CA 92415-0018 (909) 386-8813

Steven A. McNamara. . . U.S. Dept. of Education, Office of Inspector General, 400 Maryland Ave. SW, Washington, DC 20202-0001 (202) 205-8200

Greta J. Russell. . . 2786 Kingsrowe Court, Columbus, OH 43209-3460 (614) 466-6648

STAFF AIDE:

Mary Foelster—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, Chair. . . Summers & Associates Inc., 1981 North Broadway, Ste. 320, Walnut Creek, CA 94596-3850 (510) 933-3060

Michael P. Bohan. . . BP America Inc., 200 Public Sq. 38-3801-N, Cleveland, OH 44114-2375 (216) 586-3984

MEMBERS IN INDUSTRY EXECUTIVE COMMITTEE (CONT'D)

- Robert H. Brewer** . . . Praxair Inc., Internal Audits Dept. L2-501, 39 Old Ridgebury Rd., Danbury, CT 06810-5113 (203) 794-4038
- Pat D. Daniel** . . . P&J Beverage Corp. Inc., 5132 Forrest Rd., Columbus, GA 31907-2826 (404) 973-6113
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- John R. Rowe, Jr.** . . . Tampa Electric Company, P.O. Box 111, Tampa, FL 33601-0111 (813) 228-1746
- Joe T. Rye** . . . J & G Associates, 16302 Waycreek, Houston, TX 77068-2744 (713) 444-4533

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- Thomas J. Lemmon**—Senior Technical Manager, Industry Member Programs (212) 596-6122
- Michele Rodin**—Project Manager, Industry Member Programs (212) 596-6126

CPE LIAISON SUBCOMMITTEE

OBJECTIVE: To recommend and develop programs to enhance the professional skills of AICPA members employed in business and industry. This will include the National Industry Conferences and the Financial Management Symposium. The committee will also be proactive in providing input to the CPE Division and the Members in Industry Executive Committee.

- Alvin Reeves Jr., Chair** . . . Skolniks Inc., 100 N. Broadway, Ste. 2800, Oklahoma City, OK 73102 (405) 235-6124
- Robert G. Atkins, Jr.** . . . The Riggs National Bank of Washington DC—Finance Group 808, 17th St. NW, Washington, DC 20074-0200 (202) 835-6367
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- Andrew M. Chused** . . . Hampton Industries, P.O. Box 614, Kinston, NC 28502-0614 (919) 527-8011
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- Janie M. Scott** . . . Plaza Centers Inc., 5330 S. 3rd St., Ste. 100, Louisville, KY 40214 (502) 363-2687

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- Michele Rodin**—Project Manager, Industry Member Programs (212) 596-6126

PROFESSIONAL ISSUES SUBCOMMITTEE

OBJECTIVE: To provide input on professional issues from the point of view of members employed in business and industry. To provide a resource to the AICPA's technical committees by reviewing and commenting on those developments which have a significant effect on the broad range of businesses that employ members in industry. To provide input to the Members in Industry Executive Committee on proposals affecting the profession, including changes to the Uniform Accountancy Act and the AICPA Code of Professional Conduct.

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STAFF AIDES:

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MINORITY EDUCATIONAL INITIATIVES COMMITTEE

OBJECTIVE: To implement the 1969 resolution of Council to integrate the profession in fact as well as in ideal by assisting minority students to become CPAs, and encourage their development and retention in the profession.

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

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STAFF AIDES:
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NOMINATIONS COMMITTEE

OBJECTIVE: To provide for continuity of leadership and add distinction to the organization by nominating well qualified individuals for officers, Council and the Board of Directors.

FOR ONE YEAR 1993-94

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FOR TWO YEARS 1993-95

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*Non AICPA Member

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, Chair. . . . Coopers & Lybrand, One Lincoln Center, Syracuse, NY 13202-1383 (315) 473-1302

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

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Arlene J. Lurie. . . . UJA Federation, 130 E. 59th St., New York, NY 10022 (212) 836-1181

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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 assist in achieving a 150-Hour education requirement in the states; and to seek the support, cooperation, and participation of the state societies, state boards of accountancy, and other professional organizations in developing and implementing the program.

Raymond E. Howard, Chair. . . . Copeland-Gibson Corporation, 12950 Capital Ave., Oak Park, MI 48237-3158 (313) 564-6487

- Jack Brooks*** . . . Connecticut Society of CPAs, 179 Allyn St., Ste. 201, Hartford, CT 06103-1491 (203) 525-1153
- Frank J. Champi** . . . Lefkowitz, Garfinkel, Champi & DeRienzo, P.C., One Hospital Trust Plaza, #700, Providence, RI 02903-2496 (401) 421-4800
- 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 (609) 924-2575
- Ray C. Hunt, Jr.** . . . University of Virginia, Monroe Hall, Charlottesville, VA 22903 (804) 924-3643
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- 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
- Charles H. Smith** . . . Penn State University, Dept. of Accounting, 206 Beam Business Administration Bldg., University Park, PA 16802 (814) 865-0041
- Jenice P. Stewart** . . . University of Missouri, Columbia, 321 Middlebush Hall, Columbia, MO 65211 (314) 882-3671
- STAFF AIDES:
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- Beatrice C. Sanders**—Director, Academic and Career Development (212) 596-6218
- Sheri Bango**—Assistant Manager, State Legislation (202) 434-9201

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, Chair** . . . Arthur Andersen & Co., 717-17 St., Ste. 1900, Denver, CO 80202-3341 (303) 291-9121
- William R. Bischoff** . . . Practitioners Publishing Co., 544 Hidden Brook, De Soto, TX 75115-3847 (817) 332-3709
- Mark B. Brumbaugh*** . . . Coopers & Lybrand, 1800 M St., NW, Washington DC 20036 (202) 822-5608
- William R. Danola** . . . Deloitte & Touche, P.O. Box 919, 1633 Broadway, 10 Fl., New York, NY 10019-6753 (212) 492-3195
- James J. Donovan III** . . . Rubin, Brown, Gornstein & Co., 6 Fl., 230 South Bemiston Ave., St. Louis, MO 63105-1907 (314) 727-8150
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- Kenneth H. Heller** . . . George Mason University, Dept. of Accounting/BULE, 4400 University Drive, Fairfax, VA 22030-4443 (703) 993-1770

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- 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.

- James A. Shambo, Chair** . . . 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
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- Bernard Blum** . . . Blum, Shapiro & Company, P.C., P.O. Box 272000, 29 S. Main St., West Hartford, CT 06127-2000 (203) 561-4000
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Vincent D. Vaccaro . . . Coopers & Lybrand, 1301 Ave. of the Americas, New York, NY 10019-6013 (212) 259-2545

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, Chair . . . Ernst & Young, 1300 Huntington Bldg., Cleveland, OH 44115 (216) 861-5000

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

PERSONAL FINANCIAL PLANNING MEMBER SERVICES 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, Chair . . . Shellenhamer & Company, 500 S. Duke St., Palmyra, PA 17078-2715 (717) 838-2387

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PERSONAL FINANCIAL PLANNING PRACTICE RESPONSIBILITIES SUBCOMMITTEE

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

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STAFF AIDE:

Stephen J. Rojas—Senior Technical Manager, Personal Financial Planning (201) 938-3196

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, Chair** . . . Baird, Kurtz & Dobson, P.O. Box 1190, 901 St. Louis St., 14th Fl., Springfield, MO 65801-1190 (417) 831-7283
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- Philip H. Politziner** . . . Amper, Politziner & Mattia, 2015 Lincoln Highway, P.O. Box 988, Edison, NJ 08818-0988 (908) 287-1000
- Darold D. Rath** . . . Eide Helmeke & Co., 51 Broadway, Suite 500, P.O. Box 2545, Fargo, ND 58108-2545 (701) 237-3343
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- 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

*Non AICPA Member

violations of the standards and the AICPA's bylaws to the Joint Trial Board for disciplinary action, improve the profession's enforcement procedures, and coordinate the subcommittees of the Professional Ethics Division.

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STAFF AIDE:

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GOVERNMENTAL TECHNICAL STANDARDS SUBCOMMITTEE

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

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GOVERNMENTAL TECHNICAL STANDARDS SUBCOMMITTEE (CONT'D)

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- Leonard Hecht**—Technical Manager, Professional Ethics (201) 938-3184
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INDEPENDENCE-BEHAVIORAL STANDARDS SUBCOMMITTEE

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

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- 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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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.

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- STAFF AIDE:
- Janice M. Maiman**—Director, Communications (212) 596-6095

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.

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QUALITY REVIEW EXECUTIVE COMMITTEE

OBJECTIVE: To enhance the quality of practice of CPA firms by establishing and conducting, in cooperation with state CPA societies, a quality review program for AICPA and state society members engaged in the practice of public accounting.

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REAL ESTATE COMMITTEE

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

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RELATIONS WITH ACTUARIES COMMITTEE

OBJECTIVE: To develop and maintain cooperative relations between CPAs and actuaries, 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.

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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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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 that 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 through 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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BUSINESS VALUATION SPECIALIST SUBCOMMITTEE

OBJECTIVE: To develop a Business Valuation Specialist Examination and to monitor the Business Valuation 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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PERSONAL FINANCIAL SPECIALIST SUBCOMMITTEE

OBJECTIVE: To develop a Personal Financial Specialist Examination and to monitor the 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. Members of the subcommittee must have the Personal Financial Specialist (PFS) designation.

Isabelle V. Curtiss, Chair. . . . Isabelle V. Curtiss, P.C., 530 Middlebury Rd., P.O. Box 1211, Middlebury, CT 06762-1211 (203) 598-7115

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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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STATE LEGISLATION COMMITTEE

OBJECTIVE: To serve the public interest by seeking consistency in state accountancy legislation and regulation; to recommend needed revisions in state laws and regulations; to coordinate activities with the federal government division so that federal and state policies are in harmony; and to advise AICPA senior technical committees and state society legislation committees regarding relevant matters with the view of encouraging the most effective utilization of the capabilities of CPAs.

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STATE LEGISLATION AREA PLANNING SUBCOMMITTEES

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

**AREA I—CONNECTICUT, MAINE, MASSACHUSETTS,
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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.

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STRATEGIC PLANNING COMMITTEE

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

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COLLABORATIVE PLANNING SUBCOMMITTEE

OBJECTIVE: To focus on AICPA/State CPA Society collaboration in common strategic priority areas to advance the interests of the profession and their respective memberships. Oversees implementation of collaborative actions in strategic areas; conduct a collaborative planning process for the Institute and the state CPA societies to develop collaborative actions for the future.

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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.

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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 to disseminate the results through appropriate channels; to review and develop information pertinent to software and hardware developments as related to tax practice; and to act as liaison with other AICPA bodies concerned with the issue.

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TAX DIVISION ADMINISTRATIVE COMMITTEE

OBJECTIVE: To monitor activities relative to the administrative manual, meeting and program design, staff matters, appointments, awards and continous surveillance of the organization and operation of the Tax Division as a whole. Members should be experienced veterans of the Tax Division.

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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, Chair. . . . PKF Management Inc., 5845 Richmond Hwy., Ste. 630, Alexandria, VA 22303-1865 (703) 329-1952

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STAFF AIDES:

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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 Divisions 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.

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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**, *Chair* . . . Ernst & Young, Sears Tower, 233 S. Wacker Dr., Chicago, IL 60606-6301 (312) 879-3495
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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.

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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.

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STAFF AIDE:

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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.

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TAX POLICY AND PLANNING COMMITTEE

OBJECTIVE: To assume responsibility for the preparation and maintenance of documents, statements and position papers dealing with significant matters of tax policy; to provide adequate research and thoughtful consideration of such matters since many will affect the image and reputation of the profession; to assume responsibility for identifying future issues affecting the profession and the Tax Division and to develop strategic planning responses. Members should have knowledge of current and future issues of the profession as well as drafting skills.

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STAFF AIDE:

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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.

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

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STAFF AIDE:

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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.

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- Ronald S. Katch** . . . Katch, Tyson & Company, Suite 103, 191 Waukegan
Road, Northfield, IL 60093-2726 (708) 446-3700
- Laura Kauls** . . . Kauls & Company, Suite 104, 107 W. Torrance Blvd.,
Redondo Beach, CA 90277-3618 (310) 318-0011
- Stephen E. Pascarella II** . . . Pascarella & Trench, 285 Governor St.,
Providence, RI 02906-3237 (401) 331-8806
- Bernard Werner** . . . Richard A. Eisner & Company, 575 Madison Ave.,
New York, NY 10022-2597 (212) 891-8066
- STAFF AIDE:
James A. Woehlke—Technical Manager, Federal Taxation (202) 434-9271

TAX SIMPLIFICATION COMMITTEE

OBJECTIVE: To work actively in the public interest for tax 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.

- Janice M. Johnson, Chair** . . . New York State Society of CPAs, 530 Fifth
Ave., New York, NY 10036 (212) 719-8347
- Paul Farber** . . . Richard A. Eisner & Company, 575 Madison Ave.,
New York, NY 10022-2597 (212) 891-4018
- Arthur I. Gordon** . . . Ernst & Young, 277 Park Ave., New York, NY
10172-0003 (212) 773-2927
- Stewart S. Karlinsky** . . . San Jose State University, College of Business, San
Jose, CA 95192 (408) 395-7080
- David E. Lajoie** . . . David E. Lajoie, 1123 Overlake Dr., Richardson, TX
75080 (214) 235-4909
- Frank J. O'Connell, Jr.** . . . Seyfarth Shaw Fairweather & Geraldson, 815
Connecticut Ave. NW, Washington, DC 20006-4004 (202) 463-2400
- Jeffrey A. Porter** . . . Porter & Associates, P.O. Box 8129, Huntington,
WV 25705-0129 (304) 522-2553
- William Rosenberg** . . . Trien, Rosenberg, Felix, Rosenberg, Barr & Weinberg,
177 Madison Ave., P.O. Box 1982, Morristown, NJ 07962-1982 (201) 267-4200
- Arthur M. Seltzer** . . . St. John, Mersmann & Co., P.C., 640 Cepi Dr., Ste. A,
Chesterfield, MO 63005 (314) 532-2350
- Roy Soll** . . . Florida Atlantic University, School of Accounting, Boca Raton,
FL 33431 (407) 997-7521
- Don J. Summa** . . . Monmouth College, School of Business Administration,
West Long Branch, NJ 07764 (908) 571-3648

John P. Whitehead III. . . . Internal Revenue Service, 1111 Constitution Ave., Rm. 3322, Washington, DC 20224 (202) 622-5430

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Peter F. Zimmermann. . . . 1010 Wayne Ave., Ste. 940, Silver Spring, MD 20910-5600 (301) 565-2419

STAFF AIDE:

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

WOMEN AND FAMILY ISSUES EXECUTIVE COMMITTEE

OBJECTIVE: To influence the accounting profession to effect the necessary change for developing and retaining a more competitive workforce, including broad representation of women in all leadership positions and assisting both males and females in balancing their work, personal and family responsibilities.

Shirley J. Cheramy, Chair. . . . Price Waterhouse, 1880 Century Pk. E., Los Angeles, CA 90067-1649 (310) 201-1916

Tammy R. Berberick. . . . Adolph Coors Co., BC 330, Golden, CO 80401 (303) 277-2545

Steven R. Berlin. . . . Citgo Petroleum Corporation, P.O. Box 3758, Tulsa, OK 74102-3758 (918) 495-4434

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Denise L. Devine. . . . Murray Devine & Co., One Logan Square, Suite 2800, Philadelphia, PA 19103-6933 (215) 977-8700

Sharon S. Fierstein. . . . PW Funding, Inc., 200 Old Country Rd., Ste. 580, Mineola, NY 11501 (516) 663-5670

Ellen P. Gabriel. . . . Deloitte & Touche, 125 Summer St., Boston, MA 02110-2653 (617) 261-8403

Marguerite R. Griffin. . . . AT&T, 55 Corporate Dr., Rm. 24A54, Bridgewater, NJ 08807-0661 (908) 658-6265

James P. Hayes. . . . Coopers & Lybrand, 400 Renaissance Center, Detroit, MI 48243-1599 (313) 446-7460

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Daniel C. Shogren. . . . BDO Seidman, 15 Columbus Circle, New York, NY 10023-7711 (212) 765-7500

Teresa D. Thamer. . . . Embry-Riddle Aeronautical University, Aviation Business Administration, Daytona Beach, FL 32114 (904) 226-6732

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JoAnn B. Wittenbach. . . . Crowe, Chizek & Co., 330 E. Jefferson Blvd., P.O. Box 7, South Bend, IN 46624-0007 (219) 236-8697

Barbara Zorn* . . . Maryland Association of CPAs, 1300 York Rd., Ste. 10, P.O. Box 4417, Lutherville, MD 21093 (301) 296-6250

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Cecelia H. Manley—Manager, Women and Family Issues (212) 596-6226

*Non AICPA Member

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

1993

New York, New York
November 18-19

1994

New York, New York
February 3-4

Washington, DC
April 21-22

Scottsdale, Arizona
May 22 (tentative)

New York, New York
July 21-22

New York, New York
September 22-23

Boston, Massachusetts
October 23 (tentative)

COUNCIL AND MEMBER MEETINGS

1994

SPRING COUNCIL MEETING
Scottsdale, Arizona
May 23-25

FALL COUNCIL MEETING
Boston, Massachusetts
October 24-25

AICPA COMMITTEE STAFF AIDES

NAME	TITLE	DIVISION	TELEPHONE NO.	PAGE
Adams, Donald	Vice President	Finance & Administration	201 938-3221	10, 11, 13, 14
Atherton, Dale	Vice President	Quality Review	201 938-3255	95
Bango, Sheri	Assistant Manager	State Legislation	202 434-9201	84, 105
Bernstein, Phyllis	Director	Personal Financial Planning	201 938-3808	86
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	56, 57
Boos, Robert	Director	Financial Management	201 938-3479	14
Borowicz, Donna	Controller	Accounting	201 938-3210	10, 11, 13, 42
Brasell, Roger	Senior Technical Manager	Quality Review	201 938-3014	126
Breitner, Edith	Senior Technical Manager	Professional Ethics	201 938-3176	91, 93
Cicalese, Jerry	Director	Internal Audit	201 938-3171	11
Clark, James, Jr.	Technical Manager	Taxation	202 434-9229	45, 55, 109, 116
Coffey, Susan	Technical Manager	Professional Ethics	201 938-3177	92
Cohen, Nancy	Technical Manager	Information Technology	212 596-6010	63, 64
Cote, Joseph	Vice President	Continuing Professional Education	201 938-3535	12, 49
Cummings, Patricia	Technical Manager	Professional Ethics	201 938-3178	93
Daidone, John	Manager	Academic & Career Development	212 596-6220	39
Dietz, George	Technical Manager	Professional Ethics	201 938-3179	91
DiPietro, Fran	Technical Manager	Examinations	201 938-3435	49
Elam, Rick	Vice President	Education	212 596-6006	38, 67, 84
Ferguson, Carol	Technical Manager	Taxation	202 434-9243	70, 114, 115, 118
Finkston, Herbert	Director	Professional Ethics	201 938-3175	90
Fischbach, Gretchen	Technical Manager	Professional Ethics	201 938-3180	93
Foelster, Mary	Technical Manager	Federal Government Relations	202 434-9259	58, 79
Frohlich, Susan	Technical Manager	Professional Ethics	201 938-3181	92
Furke, Gregory	Technical Manager	SEC Practice Section	212 596-6143	127
Gehl, Edward	Technical Manager	Examinations	201 938-3423	47
Geoghan, Paul	Assistant General Counsel	General Counsel & Trial Board	212 596-6099	59, 60
Goldman, Ahava	Technical Manager	Examinations	201 938-3424	48
Goll, Albert	Technical Manager	Accounting Standards	212 596-6161	41, 69, 106
Green, James	Technical Manager	Federal Government Relations	202 434-9269	46, 100
Green, Leonard	Director	Member Life, Health & Pension Programs	201 938-3479	42, 73, 98
Guy, Dan	Vice President	Auditing Standards	212 596-6214	43
Handrich, David	Technical Manager	Private Companies Practice Section	212 596-6145	122
Hecht, Leonard	Technical Manager	Professional Ethics	201 938-3184	91
Herskowitz, Israel	Technical Manager	Professional Ethics	201 938-3185	91
Hicks, Susan	Technical Manager	Federal Government Relations	202 434-9206	53, 54
Higginbotham, Thomas	Vice President	Legislation	202 737-6600	10
Hoffmann, George	Technical Manager	Private Companies Practice Section	212 596-6144	124
Hudson, John	Vice President	Technical Standards & Services	212 596-6262	66, 73
Hunnicutt, John	Group Vice President	Government Affairs	202 434-9203	10
Johnson, Gregory	Manager	Minority Initiative	212 596-6227	82
Jones, Karen	Senior Technical Manager	Quality Review	201 938-3031	123
Kaplan, Monte	Technical Manager	Management Consulting Services	201 938-3499	75
Karl, Edward	Director	Taxation	202 434-9228	109, 112
Katusak, Frank	Director	Planning and Research	212 596-6130	12, 107
Koppelman, Joel	Technical Manager	Examinations	201 938-3426	47, 102

AICPA COMMITTEE STAFF AIDES

NAME	TITLE	DIVISION	TELEPHONE NO.	PAGE
Kosmides, Stacy	Administrative Manager	CPE Program Development	201 938-3566	51
Lemmon, Thomas	Senior Technical Manager	Industry Member Programs	212 596-6122	80, 81
Lendez, Anthony	Technical Manager	SEC Practice Section	212 596-6142	124, 127
Luallen, Janet	Senior Technical Manager	Quality Review	201 938-3037	94
Mackay, Ian	Director	Federal Government Relations	202 434-9253	95
Maiman, Janice	Director	Communications	212 596-6095	93
Mancino, Jane	Technical Manager	Auditing Standards	212 596-6029	44
Manley, Cecelia	Manager	Women and Family Issues	212 596-6226	118
McKenna, Linda	Technical Advisor	State Legislation	202 434-9261	105
McNamee, Dionne	Technical Manager	Accounting Standards	202 434-9224	65
Micro, Marianne	Technical Manager	Taxation	202 434-9273	98, 113, 114
Moraglio, Joseph	Vice President	Federal Government Relations	202 434-9209	14
Morrow, John	Director	Accounting Management	201 938-3011	73
Myers, Nancy	Director	Practice Management	212 596-6134	78
Padwe, Gerald	Vice President	Taxation	202 434-9226	97, 109, 112
Perry, Kathleen	Senior Technical Manager	Professional Ethics	201 938-3187	92
Renner, Arthur	Vice President	Division for CPA Firms	212 596-6060	122, 125
Rhuda, Charles	Assistant Director	Examinations	201 938-3420	47, 102
Rodda, Arleen	Director	Accounting Standards	212 596-6159	41, 96
Rodin, Michele	Project Manager	Industry Member Programs	212 596-6126	80, 81
Rojas, Steven	Senior Technical Manager	Personal Financial Planning	201 938-3196	87
Rosenfield, Paul	Director	Technical Standards & Services	212 596-6156	57
Rothberg, Jay	Vice President	Member and State Society Relations	212 596-6005	43, 80
Sacks, Steven	Technical Manager	Management Consulting Services	201 938-3501	76, 77, 102
Sanders, Beatrice	Director	Academic & Career Development	212 596-6218	38, 40, 70, 82, 84, 118
Schneeman, Donald	Senior Counsel & Secretary	General Counsel & Trial Board	212 596-6007	9, 12, 44, 72, 82, 89
Schneid, Joseph	Technical Manager	Taxation	202 434-9231	62, 85, 108
Schumacher, Annette	Technical Manager	Federal Government Relations	202 434-9212	61, 94, 101
Schwartzberg, Murray	Technical Manager	Personal Financial Planning	201 938-3194	86
Seda, Michael	Technical Manager	Examinations	201 938-3430	103
Seltzer, Laurie	Manager	Budgeting and Financial Analysis	201 938-3217	13
Shaffer, Carol	Technical Manager	Taxation	202 434-9268	52, 68, 112
Sharbaugh, John	Vice President	State Legislation & Legislative Relations	202 434-9257	59, 60, 67, 105
Sherinsky, Judith	Technical Manager	Auditing Standards	212 596-6031	40
Smith, Alan	Technical Manager	Examinations	201 938-3432	49, 102
Sobel, Bernice	Technical Manager	Personal Financial Planning	201 938-3193	103
Stromsem, William	Director	Taxation	202 434-9227	109, 110, 112
Sullivan, Jerry	Executive Director	Public Oversight Board	203 353-5300	127
Summo, Jeanne	Technical Manager	Auditing Standards	212 596-6030	43
Sweeney, Kevin	Psychometrician	Examinations	201 938-3421	48
Tait, Mary Anne	Director	CPE Operations Administration	201 938-3513	49
Tamulinas, William	Director—General Counsel Administration	General Counsel & Trial Board	212 596-6102	42, 72
Tanenbaum, Joel	Technical Manager	Accounting Standards	212 596-6164	83
Tien, Tammy	Technical Manager	Professional Ethics	201 938-3189	93
Walker, Richard	Director	Information Technology	212 596-6008	63, 64

AICPA COMMITTEE STAFF AIDES

NAME	TITLE	DIVISION	TELEPHONE NO.	PAGE
Webb, Virgil III	Director	State Legislation	202 434-9222	59, 104, 105
Williams, Patricia	Director	CPE Administration— Self-Study & Video	201 938-3559	51
Winton, Lisa	Technical Manager	Taxation	202 434-9234	55, 66, 101, 104
Woehlke, James	Technical Manager	Taxation	202 434-9271	99, 110, 111, 117
Zaita, Catherine	Technical Manager	Professional Ethics	201 938-3186	92

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.

- John M. Andres, Chair.** . . . Thomas and Thomas, 701 Arkansas Blvd., Texarkana, AR 75502-2105 (501) 773-2168
- William R. Brown.** . . . W.R. Brown Co., P.C., 76 Madison Ave., Ste. 1004, New York, NY 10016-8730 (212) 889-9715
- Dean L. Burdsall.** . . . Brooks, Stednitz & Rhodes A.C., 1600 Willow St., San Jose, CA 95125-5173 (408) 267-7880
- J. Terry Dodds.** . . . Dodds & Associates, 397 Blue Lakes Blvd., North Twin Falls, ID 83301-4828 (208) 733-7575
- Dale L. Gettelfinger.** . . . Monroe, Shine & Co., Inc., East Market at Third St., P.O. Box 1407, New Albany, IN 47151-1407 (812) 945-2311
- Neal J. Harte.** . . . Harte & Carucci, CPA, P.C., 10 Cedar St., Woburn, MA 01801-6389 (617) 933-1120
- B. Jeannie Hedberg.** . . . Hedberg, Beedle & Freitas, 733 Bishop St., Suite 1220, Honolulu, HI 96813-4072 (808) 523-6955
- Kenneth W. Huffman.** . . . Phibbs, Burkholder, Geisert & Huffman, 558 South Main St., Harrisonburg, VA 22801-5817 (703) 434-5975
- Wanda Lorenz.** . . . Lane, Gorman, Trubitt, L.L.P., Ste. 400, 1909 Woodall Rodgers Fwy, Dallas, TX 75201-2291 (214) 871-7500
- Barry C. Melancon.** . . . Society of Louisiana CPAs, 2400 Veterans Blvd., Ste. 500, Kenner, LA 70062 (504) 464-1040
- Harold L. Monk, Jr.** . . . Davis, Monk & Company, 4010 NW 25 Place, P.O. Box 13494, Gainesville, FL 32604-1494 (904) 372-6300
- Gary S. Nelson.** . . . Nelson, Harrigan, Fladwood & Co., 18 NW Oregon Ave., Bend, OR 97701-2735 (503) 382-4791
- Melvin T. Nygaard.** . . . Nygaard, Mims & Hoffman, P.C., 700 NE Multnomah St., #1000, Portland, OR 97232-4193 (503) 239-8000
- Frank M. Percuoco.** . . . Gerald T. Reilly & Company, CPAs, Inc., 424 Adams St., Milton, MA 02186-4358 (617) 696-8900
- Edward F. Rockman.** . . . Alpern, Rosenthal & Company, Warner Centre, Ste. 400, 332 Fifth Ave., Pittsburgh, PA 15222-2413 (412) 281-2509
- Charles E. Sams, Jr.** . . . Dixon, Odum & Co., 1208 Eastchester Dr., #100, P.O. Box 2646, High Point, NC 27261-2646 (919) 889-5156
- William H. Schaefer.** . . . Clark, Schaefer, Hackett & Co., 160 N. Breiel Blvd., Middletown, OH 45042-3806 (513) 424-5000
- Ronald W. Stewart.** . . . Stewart, Bullock & Company, L.L.P., P.O. Box 7360, 1811 Tower Dr., Ste. A, Monroe, LA 71211-4964 (318) 388-3108
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- David J. Handrich**—Technical Manager, Private Companies Practice Section (212) 596-6145

PEER REVIEW COMMITTEE (PCPS)

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

Charles E. Landes, Chair. . . Spaeth & Batterberry, 114 East Eighth St., Cincinnati, OH 45202-2102 (513) 651-5800

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Jerome D. McDade. . . . Heinold-Banwart, Ltd., 2400 N. Main, East Peoria, IL 61611-1795 (309) 694-4251

Kathleen A. Nutter. . . . Davis, Kinard & Co., P.C., 400 Pine St., Ste. 600, Abilene, TX 79601-5190

Raymond C. Roberts. . . . Manganaro, Roberts & Crouch, P.C., 201 N. Canal, P.O. Box 1537, Carlsbad, NM 88221-1537

Carroll L. Royster. . . . Sharrard, McGee & Co., P.A., P.O. Box 5869, 1813 North Main St., High Point, NC 27262-2129

Mark D. Wackerbarth. . . . Denman & Company, 1601-22 St., Ste. 400, West Des Moines, IA 50266-1453 (515) 225-8400

James G. Welch. . . . Needel, Welch & Stone, P.C., 1001 Hingham St., Rockland, MA 02370-3318 (617) 982-1001

STAFF AIDE:

Karen M. Jones—Senior Technical Manager, Quality Review (201) 938-3031

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.

- Robert O. Dale, Chair** . . . Purvis, Gray and Company, 222 NE First St., P.O. Box 23999, Gainesville, FL 32602-3999 (904) 378-2461
- Antonio L. Argiz** . . . Morrison, Brown, Argiz & Company, 9795 S. Dixie Highway, Miami, FL 33156-2814 (305) 667-3500
- Donald P. Ashmore, Jr.** . . . Davis, Kinard & Co., P.C., 400 Pine St., Ste. 600, Abilene, TX 79601-5190 (915) 672-4000
- Jeffery C. Bryan** . . . Evans, Porter, Bryan & Co., 1800 Gas Light Twr., 235 Peachtree St. NE, Atlanta, GA 30303-1401 (404) 586-0133
- 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
- Kimberley K. Higgins** . . . Bondi & Co., 44 Inverness Dr. E., Bldg. B, Englewood, CO 80112-5410 (303) 799-6826
- Marshall I. Karp** . . . Gray, Gray & Gray, 185 Devonshire St., Rm. 200, Boston, MA 02110-1407 (617) 482-1100
- Edward W. Kitrosser** . . . West, Turnquist & Schmitt, A.C., 2550 5th Ave., 10 Fl., San Diego, CA 92103-6612 (619) 234-6775
- Ronald G. Rauch** . . . Clark, Nuber & Co., P.S., P.O. Box 3844, 10900 NE 4th St., Ste. 1700, Bellevue, WA 98004-5841 (206) 454-4919
- Henry Rinder** . . . Smolin, Lupin & Co., P.A., 100 Executive Dr., Ste. 180, West Orange, NJ 07052-3376 (201) 325-7200
- Gordon E. Scherer** . . . Horovitz, Rudoy & Roteman, 9 Fl., Lawyers Bldg., Pittsburgh, PA 15219-1676 (412) 391-2920
- Richard V. Siewert** . . . Charles Bailly & Company, 1250 Lutheran Brotherhood Bldg., 625 Fourth Ave. South, Minneapolis, MN 55415-1696 (612) 338-1212
- George S. Smith** . . . Smith, Turner & Reeves, A.P.A., P.O. Box 23027, 188 E. Capitol St., Ste. 700, Jackson, MS 39225-3027 (601) 948-6700
- John L. Wright** . . . Gaither, Rutherford & Co., P.O. Box 3526, 111 Main St., Evansville, IN 47708 (812) 428-2600

STAFF AIDES:

- George E. Hoffmann**—Technical Manager (212) 596-6144
- Anthony M. Lendez**—Technical Manager (212) 596-6142

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, Chair.** . . . KPMG Peat Marwick, Westchester Financial Ctr., 11 Martine Ave., 10 Fl., White Plains, NY 10606-1908 (914) 287-6901
- David P. Boxer.** . . . M.R. Weiser & Co., 135 W. 50th St., New York, NY 10020-1299 (212) 641-6721
- John F. Fixmer.** . . . Wipfli Ullrich Bertelson, 500 Third St., Ste. 800, P.O. Box 8010, Wausau, WI 54402-8010 (715) 845-3111
- Robert E. Fleming.** . . . Urbach Kahn & Werlin, P.C., 66 State St., Albany, NY 12207-2595 (518) 449-3166
- Carl P. Gross.** . . . Altschuler, Melvoin and Glasser, 30 S. Wacker Dr., Ste. 2600, Chicago, IL 60606-7494 (312) 207-2824
- Howard Groveman.** . . . Grant Thornton, 605 Third Ave., New York, NY 10158-0142 (212) 599-0100
- Clarence D. Hein.** . . . Hein & Associates, 717 17th St., Suite 1600, Denver, CO 80202-3338 (303) 298-9600
- James G. Hooton.** . . . Arthur Andersen & Co., 69 W. Washington St., #2000, Chicago, IL 60602 (312) 507-2002
- Barry W. Huff.** . . . Deloitte & Touche, P.O. Box 820, 10 Westport Rd., Wilton, CT 06897-0820 (203) 761-3129
- Howard J. Kies.** . . . Cherry, Bekaert & Holland, 6802 Paragon Pl., #601 (23230), P.O. Box 27127, Richmond, VA 23261-7127 (804) 673-4224
- Wayne A. Kolins.** . . . BDO Seidman, 15 Columbus Circle, New York, NY 10023-7711 (212) 765-7500
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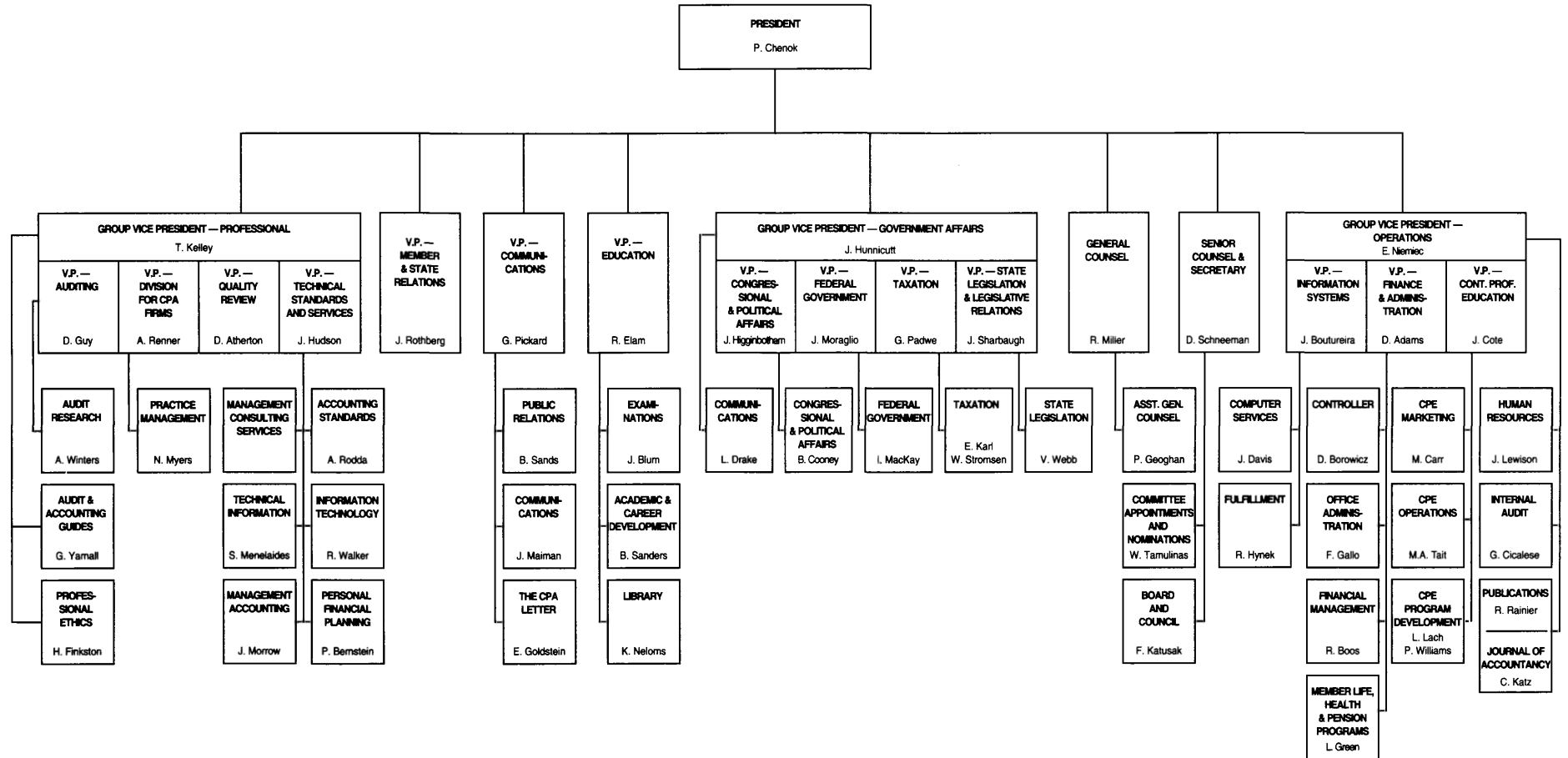
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