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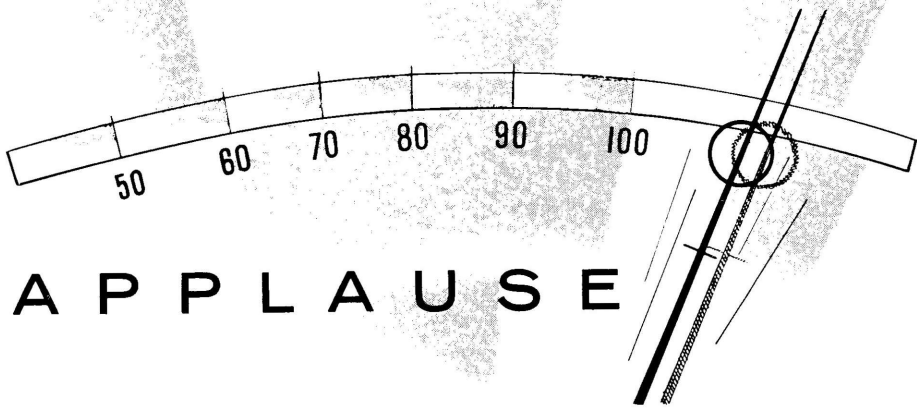


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BOSTON

Richard J. Desmond delivered an address before the American Poultry & Hatchery Federation at the Hotel Kenmore, Boston, on December 7. His subject was "Depreciation—Slow or Rapid."

CHICAGO

William Schwanbeck headed up the 1956 Tax Seminar of the Illinois Society of Certified Public Accountants as chairman of that group's Committee on Taxation. The seminar was held at the LaSalle Hotel on December 6 and 7. He was also asked to speak at one of the sessions on "Vacation Wage Accruals."

Speaking on "Internal Control," Charles Beauregard was the guest speaker at a recent meeting of the Hotel Accountants Association of Chicago in the Morrison Hotel.

Visitors from the armed forces to the Chicago Office recently were Peter Kelly, Richard Clark, and Fred Pollard. Word has been received that Ronald Stone is now stationed with the Army in Germany.

DAYTON

Herman J. Olt was chairman of the 1956 Education Meeting held December 7 at the Van Cleve Hotel by the Dayton Chapter of the Ohio Society of C.P.A.'s.

Frank P. Rieser spoke on long-form reports and Robert E. Minnear addressed the group on special-purpose reports.

DETROIT

Donald J. Bevis addressed the Grand Rapids Bar Association on January 9 speaking on the subject "The Practice of C.P.A.'s." The theme of this talk was the relationship between lawyers and certified public accountants.

Wallace M. Jensen served as spokesman for the accounting world on November 20 when he appeared before the Subcommittee on Internal Revenue Taxation of the House Ways and Means Committee. In the role of Chairman of the Committee on Federal Taxation of the A.I.A., Mr. Jensen pointed out the inequities which exist in the present statute and asked that the subcommittee consider the A.I.A.'s 262 suggested changes which had already been submitted to the Joint Committee on Internal Revenue Taxation. Mr. Jensen and the A.I.A. received the commendation of Representative Mills (head of the Congressional Committee), when he said: "You are to be commended upon the very public-spirited attitude that you have taken in the past, and that you are still taking as accountants in that direction. . . . Sometimes we do not always agree with

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you but we have some reluctance to state the fact that we do not agree with you because of your fine reputation."

On the evening of December 13 the Detroit Office partners were hosts to the members of the University of Michigan accounting faculty. The get-together provided an opportunity for the exchange of school and firm activities. John McEachren discussed new trends in accounting ethics; George Bailey reviewed his study on consumer credit recently conducted by him for the Federal Reserve Board; and Wallace Jensen discussed the latest findings of the Federal Tax Committee. James Gram contributed comments on deferred compensation for the group and Lynn Townsend reviewed a recent court case involving the C.P.A.'s application of judgment in an accounting matter.

Wallace M. Jensen and H. James Gram addressed the Ninth Annual Federal Tax Lecture of the Michigan Association of Certified Public Accountants on December 7. Mr. Gram spoke on "Current and Deferred Compensation"; "Future Prospects" was the title of Mr. Jensen's lecture.

HOUSTON

Owen Lipscomb was one of the principal speakers on the Tax Forum at the University of Houston sponsored by the Texas Society of C.P.A.'s, his subject being "Tax Considerations in Choosing the Form of Business Operation." "The Role of the Accountant in Estate Planning" was his topic when he addressed the Estate Planning Council in Oklahoma City; and his speech given before the Retail Controllers' Association in Houston was entitled "Recent Developments in

Profit-Sharing Plans and Other Problems of Closely Held Corporations."

Serving as Chairman of the Houston Chapter Committee on Cooperation with Bankers of the Texas Society of C.P.A.'s, Charles A. Blankenburg has been turning in some commendable committee work.

LOS ANGELES

Congratulations are in order for William Ratcliffe who was recently notified that he had successfully passed his C.P.A. examination.

John Heil was chairman of a technical session on Manual Systems and Aids presented November 28 by the Los Angeles Chapter of the California Society of C.P.A.'s.

MANAGEMENT SCIENCES RESEARCH DEPARTMENT

Roger R. Crane presented a paper entitled "The Decision Maker" before the Society for Advancement of Management at its Operations Research Conference November 29 and 30. The meeting was held in New York City.

MILWAUKEE

Serving on a panel at the Annual Bankers Conference sponsored by the First National Bank of Chicago, Roger Froemming answered questions based on a circularization of country banks as to subjects and questions they would like to have answered. Six other national accounting firms were represented on the panel.

MINNEAPOLIS

George C. Ludolph, speaking on aspects of income and estate taxes of particular interest to investors, appeared before a meeting of salesmen of Kalman and Company, a brokerage firm.

James F. Pitt was the moderator at a tax panel of the Minneapolis Chapter of the National Association of Cost Accountants on December 11.

NEW YORK

"Policies and Practices for Business Acquisitions" was the theme around which an American Management Association seminar was developed in early December. Gregory M. Boni served as co-chairman of the two-day event in the Sheraton-Astor Hotel in New York City.

William Carson spoke on "Fiduciary Income Tax Returns" before the Mid-Hudson Chapter of the New York State Society at Newburg, New York, on November 28.

John Ehling has been appointed to the subcommittee of the Committee on Cooperation with Commercial Credit Grantors of the New York State Society of C.P.A.'s.

A trio of engagements was completed during the month of January by Kenneth P. Mages: January 8—"Financing Revolving Credit Accounts" before the National Retail Dry Goods Association; January 16—panel presentation on "Distinction Between Internal Control and Internal Audit" before a joint meeting of the Metropolitan Controllers' Association and the New York State Society of Certified Public Accountants; and on January 22—panel member discussing the position of the systems department in an organization before the Knickerbocker Chapter of the Systems and Procedures Association.

As chairman of the Retail Accounting Committee of the New York State Society of C.P.A.'s, Arthur Michaels arranged the joint dinner meeting between the Society and the Metropolitan Control-

lers' Association in January.

William W. Wertz participated in a panel discussion by members of the Executive Board of the Society of Business Advisory Professions, of which he is a director and also Secretary and Treasurer. The topic was "The Business Advisory Professions—A Self-Examination: What Are—or Should Be—Their Standards?"

Mr. Wertz was the speaker recently at the Ohio State Society's 23rd Annual Meeting, choosing as his topic "Recommended Accounting Procedures."

Anthony Daly attended the annual conference of the Middle Atlantic Placement Officers Association recently at which the problem of recruiting accounting majors was thoroughly discussed. The meeting was held in Old Point Comfort, Virginia.

PITTSBURGH

For the best speech at the graduation banquet of the public speaking class sponsored by the Pittsburgh Chapter of the Pennsylvania Institute of C.P.A.'s, George O. Tonks garnered a handsome pair of binoculars.

Robert M. Trueblood has been appointed auditor of the Borough of Fox Chapel, Pittsburgh, Pa.

Louis A. Werbaneth is teaching an evening class at the University of Pittsburgh. He has also been appointed to the Committee on Taxation of the Pennsylvania Institute of C.P.A.'s.

PORTLAND

John Crawford addressed a group of attorneys and accountants at the Montana State University in Missoula on December 1. His topic was "Taxation of Partnerships."

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ST. LOUIS

Joseph Rachubka delivered a talk before the Aerial Applicators Conference of the National Aviation Trades Association at their seventeenth annual meeting in this city. He developed his speech around "Sharpening Your Pencil on Cost Accounting and Control."

SAN FRANCISCO

Speaking on "The Benefits of Industry Uniform Cost Accounting," Wayne Mayhew addressed the Washington Society of Certified Public Accountants in Seattle on November 15 at the Benjamin Franklin Hotel. The day before Mr. Mayhew delivered a similar talk to the National Association of Cost Accountants, Seattle-Tacoma Chapter.

In the 26th Annual Plywood Review issue of the lumbermen's magazine, *Timberman*, there is an extensive article penned by Mr. Mayhew entitled "Do you Know Your Real Costs?" The author tells how, through a comprehensive plywood study, it was possible to formulate simple, practical procedures for determining the cost of plywood panels by grade and thickness.

Robert Johnson made a presentation on "Statistical Sampling in Air Force Internal Audits" before an Air Force conference at Chandler, Arizona, November 15, 16, and 17.

The Lambda Chapter of Beta Alpha Psi enjoyed a talk by Leroy Schadlich on the subject of "Providing for Income Tax Liability and Uncertain Tax Situations" at their luncheon meeting on December 4.

The California Society of Certified Public Accountants held their Seventh Annual Tax Accounting Conference in both Los Angeles and San Francisco with

identical programs for each meeting. Leroy Schadlich served as chairman of the San Francisco meet which was themed to "Special Tax Accounting Problems."

Thomas J. Ennis presented a paper on "Public Relations and the Certified Public Accountant" on December 14 at a two-day session of the State Board of Directors and committee chairmen of the California Society.

Mr. Ennis had been appointed to membership of the program committee of the Stanford Graduate Study Conference to be held in August 1957.

SEATTLE

The Seattle Office will be well represented in the Washington Society activities this year with the recent announcement of the following appointments:

Durwood L. Alkire—Vice president and member of Legislative Committee

Edward P. Tremper—Chairman, Tax Practice Committee and member of Legislative Committee

Robert M. Benjamin—Chairman, Public Relations Committee

Eugene E. Corbally—Membership Committee

Gerald E. Gorans—Accounting Personnel Committee

Robert B. Hevly—Publications Committee

Eric A. Nord—Management Services Committee

J. Byron Norton—Taxation Committee

Robert J. Sheriff—C.P.A. Examination

Stockpiling Committee

Dean D. Thornton—Meetings-Arrangements Committee

Donald C. Wiese—Public Relations Committee