

1997

AICPA committees, 1997-98: Officers, board of directors, council, boards and committees, state CPA societies, dates of board, council, and annual member meetings

American Institute of Certified Public Accountants

Follow this and additional works at: https://egrove.olemiss.edu/aicpa_comm

Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

American Institute of Certified Public Accountants, "AICPA committees, 1997-98: Officers, board of directors, council, boards and committees, state CPA societies, dates of board, council, and annual member meetings" (1997). *AICPA Committees*. 12. https://egrove.olemiss.edu/aicpa_comm/12

This Book is brought to you for free and open access by the American Institute of Certified Public Accountants (AICPA) Historical Collection at eGrove. It has been accepted for inclusion in AICPA Committees by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.

As of August 1, 1997

AICPA COMMITTEES

1997/98

AICPA

AICPA

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

AICPA COMMITTEES

1997/98

*Officers, Board of Directors, Council,
Boards and Committees*

State CPA Societies

*Dates of Board, Council,
and Annual Member Meetings*



As of August 1, 1997

AICPA

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

AICPA COMMITTEES

1997/98

*Officers, Board of Directors, Council,
Boards and Committees*

State CPA Societies

*Dates of Board, Council,
and Annual Member Meetings*

*The appointments indicated in AICPA Committees are current as of August 1, 1997.
Changes in appointment status, name, address, etc. that occur subsequent to this date
are not reflected in the listings which follow.*

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

1211 Avenue of the Americas, New York, NY 10036-8775
(212) 596-6200 FAX: (212) 596-6213

Harborside Financial Center, 201 Plaza Three, Jersey City, NJ 07311-3881
(201) 938-3000, (212) 596-6200 FAX: (201) 938-3329

1455 Pennsylvania Avenue NW, Washington, DC 20004-1081
(202) 737-6600 FAX: (202) 638-4512

AICPA Online: <http://www.aicpa.org>

COMMITTEE APPOINTMENTS

Frank J. Katusak

(212) 596-6130 FAX: (212) 596-6104 fkatusak@aicpa.org

John E. Lewison

(212) 596-6030 FAX: (212) 596-6104 jlewis@aicpa.org

Julie C. Nortillo

(212) 596-6131 FAX: (212) 596-6104 jnortillo@aicpa.org

Andrea D. Singletary

(212) 596-6097 FAX: (212) 596-6104 asingletary@aicpa.org

Copyright © 1997 by
American Institute of Certified Public Accountants, Inc.,
New York, NY 10036-8775

All rights reserved. Requests for permission to make copies of any part of
this work should be mailed to Permissions Department, AICPA, Harborside
Financial Center, 201 Plaza Three, Jersey City, NJ 07311-3881.

Table of Contents

	Page
Past Chairmen	2
Alphabetical Index of All AICPA Boards, Committees, and Subcommittees	6
Overview of AICPA and Its Committee Structure	10
Mission Statement and Objectives	10
Role of Volunteer Members	10
Committee Terminology	11
Vision and Values	13
AICPA Board Policy Statement on Discrimination and Sexual and Other Forms of Harassment in the Workplace	14
Board of Directors	18
Board Committees	19
Council Members	23
Elected	23
At Large	31
Ex Officio (Past Presidents/Chairmen of the Board)	33
Designated Council Representatives of State Societies	34
Representation by State	39
Future Meeting Dates of Board, Council, and Annual Member Meetings	52
Alphabetical Listing of Boards, Executive Committees, Committees, Special Committees, Subcommittees, and Affiliated Entities and Their Members	54
Division for CPA Firms Sponsored by AICPA	164
AICPA Delegation to International Committees and Conferences	172
Practice Group B Advisory Committee	176
State Society Offices	180
Alphabetical Index of All Members of Boards, Executive Committees, Committees, Special Committees, and Subcommittees	188
Alphabetical Index of AICPA Committee Staff Liaisons	214

Past Chairmen

PAST CHAIRMEN¹

AMERICAN ASSOCIATION OF PUBLIC ACCOUNTANTS

1887–1888	James Yalden
1888–1889	John Heins
1889–1890	John Heins
1890–1891	John Heins
1891–1892	James Yalden
1892–1893	Henry R.M. Cook
1893–1894	Richard F. Stevens
1894–1895	Richard F. Stevens
1895–1896	Richard F. Stevens
1896–1897	Frank Broaker
1897–1898	W. Sanders Davies
1898–1899	David Rollo
1899–1900	Leonard H. Conant
1900–1901	Leonard H. Conant
1901–1902	Ferdinand W. Lafrentz
1902–1903	Ferdinand W. Lafrentz
1903–1904	John R. Loomis
1904–1905	John R. Loomis
1905–1906	John R. Loomis
1906–1907	Elijah Watt Sells
1907–1908	Elijah Watt Sells
1908–1909	J.E. Sterrett
1909–1910	J.E. Sterrett
1910–1911	Edward L. Suffern
1911–1912	Edward L. Suffern
1912–1913	Robert H. Montgomery
1913–1914	Robert H. Montgomery
1914–1915	J. Porter Joplin
1915–1916	J. Porter Joplin

THE INSTITUTE OF ACCOUNTANTS IN THE UNITED STATES OF AMERICA

1916–1917	W. Sanders Davies
-----------	-------------------

AMERICAN INSTITUTE OF ACCOUNTANTS

1917–1918	W. Sanders Davies
1918–1919	Waldron H. Rand
1919–1920	Waldron H. Rand
1920–1921	Carl H. Nau
1921–1922	Carl H. Nau
1922–1923	Edward E. Gore
1923–1924	Edward E. Gore
1924–1925	John B. Niven

¹Prior to the 1973–1974 year, the senior volunteer member's title was president.

1925–1926	William H. West
1926–1927	William H. West
1927–1928	John R. Ruckstell
1928–1929	Frederick H. Hurdman
1929–1930	Frederick H. Hurdman
1930–1931	Charles B. Couchman
1931–1932	Charles B. Couchman
1932–1933	John F. Forbes
1933–1934	John F. Forbes
1934–1935	George Armistead
1935–1936	Robert H. Montgomery

AMERICAN INSTITUTE OF ACCOUNTANTS

1936–1937	Robert H. Montgomery
1937–1938	Clem W. Collins
1938–1939	Clem W. Collins
1939–1940	John K. Mathieson
1940–1941	C. Oliver Wellington
1941–1942	Norman L. McLaren
1942–1943	George S. Olive
1943–1944	Victor H. Stempf
1944–1945	Samuel J. Broad
1945–1946	T. Dwight Williams
1946–1947	Edward B. Wilcox
1947–1948	George D. Bailey
1948–1949	Percival F. Brundage
1949–1950	J. Harold Stewart
1950–1951	T. Coleman Andrews
1951–1952	J. William Hope
1952–1953	J.A. Phillips
1953–1954	Arthur B. Foye
1954–1955	Maurice H. Stans
1955–1956	John H. Zebley, Jr.

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

1956–1957	Marquis G. Eaton
1957–1958	Alvin R. Jennings
1958–1959	Louis H. Penney
1959–1960	J.S. Seidman
1960–1961	Louis H. Pilie
1961–1962	John W. Queenan
1962–1963	Robert E. Witschey
1963–1964	Clifford V. Heimbucher
1964–1965	Thomas D. Flynn
1965–1966	Robert M. Trueblood

1966–1967	Hilliard R. Giffen
1967–1968	Marvin L. Stone
1968–1969	Ralph E. Kent
1969–1970	Louis M. Kessler
1970–1971	Marshall S. Armstrong
1971–1972	Walter J. Oliphant
1972–1973	LeRoy Layton
1973–1974	Samuel A. Derieux
1974–1975	Philip L. Defiesse
1975–1976	Ivan O. Bull
1976–1977	Michael N. Chetkovich
1977–1978	Stanley J. Scott
1978–1979	Joseph P. Cummings
1979–1980	Wm. R. Gregory
1980–1981	William S. Kanaga
1981–1982	George D. Anderson
1982–1983	Rholan E. Larson
1983–1984	Bernard Z. Lee
1984–1985	Ray J. Groves
1985–1986	Herman J. Lowe
1986–1987	J. Michael Cook
1987–1988	A. Marvin Strait
1988–1989	Robert L. May
1989–1990	Charles Kaiser, Jr.
1990–1991	Thomas W. Rimerman
1991–1992	Gerald A. Polansky
1992–1993	Jake L. Netterville
1993–1994	Dominic A. Tarantino
1994–1995	Robert L. Israeloff
1995–1996	Ronald S. Cohen
1996–1997	Robert Mednick

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

ALPHABETICAL INDEX OF ALL AICPA COMMITTEES, SUBCOMMITTEES, AND BOARDS

	Page
Accountants' Legal Liability Committee	56
Accounting Education Executive Committee	54
Accounting and Review Services Committee	57
Accounting Careers Subcommittee	55
Accounting Literature Awards Selection Committee, Joint AICPA/AAA	105
Accounting Research Association, Inc.	19
Accounting Standards Executive Committee	58
Accreditation of Specialization, Special Committee	59
Accredited in Business Valuation (ABV) Credential Committee	112
Accredited in Business Valuation (ABV) Examination Committee . . .	70
AICPA Benevolent Fund, Inc.	60
AICPA Effective Legislation Committee	20
AICPA/NASBA Computerization Implementation Committee	61
AICPA Peer Review Board	61
AICPA Professional Liability Insurance Programs Committee	99
American Institute of Certified Public Accountants Foundation	63
Assurance Services Executive Committee	64
Audit Committee	21
Auditing Standards Board (Effective Jan. 1–Dec.31, 1997)	65
Auditing Subcommittee (Examinations)	71
Awards Committee	67
Banking and Savings Institutions Committee	68
Board of Directors	18
Board of Examiners	69
Business and Industry Executive Committee	75
BIEC New Finance Subcommittee	77
BIEC Professional Development Subcommittee	77
BIEC Professional Issues Subcommittee	78
BIEC Strategic Liaisons Subcommittee	79
Business Law and Professional Responsibilities Subcommittee	71
Collaboration Award Committee, Joint AICPA/AAA	106
Committee Operations Committee	79
Compensation Committee	22
Computer Auditing Subcommittee	66
Corporations and Shareholders Taxation Committee	83
CPE Board of Management	80
CPE Standards Subcommittee	81
Credit Unions Committee	84
Curriculum and Instruction in Accounting Education Subcommittee	55

	Page
Educational Management Exchange Subcommittee (EDMAX)	82
Employee Benefit Plans Committee	85
Employee Benefits Taxation Committee	86
Federal Key Person Committee	87
Finance Committee	22
Financial Accounting and Reporting Subcommittee	72
Financial Reporting Coordinating Committee	88
Financial Services Industry Taxation Committee	89
Government Accounting and Auditing Committee	90
Governmental Technical Standards Subcommittee	126
Health Care Committee	92
Independence-Behavioral Standards Subcommittee	127
Individual Taxation Committee	93
Information Technology Executive Committee	94
Information Technology Practices Subcommittee	95
Information Technology Research Subcommittee	96
Insurance Companies Committee	97
Insurance Programs Executive Committee	98
Inter-American Accounting Association, AICPA Delegation to	172
International Accounting Standards Committee, AICPA Delegation to	172
International Federation of Accountants, AICPA Delegation to	172
International Qualifications Appraisal Board	101
International Strategy Special Committee	102
International Taxation Committee	103
International Uniform CPA Qualification Examination (IQEX) Subcommittee	73
Investment Companies Committee	104
Investments Committee	105
Joint Trial Board	107
Life Insurance/Disability Plans Committee	100
Management of an Accounting Practice Committee	109
Management Consulting Services Executive Committee	111
MCS Business Valuations and Appraisals Subcommittee	113
MCS Litigation and Dispute Resolution Services Subcommittee	114
MCS Member Development & Communication Subcommittee	115
Members in Government Committee	116
Minority Initiatives Committee	117
National Steering Committee on Regulation of the Profession	118
Nominations Committee	119
Not-for-Profit Organizations Committee	120

	Page
Partnership Taxation Committee	121
Personal Financial Planning Executive Committee	123
Personal Financial Specialist Examination Committee	73
Personal Financial Specialist Subcommittee	124
Personal Lines Insurance Committee	100
Practice Group B Advisory Committee	176
Private Companies Practice Executive Committee	164
Professional Ethics Executive Committee	124
Public Utilities Committee	130
Quality Control Inquiry Committee	169
Real Estate Committee	131
Relations with Actuaries Committee	132
Relations with the Bar Committee	133
Relations with the Judiciary Subcommittee	134
Responsibilities in Tax Practice Committee	134
Retirement Committee (Members)	136
S Corporation Taxation Committee	136
SECPS Peer Review Committee	167
SEC Practice Section Executive Committee	166
SEC Regulations Committee	137
Small Business Taxation Committee	139
Small Firm Advocacy Committee	140
Standard Setting Subcommittee (Examinations)	74
State and Local Taxation Committee	141
State Legislation Committee	142
Stockbrokerage and Investment Banking Committee	143
Strategic Planning Committee	144
Strategic Planning Advisory Subcommittee	145
Tax Accounting Committee	147
Tax Education Committee	148
Tax Executive Committee	149
Tax Exempt Organizations Committee	150
Tax Forms Committee	151
Tax Legislative Liaison Committee	152
Tax, Managerial and Governmental Accounting and Reporting Subcommittee	74
Tax Policy and Simplification Committee	153
Tax Practice and Procedures Committee	155
Tax Practice Guides Committee	156
Tax Practice Management Committee	157
Tax Technology Committee	158
Technical Issues Committee (PCPS)	165
Technical Standards Subcommittee (Ethics)	128
Trust, Estate, and Gift Tax Committee	159
Women and Family Issues Executive Committee	160

Overview of AICPA and Its Committee Structure

MISSION STATEMENT AND OBJECTIVES

The current AICPA Mission Statement, as revised in November 1995, states that:

The American Institute of Certified Public Accountants is the national, professional organization for all Certified Public Accountants. Its mission is to provide members with the resources, information, and leadership that enable them to provide valuable services in the highest professional manner to benefit the public as well as employers and clients.

In fulfilling its mission, the AICPA works with state CPA organizations and gives priority to those areas where public reliance on CPA skills is most significant.

Additionally, to achieve its mission, the Institute pursues five objectives:

Advocacy

Serves as the national representative of CPAs before governments, regulatory bodies, and other organizations in protecting and promoting members' interests.

Certification and Licensing

Seeks the highest possible level of uniform certification and licensing standards and promotes and protects the CPA designation.

Communications

Promotes public awareness and confidence in the integrity, objectivity, competence, and professionalism of CPAs and monitors the needs and views of CPAs.

Recruiting and Education

Encourages highly qualified individuals to become CPAs and supports the development of outstanding academic programs.

Standards and Performance

Establishes professional standards; assists members in continually improving their professional conduct, performance, and expertise; and monitors such performance to enforce current standards and requirements.

ROLE OF VOLUNTEER MEMBERS

The AICPA's mission is carried out through the volunteer work of approximately 2,000 members serving on the Institute's governing Council, Board of Directors, and its boards, committees, subcommittees, and task forces. Council is the governing body of the AICPA with 266 members from every state and U.S. licensing jurisdiction. It meets twice a year and is responsible for establishing the Institute's general policy. It is composed of AICPA members from each state/jurisdiction. One AICPA member is designated by each state society for a one-year term and members from state societies with vacancies on Council are elected each year for a three-year term. In addition, the 23 members of the Board of Directors, the past Institute Chair, and 21 members-at-large serve on Council.

The Board of Directors acts as the executive committee of Council, directing Institute activities between Council meetings: It meets five times a year. The 23-member board includes 16 directors and three public members who serve for three-year terms; the chair, vice chair, and immediate past chair; and the president, who is a member of the Institute staff.

The Committee Operations Committee evaluates activities of all Institute committees against the AICPA Mission Statement and Strategic Plan and advises the Board of Directors on the continuance of existing committees and on the need for appointment of new committees.

Each year, the chair of the Board of Directors appoints approximately 1,300 members to serve on more than 100 committees and subcommittees, and all major segments of the membership are represented. Another approximately 500 members serve on boards, committees, and task forces that are separate from the appointments by the Board chair.

COMMITTEE TERMINOLOGY

Board

The bylaws for a Board of Directors, a Joint Trial Board, a CPE Board of Management, an AICPA Peer Review 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 Chair 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 chair.

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 Chair 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 Chair 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 Chair 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 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 Chair of the Board except that a planning subcommittee may be appointed by the chair 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 chair of the related executive committee or committee. (Task Forces are not included in this report.)

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
- AICPA Peer Review Board
- Assurance Services Executive Committee
- Auditing Standards Board
- Board of Examiners
- CPE Board of Management
- 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 from the Council or the Board of Directors, on matters related to their area of practice:

- Accounting and Review Services Committee
- Accounting Standards Executive Committee
- AICPA Peer Review Board
- Assurance Services Executive Committee
- Auditing Standards Board
- 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

VISION AND VALUES

In carrying out the mission and objectives of the AICPA and supporting the work of the Institute’s committees, the staff of the AICPA developed the following Vision and Values Statement to guide them in their efforts:

The AICPA is the Premier National Professional Association in the United States. Our employees are a diverse, Unified Team Who:

- Are committed to member service and the public interest, providing the highest quality products, services, and support possible.
- Listen and respond to the needs and expectations of members, prospective members, the public, and one another.
- Serve members with excellence.
- Act with the highest ethical behavior, performing with integrity and professionalism.
- Are committed to learning and using new or existing tools and technology to its maximum potential.
- Are responsive to others in a respectful and courteous manner.
- Embrace change and approach challenges with “can do” enthusiasm and creative thinking.
- Constantly seek opportunities to attract and retain members, offer additional products or services, reduce costs, and improve productivity.
- Are empowered to problem-solve and make decisions with the expectation of support by the AICPA.

The AICPA is Committed to Providing Its Employees With:

- Timely training to acquire the knowledge and skills needed for current and future jobs.
- Opportunity for professional and personal growth through job enlargement, rotation, and education.
- A team environment that fosters participation, diversity, differences of opinion, and a commitment to excellence.

- Technology and related training and support needed to do an effective job within budget limitations.
- A system that recognizes and rewards outstanding performance, ongoing contributions and innovations of individuals and teams within the AICPA.
- Empowerment to problem-solve and make accountable and responsible decisions.
- A process that respects and utilizes contributions from staff throughout the Institute.
- Opportunities for promotion from within, when qualified and possible.
- Above all, a professional environment that values open and candid communications based on honesty, trust, respect, healthy competition, and conflict resolution.

AICPA BOARD POLICY STATEMENT ON DISCRIMINATION AND SEXUAL AND OTHER FORMS OF HARASSMENT IN THE WORKPLACE

Committee members are reminded that the following AICPA Board Policy Statement which was recently published in The CPA Letter applies not only to Institute Staff but also to all committee members while engaged in committee activities.

The purpose of this statement is to reaffirm the policy of the American Institute of Certified Public Accountants of condemning discrimination and sexual and other forms of harassment — which are violations of federal, state and municipal law — in the accounting workplace and the client organizations our members serve. The AICPA believes that incidents of discrimination and harassment are inexcusable and should not be tolerated in the accounting profession.

The AICPA encourages all employers in the accounting profession, regardless of size, to condemn discrimination and harassment of all kinds by communicating to their management and employees that such discrimination and harassment will not be tolerated; that they will investigate complaints of such discrimination and harassment immediately and confidentially; and take whatever action is necessary, including dismissal of personnel, to eliminate the problem. The AICPA also encourages all such employers to attempt to prevent discrimination and harassment of all kinds through the adoption of comprehensive policies and by implementing education programs to inform management and employees of their rights and obligations under such policies.

No person, either male or female, professional or administrative, should be subject to unsolicited and unwelcomed verbal or physical conduct of a discriminatory or sexual nature. Such conduct could include stereotyped or demeaning remarks or gestures offensive to either gender or to racial, ethnic or religious groups. Accordingly, all professional and administrative personnel who believe they have been subjected to discrimination or

harassment from other personnel or third parties should be encouraged to report such incidents or conduct to appropriate persons in the organization immediately to assure that suitable actions are taken to curtail and prevent such conduct.

In the event of substantiated discrimination or harassment by a client, customer, supplier or another employee, the organization's management should take prompt remedial action to ensure a discrimination/harassment-free workplace for the individual. Although there are limits on the ability to influence client or supplier behavior, possible remedial steps could include immediate discussion with the client, sending a letter of objection or refusal to continue the business relationship. In any event, the message should be clear that such conduct will not be tolerated and must stop immediately. All workplace policies against discrimination and harassment should be clear that it is the obligation of every person within the organization to comply with the policies against discrimination and harassment in both practice and spirit.

The AICPA is committed to raising awareness about discrimination and sexual and other forms of harassment and its prevention in the accounting workplace through the following activities:

- Publishing articles in the *Practicing CPA* and the *Journal of Accountancy* relevant to the identification, prevention and resolution of discrimination/harassment complaints.
- Publishing guidance for firms in the *Management of an Accounting Practice Handbook* for the establishment and management of an antidiscrimination/harassment policy, including a sample of such policy.
- Presenting educational workshops that enhance awareness of such discriminatory/harassment conduct and its prevention.

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 1997–98

OBJECTIVE: To advance the Institute's continuing objectives through distinguished leadership and effective management.

Stuart Kessler, Chair, Goldstein Golub Kessler & Company, P.C.
1185 Avenue of the Americas, New York, NY 10036–2602 (212) 372–1304
FAX: (212) 372–8304 skessle@ggk.com

Olivia F. Kirtley, Vice Chair, Vermont American Corporation,
Ste. 2300, 101 S. 5th St., Louisville, KY 40202 (502) 625–2110
FAX: (502) 625–2122 olivia.kirtley@vermontamerican.com

Barry C. Melancon, President & CEO, American Institute of CPAs,
1211 Avenue of the Americas, New York, NY 10036–8775 (212) 596–6001
FAX: (212) 596–6128 bmelancon@aicpa.org

BOARD OF DIRECTORS FOR THREE YEARS 1997–2000

Nita J. Clyde, Clyde Associates, North Central Plz. I, 12655 N. Central
Expy. Ste. 915, Dallas, TX 75243 (972) 387–8266 FAX: (972) 387–8289

Edward J. Dupke, Rehmann Robson, P. C., 3230 Eagle Park Dr. NE,
Ste. 201, Grand Rapids, MI 49505–4544 (616) 975–4100
FAX: (616) 975–4400 73622.304@compuserve.com

Kathryn Forbes, Clarity Corp., 5706 N. Central Ave., Phoenix,
AZ 85012 (602) 266–6400 FAX: (602) 266–6491

Richard P. Kearns, Price Waterhouse LLP, 1177 Avenue of
the Americas, New York, NY 10036–2798 (212) 596–5780
FAX: (212) 596–8990

Z.H. Montgomery, Elliott, Davis & Company, LLP, P.O. Box 2227
(29202), 1901 Main St., Ste. 1650, Columbia, SC 29201–2435
(803) 256–0002 FAX: (803) 254–4724

William E. Trueheart**, Reading is Fundamental, 600 Maryland Ave.,
SW, Suite 600, Washington, DC 20024–2569 (202) 287–7283
FAX: (202) 287–3196

BOARD OF DIRECTORS FOR TWO YEARS 1997–99

James G. Castellano, Rubin, Brown, Gornstein & Co., LLP, 6th Floor,
230 South Bemiston Ave., St. Louis, MO 63105–1907 (314) 727–8150
FAX: (314) 727–9195 james-castellano@rbgco.com

Jerry L. Esselstein, Berwanger Overmyer Assoc., 2245 Northbank Dr.,
Columbus, OH 43220 (614) 326–4731 FAX: (614) 457–1507
jesselstein@boa-ins.com

Dan H. Hanke, Hanke, Green & Stein, P.C., 745 E. Mulberry, Ste. 600,
San Antonio, TX 78212–3184 (210) 732–4000 FAX: (210) 732–4400

Susan W. Kline, 12248 Voyageur Court, Indianapolis, IN 46236–9282
(317) 826–0971 FAX: (317) 826–0971 susankline@compuserve.com

Paul Kolton**, 9 Hunting Ridge Rd., Stamford, CT 06903 (203) 322-5045
FAX: (203) 322-5148

Robert A. Petersen, Petersen Associates, Bldg. 3, Ste. 140, 3000 Sand Hill Rd., Menlo Park, CA 94025-7116 (415) 854-8060
FAX: (415) 854-9354 bob@rapcpa.com

BOARD OF DIRECTORS FOR ONE YEAR 1997-98

Harvey L. Coustan, Ernst & Young LLP, Sears Tower, 233 S. Wacker Dr., Chicago, IL 60606-6306 (312) 879-3495 FAX: (312) 879-4145
cpacoucaol.com

Dennis E. Eckart**, Arter & Hadden, 1801 K St., NW, Ste. 400, Washington, DC 20006 (202) 775-4450 FAX: (202) 857-0172

Lawrence D. Handler, Remington Products, 60 Main St., Bridgeport, CT 06604-5772 (203) 332-9738 FAX: (203) 336-9231

Robert R. Harris, Harris, Cotherman & Associates, CPAs, Chartered, 3150 Cardinal Dr., Ste. 200, Vero Beach, FL 32963 (561) 234-8484
FAX: (561) 234-8488

Judith H. O'Dell, Beucler, Kelly & Irwin, Ltd., 125 Strafford Ave., Ste. 116, Wayne, PA 19087-3318 (610) 688-3200 FAX: (610) 688-1492

M. A. Pendergast, Urbach Kahn & Werlin PC, 66 State St., Albany, NY 12207-2595 (518) 449-3166 FAX: (518) 427-8259
mpendergast@ukw.com

Gary J. Previts, Weatherhead School of Management, Department of Accountancy, Case Western Reserve University, Cleveland, OH 44106-7235 (216) 368-2074 FAX: (216) 368-4776 gjpopo.cwru.edu

EX OFFICIO

Robert Mednick, Andersen Worldwide, 225 N. Michigan Ave. A16F, Chicago, IL 60601-7600 (312) 507-2235 FAX: (312) 507-4239

STAFF LIAISON:

Frank J. Katusak, Executive Administrator to the President (212) 596-6130 FAX: (212) 596-6104 fkatusak@aicpa.org

BOARD COMMITTEES

NOTE:

The Chair 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 1997-98:

ACCOUNTING RESEARCH ASSOCIATION, INC.

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

**Public Member

OFFICERS AND BOARD OF TRUSTEES

Judith H. O'Dell, President, Beucler, Kelly & Irwin, Ltd., 125 Strafford Ave., Ste. 116, Wayne, PA 19087-3318 (610) 688-3200
FAX: (610) 688-1492

Nita J. Clyde, Vice President, Clyde Associates, North Central Plz. I, 12655 N. Central Expy., Ste. 915, Dallas, TX 75243 (972) 387-8266
FAX: (972) 387-8289

Edward J. Dupke, Secretary-Treasurer, Rehmann Robson, P.C., 3230 Eagle Park Dr. NE, Ste. 201, Grand Rapids, MI 49505-4544
(616) 975-4100 FAX: (616) 975-4400 73622.304@compuserve.com

Stuart Kessler, Goldstein Golub Kessler & Company, P.C., 1185 Avenue of the Americas, New York, NY 10036-2602
(212) 372-1304 FAX: (212) 372-8304 skessle@ggk.com

Barry C. Melancon, American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036-8775 (212) 596-6001
FAX: (212) 596-6128 bmelancon@aicpa.org

Z.H. Montgomery, Elliott, Davis & Company, LLP, P.O. Box 2227 (29202), 1901 Main St., Ste. 1650, Columbia, SC 29201-2435
(803) 779-5870 FAX: (803) 254-4724

STAFF LIAISON:

Donna Borowicz, Controller, Accounting (201) 938-3210
FAX: (201) 938-3342 dborowicz@aicpa.org

AICPA BENEVOLENT FUND, INC.

All members of the Board of Directors constitute the membership of the AICPA Benevolent Fund, Inc. The members of the Fund meet once a year. (See page 60 for Officers and Board of Trustees.)

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.

Stuart Kessler, Chair, Goldstein Golub Kessler & Company, P.C., 1185 Avenue of the Americas, New York, NY 10036-2602 (212) 372-1304
FAX: (212) 372-8304 skessle@ggk.com

Robert A. Petersen, Secretary, Petersen Associates, Bldg. 3, Ste. 140, 3000 Sand Hill Rd., Menlo Park, CA 94025-7116 (415) 854-8060
FAX: (415) 854-9354 bob@rapcpa.com

Dennis E. Eckart*, Arter and Hadden, 1801 K St., NW, Ste. 400, Washington, DC 20006 (202) 775-7100

Kathryn Forbes, Clarity Corp., 5706 N. Central Ave., Phoenix, AZ 85012 (602) 266-6400 FAX: (602) 266-6491

Richard P. Kearns, Price Waterhouse LLP, 1177 Avenue of the Americas, New York, NY 10036-2798 (212) 596-5780 FAX: (212) 596-8990

Robert Mednick, Andersen Worldwide, 225 N. Michigan Ave. A16F, Chicago, IL 60601-7600 (312) 507-2235 FAX: (312) 507-4239

Barry C. Melancon, American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036-8775 (212) 596-6001 FAX: (212) 596-6128 bmelancon@aicpa.org

STAFF LIAISONS:

J. Thomas Higginbotham, Vice President, Congressional & Political Affairs (202) 434-9205 FAX: (202) 638-4512 jhigginbotham@aicpa.org

John E. Hunnicutt, Group Vice President, Government Affairs (202) 434-9203 FAX: (202) 638-4515 jhunnicutt@aicpa.org

AICPA FOUNDATION

All members of the Board of Directors constitute the membership of the AICPA Foundation. The members of the Foundation meet once a year. (See page 63 for Officers and Board of Trustees.)

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 FAX: (203) 322-5148

James G. Castellano, Rubin, Brown, Gornstein & Co., LLP, 6th Floor, 230 South Bemiston Ave., St. Louis, MO 63105-1907 (314) 727-8150 FAX: (314) 727-9195 james-castellano@rbgco.com

Jerry L. Esselstein, Berwanger Overmyer Associates, 2245 Northbank Dr., Columbus, OH 43220 (614) 326-4731 FAX: (614) 457-1507 jesselstein@boa-ins.com

Lawrence D. Handler, Remington Products, 60 Main St., Bridgeport, CT 06604-5799 (203) 332-9738 FAX: (203) 336-9231

Stuart Kessler, Goldstein Golub Kessler & Company, P.C., 1185 Avenue of the Americas, New York, NY 10036-2602 (212) 372-1304 FAX: (212) 372-8304 skessle@ggk.com

*Non AICPA Member

Gary J. Previts, Weatherhead School of Management, Department of Accountancy, Case Western Reserve University, Cleveland, OH 44106-7235 (216) 368-2074 FAX: (216) 368-4776 gjpopo.cwru.edu

Barry C. Melancon, Ex Officio, American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036-8775 (212) 596-6001 FAX: (212) 596-6128 bmelancon@aicpa.org

STAFF LIAISON:

Jerry Cicalese, Director, Internal Audit (201) 938-3171 FAX: (201) 938-3546 gcicalese@aicpa.org

COMPENSATION COMMITTEE

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

Stuart Kessler, Chair, Goldstein Golub Kessler & Company, P.C., 1185 Avenue of the Americas, New York, NY 10036-2602 (212) 372-1304 FAX: (212) 372-8304 skessle@ggk.com

Olivia F. Kirtley, Vice Chair, Vermont American Corporation, Ste. 2300, 101 S. 5th St., Louisville, KY 40202 (502) 625-2110 FAX: (502) 625-2122 olivia.kirtley@vermontamerican.com

Robert Mednick, Immediate Past Chair, Andersen Worldwide, 225 N. Michigan Ave. A16F, Chicago, IL 60601-7600 (312) 507-2235 FAX: (312) 507-2548

Jerry L. Esselstein, Berwanger Overmyer Associates, 2245 Northbank Dr., Columbus, OH 43220 (614) 326-4731 FAX: (614) 457-1507 jesselstein@boa-ins.com

STAFF LIAISON:

Barry C. Melancon, President (212) 596-6001 FAX: (212) 596-6128 bmelancon@aicpa.org

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.

Jerry L. Esselstein, Chair, Berwanger Overmyer Associates, 2245 Northbank Dr., Columbus, OH 43220 (614) 326-4731 FAX: (614) 457-1507

Harvey L. Coustan, Ernst & Young LLP, Sears Tower, 233 S. Wacker Dr., Chicago, IL 60606-6306 (312) 879-3495 FAX: (312) 879-4145 cpacoucaol.com

Dan H. Hanke, Hanke, Green & Stein, P.C., 745 E. Mulberry, Ste. 600, San Antonio, TX 78212-3184 (210) 732-4000 FAX: (210) 732-4400

Robert R. Harris, Harris, Cotherman & Associates, CPAs, Chartered,
3150 Cardinal Drive, Ste. 200, Vero Beach, FL 32963 (561) 234-8484

Stuart Kessler, Goldstein Golub Kessler & Company, P.C., 1185 Avenue
of the Americas, New York, NY 10036-2602 (212) 372-1304
FAX: (212) 372-8304 skessle@ggk.com

Olivia F. Kirtley, Vermont American Corporation, Ste. 2300,
101 S. 5th St., Louisville, KY 40202 (502) 625-2110
FAX: (502) 625-2122 olivia.kirtley@vermontamerican.com

Susan W. Kline, 12248 Voyager Court, Indianapolis, IN 46236-9282
(317) 826-0971 FAX: (317) 826-0971 susankline@compuserve.com

Paul Kolton*, 9 Hunting Ridge Rd., Stamford, CT 06903
(203) 322-5045 FAX: (203) 322-5148

Robert Mednick, Andersen Worldwide, 225 N. Michigan Ave. A16F,
Chicago, IL 60601-7600 (312) 507-2235 FAX: (312) 507-4239

Barry C. Melancon, American Institute of CPAs, 1211 Avenue of
the Americas, New York, NY 10036-8775 (212) 596-6001
FAX: (212) 596-6128 bmelancon@aicpa.org

M.A. Pendergast, Urbach Kahn & Werlin P.C., 66 State St., Albany,
NY 12207-2595 (518) 449-3166 FAX: (518) 427-8259
mpendergast@ukw.com

William E. Trueheart*, Reading is Fundamental, 600 Maryland Ave.
SW, Suite 600, Washington, DC 20024-2569 (202) 287-7283
FAX: (202) 287-3196

STAFF LIAISON:

Eileen Miele, Chief Financial Officer (201) 938-3221
FAX: (201) 938-3466 emiele@aicpa.org

COUNCIL—ELECTED MEMBERS

ELECTED COUNCIL FOR THREE YEARS 1997-2000

Keith D. Balkcom, Balkcom & Company, CPAs, P.A., 1201 Eubank NE,
Ste. 4, Albuquerque, NM 87112-5300 (505) 293-0173

Leman G. Beall III, Rea & Associates, Inc., 5151 Post Rd., Dublin,
OH 43017-1117 (614) 889-8725 FAX: (614) 889-0159

Charles D. Bragg, Charles D. Bragg, P.O. Box 14286, 401 Eisenhower
Dr., Savannah, GA 31416 (912) 355-4725

Kevin E. Branson, Thomas, Head & Greisen, A.P.C., 1400 W. Benson
Blvd. #400, Anchorage, AK 99503-3683 (907) 272-1571

David W. Burke, Butler & Burke, LLP, 100 Club Oaks Court, Ste. A,
Winston-Salem, NC 27104 (910) 768-2310 FAX: (910) 768-8573

Ted Carmical, Ralph McQueen & Co., Ltd., 100 E. Daniels St.,
P.O. Box 326, Dermott, AR 71638-0326 (501) 538-5063

Lloyd G. Case, Forum Communications Co., P.O. Box 2020,
101 5th St. N., Fargo, ND 58102 (701) 241-5404

Mark A. Chandler, Columbia Natural Resources, P.O. Box 6070,
Charleston, WV 25362 (304) 353-5067 FAX: (304) 353-5249
mchandler@colcnr.com

Jacob J. Cohen, Walpert, Smullian &, Blumenthal, P.A., Ste. 400,
29 W. Susquehanna Ave., Baltimore, MD 21204-5201 (410) 296-4600
FAX: (410) 828-6084 jcohen@wsbpa.com

Donald M. Dale, Sr., Goodman & Company, LLP, P.O. Box 3247, One
Commercial Pl., Ste. 800, Norfolk, VA 23510-2312 (757) 624-5100
FAX: (757) 624-5233 dale@goodmanco2.com

Richard P. Dana, Maine Technical Source, 28 US RR One, Yarmouth,
ME 04096 (207) 846-5143 FAX: (207) 846-3674

Carol P. Deegan, Pierce, Deegan & Hodgins, P.A., 4001 Newberry Rd.,
Ste. A-4, Gainesville, FL 32607-2384 (904) 375-7739

Gary F. Demaree, Gary F. Demaree, 1921 Virginia Dale, Helena,
MT 59601-5886 (406) 443-2844

Francisco E. Depusoir, Francisco Depusoir, Kingshill, P.O. Box 1734,
St. Croix, VI 00850 (809) 778-3446 FAX: (809) 778-3346

J.H. Engelbach, Engelbach Roberts & Co., 4000 Classen Ctr.,
Ste. 100-C, Oklahoma City, OK 73118 (405) 528-4000
FAX: (405) 528-4025

Mark W. Engelhart, Eide Helmeke PLLP, P.O. Box 1560, 124 S. 1st St.,
Aberdeen, SD 57402 (605) 225-8783 FAX: (605) 225-0508

Arthur Farber, Altschuler, Melvoin and, Glasser LLP, 30 S. Wacker Dr.,
Ste. 2600, Chicago, IL 60606-7405 (312) 207-2818 FAX: (312) 207-6172

Gary L. Fish, Illinois State University, Dept. of Accounting/MC 5520,
Normal, IL 61790-5220 (309) 438-5259 FAX: (309) 438-8431

Wayne N. Fraser, Fraser & Company, 111 2nd Ave. NE, Ste. 800,
St. Petersburg, FL 33701-3441 (813) 821-3133

David L. George, Merrill Lynch Pierce Fenner, P.O. Box Q, Newport
Beach, CA 92658 (714) 955-6161 FAX: (714) 970-7417
david_george@ml.com

Bernard R. Gingras, Gingras, Collister, Babinski, & Co., 333 Fairfield
Rd., Fairfield, NJ 07004-1930 (973) 227-8100 FAX: (973) 227-4968
bocefuss@aol.com

Bruce J. Harper, Harper & Pearson, Co., P.C., One Riverway, Ste. 1000,
Houston, TX 77056-1973 (713) 622-2310 FAX: (713) 622-5613

Jerome A. Harris, Checkers, Simon & Rosner, LLP, One S. Wacker Dr.,
Ste. 2400, Chicago, IL 60606 (312) 917-0632 FAX: (312) 917-0680

Thomas Iino, Deloitte & Touche LLP, 1000 Wilshire Blvd., Ste. 1500,
Los Angeles, CA 90017-2472 (213) 688-3201

M. Dean Kenney, Ernst & Young LLP, 200 Clarendon St., Boston,
MA 02116-5072 (617) 859-6918

John L. Kreisler, Kreisler, Miller & Co., North Point Office Ctr.,
200 Gibraltar Rd., Horsham, PA 19044-2378 (215) 441-4600

Paul D. Kuperstein, Braverman, Codron & Co., 450 N. Roxbury Dr.,
4th Fl., Beverly Hills, CA 90210 (310) 278-5850 FAX: (310) 271-0765
ravl@bcc.mhs.compuserve.com

James M. Lane, Coopers & Lybrand LLP, 200 S. Orange Ave., Ste. 2000,
Orlando, FL 32801-3410 (407) 843-1190

William R. Lazor, Kronick Kalada Berdy & Co., P.C., 190 Lathrop St.,
Kingston, PA 18704-5318 (717) 283-2727

John A. Lichty, Porter, Muirhead, Cornia & Howard, P.O. Box 2759,
Casper, WY 82602 (307) 265-4311 FAX: (307) 265-5180

Derald L. Lyons, Yanari, Watson, Lyons & Co., P.C., 9250 E. Costilla
Ave. # 450, Englewood, CO 80112-3647 (303) 792-3020

Jimmie L. Mason, Mason, Warner & Company, P.C., 5202 Indiana Ave.,
P.O. Box 93360, Lubbock, TX 79493-3360 (806) 797-3251
FAX: (806) 791-7816

Peter L. McCoy, McSoley McCoy & Co., 275 Kennedy Dr. #420, South
Burlington, VT 05403-6720 (802) 658-1808

Charles J. McElroy, Larson, Allen, Weishair & Co., LLP, 220 S. 6th St.,
Ste. 1000, Minneapolis, MN 55402-4505 (612) 376-4700
FAX: (612) 376-4850 104342.660@compuserve

Fred B. Miller, Price Waterhouse LLP, 2 Easton Oval, Columbus,
OH 43219 (614) 365-7039 FAX: (614) 365-7066

Steven G. Miller, Miller & Miller, P.S., 4240 W. Cramer St., Seattle,
WA 98199 (206) 281-0281

Kenneth W. Moore, Moore, Costello & Co., LLC, 200 S. Shore Rd.,
P.O. Box 747, Marmora, NJ 08223 (609) 390-3600

Vincent A. Moulton, Grant Thornton LLP, 98 N. Washington St.,
Boston, MA 02114-1907 (617) 723-7900 FAX: (617) 723-3640

Janice M. Mumm, Mumm & Associates, 116 W. Elm/Box 220, Ceresco,
NE 68017-0220 (402) 665-6244 FAX: (402) 665-2280
mummcipas@inetnebr.com

Francis T. Nusspickel, Arthur Andersen LLP, 1345 Avenue of
the Americas, New York, NY 10105-0302 (212) 708-4143
FAX: (212) 245-3302 zmqf25a@prodigy.com

Isoo Oshima, The Oshima Corporation, 1580 Makaloa St., Ste. 945,
Honolulu, HI 96814-3220 (808) 949-6481 FAX: (808) 947-7433
oshima@aloha.net

Julius A. Otten, KPMG Peat Marwick LLP, Ste. 1200, 150 W. Jefferson,
Detroit, MI 48226-4497 (313) 983-0416

Wayne A. Pahssen, Fuller, Somero & Pahssen, P.L.C.,
201 E. Seventeenth St., Traverse City, MI 49684 (616) 946-6652
FAX: (616) 946-3638

Annette H. Ross, J.W. Hunt and Company, LLP, 1607 St. Julian Place,
P.O. Box 265, Columbia, SC 29202-0265 (803) 254-8196

David E. Schlotzhauer, Mills & Schlotzhauer, LLP, 4601 College Blvd., Ste. 150, Leawood, KS 66211 (913) 469-1066 FAX: (913) 469-4373 105323.1206@compuserve.com

Harold S. Schultz, Jr, Coopers & Lybrand LLP, Suite 1600, 4675 MacArthur Court, Newport Beach, CA 92660-1836 (714) 251-7201 FAX: (714) 474-4382 harold.schultz@ys.cooperscom

Barry B. Seidel, Marks, Shron & Co., LLP, 111 Great Neck Rd., Great Neck, NY 11021-5462 (516) 829-3000

Debra G. Smith, Interwest Mortgage, P.O. Box 12937, Reno, NV 89510-2937 (702) 827-7218 FAX: (702) 827-7223

P. Gerard Sokolski, Mengel, Metzger, Barr & Co., LLP, 33 Chestnut St., Rochester, NY 14604-2399 (716) 423-1860 FAX: (716) 423-5966

Max L. Stinson, Reilly Industries Inc., 300 N. Meridian St., Ste. 1500, Indianapolis, IN 46204-1763 (317) 248-6470 FAX: (317) 248-6472 reillynet|corporate|stinson@reillyin.attmail.com

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

Taling M. Taitano, Guam Housing & Urban Renewal Authority, P.O. Box 27025, GMF, GU 96921 (671) 472-3910 FAX: (671) 477-4184

Ralph J. Takala, 73 Timberwood Rd., West Hartford, CT 06117-1464, (860) 231-7738

Joe A. Thorne, Thorne & Hawkins, 67 North Washington, Cookeville, TN 38501-3371 (615) 528-7433

Vernon Walker, J.C. Penney Co., Inc., P.O. Box 10001, Dallas, TX 75301-0001 (214) 591-6543 FAX: (214) 531-2004

Alan E. Weiner, Holtz Rubenstein & Co., LLP, 125 Baylis Rd., Ste. 300, Melville, NY 11747-3823 (516) 752-7400 FAX: (516) 752-1742

Marion R. Wozniak, McGladrey & Pullen, LLP, 434 S. Yellowstone Dr., P.O. Box 5946, Madison, WI 53705-0946 (608) 833-2612

ELECTED COUNCIL FOR TWO YEARS 1997-1999

O. Daniel Ahalt, Dembo, Jones, Healy, Pennington & Ahalt, P.C., 7250 Woodmont Ave., Ste. 300, Bethesda, MD 20814-2960 (301) 718-0900

John G. Asmussen, Minnesota Office of Leg. Audit, Centennial Bldg., 1st Fl., 658 Cedar St., St. Paul, MN 55155 (612) 296-1727

Mason L. Backus, Armstrong, Backus & Co., L.L.P., 515 W. Harris Ave., P.O. Box 71, San Angelo, TX 76902-0071 (915) 653-6854

Louis J. Barbich, Barbich Longcrier Hooper & King, A.C., P.O. Box 11171 (93389-1171), 5001 E. Commerce Ctr. Dr. # 350, Bakersfield, CA 93309-1660 (805) 631-1171 FAX: (805) 631-0244 lou@blhk.com

Linda J. Blessing, Arizona Department of Economic Security,
P.O. Box 6123/010A, Phoenix, AZ 85005-6123 (602) 542-3937
FAX: (602) 542-5339

Harold D. Brashear, Nunn, Brashear & Company, P.A., 1106 Parkway
Drive, P.O. Box 10127, Goldsboro, NC 27532-0127 (919) 778-1000
FAX: (919) 751-1782

Barbara S. Burner, Barbara Sharpe Burner, CPA, P.A., 4690 Lipscomb
St. NE, Ste. 9, Palm Bay, FL 32905 (407) 723-3151 FAX: (407) 723-7577

Earl L. Calhoun, Calhoun & Company, 607 Hammond Plz.,
Hopkinsville, KY 42240 (502) 886-0880

Thomas J. Carey, 52 Hominy Hill Rd., Colts Neck, NJ 07722-1717,
(908) 462-5744

Brian A. Caswell, Caswell & Associate, CPA, P.C., P.O. Box 27,
436 Main St., Phoenix, NY 131350027 (315) 695-2061
FAX: (315) 695-7027 bcaswell@luca.com

C. Frank Chauvin, Jr., 1572 Yarmouth Point Dr., Chesterfield,
MO 63017-5663 (314) 532-5185 FAX: (314) 532-0461

Charles S. Comeaux, Jr., L.A. Champagne & Co., LLP, 4911
Bennington, Baton Rouge, LA 70808-3153 (501) 925-1120

Rick G. Doty, R.G. Doty and Associates, P.C., 2525 Arapahoe Ave.,
Ste. C-200, Boulder, CO 80302 (303) 440-0399 FAX: (303) 443-7878

Stephen H. Epstein, Coopers & Lybrand LLP, 400 Renaissance Ctr.,
Ste. 2900, Detroit, MI 48243-1507 (313) 446-7287 FAX: (313) 446-7320

Alan C. Fisk, Carter, Belcourt & Atkinson, P.A., 500 S. Florida Ave.,
8th Fl., Lakeland, FL 33801-5276 (813) 223-1316 FAX: (813) 223-1574

Richard A. Garbee, Salyer, Garbee & Co., P.C., P.O. Box 1024,
209 Boulevard, Salem, VA 24153-4905 (703) 387-0229

Gary L. Gethmann, Gary L. Gethmann, CPA, Ltd., 4858 E. Broadway,
Tucson, AZ 85711-3610 (602) 327-3408

Lawrence M. Gill, McCullough Campbell & Lane, 401 N. Michigan Ave.,
Ste. 1300, Chicago, IL 60611 (312) 923-4000

Gary G. Goode, Ernst & Young LLP, Suite 3400, 801 Grand Ave.,
Des Moines, IA 50309-2764 (515) 243-2727 FAX: (515) 362-7200

Brian G. Gosline, Brian G. Gosline, P.C., Attorney at Law, Ste. 812,
Washington Mutual Bldg., Spokane, WA 99201 (509) 747-2002
FAX: (509) 623-2500 102501.2760@compuserve.com

Barbara A. Gross, Barbara Ann Gross, 524 Fox Pavilion, Jenkintown,
PA 19046 (215) 884-3000

Jane M. Horberg, Bessin Corporation, 1001 W. Exchange, Chicago,
IL 60609 (312) 650-5919 FAX: (312) 650-5917

Pamela A. Hunter, McDowell, Dillon and Hunter, 5055 E. Anaheim St.,
Long Beach, CA 90804-3215 (310) 494-1121

David P. Kassouf, L. Paul Kassouf & Co., P.C., 2208 University Blvd.,
Birmingham, AL 35233-2393 (205) 322-8636 dkassouf@kassouf.com

Jeffrey C. Kimmerling, Geo. S. Olive & Co., LLC, 700 Capital Center South, 201 North Illinois St., Indianapolis, IN 46204-1904
(317) 464-1560

Jerome D. Kreger, Aronowitz, Chaiken & Hardesty, LLP, 312 Walnut St., # 3000 (45202), P.O. Box 5367, Cincinnati, OH 45201-5367
(513) 621-8300

Don L. Machen, Machen, McChesney & Chastain, 1820 E. University Drive, Auburn, AL 36830-5230 (334) 887-7022 FAX: (334) 887-7221

Earle J. Maddocks, Serotta, Maddocks, Evans & Co., 701 Greene St., Ste. 200, Augusta, GA 30901-2322 (706) 722-5337 jmepc@gabn.net

Anthony G. Mardo, Mardo, Lachapelle & Co., Inc., 438 Broadway, Providence, RI 02909-1622 (401) 274-8400

Thomas J. Mullane, Cudney, Ecord, McEnroe & Mullane, 1310 Carondelet Dr., #333, Kansas City, MO 64114-4838 (816) 942-3133

Robert R. Owen, Ernst & Young LLP, 2121 San Jacinto St., #500, Dallas, TX 75201-2792 (214) 969-9690 FAX: (214) 969-9767
robert.owen@ey.com

Michael A. Pimentel, Pimentel, Stokman & Fitzgerald, 2909 Coffee Road St., Ste. 11, Modesto, CA 95355 (209) 576-0761

Will J. Pugh, Pugh & Company, P.C., P.O. Box 460 (37901-0460), 507 S. Gay St., Ste. 600, Knoxville, TN 37902-1504 (423) 549-7570
FAX: (423) 971-4479

Donald R. Richards, Ernst & Young LLP, 202 Carnegie Ctr., P.O. Box 5321, Princeton, NJ 08543-5321 (609) 243-7080

Melvin E. Rosen, Jr, Rosen & Underdown, CPAs, PLC, 7293 Shady Grove Rd., Mechanicsville, VA 23111 (804) 746-4950
FAX: (804) 730-7911

Gordon E. Scherer, Horovitz, Rudoy & Roteman, Lawyers Bldg., 9th Fl., 428 Forbes Ave., Pittsburgh, PA 15219 (412) 391-2920
FAX: (412) 391-4703

James N. Smith, Smith, Daigle & Company, P.C., 115 North Main St., Southington, CT 06489-2513 (203) 621-6888 FAX: (860) 621-6880

Richard T. Sullivan, Rice, Sullivan & Co., Ltd., Richland Plaza III, Ste. 300, 720 W. Main St., Belleville, IL 62220-1538 (618) 233-0186
FAX: (618) 234-5804

Harvey E. Tarpley, Tarpley & Underwood, P.C., Ste. 490, 3091 Governors Lake Dr., Norcross, GA 30071 (404) 728-1000
FAX: (404) 728-1996

Allan Tofias, Tofias, Fleishman, Shapiro & Co., P.C., 205 Broadway, Cambridge, MA 02139-1901 (617) 547-5900

Michael G. Ueltzen, Ueltzen & Company, LLP, 601 University Ave., Ste. 264, Sacramento, CA 95825 (916) 563-7790 FAX: (916) 563-7799
muelzen@uelzen.com

Cheryl S. Wilson, 2 Vernon Trl., Riverwoods, IL 60015-1600
(847) 948-7593 FAX: (847) 948-8760

ELECTED COUNCIL FOR ONE YEAR 1997-1998

Dean R. Ager, Eikill & Schilling, Ltd., 600 Norwest Ctr.,
230 W. Superior St., Duluth, MN 55802-1916 (218) 722-4705
FAX: (218) 722-8589

W.A. Broadus, Jr., W.A. Broadus, Jr., CPA, P.C., 9293 Corporate Circle,
Manassas, VA 22110-4154 (703) 330-8292 FAX: (703) 361-8225

Charles W. Caldwell, Jr., Silas M. Simmons & Company, P.O. Box 1027
(39121), 209 N. Commerce St., Natchez, MS 39120-3255 (601) 442-7411

Gale L. Case, Ozur Andersen & Radder, Accountancy Corporation,
9171 Wilshire Blvd., Ste. 512, Beverly Hills, CA 90210-5591
(310) 273-2770 FAX: (310) 273-6649

Mary K. Cueter, Gordon & Company, P.C., 1301 W. Long Lake
Rd. #200, Troy, MI 48098-6348 (313) 952-0200 FAX: (248) 952-0290

Andrew L. DuBoff, Price Waterhouse LLP, 4 Headquarters Plz. N.,
P.O. Box 1965, Morristown, NJ 07962-1965 (973) 540-8980
FAX: (973) 292-3789

John A. Eads, Eads, Hunter & Company, P.C., 2777 Stemmons Freeway,
#1659, Lock Box 24, Dallas, TX 75207-2229 (214) 630-9177
FAX: (214) 630-9283

George T. Foundotos, Dowling College, School of Business, Oakdale,
NY 11769-1999 (516) 244-3217 FAX: (516) 244-5098
gtfcpa@dowling.edu

William A. Gifford, Jr., Glenn Ingram & Company Ltd.,
150 N. Wacker Dr. #2700, Chicago, IL 60606-1610 (312) 368-0220
FAX: (312) 368-4998 104574.3121@compuserve.com

Sonia Gomez De Torres, College of Business Administration, Faculty
of Accounting, University of Puerto Rico, Rio Piedras, PR 00927
(787) 754-6963 FAX: (787) 765-8418

Robert E. Gresham, Jr., Service Distributing Co., Inc., P.O. Box 310,
1024 N. 2nd St., Albemarle, NC 28002-0310 (704) 439-5342
FAX: (704) 982-2220

E. Dawson Grove, Keller Bruner & Company, LLC, 201 Thomas
Johnson Dr., Frederick, MD 21702 (301) 663-8600 FAX: (301) 663-0525

Marrion Heflin, Huntington National Bank, Treasury Group HC0930,
P.O. Box 1558, Columbus, OH 43216-1558 (614) 480-5457
FAX: (614) 480-5747

R.D. Isserman, 165 W. 66th St., Apt. 21B, New York, NY 10023-6544
(212) 873-1085

Larry A. Jeffries, Travis Jeffries, P.A., 1177 W. State St., Boise,
ID 83702-5346 (208) 345-5383 FAX: (208) 345-5505

Linda H. Kistler, University of Massachusetts—Lowell, One University
Ave., Lowell, MA 01854 (508) 934-2728 FAX: (508) 934-3011
kistlerl@woods.ml.edu

Theodore H. Kreinik, Kimball, Kreinik, Pickett & Gugliotti, P.C.,
850 Straits Tpke, Middlebury, CT 06762-2811 (203) 598-3800
FAX: (203) 598-3500 102402.1336@compuserve.com

Thomas J. Kundinger, Kundinger & Associates P.C., 1407 Larimer St.,
Ste. 200, Denver, CO 80202-1723 (303) 534-5953 FAX: (303) 595-4436

Randy W. Moore, Moore & Spottswood, 1104 Truman Ave., Key West,
FL 33040-3352 (305) 294-5234 FAX: (305) 294-3056

Robert D. Mosch, Jr., Gunnip & Company, 2625 Concord Pike,
P.O. Box 7138, Wilmington, DE 19803-0138 (302) 478-3310
FAX: (302) 478-8524

Nancy L. Newman-Limata, Price Waterhouse LLP, P.O. Box 9316,
300 Atlantic St., Stamford, CT 06901-3542 (203) 316-5732
FAX: (203) 316-5780 nancy-newman-limata@notes.pw.com

Daniel J. O'Mara, Villanova University, 316 Bartley Hall, Villanova,
PA 19085 (215) 519-4340 FAX: (610) 519-7864

Stuart E. Robken, Stuart E. Robken, 7737 Fair Oaks Blvd., Ste. 471,
Carmichael, CA 95608-1705 (916) 863-5622 FAX: (916) 863-5622
srobken@compuserve.com

Ramon A. Rodriguez, Madsen, Sapp, Mena, Rodriguez & Co., P.A.,
7080 NW Fourth St., Plantation, FL 33317-2201 (305) 583-7711
FAX: (305) 581-1788

Richard J. Roth, Jr., Roth, Murphy, Sanford, LLP, Suite 1110,
228 St. Charles Ave., New Orleans, LA 70130-2615 (504) 522-0792
FAX: (504) 524-5235

Ronnie Rudd, Arthur Andersen LLP, Renaissance Plaza Bldg.,
70 NE Loop 410, Ste. 1100, San Antonio, TX 78216-5843 (210) 979-3777
FAX: (210) 341-6315

William H. Shireman, Jr., Wm. H. Shireman, Jr., 10903 Brentway Dr.,
Houston, TX 77070 (281) 469-8748 FAX: (281) 469-6015
bshireman@argohouston.com

Kevin L. Simister, Hawkins, Cloward & Simister, L.C., P.O. Box 1810
(84059), 1095 S. 800 E., Ste. 1, Orem, UT 84058 (801) 224-1900
FAX: (801) 224-1930

Antonia B. Smiley, Antonia Browning Smiley, 1815 H Street NW,
Washington, DC 20006-3604 (202) 466-3945 FAX: (202) 331-8986

R. David Smith, 423 Leisure Dr., Huron, OH 44839 (419) 433-2956
FAX: (419) 663-3637

Harvey L. Sonnenberg, M.R. Weiser & Co., LLP, 135 W. 50th St.,
12th Fl., New York, NY 10020-1299 (212) 641-6700

Alan L. Steiger, A-dec Inc., 2601 Crestview Dr., P.O. Box 111, Newberg,
OR 97132-0111 (503) 537-2712 FAX: (503) 537-2760

James E. Thielke, James E. Thielke, 3149 Brush Creek Rd., Oklahoma
City, OK 73120-1853 (405) 755-7099 FAX: (405) 552-3846

Donald S. Wagner, Wipfli Ullrich Bertelson, P.O. Box 22216, Green Bay, WI 54305-2216 (414) 499-5161

B. Michael Watkins, KPMG Peat Marwick LLP, 1600 Market St., Philadelphia, PA 19103-7240 (215) 299-3943

A.D. Weingarten, 11 Oswego Ln., Short Hills, NJ 07078-1213 (201) 376-0118 FAX: (201) 376-0118

Bobby L. Whitmire, Bobby L. Whitmire, Bldg. 5, 2900 Chamblee-Tucker Rd., Atlanta, GA 30341-4128 (770) 458-5036 FAX: (770) 458-5037

Janice B. Wilson, Grant Bennett Accountants, A.P.C., Suite 300, 1788 Tribute Rd., Sacramento, CA 95815-4402 (916) 922-5109 FAX: (916) 641-5200

Pat L. Wilson, Alamo Investment Management, 8000 IH-10 W., Ste. 1020, San Antonio, TX 78230 (210) 340-1777 FAX: (210) 340-1888 74254.36@compuserve.com

Dennis A. Young, Young, Craig + Company, 5150 El Camino Real, Ste. C10, Los Altos, CA 94022-1527 (415) 988-7300 FAX: (415) 988-8852

COUNCIL—MEMBERS AT LARGE FOR THREE YEARS 1997-2000

John M. Andres, Thomas and Thomas, 701 Arkansas Blvd., Texarkana, AR 71854 (501) 773-2168 FAX: (501) 774-7244 105014.2604@compuserve.com

Kathy G. Eddy, McDonough, Eddy, Parsons & Baylous, A.C., P.O. Box 184, 412 Market St., Ste. 201, Parkersburg, WV 26101-5339 (304) 428-8091 FAX: (304) 485-6252 keddy@access.mountain.net

William F. Ezzell, Jr., Deloitte & Touche LLP, 555 12th St. NW, Ste. 500, Washington, DC 20004-1207 (202) 879-5385 FAX: (202) 879-5309 wezzell@dtus.com

Charles A. Horstmann, Arthur Andersen LLP, 225 N. Michigan Ave., Chicago, IL 60601 (312) 507-3071 FAX: (312) 507-2548

Dennis R. Purdum, Ernst & Young LLP 787 7th Ave., New York, NY 10019-6018 (212) 773-3050 FAX: (212) 773-3051

William V. Strain, Strain, Guszak & Co., P.C., P.O. Box 6909, 4535 Normal Blvd., Ste. 195, Lincoln, NE 68506-5576 (402) 483-1400 FAX: (402) 483-1800

Gordon A. Viere, Larson, Allen, Weishair & Co., LLP, 220 S. 6th St., Ste. 1000, Minneapolis, MN 55402-4505 (612) 376-4500 FAX: (612) 376-4850 viere12345@aol.com

FOR TWO YEARS 1997–1999

Gila J. Bronner, The Bronner Group, Inc., 401 E. Ontario St., Ste. 1307, Chicago, IL 60611–4417 (312) 943–8680 FAX: (312) 943–8694

James J. Hand III, LaPorte, Sehrt, Romig & Hand, Ste. 800, Lakeway II, 3850 N. Causeway Blvd., Metairie, LA 70002–9828 (504) 835–5522

Wanda Lorenz, Lane Gorman Trubitt, L.L.P., Ste. 400, 1909 Woodall Rodgers Fwy., Dallas, TX 75201–2286 (214) 220–7127 FAX: (214) 871–0011

Kenneth L. Paige, Duquesne University, A J Palumbo School, Rockwell Hall, Pittsburgh, PA 15282 (412) 396–6271 FAX: (412) 396–4764 paige@duq2.cc.duq.edu

Richard E. Piluso, Loews Corporation, 655 Madison Ave., New York, NY 10021–8043 (212) 521–2626 FAX: (212) 521–2467 102765,271@compuserve.com

Eric L. Schindler, American Chemet Corp., P.O. Box 1160, East Helena, MT 59635 (406) 227–5302 FAX: (406) 227–8522

Jimmy L. Williamson, McGriff, Dowdy & Associates, P.C., P.O. Box 1188, 203 S. Hambrick St., Albertville, AL 35950 (205) 878–5548 FAX: (205) 878–8474

FOR ONE YEAR 1997–1998

Miguel A. Cabrera, Jr, M.A. Cabrera & Company, P.A., 2 S. University Dr., Ste. 330, Plantation, FL 33324–3307 (305) 476–2008 FAX: (305) 475–0809 75442,212@compuserve.com

Arthur S. Hoffman, Goldstein Golub Kessler & Company, P.C., 1185 Avenue of the Americas, New York, NY 10036–2602 (212) 372–1512 FAX: (212) 372–8512 ahoffma@ggk.com

William W. Holder, University of Southern California, Leventhal School of Accounting, Los Angeles, CA 90089–1421 (213) 740–4855 FAX: (714) 642–9664 wholder@sba2.usc.edu

Paul K. Mendenhall, Price Development Company, 35 Century Park Way, Salt Lake City, UT 84115–3507 (801) 292–3865

James H. Naus, Crowe Chizek and Company, LLP, 2100 Market Twr, 10 W. Market St, Indianapolis, IN 46204–2976 (317) 632–8989 FAX: (317) 269–6694

Joel J. Rogoff, Deloitte & Touche LLP, Two Hilton Court, P.O. Box 319, Parsippany, NJ 07054–0319 (201) 631–6903 FAX: (201) 631–6728

Jean L. Rothbarth, Arthur Andersen LLP, 33 W. Monroe St., Chicago, IL 60603–5385 (312) 507–2827 FAX: (312) 507–3360 jean.l.rothbarth@arthurandersen.com

EX OFFICIO

PAST PRESIDENTS/CHAIRMEN OF THE BOARD

George D. Anderson, P.O. Box 636, Helena, MT 59624-0636,
(406) 442-6875 FAX: (406) 446-6748

M.S. Armstrong, 40 Spring Dr., Raintree Place, Zionsville,
IN 46077-2018, (317) 873-5675

Ivan Bull, University of Illinois, 316 David Kinley Hall, 1407 W. Gregory
Dr., Urbana, IL 61801-3606 (217) 333-7953

M.N. Chetkovich, 93 Serrano Dr., Atherton, CA 94027-3958,
(415) 367-9675

Ronald S. Cohen, Crowe Chizek and Company, LLP, P.O. Box 7,
330 E. Jefferson Blvd., South Bend, IN 46601 (219) 236-8677
FAX: (219) 236-8692 rcohen@crowechizek.com

J. Michael Cook, Deloitte & Touche LLP, P.O. Box 820, Ten Westport
Rd., Wilton, CT 06897-0820 (212) 790-0602 FAX: (203) 834-2204
hocook@dtus.com

Joseph P. Cummings, 11 Skyridge Rd., Greenwich, CT 06831-3126
(203) 869-8190

Philip L. Defliese, 28 Waterford Dr., Englewood, FL 34223-2012
(212) 536-2108

Samuel A. Derieux, 707 E. Main St., Ste. 500, Richmond, VA 23219
(804) 697-1534 FAX: (804) 697-1525

Thomas D. Flynn, 277 Park Ave., Suite 3552, New York,
NY 10172-0003 (212) 773-3000

Ray J. Groves, Ernst & Young LLP, 787 7th Ave., New York, NY
10019-6018 (212) 773-3131 FAX: (212) 355-6231 ray.groves@eu.com

Clifford V. Heimbucher, 25 Tanglewood Rd., Berkeley, CA 94705-1420

Robert L. Israeloff, Israeloff, Trattner & Co., CPA's, P.C., 11 Sunrise
Plaza, Valley Stream, NY 11580-6169 (516) 872-3300
FAX: (516) 872-3128

William S. Kanaga, 20 Anchor Dr., Orleans, MA 02653 (212) 773-2334
FAX: (212) 773-1066

Ralph E. Kent, 79 Forest at Duke Dr., Durham, NC 27705-5639
(919) 692-6734

Rholan E. Larson, Larson, Allen, Weishair & Co., LLP, 220 S. 6th St.,
Ste. 1000, Minneapolis, MN 55402-4505 (612) 376-4770
FAX: (612) 376-4850

Leroy Layton, 501 North Causeway (605), New Smyrna Beach,
FL 32169-5256

Bernard Z. Lee, 3435 Westheimer Rd. #1604, Houston, TX 77027-5347
(713) 871-0706 FAX: (713) 629-0920

Herman J. Lowe, Bank of West Baton Rouge, P.O. Box 500, Port Allen,
LA 70767-0500 (504) 387-0011 FAX: (504) 383-4420

Robert L. May, 4 Shawnee Rd., Short Hills, NJ 07078-1218
(201) 379-5828 FAX: (201) 467-1308

Jake L. Netterville, Postlethwaite & Netterville, A.P.A.C., Suite 1001,
8550 United Plaza Blvd., Baton Rouge, LA 70809-2200 (504) 922-4600
FAX: (504) 922-4611

W.J. Oliphant, Lost Tree Village, 1003 Lake House Dr. S., N. Palm
Beach, FL 33408-3358 (305) 622-4234

Gerald A. Polansky, P.O. Box 12159, Silver Spring, MD 20908-0159
(301) 871-8259 FAX: (301) 871-0889

Thomas W. Rimerman, Frank, Rimerman & Co., LLP, 2882 Sand Hill
Rd., Ste. 150, Menlo Park, CA 94025-7022 (415) 854-3344
FAX: (415) 854-2234 trimerman@fr.co.com

Stanley J. Scott, Stanley J. Scott, 14133 Oakpoint Dr., Dallas,
TX 75240-8601 (214) 960-2740

Maurice H. Stans, 211 S. Orange Grove Blvd. #12, Pasadena,
CA 91105-1758

Marvin L. Stone, Marvin L. Stone, 370-17th St. # 3300, Denver,
CO 80202-5634 (303) 573-2929 FAX: (303) 573-2901

A. Marvin Strait, A. Marvin Strait, Holly Sugar Bldg., Ste. 1300,
2 N. Cascade Ave., Colorado Springs, CO 80903 (719) 448-5939
FAX: (719) 448-5922

D.A. Tarantino, Price Waterhouse LLP, 35th Fl., 1251 Avenue of
the Americas, New York, NY 10020-1180 (212) 819-4850
FAX: (212) 790-6632

DESIGNATED COUNCIL REPRESENTATIVES OF STATE SOCIETIES

FOR ONE YEAR 1997-98

Michael J. Asselin, Hamel, Asselin & Sweatt, P.C., 500 Market St.,
Ste. 5, Portsmouth, NH 03801-3456 (603) 431-5040
FAX: (603) 427-0067 asselin@nh.ultranet.com

Reginald E. Baker, Jr., Reg Baker & Company, Pacific Twr, Ste. 1400,
1001 Bishop St., Honolulu, HI 96813 (808) 522-1900
FAX: (808) 522-1907

Jacquelyn M. Briskey, Jacquelyn Briskey, CPA, 721 Sesame St.,
Ste. 1B, Anchorage, AK 99503 (907) 562-0105 FAX: (907) 562-0107
countess@ibm.net

Ricardo Calvo Duenas, Ernst & Young LLP, 865 S. Marine Dr.,
Ste. B 201, Tamuning, GU 96911 (671) 649-3700 FAX: (671) 649-3920
rcduenas@hafa.net.gu

Norman L. Canerday, McGriff, Dowdy & Associates, P.C., Civic Plz.,
Ste. 500, 307 Clinton Ave. W., Huntsville, AL 35801-5528 (205) 533-9105
FAX: (205) 539-8050

Gary L. Carlson, Clifton Gunderson, PLC, P.O. Box 430, 118 South Clinton, Ste. 200, Iowa City, IA 52244 (319) 354-3000
FAX: (319) 354-3981 2054@ms36.cgiowac.mhs.compuserve.com

Randolph E. Christianson, Beverage Wholesalers Inc., 701 4th Ave. N., P.O. Box 1864, Fargo, ND 58107-1864 (701) 293-7404
FAX: (701) 235-1773

Thomas J. Corcoran, Corcoran & Company, P.A., Suite 108, Ridgely Bldg., 3519 Silverside Rd., Wilmington, DE 19810-4909 (302) 478-9515
FAX: (302) 478-0262

Michael A. Crawford, Michael A. Crawford, Inc., 10308 Greenbriar Pl., Oklahoma City, OK 73159-7639 (405) 692-1375 FAX: (405) 692-1352
macinc1@aol.com

Kenneth R. Cutler, Interwest Construction, 35 N. Redwood Road, North Salt Lake, UT 84054 (801) 292-6200 FAX: (801) 292-1330
kenc@inter-net.com

John F. Darcy, Dayman, Lurie & Goldsbury, P.C., 30 Main St., P.O. Box 1542, Burlington, VT 05402-1542 (802) 864-6628
FAX: (802) 864-6068 dlgcpari@together.net

John J. DeLuca, Brammer, Chasen, O'Neill & DeLuca, P.C., P.O. Box 3016, Christiansted/1-A Gallows Bay, St. Croix, VI 00822 (809) 773-4305

Kathryn H. Dillenback, Portland Pipe Line Corporation, P.O. Box 2590, South Portland, ME 04116-2590 (207) 767-0456 FAX: (207) 767-0451
kathryn.dillenback@pmppl.sprint.com

Dennis M. Echelbarger, Echelbarger Himebaugh Tamm & Co., P.C., 700 36th St. P.O. Box 8605, Grand Rapids, MI 49518-8605
(616) 247-8242 FAX: (616) 247-8414 www.he.net/~ehtc/index.htm

Lewis E. Elicker III, Stambaugh-Ness, P.C., 2600 Eastern Blvd., Ste. 101, York, PA 17402-2916 (717) 757-6999 FAX: (717) 757-4550

Richard H. Gesseck, Ernst & Young LLP, Goodwin Square, 225 Asylum St., Hartford, CT 06103-1519 (860) 493-6606 FAX: (860) 727-9728

Timothy E. Gottschalk, Gottschalk & Company, Chartered, 1903 N. Street, P.O. Box 541, Belleville, KS 66935-0541 (913) 527-5631
FAX: (913) 527-2727

James R. Greisch, KPMG Peat Marwick LLP, 1501 Two Central Park Plz., Omaha, NE 68102 (402) 348-1450 FAX: (402) 348-0152
jgreisch@kpmg.com

Michael E. Hagen, First Commercial Corporation, Internal Audit Division, 400 West Capitol, Ste. 1500, P.O. Box 1471, Little Rock, AR 72201-1471 (501) 371-7477 FAX: (501) 371-6703

F. Carter Heim, Heim & Associates, 116 Defense Hwy., Ste. 302, The Conte Bldg., Annapolis, MD 21401 (410) 841-5575 FAX: (410) 841-1945
heim@ix.netcom.com

J. Sam Johnson, J. Sam Johnson, P.C., P.O. Box 190, Toccoa, GA 30577-2105 (706) 886-3173 FAX: (706) 886-1050 jsfcpa@alltel.net

Edward R. Jones, Edward R. Jones, 1010 Jackson Ave., Pascagoula, MS 39567-4317 (601) 762-0021

Walter J. Kero, Junkermier, Clark, Campanella, Stevens, P.C., 145 W. Front, Ste. 3, P.O. Box 8929, Missoula, MT 59807-8929 (406) 549-4148 FAX: (406) 549-3003 www.jccscca.com

John C. Kurtz, Vista Properties Inc., 100 Vista Royale Blvd., Vero Beach, FL 32962-3799 (561) 562-9031 FAX: (561) 562-9998

Mark M. Layne, Crain & Company, 24 Corporate Blvd., Jackson, TN 38305-2315 (901) 668-7070 FAX: (901) 668-1218

William J. Madigan, Jr., D.R. Maxfield & Company, P.C., 8408 Arlington Blvd., Ste. 300, Fairfax, VA 22031-4608 (703) 280-5400 FAX: (703) 280-5405

Lucretia S. Mattson, University of Wisconsin—Eau Claire, 105 Park-Garfield Avenue, Schneider Hall, Eau Claire, WI 54702 (715) 836-2184 FAX: (715) 836-3582 mattsols@uwec.edu

Thomas C. Maynard, Thomas C. Maynard, CPA, 10700 SW Beaverton-Hillsdale Hwy., Ste. 200, Beaverton, OR 97005 (503) 644-5111 FAX: (503) 644-5111 tcmcpa@ix.netcom.com

Daniel J. Meehan, Arthur Andersen LLP, 101 Eisenhower Pkwy, Roseland, NJ 07068-1099 (201) 403-6420 FAX: (201) 226-8124 daniel.j.meehan@arthurandersen@internet

Thomas E. Miller, Ashland Coal Co., Inc., P.O. Box 6300, Huntington, WV 25771-6300 (304) 526-3586 FAX: (304) 526-3656 t.miller@ashland.e-mail.com

Dennis L. Nelson, Dennis Nelson & Company, Ltd., 1600 Golf Rd., Ste. 700, Rolling Meadows, IL 60008-4222 (847) 981-1100 FAX: (847) 981-1327 dennis@dnco.com

Timothy M. O'Brien, Mercer Investment Consulting, One Norwest Ctr., 1700 Lincoln St., Ste. 3300, Denver, CO 80203 (303) 831-7100 FAX: (303) 832-7350 tim_o'brien@mercer.com

Rowland H. Perry, Perry, Powell & Company, A.P.A.C., 1505-A Royal Ave., Monroe, LA 71201-5603 (318) 323-1411 FAX: (318) 323-4023

Joseph D. Pool, Jr., Pattons, Inc., 3201 South Blvd., Charlotte, NC 28209-1950 (704) 523-4122 FAX: (704) 525-5148

Robert D. Porter, Porter Muirhead Cornia & Howard, P.O. Box 2759 (826022759), 123 W. 1st, Ste. 500, Casper, WY 82601 (307) 265-4311 FAX: (307) 265-5180

James J. Prescott, Cayer, Prescott, Clune & Chatellier, 2 Charles St., Providence, RI 02904 (401) 421-2710 FAX: (401) 274-5230 essexjpp@aol.com

Robert J. Ranweiler, Biebl, Ranweiler, Christiansen, Meyer, Thompson & Co. Ltd., P.O. Box 696, 108 N. Minnesota St., New Ulm, MN 56073-0696 (507) 359-2014 FAX: (507) 354-7850 rjr@newulmtel.net

Ronald G. Rauch, Clark Nuber, P.S., P.O. Box 3844 (98009), 10900 NE 4th St., Ste. 1700, Bellevue, WA 98004-5841 (425) 454-4919
FAX: (425) 454-4620 rrauch@cnumber.com

Joseph A. Ribaud, Wolf & Company, P.C., One International Pl., Boston, MA 02110-2608 (617) 428-5440 FAX: (617) 428-5489
jar@wolfandco.com

Victor S. Rich, Edward Isaacs & Company, CPAs, LLP, 380 Madison Ave., 15th Fl., New York, NY 10017-2513 (212) 297-4812
FAX: (212) 661-6156

Diana P. Sanderson, Diana P. Sanderson, CPA, 3426 Mt. Diablo Blvd., Lafayette, CA 94549-3916 (510) 299-1958 FAX: (510) 284-7382
dsanders@calcpa.org

Thomas E. Shepperd, Deloitte & Touche LLP, One City Centre, Ste. 2200, St. Louis, MO 63101-1819 (314) 342-4900
FAX: (314) 342-1100 tshepperd@dtus.com

Virginia M. Stanley, Stanley and Associates, CPAs, P.C., P.O. Box 26718 (87125), 2 Woodward #100/700 Lomas NE, Albuquerque, NM 87102
(505) 247-4421 FAX: (505) 247-1165

Melanie G. Thompson, Fields, Nemeck & Co., P.C., 501 S. Tanchua, P.O. Box 23067, Corpus Christi, TX 78401 (512) 883-7475
FAX: (512) 883-2438 mhgt@compuserve.com

John C. Travis, Travis, Jeffries & Co., 1177 W. State St., Boise, ID 83702-5346 (208) 345-5383 FAX: (208) 345-5505

Debra A. Turner, Humphries & Company, LLP, 11 Isabella St., P.O. Box 20099, Charleston, SC 29403 (803) 577-5843
FAX: (803) 723-3075 humcpa@charleston.net

Peggy H. Ullmann, Ullmann and Company, PLC, Ste. 1220, 2400 E. Arizona Biltmore Cir., Phoenix, AZ 85016-2107 (602) 224-0166
FAX: (602) 224-6062 ullmann@goodnet.com

Gail F. Vallieres, Bond Beebe, 5301 Wisconsin Ave. NW, Ste. 300, Washington, DC 20015 (202) 244-6500 FAX: (202) 244-3056
vallieres@bbcpa.com

Randel E. Walker, Randel E. Walker, 1281 Terminal Way, Ste. 125, Reno, NV 89502-3246 (702) 329-3235 FAX: (702) 322-7691

Lloyd R. Wallis, Gaither Rutherford & Co., P.O. Box 3526 (47734-3526), 111 Main St., Evansville, IN 47708-1447 (812) 428-2600
FAX: (812) 422-2019 evlincpa@evansville.net

Dixie L. Wilson, Wilson, Hanson and Blom, LLP, 2640 Jackson Blvd., Ste. 2, Rapid City, SD 57702 (605) 342-8681 FAX: (605) 342-8658

Michael E. Wilson, Von Lehman & Company Inc., Suite 300, 250 Grandview Drive, Fort Mitchell, KY 41017-5610 (606) 331-3300
FAX: (606) 331-4358 mwilson@vlcpa.com

Lee D. Wunschel, Lublin, Sussman, Rosenberg, and Damrauer,
3166 N. Republic Blvd., Toledo, OH 43615-1572 (419) 841-2848
FAX: (419) 841-8178

Juan Zaragoza Gomez, Colegio de CPA de Puerto Rico, Edif. Capital
Center, 239 Ave. Arterial Hostos, Ste. 1401, San Juan, PR 00918-1478
(787) 754-1950 FAX: (787) 753-0212

COUNCIL—REPRESENTATION BY STATE

State	Term Expires
ALABAMA	
Norman Lewis Canerday ³ —McGriff, Dowdy & Associates, P.C., Huntsville	1998
David Paul Kassouf—L. Paul Kassouf & Co., P.C., Birmingham	1999
Don L. Machen—Machen, McChesney & Chastain, Auburn	1999
Jimmy L. Williamson ² —McGriff, Dowdy & Associates, P.C., Albertville	1999
ALASKA	
Kevin E. Branson—Thomas, Head & Greisen, A.P.C., Anchorage	2000
Jacquelyn M. Briskey ³ —J.M. Briskey, Anchorage	1998
ARIZONA	
Linda J. Blessing—Arizona Department of Economic Security, Phoenix	1999
Kathryn Forbes ¹ —Clarity Corp., Phoenix	2000
Gary L. Gethmann—Gary L. Gethmann, CPA, Ltd., Tucson	1999
Peggy Hunter Ullmann ³ —Wentz Ullmann, Phoenix	1998
ARKANSAS	
John M. Andres ² —Thomas and Thomas, Texarkana	2000
Ted Carmical—Ralph McQueen & Co., Ltd., Dermott	2000
Michael Eddie Hagen ³ —First Commercial Corporation, Little Rock	1998
CALIFORNIA	
Louis John Barbich—Barbich Longcrier Hooper & King, A.C., Bakersfield	1999
Gale L. Case—Ozur Andersen & Radder Accountancy Corporation, Beverly Hills	1998
M.N. Chetkovich—University of California, Atherton	Ex Officio
David Lowell George—Merrill Lynch Pierce Fenner, Newport Beach	2000
Clifford V. Heimbucher, Berkeley	Ex Officio
William Wallace Holder ² , University of Southern California, Los Angeles	1998
Pamela A. Hunter—McDowell, Dillon and Hunter, Long Beach	1999
Thomas Iino—Deloitte & Touche LLP, Los Angeles	2000
Paul D. Kuperstein—Braverman, Codron & Co., Beverly Hills	2000
Robert A. Petersen ¹ —Petersen Associates, Menlo Park	1999
Michael A. Pimentel—Pimentel, Stokman & Fitzgerald, Modesto	1999

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

²Serving on Council as a Member at Large.

³Serving on Council as a State Society Representative.

State	Term Expires
CALIFORNIA (cont'd)	
Thomas W. Rimerman—Frank, Rimerman & Co., LLP, Menlo Park	Ex Officio 1998
Stuart Earl Robken—Stuart E. Robken, Carmichael Diana Phillips Sanderson ³ —Diana P. Sanderson & Associates, CPAs, Lafayette	1998 1998
Harold S. Schultz Jr.—Coopers & Lybrand LLP, Newport Beach Maurice H. Stans, Pasadena	2000 Ex Officio
Michael G. Ueltzen—Ueltzen & Company, LLP, Sacramento	1999
Janice Bowling Wilson—Grant Bennett Accountants, A.P.C., Sacramento	1998
Dennis A. Young—Young, Craig + Company, Los Altos	1998
COLORADO	
Rick G. Doty—R.G. Doty and Associates, P.C., Boulder	1999
Thomas J. Kundinger—Kundinger & Associates, P.C., Denver	1998
Derald L. Lyons—Yanari, Watson, Lyons & Co., Englewood	2000
Timothy M. O'Brien ³ —Mercer Investment Consulting, Denver	1998
Marvin L. Stone—Marvin L. Stone, Denver	Ex Officio
A. Marvin Strait—A. Marvin Strait, Colorado Springs	Ex Officio
CONNECTICUT	
J. Michael Cook—Deloitte & Touche LLP, Wilton	Ex Officio
Joseph P. Cummings, Greenwich	Ex Officio
Richard H. Gesseck ³ —Ernst & Young LLP, Hartford	1998
Lawrence D Handler ¹ —Remington Products, Bridgeport	1998
Paul Kolton ¹ , Stamford	1999
Theodore H. Kreinik—Kimball, Kreinik, Pickett & Gugliotti, P.C., Middlebury	1998
James Nelson Smith—Smith, Daigle & Company, P.C., Southington	1999
Ralph J. Takala—Ernst & Young LLP, West Hartford	2000
DELAWARE	
Thomas J. Corcoran ³ —Corcoran & Company, P.A., Wilmington	1998
Robert Duane Mosch, Jr.—Gunnip & Company, Wilmington	1998
DISTRICT OF COLUMBIA	
Dennis E. Eckart ¹ —Arter and Hadden, Washington	1998
William F. Ezzell, Jr. ² —Deloitte & Touche LLP, Washington	2000
Antonia Browning Smiley—Antonia Browning Smiley, Washington	1998
William E. Trueheart ¹ —Reading is Fundamental, Washington	2000
Gail Flister Vallieres ³ —Bond Beebe, Washington	1998

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

²Serving on Council as a Member at Large.

³Serving on Council as a State Society Representative.

State	Term Expires
FLORIDA	
Barbara Sharpe Burner—Barbara Sharpe Burner, CPA, P.A., Palm Bay	1999
Miguel A. Cabrera, Jr. ² —M.A. Cabrera & Company, P.A., Plantation	1998
Carol P. Deegan—Pierce, Deegan & Hodgins, P.A., Gainesville	2000
Philip L. Defiense, Englewood	Ex Officio
Alan Crellin Fisk—Carter, Belcourt & Atkinson, P.A., Lakeland	1999
Wayne N. Fraser—Fraser & Company, St. Petersburg	2000
Robert Russell Harris ¹ —Harris, Cotherman & Associates, CPAs, Chartered, Vero Beach	1998
John Charles Kurtz ³ —Vista Properties Inc., Vero Beach	1998
James M. Lane—Coopers & Lybrand LLP, Orlando	2000
Leroy Layton, New Smyrna Beach	Ex Officio
Randy W. Moore—Moore & Spottswood, Key West	1998
W.J. Oliphant, N. Palm Beach	Ex Officio
Ramon Antonio Rodriguez—Madsen, Sapp, Mena, Rodriguez & Co., P.A., Plantation	1998
GEORGIA	
Charles D. Bragg—Charles D. Bragg, Savannah	2000
J. Sam Johnson ³ —J. Sam Johnson P.C., Toccoa	1998
Earle J. Maddocks—Serotta, Maddocks, Evans & Co., Augusta	1999
Harvey E. Tarpley—Tarpley & Underwood, P.C., Norcross	1999
Bobby L. Whitmire—Bobby L. Whitmire, Atlanta	1998
GUAM	
Ricardo Calvo Duenas ³ —Ernst & Young LLP, Tamuning	1998
Taling M. Taitano—Guam Housing & Urban Renewal Authority, Sinajana	2000
HAWAII	
Reginald E. Baker, Jr. ³ —Reg Baker & Company, Honolulu	1998
Isoo Oshima—The Oshima Corporation, Honolulu	2000
IDAHO	
Larry Allen Jeffries—Travis Jeffries, P.A., Boise	1998
John C. Travis ³ —Travis Jeffries, P.A., Boise	1998
ILLINOIS	
Gila J. Bronner ² —The Bronner Group Inc., Chicago	1999
Ivan Bull—University of Illinois, Urbana	Ex Officio
Harvey L. Coustan ¹ —Ernst & Young LLP, Chicago	1998
Arthur Farber—Altschuler, Melvoin and Glasser, LLP, Chicago	2000

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

²Serving on Council as a Member at Large.

³Serving on Council as a State Society Representative.

State	Term Expires
ILLINOIS (cont'd)	
Gary L. Fish—Illinois State University, Normal	2000
William A. Gifford, Jr.—Glenn Ingram & Company, Ltd., Chicago	1998
Lawrence M. Gill—McCullough Campbell & Lane, Chicago	1999
Jerome A. Harris—Checkers, Simon & Rosner, LLP, Chicago	2000
Jane M. Horberg—Bessin Corporation, Chicago	1999
Charles A. Horstmann ² —Arthur Andersen LLP, Chicago	2000
Robert Mednick ¹ —Andersen Worldwide, Chicago (Immediate Past Chair of the Board)	Ex Officio
Dennis L. Nelson ³ —Dennis Nelson & Company Ltd., Rolling Meadows	1998
Jean L. Rothbarth ² —Arthur Andersen LLP, Chicago	1998
Richard T. Sullivan—Rice, Sullivan & Co., Ltd., Belleville	1999
Cheryl Sue Wilson, Riverwoods	1999
INDIANA	
M.S. Armstrong, Zionsville	Ex Officio
Ronald S. Cohen—Crowe Chizek and Company LLP, South Bend	Ex Officio
Jeffrey C. Kimmerling—Geo. S. Olive & Co., LLC, Indianapolis	1999
Susan Williams Kline ¹ , Indianapolis	1999
James H. Naus ² —Crowe Chizek and Company LLP, Indianapolis	1998
Max L. Stinson—Reilly Industries Inc., Indianapolis	2000
Lloyd Randall Wallis ³ —Gaither, Rutherford & Co., LLP, Evansville	1998
IOWA	
Gary L. Carlson ³ —Clifton Gunderson, LLC, Iowa City	1998
Gary G. Goode—Ernst & Young LLP, Des Moines	1999
KANSAS	
Timothy E. Gottschalk ³ —Gottschalk & Company Chartered, Belleville	1998
Thomas J. Mullane—Cudney, Ecord, McEnroe & Mullane, Kansas City	1999
KENTUCKY	
Earl Litchfield Calhoun—Calhoun & Company, Hopkinsville	1999
Olivia Faulkner Kirtley (Vice Chair of the Board)— Vermont American Corporation, Louisville	1998
Michael E. Wilson ³ —Von Lehman & Company, Inc., Fort Mitchell	1998

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

²Serving on Council as a Member at Large.

³Serving on Council as a State Society Representative.

State	Term Expires
LOUISIANA	
Charles S. Comeaux, Jr.—L.A. Champagne & Co., LLP, Baton Rouge	1999
James J. Hand III ² —LaPorte, Sehrt, Romig & Hand, Metairie	1999
Herman J. Lowe—Bank of West Baton Rouge, Port Allen	Ex Officio
Jake L. Netterville—Postlethwaite & Netterville, A.P.A.C., Baton Rouge	Ex Officio
Rowland Hardy Perry ³ —Perry, Powell & Company A.P.A.C., Monroe	1998
Richard J. Roth, Jr.—Roth, Murphy, Sanford, LLP, New Orleans	1998
MAINE	
Richard P. Dana—Maine Technical Source, Yarmouth	2000
Kathryn H. Dillenback ³ —Portland Pipe Line Corporation, South Portland	1998
MARYLAND	
O. Daniel Ahalt—Dembo, Jones, Healy, Pennington & Ahalt, P.C., Bethesda	1999
Jacob J. Cohen—Walpert, Smullian & Blumenthal, P.A., Baltimore	2000
Edward D. Grove—Keller Bruner & Company LLC, Frederick	1998
F. Carter Heim ³ —Heim & Associates, Annapolis	1998
Gerald A. Polansky, Silver Spring	Ex Officio
MASSACHUSETTS	
William S. Kanaga, Orleans	Ex Officio
Linda H. Kistler—University of Massachusetts—Lowell, Lowell	1998
Vincent A. Moulton—Grant Thornton LLP, Boston	2000
Joseph A. Ribaud ³ —Wolf & Company, P.C., Boston	1998
Allan Tofias—Tofias, Fleishman, Shapiro & Co., P.C., Cambridge	1999
MICHIGAN	
Mary Kline Cueter—Gordon & Company, P.C., Troy	1998
Edward J. Dupke ¹ —Rehmann Robson, P.C., Grand Rapids	2000
Dennis M. Echelbarger ³ —Echelbarger, Himebaugh, Tamm & Co., P.C., Grand Rapids	1998
Stephen H. Epstein—Coopers & Lybrand LLP, Detroit	1999
Julius A. Otten—KPMG Peat Marwick LLP, Detroit	2000
Wayne A. Pahssen—Fuller, Somero & Pahssen, P.L.C., Traverse City	2000

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

²Serving on Council as a Member at Large.

³Serving on Council as a State Society Representative.

State	Term Expires
MINNESOTA	
Dean R. Ager—Eikill & Schilling, Ltd., Duluth	1998
John G. Asmussen—Minnesota Office of Leg. Audit, St. Paul	1999
Rholan E. Larson—Larson, Allen, Weishair & Co., LLP, Minneapolis	Ex Officio
Charles James McElroy—Larson, Allen, Weishair & Co., LLP, Minneapolis	2000
Robert J. Ranweiler ² —Biebl, Ranweiler, Christiansen, Meyer, Thompson & Co. Chtd., New Ulm	1998
Gordon A. Viere ² —Larson, Allen, Weishair & Co., LLP, Minneapolis	2000
MISSISSIPPI	
Charles W. Caldwell, Jr.—Silas M. Simmons & Company, Natchez	1998
Edward Rawl Jones ³ —Edward R. Jones, Pascagoula	1998
MISSOURI	
James G. Castellano ¹ —Rubin, Brown, Gornstein & Co., LLP, St. Louis	1999
C. Frank Chauvin, Jr., Chesterfield	1999
David E. Schlotzhauer—Mills & Schlotzhauer, LLP, Leawood	2000
Thomas E. Shepperd ³ —Deloitte & Touche LLP, St. Louis	1998
MONTANA	
George D. Anderson—George D. Anderson, P.C., Helena	Ex Officio
Gary F. Demaree—Gary F. Demaree, Helena	2000
Walter John Kero ³ —Junkermier, Clark, Campanella, Stevens, P.C., Missoula	1998
Eric L. Schindler ² —American Chemet Corp, East Helena	1999
NEBRASKA	
James Richard Greisch ³ —KPMG Peat Marwick LLP, Omaha	1998
Janice Marie Mumm—Mumm & Associates, Ceresco	2000
William V. Strain ² —Strain, Guszak & Co., P.C., Lincoln	2000
NEVADA	
Debra Gardner Smith—Interwest Mortgage, Reno	2000
Randel Earl Walker ² —Randel E. Walker, Reno	1998
NEW HAMPSHIRE	
Michael J.A. Asselin ³ —Hamel, Asselin & Sweatt, P.C., Portsmouth	1998
M. Dean Kenney—Ernst & Young LLP, Boston	2000

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

²Serving on Council as a Member at Large.

³Serving on Council as a State Society Representative.

State	Term Expires
NEW JERSEY	
Thomas J. Carey—The Home News Company, Colts Neck	1999
Andrew L. DuBoff—Price Waterhouse LLP, Morristown	1998
Bernard Robert Gingras—Gingras, Collister, Babinski & Co., Fairfield	2000
Robert L. May, Short Hills	Ex Officio
Daniel J. Meehan ³ —Arthur Andersen LLP, Roseland	1998
Kenneth W. Moore—Moore, Costello & Co., LLC, Marmora	2000
Donald R. Richards—Ernst & Young LLP, Princeton	1999
Joel J. Rogoff ² —Deloitte & Touche LLP, Parsippany	1998
A.D. Weingarten—Ernst & Young LLP, Short Hills	1998
NEW MEXICO	
Keith D. Balkcom—Balkcom & Company, CPAs, P.A., Albuquerque	2000
Virginia M.K. Stanley ³ —Stanley and Associates, CPA, P.C., Albuquerque	1998
NEW YORK	
Brian Arthur Caswell—Caswell & Associate, CPA, P.C., Phoenix	1999
Thomas D. Flynn, New York	Ex Officio
George T. Foundotos—Dowling College, School of Business, Oakdale	1998
Ray J. Groves—Ernst & Young LLP, New York	Ex Officio
Arthur S. Hoffman ² —Goldstein Golub Kessler & Company, P.C., New York	1998
Robert L. Israeloff—Israeloff, Trattner & Co., CPAs, P.C., Valley Stream	Ex Officio
R.D. Isserman, New York	1998
Richard P. Kearns ¹ —Price Waterhouse LLP, New York	2000
Stuart Kessler ¹ —Goldstein Golub Kessler & Company, P.C., (Chair of the Board) New York	1998
Barry Clay Melancon ¹ —American Institute of CPAs, New York (President)	1998
Nancy Louise Newman-Limata—Price Waterhouse LLP, Stamford	1998
Francis Thomas Nusspickel—Arthur Andersen LLP, New York	2000
M.A. Pendergast ¹ —Urbach Kahn & Werlin, P.C., Albany	1998
Richard E. Piluso ² —Loews Corporation, New York	1999
Dennis R. Purdum ² —Ernst & Young LLP, New York	2000
Victor S. Rich ³ —Edward Isaacs & Company, LLP, New York	1998
Barry B. Seidel—Marks, Shron & Co., LLP, Great Neck	2000
P. Gerard Sokolski—Mengel, Metzger, Barr & Co., LLP, Rochester	2000
Harvey L. Sonnenberg—M.R. Weiser & Co., LLP, New York	1998
D.A. Tarantino—Price Waterhouse LLP, New York	Ex Officio
Alan E. Weiner—Holtz Rubenstein & Co., LLP, Melville	2000

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

²Serving on Council as a Member at Large.

³Serving on Council as a State Society Representative.

State	Term Expires
NORTH CAROLINA	
Harold Dean Brashear—Nunn, Brashear & Company, P.A., Goldsboro	1999
David W. Burke—Butler & Burke, LLP, Winston-Salem	2000
Robert E. Gresham Jr.—Service Distributing Co. Inc., Albemarle	1998
Ralph E. Kent, Durham	Ex Officio
Joseph Derrel Pool, Jr. ³ —Pattons Inc., Charlotte	1998
NORTH DAKOTA	
Lloyd G. Case—Forum Communications Co., Fargo	2000
Randolph E. Christianson ³ —Beverage Wholesalers Inc., Fargo	1998
OHIO	
Leman G. Beall III—Rea & Associates, Inc., Dublin	2000
Jerry L. Esselstein ¹ —Berwanger Overmyer Assoc., Columbus	1999
Marrion Heflin—Huntington National Bank Treasury Group, Columbus	1998
Jerome D. Kreger—Aronowitz, Chaiken & Hardesty, LLP, Cincinnati	1999
Fred B. Miller—Price Waterhouse, Columbus	2000
Gary John Previts ¹ —Weatherhead School of Management, Cleveland	1998
R. David Smith, Huron	1998
Lee D. Wunschel ³ —Lublin, Sussman, Rosenberg and Damrauer, Toledo	1998
OKLAHOMA	
Michael A. Crawford ³ —Michael A. Crawford, Inc., Oklahoma City	1998
J.H. Engelbach—Engelbach Roberts & Co., Oklahoma City	2000
James E. Thielke—James E. Thielke, Oklahoma City	1998
OREGON	
Thomas C. Maynard ³ —Thomas C. Maynard, Beaverton	1998
Alan L. Steiger—A-dec Inc., Newberg	1998
PENNSYLVANIA	
Lewis E. Elicker III ³ —Stambaugh-Ness, P.C., York	1998
Barbara Ann Gross—Barbara Ann Gross, Jenkintown	1999
John L. Kreischer—Kreischer, Miller & Co., Horsham	2000
William R. Lazor—Kronick Kalada Berdy & Co., P.C., Kingston	2000
Judith H. O'Dell ¹ —Beucler, Kelly & Irwin, Ltd., Wayne	1998
Daniel J. O'Mara—Villanova University, Villanova	1998

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

²Serving on Council as a Member at Large.

³Serving on Council as a State Society Representative.

State	Term Expires
PENNSYLVANIA (cont'd)	
Kenneth L. Paige ² —Duquesne University, Pittsburgh	1999
Gordon E. Scherer—Horovitz, Rudoy & Roteman, Pittsburgh	1999
B. Michael Watkins—KPMG Peat Marwick LLP, Philadelphia	1998
PUERTO RICO	
Sonia Gomez De Torres—College of Business Administration, Rio Piedras	1998
Juan Zaragoza Gomez ³ —Arthur Andersen LLP, San Juan	1998
RHODE ISLAND	
Anthony G. Mardo—Mardo, Lachapelle & Co., Inc., Providence	1999
James Joseph Prescott ³ —Cayer, Prescott, Clune & Chatellier, Providence	1998
SOUTH CAROLINA	
Z.H. Montgomery ¹ —Elliott, Davis & Company, LLP, Columbia	2000
Annette Henry Ross—J.W. Hunt and Company, LLP, Columbia	2000
Debra A. Turner ³ —Humphries & Company, LLP, Charleston	1998
SOUTH DAKOTA	
Mark W. Engelhart—Eide Helmeke, PLLP, Aberdeen	2000
Dixie L. Wilson ³ —Wilson, Hanson and Blom, Rapid City	1998
TENNESSEE	
Mark M. Layne ³ —Crain & Company, Jackson	1998
Will J. Pugh—Pugh & Company, P.C., Knoxville	1999
Joe A. Thorne—Thorne & Hawkins, Cookeville	2000
TEXAS	
Mason L. Backus—Armstrong, Backus & Co., LLP, San Angelo	1999
Nita J. Clyde ¹ —Clyde Associates, Dallas	2000
John A. Eads—Eads, Hunter & Company, P.C., Dallas	1998
Dan H. Hanke ¹ —Hanke, Green & Stein, P.C., San Antonio	1999
Bruce J. Harper—Harper & Pearson, Co., P.C., Houston	2000
Bernard Z. Lee, Houston	Ex Officio
Wanda Lorenz ² —Lane Gorman Trubitt, LLP, Dallas	1999
Jimmie L. Mason—Mason, Warner & Company, P.C., Lubbock	2000
Robert R. Owen—Ernst & Young LLP, Dallas	1999
Ronnie Rudd—Arthur Andersen LLP, San Antonio	1998
Stanley J. Scott—Stanley J. Scott, Dallas	Ex Officio
William H. Shireman, Jr.—Wm. H. Shireman Jr., Houston	1998

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

²Serving on Council as a Member at Large.

³Serving on Council as a State Society Representative.

State	Term Expires
TEXAS (cont'd)	
Edward L. Summers—University of Texas at Austin, Austin	2000
Melanie Griffin Thompson ³ —Fields, Nemece & Co., P.C., Corpus Christi	1998
Vernon Walker—J.C. Penney Co., Inc., Dallas	2000
Pat Leighton Wilson—Alamo Investment Management, San Antonio	1998
UTAH	
Kenneth R. Cutler ² —Interwest Construction, North Salt Lake	1998
Paul Kent Mendenhall ² —Price Development Company, Salt Lake City	1998
Kevin L. Simister—Hawkins, Cloward & Simister, L.C., Orem	1998
VERMONT	
John Francis Darcy ³ —Dayman, Lurie & Goldsbury, P.C., Burlington	1998
Peter L. McCoy—McSoley McCoy & Co., South Burlington	2000
VIRGIN ISLANDS	
Francisco E. Depusoir—Francisco Depusoir, St. Croix	2000
John J. DeLuca ³ —Brammer, Chasen, O'Neill & DeLuca, P.C., St Croix	1998
VIRGINIA	
W.A. Broadus, Jr.—W.A. Broadus Jr., CPA, P.C., Manassas	1998
Donald M. Dale, Sr.—Goodman & Company, LLP, Norfolk	2000
Samuel A. Derieux—Deloitte & Touche, Richmond	Ex Officio
Richard Andrew Garbee—Salyer, Garbee & Co., P.C., Salem	1999
William J. Madigan, Jr. ³ —D.R. Maxfield & Company, P.C., Fairfax	1998
Melvin Eugene Rosen, Jr.—Rosen & Underdown, CPAs, PLC, Mechanicsville	1999
WASHINGTON	
Brian G. Gosline—Brian G. Gosline, P.C., Attorney at Law, Spokane	1999
Steven Glen Miller—Miller & Miller, P.S., Seattle	2000
Ronald George Rauch ³ —Clark Nuber P.S., Bellevue	1998

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

²Serving on Council as a Member at Large.

³Serving on Council as a State Society Representative.

State	Term Expires
WEST VIRGINIA	
Mark Alan Chandler—Columbia Natural Resources, Charleston	2000
Kathy G. Eddy ² —McDonough, Eddy, Parsons & Baylous A.C., Parkersburg	2000
Thomas E. Miller ³ —Ashland Coal Inc., Huntington	1998
WISCONSIN	
Lucretia S. Mattson ³ —University of Wisconsin, Eau Claire	1998
Donald S. Wagner—Wipfli Ullrich Bertelson, Green Bay	1998
Marion R. Wozniak—McGladrey & Pullen, LLP, Madison	2000
WYOMING	
John A. Lichty—Porter, Muirhead, Cornia & Howard, Casper	2000
Robert Dean Porter ³ —Porter, Muirhead, Cornia & Howard, Casper	1998

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

²Serving on Council as a Member at Large.

³Serving on Council as a State Society Representative.

Future Meeting Dates of Board, Council, and Annual Members' Meetings

FUTURE MEETING DATES OF BOARD, COUNCIL, AND ANNUAL MEMBERS' MEETINGS

BOARD MEETINGS

1997

New York, NY
December 11–12

1998

New York, NY
February 12–13

Washington, DC
April 21–22

New York, NY
July 16–17

New York, NY
September 17–18

New York, NY
December 10–11

COUNCIL AND ANNUAL MEMBERS' MEETINGS

1998

SPRING COUNCIL MEETING
San Francisco, CA
May 17–19

FALL COUNCIL MEETING/
ANNUAL MEMBERS' MEETING
(in conjunction with AICPA/
CPA-SEA Leadership Conference)
Fort Lauderdale, FL
October 18–22

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

ACCOUNTING EDUCATION EXECUTIVE COMMITTEE

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

D. Gerald Searfoss, Chair, University of Utah, School of Accounting, David Eccles School of Business, Salt Lake City, UT 84112
(801) 581-4809 FAX: (801) 581-7214 actdgs@business.utah.edu

Dan S. Deines, Kansas State University, Calvin Hall, Manhattan, KS 66502 (913) 532-6038 FAX: (913) 532-7024
ddeines@business.cba.ksu.edu

William W. Holder, University of Southern California, Leventhal School of Accounting, Los Angeles, CA 90089-1421 (213) 740-4855
FAX: (714) 642-9664 wholder@sba2.usc.edu

Donald W. Hunt, Anderson, Hunt & Company, P.C., 1950 N. Park Place, Ste. 600, Atlanta, GA 30339-2044 (770) 952-3030 FAX: (770) 952-4420
72240.3217@compuserve.com

Walter F. O'Connor, Fordham University, School of Business Administration, Accounting Area, 113 W. 60th St., New York, NY 10023
(212) 636-6122 FAX: (212) 765-5573 oconnor@mary.fordham.edu

Laura L. Rice, Raytheon TI Systems, Mail Station 8314, P.O. Box 655303, Dallas, TX 75265-5303 (972) 997-3909 FAX: (972) 997-2476
l-rice@ti.com

Martin H. Rosenberg*, Illinois CPA Society, 222 South Riverside Plaza, 16th Fl., Chicago, IL 60606 (312) 993-0416 FAX: (312) 993-9954
mrposter@msc.com

Joseph G. San Miguel, Dept. of Systems Management, Code SM, Naval Postgraduate School, Monterey, CA 93943 (408) 656-2187
FAX: (408) 656-3407 jsanmiguel@nps.navy.mil

Larry P. Scott, Price Waterhouse LLP, 35th Fl., 1251 Avenue of the Americas, New York, NY 10020 (212) 819-5028
FAX: (212) 790-6677 larry_scott@notes.tw.com

Kevin D. Stocks, Brigham Young University, 560 TNRB, Provo, UT 84602-1133 (801) 378-4613 FAX: (801) 378-5933
kevin_stocks@byu.edu

Richard H. Tabor, Auburn University, School of Accountancy, 301 Lowder Bldg., Auburn, AL 36849 (334) 844-5340
FAX: (334) 844-4016 rtabor@business.auburn.edu

STAFF LIAISON:

Beatrice C. Sanders, Director, Academic and Career Development
(212) 596-6218 FAX: (212) 596-6292 bsanders@aicpa.org

ACCOUNTING CAREERS SUBCOMMITTEE

OBJECTIVE: To develop programs and materials to attract high-achieving students to the study of and careers in accounting and to ultimately become CPAs and to work in conjunction with the state CPA Societies in developing student recruiting programs.

Dan S. Deines, Chair, Kansas State University, Calvin Hall,
Manhattan, KS 66502 (913) 532-6038 FAX: (913) 532-7024
ddeines@business.cba.ksu.edu

Steven G. Anderman, Price Waterhouse LLP, 1177 Avenue of
the Americas, New York, NY 10036-2798 (212) 596-8463
FAX: (212) 596-8869

Linda R. Fanning, Internal Revenue Service, 310 W. Wisconsin Ave.,
Milwaukee, WI 53203-2200 (414) 297-4205 FAX: (414) 297-3955

William W. Fritz, Illinois Mathematics and Science Academy,
1500 W. Sullivan Rd., Aurora, IL 60506-1000 (630) 907-5082
FAX: (630) 907-5063 bfritz@rmsa.edu

Patricia M. Moyers*, West Virginia Society of CPAs, One Commerce
Square, Ste. 1201, Charleston, WV 25301 (304) 342-5461
FAX: (304) 344-4636 pat@wvscpa.org

Karen V. Pincus, University of Arkansas, CBA Dept. of Accounting,
BADM 204, Fayetteville, AR 72701 (501) 575-6119 FAX: (501) 575-7687
kpincus@comp.uark.edu

Richard H. Ross, Gearon Communications, 1760 The Exchange NW,
Ste 200, Atlanta, GA 30339 (770) 953-9400 x3255 FAX: (770) 952-4999
rhross@compuserve.com

Pamela S. Weathers, Hare, Dunlap & Weathers, P.C., P.O. Box 1088,
Alexander City, AL 35011-1088 (205) 329-2231 FAX: (205) 234-6365

STAFF LIAISON:

Jodi Ryan, Manager, Recruiting Programs, (212) 596-6105
FAX: (212) 596-6292 jryan@aicpa.org

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.

Richard H. Tabor, Chair, Auburn University, School of Accountancy,
301 Lowder Bldg., Auburn, AL 36849 (334) 844-5340
FAX: (334) 844-4016 rtabor@business.auburn.edu

Ellen Glazerman*, Ernst & Young LLP, 1285 Avenue of the Americas,
New York, NY 10019 (212) 773-5686 FAX: (212) 773-6504
ellen.glazerman@ey.com

Lynford E. Graham, Jr., Rutgers University, Accounting Systems,
81 New St., Newark, NJ 07102-1895 (973) 353-5261
FAX: (973) 353-1283 lgraham@gsmack.rutgers.edu

Dennis M. Hanno, University of Massachusetts, School of Management,
Dept. of Accounting, Amherst, MA 01003 (413) 545-5658
FAX: (413) 545-3858 dhanno@acctg.umass.edu

Bryan E. Lundstrom, Rubin, Brown, Gornstein & Co., LLP, 6th Fl.,
230 South Bemiston Ave., St. Louis, MO 63105-1907 (314) 727-8150
FAX: (314) 727-9195 bryan_lundstrom@rbgco.com

Carol S. Lynch, U.S. Department of Education, 101 Marietta Tower,
Ste. 2200, Atlanta, GA 30323 (404) 562-6462 FAX: (404) 562-6509

Charles F. Malone, North Carolina A & T, State University, School
of Business & Economics, Merrick Hall, Greensboro, NC 27411
(910) 334-7581 FAX: (910) 334-7093 malonec@athena.ncat.edu

Kevin J. McFarlane, Hunter Douglas Inc., 1 Duette Way, Broomfield,
CO 80020 (303) 876-3271 FAX: (303) 876-3374

William G. Shenkir, University of Virginia, McIntire School of
Commerce, Monroe Hall, Charlottesville, VA 22903 (804) 924-4146
FAX: (804) 924-7074 wgs2z@virginia.edu

STAFF LIAISON:

Elizabeth S. Koch, Manager, Academic and Career Development,
(212) 596-6219 FAX: (212) 596-6292 ekoch@aicpa.org

ACCOUNTANTS' LEGAL LIABILITY COMMITTEE

OBJECTIVE: Promote and maintain an environment that provides meaningful protection for CPAs from unwarranted professional liability exposure.

William F. Ezzell, Jr., Chair, Deloitte & Touche LLP, 555 12th St. NW,
Ste. 500, Washington, DC 20004-1207 (202) 879-5385
FAX: (202) 638-7845 wezzell@dtus.com

Harvey L. Coustan, Ernst & Young LLP, Sears Tower, 233 S. Wacker
Dr., Chicago, IL 60606-6306 (312) 879-3495 FAX: (312) 879-4145
cpacoucaol.com

Andrew L. DuBoff, Price Waterhouse LLP, 4 Headquarters Plz. N.,
P.O. Box 1965, Morristown, NJ 07962-1965 (973) 540-8980
FAX: (973) 292-3789

Theodore J. Flynn*, Massachusetts Society of CPAs, 105 Chauncy St.,
10th Fl., Boston, MA 02111 (617) 556-4000 FAX: (617) 556-4126

Ronald I. Heller, Torkildson Katz Fonseca Jaffe Moore & Hetherington,
700 Bishop St., 15th Fl., Honolulu, HI 96813-4187 (808) 523-6000
FAX: (808) 523-6001 ronheller@counsel.com

Wesley P. Johnson, KPMG Peat Marwick LLP, 2001 M Street, NW,
Washington, DC 20036-3389 (202) 530-6388 FAX: (202) 296-6495
wpjohnson@kpmg.com

Mark E. Linville, Washington State University, Dept. of Accounting &
Business Law, P.O. Box 644729, Pullman, WA 99164-4729
(509) 335-2421 FAX: (509) 335-4275 linville@wsu.edu

Jimmie L. Mason, Mason, Warner & Company, P.C., 5202 Indiana Ave.,
P.O. Box 93360, Lubbock, TX 79493-3360 (806) 797-3251
FAX: (806) 791-7816

Jeffrey J. Peck*, Andersen Worldwide, 1666 K St., NW, Washington,
DC 20006 (202) 862-6449 FAX: (202) 862-7098

Joseph P. Petito*, Coopers & Lybrand LLP, 1900 K St. NW,
Washington, DC 20006-1110 (202) 822-5812 FAX: (202) 822-5640

James F. Storey, Hindsman, Hall & Storey, P.C., P.O. Box 1070
(359021070), 1050 Forrest Ave, Gadsden, AL 35901-3540 (205) 547-2588
FAX: (205) 543-2950

Robert W. Stratton, Jones, Nale & Mattingly, PLC, 642 S. 4th Ave. #300,
Louisville, KY 40202-9975 (502) 583-0248 FAX: (502) 589-1680

Ronald G. Tedrow, Ronald G. Tedrow, P.O. Box 1156, Pierre, SD 57501
(605) 224-5792 FAX: (605) 224-7761

Albert E. Trexler*, Pennsylvania Institute of CPAs, 1608 Walnut St.,
3rd Fl., Philadelphia, PA 19103 (215) 735-2635 FAX: (215) 735-3694
picpa@ix.netcom.com

Michael Weinshel, Germain, Weinshel & Rooney, LLC, 799 Silver Ln.,
Trumbull, CT 06611-5301 (203) 377-2022 FAX: (203) 377-0680

STAFF LIAISONS:

John M. Sharbaugh, Vice President, State Societies and Regulatory
Affairs (202) 434-9257 FAX: (202) 638-4512 jsharbaugh@aicpa.org

Paul V. Geoghan, Assistant General Counsel (212) 596-6099
FAX: (212) 596-6104 pgeoghan@aicpa.org

Virgil W. Webb III, Director, State Societies and Regulatory Affairs
(202) 434-9222 FAX: (202) 938-4512 vwebb@aicpa.org

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.

Wanda Lorenz, Chair, Lane Gorman Trubitt, LLP, Ste. 400,
1909 Woodall Rodgers Fwy., Dallas, TX 75201-2286 (214) 220-7127
FAX: (214) 871-0011

Patrick S. Callahan, Frederick B. Hill & Company, P.C., Crestar Bank
Bldg., 500 E. Main St., Ste. 1630, Norfolk, VA 23510-2272
(757) 640-2504 FAX: (757) 640-2529

Peter N. Chase, Chase and Associates, CPAs, P.C., 9293 Corporate
Circle, Manassas, VA 20110-4154 (703) 361-7114 FAX: (703) 361-8225
chase@look.net

Diane S. Conant, Conant, Nelson & Conant, 3375 S. Aldebaran Ave.,
Las Vegas, NV 89102-8412 (702) 221-6300 FAX: (702) 221-1299

William L. Hancock, Mayer Hoffman McCann L.C., 420 Nichols Rd.,
Kansas City, MO 64112-2099 (816) 968-2019 FAX: (816) 531-7695

Gary S. Nelson, Brooks, Stednitz & Rhodes, A.C., 1600 Willow St.,
San Jose, CA 95125-5173 (408) 267-7880 FAX: (408) 267-3107

R. David Smith, 423 Leisure Dr., Huron, OH 44839 (419) 433-2956
FAX: (419) 663-3637

STAFF LIAISON:

Judith Sherinsky, Technical Manager, Auditing Standards
(212) 596-6031 FAX: (212) 596-6091 jsherinsky@aicpa.org

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.

David B. Kaplan, Chair, Price Waterhouse LLP, P.O. Box 9316,
300 Atlantic St., Stamford, CT 06901-3542 (203) 316-5745
FAX: (203) 316-5780

Mark M. Bielstein, 55 East 52nd St., New York, NY 10055
(212) 904-5419 FAX: (202) 904-5644

James L. Brown, Crowe Chizek and Company, LLP, P.O. Box 7,
330 E. Jefferson Blvd., South Bend, IN 46601 (219) 236-8676
FAX: (219) 236-8692

Joseph H. Cappalonga, Deloitte & Touche LLP, P.O. Box 820,
Ten Westport Rd., Wilton, CT 06897-0820 (203) 761-3465
FAX: (203) 834-2260

Robert O. Dale, Purvis, Gray and Company, 222 NE First St, P.O. Box
23999, Gainesville, FL 32602-3999 (352) 378-2461 FAX: (352) 378-2505

Joseph F. Graziano, Grant Thornton, LLP, 605 Third Ave., New York, NY 10158-0142 (212) 599-0100 FAX: (212) 557-2764

James F. Harrington, Coopers & Lybrand LLP, 101 Hudson St., 26th Fl., Jersey City, NJ 07302 (201) 521-3039 FAX: (201) 521-3083, jharrington@colybrand.com

James W. Ledwith, J.H. Cohn, LLP, 1420 Kettner Blvd., Ste. 411, San Diego, CA 92101-2433 (619) 231-0200 FAX: (619) 238-3820

Louis W. Matusiak, Jr., Geo. S. Olive & Co., LLC, 700 Capital Center South, 201 North Illinois St., Indianapolis, IN 46204-1904 (317) 383-4131 FAX: (317) 383-4266 matusiak@in.net

James P. McComb, CSX Transportation, CSX II Bldg. J684, 6735 Southpoint Dr. S, Jacksonville, FL 32216-6177 (904) 279-5611 FAX: (904) 279-6536 ellenmc@tv.infl.net

Charles L. McDonald, University of Florida, Fisher School of Accounting, 267 Bus. P.O. Box 117166, Gainesville, FL 32611 (352) 392-8880 FAX: (352) 846-0458 mcdonacl@dale.cba.lla.edu

Roger H. Molvar, Times Mirror Co., Time Mirror Sq., 220 W. First St. C-5, Los Angeles, CA 90012 (213) 237-3717 FAX: (213) 237-2973

David M. Morris, The Chase Manhattan Bank, 52 Broadway, 3rd Fl., New York, NY 10004 (212) 701-7007 FAX: (212) 701-7044

Benjamin S. Neuhausen, Arthur Andersen LLP, 33 W. Monroe St., Chicago, IL 60603-5385 (312) 507-2307 FAX: (312) 507-1939 benjaminsneuhausen@arthurandersen.com

Mark V. Sever, Ernst & Young LLP Sears Tower, 233 S. Wacker Dr., Chicago, IL 60606-6306 (312) 879-3719 FAX: (312) 879-2385

STAFF LIAISON:

Elizabeth A. Fender, Director, Accounting Standards, (212) 596-6159 FAX: (212) 596-6064 efender@aicpa.org

SPECIAL COMMITTEE ON ACCREDITATION OF SPECIALIZATION

OBJECTIVE: Develop an improved means for formally recognizing, advocating, and supporting specialization within the accounting profession and for so informing, educating, and assisting members.

Robert L. Israeloff, Chair, Israeloff, Trattner & Co., CPA's, P.C., 11 Sunrise Plaza, Valley Stream, NY 11580-6169 (516) 872-3300 FAX: (516) 872-3128 102504,557@compuserve

Arthur Farber, Altschuler, Melvoin and Glasser LLP, 30 S. Wacker Dr., Ste. 2600, Chicago, IL 60606-7405 (312) 207-2818 FAX: (312) 207-6172

Croley W. Graham, Jr., Lattimore, Black, Morgan & Cain, P.C., P.O. Box 1869 (37024-1869), 5203 Maryland Way, Ste. 200, Brentwood, TN 37027 (615) 377-4600 FAX: (615) 377-6688 cgraham@lbmc.com

Allen G. Katz, Schwartz and Katz, P.C., 1 University Office Park,
29 Sawyer Rd., Waltham, MA 02154-3423 (617) 899-3100
FAX: (617) 899-1361 akatz@tiar.net

Jack S. Oppenheimer, Geller, Ragans, James, Oppenheimer & Creel,
111 N. Orange Ave., #1100, Orlando, FL 32801-2375 (407) 425-4636
FAX: (407) 648-1938 jackopp@aol.com

Norman L. Pasas, Ernst & Young LLP, Sears Tower, 233 S. Wacker Dr.,
Chicago, IL 60606-6306 (312) 879-3189 FAX: (312) 879-3678
norman.pasas@ey.com

Robert A. Petersen, Petersen Associates, Bldg. 3, Ste. 140,
3000 Sand Hill Rd., Menlo Park, CA 94025-7116 (415) 854-8060
FAX: (415) 854-9354 bob@rapcpa.com

Eric L. Schindler, American Chemet Corp., P.O. Box 1160, East Helena,
MT 59635 (406) 227-5302 FAX: (406) 227-8522 ericcm.com

Julie E. Shuffelton, Julie E. Shuffelton, 31 S. Main St., P.O. Box 320,
Ft. Loramie, OH 45848-0320 (937) 295-4200 FAX: (937) 295-3633
shuff@bright.net

Virginia M. Stanley, Stanley and Associates, CPA, P.C., P.O. Box 26718
(87125), 2 Woodward #100/700 Lomas NE, Albuquerque, NM 87102
(505) 247-4421 FAX: (505) 247-1165

William V. Strain, Strain, Guszak & Co., P.C., P.O. Box 6909,
4535 Normal Blvd., Ste. 195, Lincoln, NE 68506-5576 (402) 483-1400
FAX: (402) 483-1800

Michael D. Sweeney, Sweeney Conrad, P.S., 1416 112th Ave. NE,
Bellevue, WA 98004-3710 (206) 451-1990 FAX: (206) 451-8324
mike@sweeneyconrad.com

STAFF LIAISONS:

Charles L. Cohn, Director, Marketing & Product Management
(212) 596-6145 FAX: (212) 596-6283 ccohn@aicpa.org

Edward S. Karl, Director—Tax Division (202) 434-9228
FAX: (202) 638-4512 ekarl@aicpa.org

AICPA BENEVOLENT FUND, INC.

OBJECTIVE: To help members, former members and their families through periods of financial difficulty brought about by serious illness, an accident, the death of the primary source of family income or some other major misfortune.

Sam W. Hunsaker, Chair, 1705 Guilford Lane, Oklahoma City,
OK 73120-1013 (405) 843-3534 FAX: (405) 843-3534

Jerrell A. Atkinson, Atkinson & Co., Ltd., 707 Broadway NE, P.O. Box
25246, Albuquerque, NM 87125-0246 (505) 843-6492

John H. Kennedy, The Kenwal Company, 101 Cheswall Lane,
Haverford, PA 19041 (610) 649-3865

Alfred P. Morano, Unit 15, 75 Page Rd., Bedford, MA 01730-1670
(617) 275-0627 FAX: (617) 698-1803 apmorano@aol.com

Charles J. Wentzell, Budweiser of Columbia, Inc., Chief Financial Officer, P.O. Box 684, Columbia, SC 29202-0684 (803) 765-2849
FAX: (803) 929-3306

STAFF LIAISON:

Dale R. Atherton, Director, Financial Management & Analysis
(201) 938-3253 FAX: (201) 521-5445 datherton@aicpa.org

AICPA/NASBA COMPUTERIZATION IMPLEMENTATION COMMITTEE

OBJECTIVE: The committee is charged with the development of a computerization model for the Uniform CPA Examination. This committee will report to the Board of Examiners and be advisory in nature. A primary responsibility of the committee will be to ensure that boards of accountancy and NASBA are kept fully informed as the process is being undertaken.

Vincent C. Brenner, Louisiana State University, College of Business Administration, Department of Accounting, 3101 CEBA Bldg., Baton Rouge, LA 70803 (504) 388-6229 FAX: (504) 388-6201
acbren@lsuvm.lsu.edu

Philip H. Friedlander, Ernst & Young LLP, 1200 Skylight Office Tower, 1660 W. 2nd St., Cleveland, OH 44113-1454 (216) 737-1848
FAX: (216) 861-4966 philfriedlander@ey.com

William W. Holder, University of Southern California, Leventhal School of Accounting, Los Angeles, CA 90089-1421 (213) 740-4855
FAX: (714) 642-9664 wholder@sba2.usc.edu

STAFF LIAISONS:

James D. Blum, Director, Examinations Team, (201) 938-3419
FAX: (201) 938-3443 jblum@aicpa.org

Kevin Sweeney, Assistant Director, Psychometrics, Examinations Team,
(201) 938-3431 FAX: (201) 938-3443 ksweeney@aicpa.org

AICPA PEER REVIEW BOARD

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.

Walter H. Webb, Chair, Call, Barrick, Ethridge, Webb & Co., 206 North Harrison, P.O. Box 790, Cushing, OK 74023-0790 (918) 225-4216
FAX: (918) 225-4315 cbewl@fullnet.net

Billy O. Beam, Bill Beam, P.A., 812 DeQueen St., Mena, AR 71953-4173
(501) 394-5414 FAX: (501) 394-7485

John Bellitto, Allen & Cook, Inc., 1530 The Alameda, Ste. 200,
San Jose, CA 95126-2303 (408) 293-3004 FAX: (408) 293-6243
bellitto@ix.netcom.com

Thomas M. Berry, Jr.*, Virginia Society of CPAs, P.O. Box 4620,
Glen Allen, VA 23058-4620 (804) 270-5344 FAX: (804) 273-1741,
104522.227@compuserve.com

Robert C. Bezgin, Robert Christian Bezgin, 802 Country Rd.,
Downingtown, PA 19335-4455 (610) 873-2288 FAX: (610) 873-2134

Dale W. Bonn, Vine, Dahlen, Werner & Co., PLLC, P.O. Box 2486
(98036-2486), 19203 36th Ave. W., Ste. 201, Lynnwood, WA 98036-2486
(206) 771-6055 FAX: (206) 774-5371

Janet I. Chase, Veatch, Rich & Nadler, Chtd., 425 Huehl Rd., Bldg. 13,
Northbrook, IL 60062-2322 (847) 564-8290 FAX: (847) 564-4979
vrn@vrnconsult.com

John A. Demetrius, Demetrius & Company, LLC., Wayne Interchange
Plaza I, 145 Route 46, Wayne, NJ 07470-6830 (201) 812-0100
FAX: (201) 812-0750 jdemetr506@aol.com

Albert R. Denny, Regier Carr & Monroe, LLP, Ste. 100, 300 West
Douglas, Wichita, KS 67202-2916 (316) 264-2335 FAX: (316) 264-1489
adenny@rcmllp.com

Lester L. Fordham, Fordham & Fordham, P.C., 233 SE Second Ave.,
Hillsboro, OR 97123-4016 (503) 648-6651 FAX: (503) 640-8639
lester@fordham.com

Rodney M. Harano, Rodney M. Harano, 2733 East Manoa Rd.,
Honolulu, HI 96822-1821 (808) 988-6009 FAX: (808) 988-4427

Douglas C. Koval, Philip Vogel & Co., P.C., 12221 Merit Dr., Ste. 1200,
Dallas, TX 75251-2287 (972) 386-4200 FAX: (972) 788-4117
dckoval@airmail.net

Henry J. Krostich, Krostich & Krostich, 125 Mineola Ave., Ste. 307,
Roslyn Heights, NY 11577-2043 (516) 621-4995 FAX: (516) 621-5176
krostich.cpa@worldnet.attnet

Anthony D. Lynn, Davis, Lynn & Moots, P.C, 3828 South Ave.,
Springfield, MO 65807 (417) 882-0904 FAX: (417) 882-4343
alynn@dlimcpa.com

Lisa L. O'Dell, Somerville & Company, P.O. Box 2096, 501 5th Ave.,
Huntington, WV 25701-1907 (304) 525-0301 FAX: (304) 522-1569
suc@citynet.net

Charles A. Prigge, Lehman & Wilkinson, P.C., P.O. Box 623, 86 West
St., Keene, NH 03431-0623 (603) 352-4500 FAX: (603) 352-8558

Ray Roberts, Manganaro, Roberts & Co., P.C., P.O. Box 1537
(882211537), 201 N. Canal St., Carlsbad, NM 88220-5829
(505) 887-1286 FAX: (505) 885-0037

Stanley N. Sandvik, Widmer Roel & Co., Ltd., 317 S. University Dr., Fargo, ND 58103-1762 (701) 237-6022 FAX: (701) 280-1495
nhnk51d@prodigy.com

LeRoy C. Schmidt, Wisconsin Institute of CPAs, 235 N. Executive Dr. #200, Brookfield, WI 53008-1010 (414) 785-0445 FAX: (414) 785-0838
leroy@wicpa.org

George S. Smith, Smith, Turner & Reeves, A.P.A., P.O. Box 23027, 200 E. Capitol St., Ste. 1600, Jackson, MS 39225-3027 (601) 948-6700
FAX: (601) 948-6000 gsmith@str_cpa.com

David W. Truesdell, Kennedy & Lehan, P.C., 300 Crown Colony Dr., Quincy, MA 02169-0928 (617) 472-0700 FAX: (617) 472-0528
<http://www.dwt@kennedylehan.com>

STAFF LIAISONS:

Janet Luallen, Senior Technical Manager, Peer Review (201) 938-3037
FAX: (201) 938-3056 jluallen@aicpa.org

Arleen R. Thomas, Vice President, Self Regulation and SECPS
(201) 938-3969 FAX: (201) 938-3056 athomas@aicpa.org

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS FOUNDATION

OBJECTIVE: To advance the science of accountancy and improve accountancy education.

OFFICERS AND BOARD OF TRUSTEES

D.A. Tarantino, President, Price Waterhouse LLP, 35th Fl., 1251 Avenue of the Americas, New York, NY 10020-1180 (212) 819-4850
FAX: (212) 790-6632 dominic_tarantino@notes.pw.com

M.A. Pendergast, Treasurer, Urbach Kahn & Werlin, P.C., 66 State St., Albany, NY 12207-2595 (518) 449-3166 FAX: (518) 427-8259
mpendergast@ukw.com

Brenda S. Birkett, Southern University, Southern University Post Office, Baton Rouge, LA 70813 (504) 771-5640 FAX: (504) 771-5262
bbirkett@subrvn.subr.edu

F. David Fowler, The George Washington University., School of Business & Public Management, 710 21st St. NW, Ste. 206, Washington, DC 20006-4232 (202) 994-6380 FAX: (202) 994-6382

Bruce J. Harper, Harper & Pearson Co., P.C., One Riverway, Ste. 1000, Houston, TX 77056-1973 (713) 622-2310 FAX: (713) 622-5613

Sam W. Hunsaker, 1705 Guilford Lane, Oklahoma City, OK 73120-1013 (405) 843-3534 FAX: (405) 843-3534

Sandra A. Suran, The Suran Group, Suite 840, 121 SW Morrison St., Portland, OR 97204-3117 (503) 274-9381 FAX: (503) 274-9804
sandra-suran@ortel.org

STAFF LIAISONS:

Beatrice Sanders, Secretary-Director, Academic & Career Development Division (212) 596-6218 FAX: (212) 596-6292 bsanders@aicpa.org

Dale R. Atherton, Assistant Treasurer-Director, Financial Management & Analysis (201) 938-3253 FAX: (201) 938-3466 datherton@aicpa.org

ASSURANCE SERVICES EXECUTIVE COMMITTEE

OBJECTIVE: The Assurance Services Executive Committee will identify, develop, and communicate new assurance service opportunities for the membership—that is, opportunities to provide new independent professional services that improve the quality of information, or its context, for decision makers. If performance standards are required, the task force will communicate and cooperate with appropriate senior technical committees or other bodies to assist in their formulation if the performance standards come within the latter's purview.

Ronald S. Cohen, Chair, Crowe Chizek and Company, LLP, P.O. Box 7, 330 E. Jefferson Blvd., South Bend, IN 46601 (219) 236-8677
FAX: (219) 236-8692 rcohen@crowechizek.com

Robert L. Bunting, Moss Adams, LLP, 1001 Fourth Ave., Ste. 2830, Seattle, WA 98154-1199 (206) 447-4265 FAX: (206) 447-0734

E.C. Johnson, Jr., Deloitte & Touche LLP, P.O. Box 820, Ten Westport Rd., Wilton, CT 06897-0820 (203) 761-3022 FAX: (203) 761-3418
ejohnsonedtt@us.com

Deborah D. Lambert, Johnson Lambert & Co., Suite #700, 7500 Old Georgetown Rd., Bethesda, MD 20814-6133 (301) 656-0040
FAX: (301) 656-0518 dlambert@jlco.com

Alfonse M. Mattia, Amper, Politziner & Mattia, P.O. Box 988, 2015 Lincoln Hwy, Edison, NJ 08818-0988 (908) 287-1000
FAX: (908) 287-3200 105527.2604@compuserve.com

Curtis Miller, Katz, Sapper & Miller, LLP, P.O. Box 40857, Indianapolis, IN 46240-0857 (317) 580-2000 FAX: (317) 580-2117
lstep@ksmconsulting.com

Don Pallais, 14 Dahlgren Rd., Richmond, VA 23233, (804) 784-0884
FAX: (804) 784-0885 dpallais@erols.com

Steve M. Samek, Arthur Andersen LLP, 33 W. Monroe St., Chicago, IL 60603-5385 (312) 507-7270 FAX: (312) 931-0685
stevensamek@arthuandersen.com

Albert E. Trexler, Pennsylvania Institute of CPAs, 1608 Walnut St., 3rd Fl., Philadelphia, PA 19103 (215) 735-2635 FAX: (215) 735-3694
<http://www.picpa.com>

Gordon A. Viere, Larson, Allen, Weishair & Co., LLP, 220 S. 6th St., Ste. 1000, Minneapolis, MN 55402-4505 (612) 376-4500
FAX: (612) 376-4850 viere12345@aol.com

Robert Zeibig*, KPMG Peat Marwick LLP, 3 Chestnut Ridge Rd.,
Montvale, NJ 07645 (201) 307-7754 FAX: (201) 307-7754
rzeibig@kpmg.com

William E. Zimmerman, CPA, P.C., P.O. Box 31372, St. Louis,
MO 63131-0372 (314) 963-1400 FAX: (314) 963-1466 wz@mo.net

STAFF LIAISON:

K. Casey Bennett, Director, Assurance Services, (212) 596-6146
FAX: (212) 596-6233 kbennett@aicpa.org

AUDITING STANDARDS BOARD

(Effective January 1-December 31, 1997)

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

Edmund R. Noonan, Chair, KPMG Peat Marwick LLP, 599 Lexington
Ave., New York, NY 10022-6030 (212) 909-5488 FAX: (202) 909-5699
rnoonan@kpmg.com

John L. Archambault, Grant Thornton, LLP, 800 One Prudential Plz.,
130 E. Randolph Dr., Chicago, IL 60601-6050 (312) 565-4731
FAX: (312) 565-3492 jarchambau@gt.com

Luther E. Birdzell, Arthur Andersen LLP, 1345 Avenue of the Americas,
New York, NY 10105 (212) 708-4145 FAX: (212) 708-3630
birdzell@aol.com

John A. Fogarty, Jr., Deloitte & Touche LLP, P.O. Box 820, Ten
Westport Rd., Wilton, CT 06897-0820 (203) 761-3227 FAX: (203)
761-3013 jfogarty@dtus.com

James S. Gerson, Coopers & Lybrand LLP, 101 Hudson St., Jersey City,
NJ 07302 (201) 521-3004 FAX: (201) 521-1192 jgerson@colybrand.com

Stephen D. Holton, Martin, Dolan & Holton, Ltd., 4435 Waterfront Dr.,
Ste. 200, Glen Allen, VA 23060-6720 (804) 346-9595
FAX: (804) 965-0628

J. Michael Inzina, Inzina & Company, CPAs, P.O. Box 631, Bastrop, LA
71221-0631 (318) 281-4492 FAX: (318) 281-4087 minzina@iamerica.net

Norwood J. Jackson, Jr., U.S. Office of Management & Budget, 725
17th St. NW, Room 6025, Washington, DC 20503 (202) 395-3993
FAX: (202) 395-3952

John J. Kilkeary, Ernst & Young LLP, 1285 Avenue of the Americas,
8th Fl., New York, NY 10019 (212) 773-2121 FAX: (212) 773-1999
johnkilkeary@ey.com

Charles E. Landes, Spaeth & Batterberry, Ltd., 114 E. 8th St.,
Cincinnati, OH 45202-2102 (513) 651-5800 FAX: (513) 651-0391
celandes@aol.com or 102336.1230@compuserve.com

Stephen M. McEachern, Fitts, Roberts & Co., Inc., P.C., 5718
Westheimer, Ste. 800, Houston, TX 77057 (713) 260-5230
FAX: (713) 260-5240

Kurt Pany, Arizona State University, College of Business, Department of
Accounting, 2082 East Pebble Dr., Tempe, AZ 85282 (602) 831-2288
FAX: (602) 838-7044 ickjp@worldnet.att.net

Edward F. Rockman, Alpern, Rosenthal & Co., 332 Fifth Ave., Ste. 400,
Warner Center, Pittsburgh, PA 15222 (412) 281-2509
FAX: (412) 471-1996 71543.150@compuserve.com

Alan Rosenthal, Reznick Fedder & Silverman, P.C., 4520 East-West
Highway, Ste. 300, Bethesda, MD 20814 (301) 961-5539 alan@rfs.com

W. Ronald Walton, Price Waterhouse LLP, 300 Atlantic St., 9th Fl.,
Stamford, CT 06901-3542 (203) 316-5779 FAX: (203) 316-5780
ron_walton@notes.pw.com

STAFF LIAISON:

Gretchen Fischbach, (212) 596-6056 FAX: (212) 596-6091
gfischbach@aicpa.org

COMPUTER AUDITING SUBCOMMITTEE

OBJECTIVE: To provide guidance to practitioners regarding the effect of information technology on the audit and attest process, to advise the Auditing Standards Board and the membership on related matters, and to maintain liaison with the Information Technology section on audit and attest matters.

Carol A. Langelier, Chair, U.S. General Accounting Office, AIMD
Rm. 5224, 441 G Street NW, Washington, DC 20548 (202) 512-5079
FAX: (202) 512-9193 langeliere.amid@gao.gov

Jayne E. Burke, Coopers & Lybrand LLP, First Bank Pl., 650 3rd Ave. S,
Minneapolis, MN 55402-4333 (612) 373-7523 FAX: (612) 373-7171
jayne.burke@us.coopers.com

Douglas Alfred Cale*, Deloitte & Touche, 600 Renaissance Center,
Ste. 900, Detroit, MI 48243 (313) 396-3375 FAX: (313) 396-3400,
dcale@dtus.com

William A. Georgs, KPMG Peat Marwick LLP, 150 John F. Kennedy
Pkwy., Short Hills, NJ 07078-2701 (973) 912-6297 FAX: (973) 467-8020
wgeorgs@kpmg.com

James S. Gonet, Price Waterhouse LLP, 1177 Avenue of the Americas,
New York, NY 10036-2798 (212) 596-8134 FAX: (212) 596-8946,
james_gonet@notes.pw.com

Glenn L. Helms, Texas A & M Corpus, Dept. of Accounting, 6300 Ocean
Dr., Corpus Christi, TX 78412 (910) 334-5580 FAX: (910) 334-5580,
helmsg@iago.oncg.edu

John F. Herber, Jr., Rubin, Brown, Gornstein & Co., LLP, 6th Fl.,
230 South Bemiston Ave., St. Louis, MO 63105-1907 (314) 727-8150
FAX: (314) 727-9195 john_herber@nbgco.com

Stephen D. Holton, Martin, Dolan & Holton, Ltd., 4435 Waterfront Dr.,
Ste. 200, Glen Allen, VA 23060-6720 (804) 346-9595
FAX: (804) 965-0628

Fred L. Lilly, Fred L. Lilly, 400 Truman Bldg., 1030 Euclid Ave.,
Cleveland, OH 44115-1504 (216) 241-4000 FAX: (216) 241-4326,
fillycpa@mcimail.com

Rodney C. Thomas, Arthur Andersen LLP, 33 W. Monroe St.,
Chicago, IL 60603-5385 (312) 507-3843 FAX: (312) 507-8380
rodneycthomas@arthurandersen.com

George H. Tucker III, Ernst & Young LLP, 2000 National City Center,
1900 E. 9th St., Cleveland, OH 44114-3494 (216) 861-8271
FAX: (216) 861-8346

STAFF LIAISON:

Jane M. Mancino, Technical Manager, Auditing Standards
(212) 596-6029 FAX: (212) 596-6091 jmancino@aicpa.org

AWARDS COMMITTEE

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

Philip B. Chenok, Chair, 10 Serenity Lane, Cos Cob, CT 06807,
(203) 661-1059 FAX: (203) 622-6320, 102563.3606@compuserve.com

James D. Edwards, J.M. Tull School of Accounting, University of
Georgia, Athens, GA 30602 (706) 542-3595 FAX: (706) 542-7196,
dedwards@uga.cc.uga.edu

Mary G. Finan, Marina Bay Club Unit 56, 580 Patten Ave., Long
Branch, NJ 07740-7853 (732) 571-8748 FAX: (732) 571-8748

Charles E. Keller III, Keller Bruner & Company, LLC, 201 Thomas
Johnson Dr., Frederick, MD 21702 (301) 663-8600 FAX: (301) 663-0525
ckeller@kbcpas.com

Bert N. Mitchell, Mitchell & Titus, LLP, One Battery Park Plaza, 27th Fl.,
New York, NY 10004-1405 (212) 709-4500 FAX: (212) 709-4695

Mahlon Rubin, Rubin, Brown, Gornstein & Co., LLP, 6th Fl., 230 South
Bemiston Ave., St. Louis, MO 63105-1907 (314) 727-8150
FAX: (314) 727-9195 mahlon_rubin@rbgco.com

STAFF LIAISON:

Frank J. Katusak, Executive Administrator to the President,
(212) 596-6130 FAX: (212) 596-6104 fkatusak@aicpa.org

BANKING & SAVINGS INSTITUTIONS COMMITTEE

OBJECTIVE: To work with the Congress and regulatory agencies, trade associations, and other interested parties in the banking (including mortgage banking) and savings institutions industry to advocate the profession's views and to provide technical counsel to ensure that related legislative, regulatory, or broad private-sector requirements involving accounting, auditing, or work by CPAs are consistent with and workable under professional standards set in the private sector. Provide industry expertise to the accounting and auditing standard-setting processes and to the development of related AICPA positions, products, and services.

Wynne E. Baker, Chair, Kraft, Bros, Esstman, Patton, & Harrell, PLLC, 1200 Parkway Towers, 404 James Robertson Pky., Nashville, TN 37219-1598 (615) 782-4230 FAX: (615) 782-4271
wbaker@kraftcpas.com

Dorsey L. Baskin, Jr., Arthur Andersen LLP, 1666 K Street, NW, Washington, DC 20006-2873 (202) 862-2799 FAX: (202) 862-7438
dorsey.l.baskin@arthurandersen.com

James W. Bean, Jr., Glendale Federal Bank, 401 N. Brand Blvd., M-3, Glendale, CA 91209 (818) 500-2250 FAX: (818) 409-3114
jameswbean@earthlink.com

Diane M. Butterfield, Chase Manhattan Bank, 140 E. 45th St., 30th Fl., New York, NY 10017-3162 (212) 622-9256 FAX: (212) 622-9197

Ward R. Hamm III, Price Waterhouse LLP, 1177 Avenue of the Americas, New York, NY 10036-2798 (212) 596-8790
FAX: (212) 596-8875 ward_hamm@notes.pw.com

Jean M. Joy, Wolf & Company, P.C., One International Pl., Boston, MA 02110-2608 (617) 428-5432 FAX: (617) 439-0476
jmj@wolfandco.com

Nicholas Kissel, Ernst & Young LLP, 550 California St., Suite 1100, San Francisco, CA 94104-1699 (415) 951-3020 FAX: (415) 989-7636
pc:nick.kissel@ey.com

Carol H. Larson, Deloitte & Touche LLP, 600 Renaissance Ctr., Ste. 900, Detroit, MI 48243-1704 (313) 396-3247 FAX: (313) 396-3928
clarson@dtus.com

Keith O. Newton, Grant Thornton, LLP, 1445 Ross Ave., Ste. 3600, Dallas, TX 75202-2774 (214) 855-7316 FAX: (214) 855-7384
knewton@gtDallas.com

Peter A. Sabella, Jr., Geo. S. Olive & Co., LLC, P.O. Box 628, 20 NW 3rd St., Evansville, IN 47708-1238 (812) 428-6533
FAX: (812) 428-6545

Eileen G. Sadowski, Crestar Bank, 919 E Main St., HDQ0708, Richmond, VA 23261-6665 (804) 782-5089 FAX: (804) 782-7744

Edward F. Smith, KPMG Peat Marwick LLP, 345 Park Ave., New York, NY 10154-0004 (212) 872-6785 FAX: (212) 872-6550
efsmith@kpmg.com

Lamar R. Stoltzfus, Beard & Company, Inc., P.O. Box 311, One Park Plaza, Reading, PA 19603-9944 (610) 376-2833 FAX: (610) 376-3869 lstoltz@enter.net

Mark A. Taylor, Crowe Chizek and Company, LLP, P.O. Box 7, 330 E. Jefferson Blvd., South Bend, IN 46601 (219) 236-7612 FAX: (219) 236-8692 mtaylor@crowechizek.com

Ralph A. Volpe III, McGladrey & Pullen, LLP, One Church St., New Haven, CT 06510-3330 (203) 773-1909 FAX: (203) 778-0591

Peter W. Wallace, Coopers & Lybrand LLP, 1301 Avenue of the Americas, New York, NY 10019-6013 (212) 259-2787

STAFF LIAISON:

James F. Green, Technical Manager, Professional Standards & Services, (202) 434-9269 FAX: (202) 638-4512 jgreen@aicpa.org

BOARD OF EXAMINERS

OBJECTIVE: To establish policy for the Examinations Team 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 which are used by boards of accountancy for examining CPA candidates; to prepare future IQEX Examinations; 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.

Stephen M. Walker, Chair, Rogoff Erickson Diamond & Walker, LLP, 1001 Medical Arts Ave., Albuquerque, NM 87125 (505) 242-5271 FAX: (505) 247-3067

Charles W. Alderman, Auburn University, College of Business, 415 W. Magnolia, Auburn University, AL 36849 (334) 844-4834 FAX: (334) 844-4861 waldermn@business.auburn.edu

Michael A. Bolas, Miken Companies Inc., 75 Boxwood Ln., Cheektowaga, NY 14227 (716) 668-6311 FAX: (716) 668-7633

Quinton Booker, Jackson State University, Dept. of Accountancy, 1400 J.R. Lynch St., Box 17970, Jackson, MS 39217 (601) 968-2414 FAX: (601) 968-2690 qbooker@ccaix.jsums.edu

Vincent C. Brenner, Louisiana State University, College of Business Administration, Department of Accounting, 3101 CEBA Bldg., Baton Rouge, LA 70803 (504) 388-6229 FAX: (504) 388-6201 acbren@lsuvm.lsu.edu

Robert E. Fleming, Urbach Kahn & Werlin, P.C., 66 State St., Albany, NY 12207-2595 (518) 449-3166 FAX: (518) 449-5832 rffleming@ukw.com

Robert R. Hill, Eskew & Gresham, P.S.C., 2500 Meidinger Tower, Louisville, KY 40202 (502) 584-2500 FAX: (502) 585-1647

Jesse W. Hughes, Old Dominion University, College of Business & Public Administration, Norfolk, VA 23529 (757) 683-3520 FAX: (757) 683-4076 jwh100f@economy.bpa.odu.edu

R.D. Isserman, 165 W. 66th St., Apt 21B, New York, NY 10023-6544 (212) 873-1085

Robert M. Keith, School of Accountancy, College of Business (BSN 3403), University of South Florida, 4202 E. Fowler Ave., Tampa, FL 33620-9998 (813) 974-6516 FAX: (813) 974-6528 rkeith@bsn01.bsn.usf.edu

David B. Pearson, Ernst & Young LLP, 1300 Huntington Bldg., 925 Euclid Ave., Cleveland, OH 44115-1405 (216) 861-2072 FAX: (216) 861-8166 david.pearson@ey.com

STAFF LIAISONS:

James D. Blum, Director, Examinations, (201) 938-3419 FAX: (201) 938-3443 jblum@aicpa.org

Arleen R. Thomas, Vice President, Self-Regulation and SECPS, (201) 939-3969 FAX: (201) 938-3056 athomas@aicpa.org

ACCREDITED IN BUSINESS VALUATION (ABV) EXAMINATION COMMITTEE

OBJECTIVE: To develop future Accredited in Business Valuation (ABV) on-demand examinations in accordance with guidelines and policies established by AICPA Council. Specifically, the committee will: 1) Participate in the development of an on-line exam; 2) establish a content specific outline representative of the business valuation body of knowledge; 3) create questions for each examination in cooperation with the AICPA Examinations Team; and 4) assist in the grading of the examinations and serve as arbitrators or seek outside independent assistance in resolving examination grading issues.

Terry H. Korn, Chair, David Berdon & Co., LLP, 415 Madison Ave., 9th Fl., New York, NY 10017-1178 (212) 832-0400 FAX: (212) 371-1159

Arthur F. Brueggeman, Brueggeman and Johnson, P.C., 999 Third Ave., Ste. 4250, Seattle, WA 98104 (206) 223-1182 FAX: (206) 223-4774 art@bjval.com

Richard R. Cox, Richard R. Cox, CPA, P.A., 213 Commerce St., Greenville, NC 27858-5029 (919) 756-2760 FAX: (919) 756-4067 dxnq71a@prodigy.com

James R. Hitchner, Phillips Hitchner Group, Inc., 1349 W. Peachtree St., Ste. 1410, Atlanta, GA 30309 (404) 873-6633 FAX: (404) 873-0010

Wayne Jankowske*, Business Appraisal Consultants, Inc., 3126 Dixie Highway, Ste. 17, Erlanger, KY 41018 (800) 582-5835

James S. Rigby, Jr., The Financial Valuation Group, 900 Wilshire Blvd., Ste. 514, Los Angeles, CA 90017-4702 (213) 362-9991
FAX: (213) 623-4809 jsrigby@aol.com

STAFF LIAISON:

Steven Sacks, Sr. Technical Manager, (212) 596-6069
FAX: (212) 596-6025 ssacks@aicpa.org

AUDITING SUBCOMMITTEE (EXAMINATIONS)

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

David B. Pearson, Chair, Ernst & Young LLP, 1300 Huntington Bldg., 925 Euclid Ave., Cleveland, OH 44115-1405 (216) 861-2072
FAX: (216) 861-8166 david.pearson@ey.com

Charles W. Alderman, Auburn University, College of Business, 415 W. Magnolia, Auburn University, AL 36849 (334) 844-4834
FAX: (334) 844-4861 waldermn@business.auburn.edu

Lyndee J. Black, Thomas, Watts and Hershberger, P.C., 5555 South St., Lincoln, NE 68506-2136 (402) 483-7512 FAX: (402) 483-6962

Robert E. Fleming, Urbach Kahn & Werlin, P.C., 66 State St., Albany, NY 12207-2595 (518) 449-3166 FAX: (518) 449-5832
rfleming@ukw.com

Charles J. McElroy, Larson, Allen, Weishair & Co., LLP, 220 S. 6th St., Ste. 1000, Minneapolis, MN 55402-4505 (612) 376-4700
FAX: (612) 376-4850 104342.660@compuserve

Thomas R. Weirich, Central Michigan University, School of Accounting, Grawn Hall, Mount Pleasant, MI 48859 (517) 774-3314
FAX: (517) 774-3999

STAFF LIAISON:

Edward R. Gehl, Technical Manager, Examinations, (201) 938-3423
FAX: (201) 938-3443 egehl@aicpa.org

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.

Michael A. Bolas, Chair, Miken Companies Inc., 75 Boxwood Lane, Cheektowaga, NY 14227 (716) 668-6311 FAX: (716) 668-7631

R.D. Isserman, 165 W. 66th St., Apt. 21B, New York, NY 10023-6544 (212) 873-1085

Richard L. Jungck, Baird, Kurtz & Dobson, City Center Sq., 1100 Main, Ste. 2700, Kansas City, MO 64105-2112 (816) 221-6300 FAX: (816) 221-6380

Brent B. Nicholson, Bowling Green State University, Department of Legal Studies, College of Business Administration, Bowling Green, OH 43403 (419) 372-8236 FAX: (419) 372-2875 bnichol@cba.bgsu.edu

Edward J. Roche, Jr., University of Denver, Graduate Tax Program, 1900 Olive St., Denver, CO 80220 (303) 871-6239

Richard J. Vierk, Deloitte & Touche LLP, 1040 NBC Center, 13th & O St., Lincoln, NE 68508-1469 (402) 437-3130 FAX: (402) 474-0365 rvierk@sttus.com

STAFF LIAISON:

Joel Koppelman, Technical Manager, Examinations (201) 938-3426 FAX: (201) 938-3443 jkoppelman@aicpa.org

FINANCIAL ACCOUNTING AND REPORTING SUBCOMMITTEE

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

Quinton Booker, Chair, Jackson State University, Dept. of Accountancy, 1400 J.R. Lynch St., Box 17970, Jackson, MS 39217 (601) 968-2414 FAX: (601) 968-2690 qbooker@ccaix.jsums.edu

Jacob J. Cohen, Walpert, Smullian & Blumenthal, P.A., Ste. 400, 29 W. Susquehanna Ave., Baltimore, MD 21204-5201 (410) 296-4600 FAX: (410) 828-6084 jcohen@wsbpa.com

Stuart H. Harden, Silva Harden & Adolph, 2440 W. Shaw, Ste. 209, Fresno, CA 93711-3300 (209) 431-6100 FAX: (209) 439-2968

Robert M. Keith, School of Accountancy, College of Business (BSN 3403), University of South Florida, 4202 E. Fowler Ave., Tampa, FL 33620-9998 (813) 974-6516 FAX: (813) 974-6528 rkeith@bsn01.bsn.usf.edu

Mary L. Montoya, Klanderud, Montoya, Wuebben & Feehan, P.C., Ste. 100A, 3508 South Minnesota Ave., Sioux Falls, SD 57105-6455 (605) 336-7213 FAX: (605) 336-7253 montjohn#2@aol.com

Linda M. Nichols, Texas Tech University, College of Business, Lubbock, TX 79409 (806) 742-1541 FAX: (806) 742-2099 odlmn@ttacs.ttu.edu

STAFF LIAISON:

Ahava Goldman, Technical Manager, Examinations (201) 938-3424 FAX: (201) 938-3443 agoldman@aicpa.org

INTERNATIONAL UNIFORM CPA QUALIFICATION EXAMINATION SUBCOMMITTEE (IQEX)

OBJECTIVE: To recommend to the BOE policy related to the International Uniform CPA Qualification Examination (IQEX). To oversee the examinations team's preparation of the IQEX Examination, which is currently being used in assessing the professional competence of Australian and Canadian Chartered Accountants who wish to obtain the CPA designation. To prepare future IQEX Examinations; to serve as liaison between the BOE and the U.S. International Qualifications Appraisal Board.

Jesse W. Hughes, Chair, Old Dominion University, College of Business & Public Administration, Norfolk, VA 23529 (757) 683-3520
FAX: (757) 683-4076 jhughesf@odu.edu

Gary W. Heesacker, P.O. Box 1537, Ellensburg, WA 98926-1537
(509) 963-3337

Leo L. Kessel, Deloitte & Touche LLP, P.O. Box 5340 (452015340),
250 E. 5th St., Cincinnati, OH 45202-5109 (513) 784-7100
FAX: (513) 784-7204

Alan C. Murphy, Deloitte & Touche LLP, Chadds Ford Business
Campus, Brandywine 5 Bldg., Chadds Ford, PA 19317 (610) 558-3900
FAX: (610) 558-7293 amurphy@dtus.com

Derek A. Smith, Addison Wesley Longman, One Jacob Way, Reading,
MA 01867-3999 (617) 944-3700 FAX: (617) 942-1756

STAFF LIAISON:

Raymond Cuneo, Jr., Assistant Director, Grading—Examinations
(201) 938-3864 FAX: (201) 938-3443 rcuneo@aicpa.org

PERSONAL FINANCIAL SPECIALIST EXAMINATION COMMITTEE

OBJECTIVE: To develop future Personal Financial Specialist Examinations in accordance with guidelines and policies established by AICPA Council. Members of the committee must have the personal financial specialist (PFS) designation.

John R. Connell, Chair, Causey Demgen & Moore Inc.,
1801 California St., Ste. 4650, Denver, CO 80202-2681 (303) 296-2229
FAX: (303) 296-3731

Douglas E. Hull, Doug Hull CPA, PFS, P.O. Box 541, Montpelier,
VT 05601-0541 (802) 229-5616 FAX: (802) 229-1262 nethull@aol.com

Dennis R. Kroner, Pitt, Ryan & Linnear, Ltd., 20 N. Wacker Dr.,
Ste. 1334, Chicago, IL 60606-2902 (312) 251-0888 FAX: (312) 251-1555
renork@qaol.com

Lawrence W. McKoy, Goodman & Company, LLP, P.O. Box 3247,
One Commercial Pl., Ste. 800, Norfolk, VA 23510-2312 (757) 624-5144
FAX: (757) 624-5233 mckoy@goodmanco2.com

STAFF LIAISON:

Joel Koppelman, Technical Manager, Examinations (201) 938-3426
FAX: (212) 938-3443 jkoppelman@aicpa.org

STANDARD SETTING SUBCOMMITTEE (EXAMINATIONS)

OBJECTIVE: To oversee (1) the Board of Examiners' Advisory Grading Service and establishment of the grading bases for each Uniform CPA Examination administration; and (2) the passing standard and equating methodologies for each section of the Examination. At least four of the subcommittee members must be members of the Board of Examiners.

Quinton Booker, Chair, Jackson State University, Dept. of Accountancy,
1400 J.R. Lynch St., Box 17970, Jackson, MS 39217 (601) 968-2414
FAX: (601) 968-2690 qbooker@ccaix.jsums.edu

Charles W. Alderman, Auburn University, College of Business,
415 W. Magnolia, Auburn University, AL 36849 (334) 844-4834
FAX: (334) 844-4861, waldermn@business.auburn.edu

Michael A. Bolas, Miken Companies Inc., 75 Boxwood Lane,
Cheektowaga, NY 14227 (716) 668-6311 FAX: (716) 668-7633

Robert R. Hill, Eskew & Gresham, P.S.C., 2500 Meidinger Tower,
Louisville, KY 40202 (502) 584-2500 FAX: (502) 585-1647

STAFF LIAISONS:

Bruce H. Biskin, Senior Psychometrician, Examinations
(201) 938-3421 FAX: (201) 938-3443 bbiskin@aicpa.org

Andrew Wiley, Psychometrician, Examinations (201) 938-3420
FAX: (201) 938-3443 awiley@aicpa.org

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.

Robert R. Hill, Chair, Eskew & Gresham, P.S.C., 2500 Meidinger
Tower, Louisville, KY 40202 (502) 584-2500 FAX: (502) 585-1647

Steven C. Darr, Thomas Havey, LLP, 900 17th St. NW, Washington,
DC 20006 (202) 331-9880

Anna C. Fowler, University of Texas at Austin, Accounting Dept.,
CBA 4M 202, Austin, TX 78712 (512) 471-9473 FAX: (512) 471-3904
afowler@mail.utexas.edu

Jesse W. Hughes, Old Dominion University, College of Business
& Public Administration, Norfolk, VA 23529 (757) 683-3520
FAX: (757) 683-4076 jwh100f@economy.bpa.odu.edu

Robert M. Pielech, Pielech & Pielech, CPAs, P.C., One Welby Rd.,
New Bedford, MA 02745-1118 (508) 995-8590 FAX: (508) 995-0046
pielech@pielech.com

Letricia G. Rayburn, SE Missouri State University, College of Business
Administration, Accounting & Finance Dept., Cape Girardeau, MO 63701
(573) 651-5125 FAX: (573) 651-2610

John D. Rossi III, Rossi & Co., Park Professional Bldg., 2200 Hamilton
St., Ste. 315, Allentown, PA 18104-6329 (610) 434-8511

Dennis Fumio Togo*, University of New Mexico, Anderson Schools of
Management, Albuquerque, NM 87131 (505) 277-7106
FAX: (505) 277-7108

STAFF LIAISON:

Fran DiPietro, Technical Manager, (201) 938-3435
FAX: (201) 938-3443 fdipietro@aicpa.org

BUSINESS AND INDUSTRY EXECUTIVE COMMITTEE

OBJECTIVE: To consider global issues relating to AICPA relations with its members in business and industry, provide direction to the Center for Excellence in Financial Management (CEFM), monitor the work of its subcommittees, identify future trends and issues to be addressed by the subcommittees and the CEFM, ensure proper representation of business and industry members on AICPA council, board of directors and other relevant AICPA committees and task forces.

Robert H. Brewer, Chair, W.R. Grace & Company, 1 Town Center Rd.,
Boca Raton, FL 33486 (561) 362-1894 FAX: (561) 362-2815
robert.brewer@wrgrace.corporate.com

Marianne P. Evashenk, California State Auditor, 660 J Street, Ste. 300,
Sacramento, CA 95814-2481 (916) 445-0255 FAX: (916) 327-0019
marianne@bsa.ca.gov

Kurt J. Fraenkel, Fraenkel Consulting Services, 309 Lowell Ln. W.,
Lafayette, CA 94549-5613 (510) 284-1878 FAX: (510) 283-2641
102255.1003@compuserve.com

Frederick P. Garbinski, Parker Hannifin Corporation, 6035 Parkland
Blvd., Cleveland, OH 44124-4141 (216) 896-2417 FAX: (216) 896-4013
fgarbinski@parker.com

Michael W. Harnish, Dickinson Wright Et Al, Ste. 400,
225 W. Washington St., Chicago, IL 60606 (312) 214-2994
FAX: (312) 220-0021 mharnish@dickinson-wright.com

*Non AICPA Member

Rudolph L. Hertlein, Viacom Inc., 1515 Broadway, New York,
NY 10036-5794 (212) 258-7900 FAX: (212) 846-1717
hertleir@corporate.viacom.com

J. Thomas Hood III, Maryland Association of CPAs, 1300 York Rd.,
Ste. 10, Lutherville, MD 21094 (410) 296-6250 FAX: (410) 296-8713
jth@macpa.org

Earl S. Landesman, Strategic Financial Partners, 2870 Overridge Dr.,
Ann Arbor, MI 48104 (313) 994-1188 FAX: (313) 994-9014
elandesman@aol.com

Grace S. Morin, Wahlo Engineered Products Inc., 29 Lexington St.,
Lewiston, ME 04240 (207) 784-2338

Eileen Morrissey, AlliedSignal Aerospace, 2525 W. 190th St.,
Torrance, CA 90504-6099 (310) 512-3502 FAX: (310) 512-5647
eileen.morrissey@alliedsignal.com

Richard S. Player, Arthur Andersen LLP, 901 Main St. 5600, Dallas,
TX 75202-3799 FAX: (214) 741-8686

Janie M. Scott, Plaza Centers Inc., 5330 S. 3rd St., Ste. 100, Louisville,
KY 40214-2696 (502) 363-2687 FAX: (502) 363-2680
pscott3360@aol.com

Max L. Stinson, Reilly Industries Inc., 300 N. Meridian St., Ste. 1500,
Indianapolis, IN 46204-1763 (317) 248-6470 FAX: (317) 248-6472
reillynet]corporate]stinson@reillyin.attmail.com

Marian M. Sutton, Value Rx, 1121 Camp Gettysburg Rd., Gettysburg,
PA 17325 (717) 334-5876 FAX: (717) 334-6752 suttonm@valuer.com

Garold E. Swan, Fibreboard, 2200 Ross Ave., Ste. 3600, Dallas,
TX 75201-2708 (214) 954-9500 FAX: (214) 969-1832
hkprsia@prodigy.com

Wilfred C. Uecker, Rice University, Jones Graduate School of
Administration, MS# 531, 6100 Main St., Houston, TX 77005-1892
(713) 527-4869 FAX: (713) 285-5251 uecker@rice.edu

Thomas J. Virgin, Seafirst Bank, 800 Fifth Ave., FAB-22, Seattle,
WA 98104-3122 (206) 358-6840 FAX: (206) 358-6885

Laurence P. Wagener, Panduit Corporation, 17301 S. Ridgeland Ave.,
Tinley Park, IL 60477-3093 (708) 532-1800 FAX: (708) 532-1811
lpwagener@aol.com

Harry W. Zike, Siemens Corporation, 1301 Avenue of the Americas,
New York, NY 10019 (212) 258-4021 FAX: (212) 258-4138
harry.zike@sc.siemens.com

STAFF LIAISON:

John F. Morrow, Director, Industry & Management Accounting
(212) 596-6085 FAX: (212) 596-6025 jmorrow@aicpa.org

BIEC NEW FINANCE SUBCOMMITTEE

OBJECTIVE: To provide insight and experience in the development of The New Finance; to assist in further developing the Center for Excellence in Financial Management; and to monitor AICPA programs, products and services relating to The New Finance.

Eileen Morrissey, Chair, Allied Signal Aerospace, 2525 W. 190th St., Torrance, CA 90504-6099 (310) 512-3502 FAX: (310) 512-5647
eileen.morrissey@alliedsignal.com

Gary Cokins*, ABC Technologies, Inc., 30495 Oakview Way, Bingham Farms, MI 48025-4631 (810) 642-1296 FAX: (810) 642-1789
garyfarms@aol.com

James E. Kuhnert, Netherlands Insurance, Att: Business Operations, 62 Maple Ave., Keene, NH 03431 (603) 358-4614
kuhnert_/james@tnic.e-mail.com

Earl S. Landesman, Strategic Financial Partners, 2870 Overridge Dr., Ann Arbor, MI 48104 (313) 994-1188 FAX: (313) 994-9014
elandesman@aol.com

Jeffrey H. Liss, Gunn Partners Inc., 26 Cobblers Mill Rd., Sandy Hook, CT 06482 (203) 270-6612 FAX: (630) 993-3670 jeffliss@ixnetcom.com

Gary Lubin, Merck & Co. Inc., P.O. Box 100 WS2B-50, One Merck Dr., White House Sta., NJ 08889 (909) 423-4532 FAX: (909) 735-1145
gary_lubin@mercko.com

Lawrence S. Maisel, Paramount Consulting, 600 Mamaroneck Ave., Harrison, NY 10528 (914) 381-2700 FAX: (914) 381-2750

STAFF LIAISON: John F. Morrow,
Director, Industry & Management Accounting (212) 596-6085
FAX: (212) 596-6025 jmorrow@aicpa.org

BIEC PROFESSIONAL DEVELOPMENT 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.

Janie M. Scott, Chair, Plaza Centers Inc., 5330 S. 3rd St., Ste. 100, Louisville, KY 40214-2696 (502) 363-2687 FAX: (502) 363-2680
pscott3360@aol.com

Dianne H. Casey, 1236 Strickland Dr., Austin, TX 78748
(512) 440-9210 FAX: (512) 440-9299

James B. Downey, Kaune Foodtown, P.O. Box 2835, Santa Fe, NM 87504-2835 (505) 988-3977 FAX: (505) 983-4999
jdowney@kaunefoodtown.com

Kurt J. Fraenkel, Fraenkel Consulting Services, 309 Lowell Ln. W., Lafayette, CA 94549-5613 (510) 284-1878 FAX: (510) 283-2641
102255.1003@compuserve.com

Christopher G. Keller, NYNEX Corporation, 39th Fl., 1095 Avenue of the Americas, New York, NY 10036 (914) 644-7334 FAX: (914) 644-6952

Kevin A. Michel, 610 Sayre Dr., Princeton, NJ 08540 (609) 951-0879
kmchel@prodigy.com

Betty L. Price, Vanderbilt University, P.O. Box 6310 Station B, Nashville, TN 37235 (615) 343-6603 FAX: (615) 343-0530
in%price@uansv3vanderbilt.edu

Sandra E. Sloyer, Capital Bonding Corporation, 525 Penn St., Reading, PA 19601 (610) 921-2242 FAX: (610) 372-4076 sloyer@ptd.net

David E. Staley, 9709 Streambrook Dr., Cincinnati, OH 45231-2635 (513) 522-7100 FAX: (513) 522-5344

Teresa D. Thamer, Charles L. Belote, 445 North Causeway, New Smyrna Beach, FL 32169-5266 (904) 428-9957 FAX: (904) 428-9167

STAFF LIAISON:

Karyn M. Waller, Technical Manager (212) 596-6054
FAX: (212) 596-6025 kwaller@aicpa.org

BIEC PROFESSIONAL ISSUES SUBCOMMITTEE

OBJECTIVE: Provide input on professional issues from the viewpoint of CPAs employed in business and industry. Provide a resource to the AICPA's technical committees by reviewing and commenting on those developments that have significant effect on the broad range of businesses that employ members in business and industry.

Garold E. Swan, Chair, Fibreboard, 2200 Ross Ave., Ste. 3600, Dallas, TX 75201-2708 (214) 954-9500 FAX: (214) 969-1832
geswan@prodigy.net

Stephen H. Keyser, Hermann Marketing Inc., 1400 N. Price Rd., St. Louis, MO 63137 (314) 692-3114 FAX: (314) 692-3044

C. Douglas Mecimore, Jr., Flynt Fabrics Inc., P.O. Box 477, Graham, NC 27253 (910) 226-8476 FAX: (910) 228-0561

Jonte M. Murrey, United Companies Financial Corporation, P.O. Box 1591, Baton Rouge, LA 70821 (504) 924-6007 FAX: (504) 922-4324
millsm@ucnt1ucfc.com

STAFF LIAISON:

Karyn M. Waller, Technical Manager (212) 596-6054
FAX: (212) 596-6025 kwaller@aicpa.org

BIEC STRATEGIC LIAISONS SUBCOMMITTEE

OBJECTIVE: Develop strategic liaisons and partnering relations with appropriate organizations to help build the Center for excellence in financial management's prestige, influence and reach.

Max L. Stinson, Chair, Reilly Industries Inc., 300 N. Meridian St., Ste. 1500, Indianapolis, IN 46204-1763 (317) 248-6470
FAX: (317) 248-6472 reillynet[corporate]stinson@reillyin.attmail.com

Rudolph L. Hertlein, Viacom Inc., 1515 Broadway, New York, NY 10036-5794 (212) 258-7900 FAX: (212) 846-1717
hertleir@corporate.viacom.com

Lawrence M. Kean, A & A Manufacturing Co. Inc., 2300 South Calhoun, New Berlin, WI 53151-2708 (414) 786-1500 FAX: (414) 786-3280
worldnet.att.net

Melanie L. Minnix*, Illinois CPA Society, 222 South Riverside Plz., Chicago, IL 60606-6098 (312) 993-0407 FAX: (312) 993-9954
102263.1707@compuserve.com

Mary B. Molloy, The Chase Manhattan Bank, 1 Chase Manhattan Plz., 30th Fl., New York, NY 10081-6000 (212) 552-7209 FAX: (212) 552-0624

William R. Moss, Texas Society of Certified Public Accountants, 14860 Montfort Dr., Ste. 150, Dallas, TX 75247-4957 (972) 687-8582
FAX: (972) 687-6018 wmoss@onramp.net

James F. Temple II, The Broken Hill Proprietary Company Ltd., P.O. Box 3379, Honolulu, HI 96842 (808) 547-3119 FAX: (808) 547-3014
temple.james.jf@bhp.com

STAFF LIAISON:

Hadassah Baum, Technical Manager (212) 596-6019
FAX: (212) 596-6025 hbaum@aicpa.org

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.

Richard E. Piluso, Chair, Loews Corporation, 655 Madison Ave., New York, NY 10021-8043 (212) 521-2626 FAX: (212) 521-2467
102765,271@compuserve.com

Louis J. Barbich, Barbich Longcrier Hooper &, King, A.C., P.O. Box 11171 (93389-1171), 5001 E. Commerce Center Dr. # 350, Bakersfield, CA 93309-1660 (805) 631-1171 FAX: (805) 631-0244 lou@blhk.com

W. Thomas Cooper, Jr., Potter & Company, LLP, 420 Fincastle Bldg., Louisville, KY 40202 (502) 584-1101 FAX: (502) 584-4960
102400.1465@compuserve.com

*Non AICPA Member

Kathy G. Eddy, McDonough, Eddy, Parsons & Baylous, A.C.,
P.O. Box 184, 412 Market St., Ste. 201, Parkersburg, WV 26101-5339
(304) 428-8091 FAX: (304) 485-6252 keddy@access.mountain.net

Ellen J. Feaver, Anderson ZurMuehlen & Co., P.C., Sixth Ave. & Last
Chance Gulch, P.O. Box 1147, Helena, MT 59624-1147 (406) 442-1040
FAX: (406) 442-6748 am@mt.net

Karen L. Hooks, Florida Atlantic University, Graduate School of
Business, 220 SE 2nd Ave., Fort Lauderdale, FL 33301 (954) 525-5878
FAX: (954) 525-5879 karen_hooks@notes.pw.com

Herbert J. Lerner, 1517 28th St. NW, Washington, DC 20007
(202) 327-8379 FAX: (202) 327-7406

John R. Meinert, J H Chapman Group Ltd., 9700 Higgins Rd.,
Rosemont, IL 60018-4796 (312) 693-4800 FAX: (312) 693-6255

Paula C. O'Connor, Merrill Lynch, P.O. Box 4388, Federal Way,
WA 98063-4388 (206) 431-1650 FAX: (206) 839-7617

Gerald A. Polansky, P.O. Box 12159, Silver Spring, MD 20908-0159
(301) 871-8259 FAX: (301) 871-0889

STAFF LIAISON:

Frank J. Katusak, Executive Administrator to the President
(212) 596-6130 FAX: (212) 596-6104 fkatusak@aicpa.org

CONTINUING PROFESSIONAL EDUCATION BOARD OF MANAGEMENT

OBJECTIVE: To provide oversight and advice in helping to achieve the
Professional Development Division's mission and objectives.

Robert L. Israeloff, Chair, Israeloff, Trattner & Co., CPA's, P.C.,
11 Sunrise Plaza, Valley Stream, NY 11580-6169 (516) 872-3300
FAX: (516) 872-3128 102504,557@compuserve

Brent C. Johnson, FICPA, 325 W. College Ave., Tallahassee, FL 32301
(904) 224-2727 FAX: (904) 222-8190 johnsonb@ficpa.org

Jamie M. Lane, McDonald's Corporation, 800 Commerce Dr.,
Oak Brook, IL 60523 (630) 623-4628 FAX: (630) 623-4783
jamie.lane@x400.mcd.com

Cynthia Lund*, Missouri Society of CPA's, 275 N. Lindbergh Blvd. #10,
P.O. Box 419042, St. Louis, MO 63141 (314) 997-7966
FAX: (314) 997-2592 ktemplin@ix.netcom.com

Neal Margolis*, Skillware Development, 467 Hamilton Ave., Ste. 26,
Palo Alto, CA 94301 (415) 323-2438 FAX: (415) 323-2454
nim@skillware.com

D. Edward Martin, Richard A. Eisner & Company, LLP, 575 Madison
Ave., New York, NY 10022-2597 (212) 891-4020 FAX: (212) 891-6033
emartin@eisner.rae.com

Patrick B. Neary, Arthur Andersen LLP, 33 W. Monroe St., Chicago, IL 60603-5385 (630) 444-5354 FAX: (630) 584-5581
patrick.b.neary@arthurandersen.com

Richard S. Savich, ABKO Consulting, 43955 Port Maria Rd., Bermuda Dunes, CA 92201-1644 (760) 345-3916 FAX: (760) 360-8188

A. Marvin Strait, A. Marvin Strait, Holly Sugar Bldg., Ste. 1300, 2 N. Cascade Ave., Colorado Springs, CO 80903 (719) 448-5939
FAX: (719) 448-5922

Donna H. Wesling, Donna Holliday Wesling, 15506 Clara Van Trail, Austin, TX 78734 (512) 266-8020 FAX: (512) 266-8021
74254.127@compuserve.com

STAFF LIAISON:

Kirk Drussel, Senior Marketing Manager, Professional Development, (212) 596-6059 FAX: (212) 596-6283 kdrussel@aicpa.org

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.

Nita J. Clyde, Chair, Clyde Associates, North Central Plz. I, 12655 N. Central Expy, Ste. 915, Dallas, TX 75243 (214) 387-8266
FAX: (214) 387-8289 njclyde@webwide.net

James Abbott*, North Dakota Society of CPAs, P.O. Box 8104, University Station, Grand Forks, ND 58201 (701) 775-7100
FAX: (701) 775-7430

Catherine M. Delesky, Price Waterhouse LLP, 35th Fl., 1251 Avenue of the Americas, New York, NY 10020-1180 (212) 819-5121
FAX: (212) 790-6625

Rosanne Devins*, BDO Seidman, LLP, 330 Madison Ave., New York, NY 10017 (212) 885-8323 FAX: (212) 697-5076

John S. Fisher, Digital Equipment Corp., 15 Victoria Circle, Newton Center, MA 02159-1016 (617) 244-0678

William F. Garvey, W.F. Garvey, Forbes Business Center, #103, 222 Forbes Rd., Braintree, MA 02184-2718 (617) 848-9871
FAX: (617) 848-9873

John M. Lacey, California State University, College of Business, Long Beach, CA 90840-8504 (310) 985-4576 FAX: (310) 985-7586
lacey@csulb.com

James S. Neubecker, Office of Auditor General, 200 N. Washington Sq., Ste. 600, Lansing, MI 48933-1302 (517) 334-8050 FAX: (517) 334-8079

*Non AICPA Member

Joe T. Rye, 158 April Waters W., Montgomery, TX 77356,
(409) 588-4111 FAX: (409) 447-4111

Diane Weiser*, Colorado Society of CPAs, 7720 East Belevue Ave.,
Ste. 46B, Englewood, CO 80111 (303) 773-2877

STAFF LIAISON:

Dolores Kivetz, Administrator, Educational Support Services
(201) 938-3526 FAX: (201) 938-3516 dkivetz@aicpa.org

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 Board of Management 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.

Randy L. Hultz, Chair, Baird, Kurtz & Dobson, P.O. Box 1900 (65801),
901 St. Louis St., Ste. 1400, Springfield, MO 65806 (417) 831-7283
FAX: (417) 831-4763 rlhultz@compuserve.com

John A. Belli, Ernst & Young LLP, 1200 Skylight Office Twr.,
1660 W. 2nd St., Cleveland, OH 44113-1454 (216) 861-8398
FAX: (216) 622-0182 john.belli@ey.com

Margaret Gingrich*, BDO Seidman, 330 Madison Ave., New York,
NY 10017 (212) 885-8410 FAX: (212) 697-5076

Jim Hardenburg*, New York State Society, 530 Fifth Ave., Fifth Fl.,
New York, NY 10136-5101

Julie Harter*, Arthur Andersen, 1405 North Fifth Ave., St. Charles,
IL 60174 (630) 444-5295 julie.a.harter@arthurandersen.com

John B. Holderman*, Crowe Chizek & Co., 301 South Main St.,
Elkhart, IN 46526 (219) 295-1991

John F. Hudson, American Institute of CPAs, Harborside Financial
Center, 201 Plaza III, Jersey City, NJ 07311 (201) 938-3535
FAX: (201) 938-3516 jhudson@aicpa.org

George W. Krull, Jr., Grant Thornton, LLP, 800 One Prudential Plz.,
130 E. Randolph Dr., Chicago, IL 60601-6203 (312) 616-7068
FAX: (312) 861-1340 gkrull@gt.com

Jamie M. Lane, McDonald's Corporation, 800 Commerce Dr.,
Oak Brook, IL 60523 (630) 623-4628 FAX: (630) 623-4783
jamie.lane@x400.mcd.com

Kevin Marks*, Price Waterhouse LLP, 1251 Avenue of the Americas,
35th Fl., New York, NY 10020 (212) 819-5061 FAX: (212) 790-6625

Thomas E. Mitchell, Deloitte & Touche LLP, P.O. Box 820,
Ten Westport Rd., Wilton, CT 06897-0820 (203) 761-3136
FAX: (203) 761-3013 tmitchell@dtus.com

STAFF LIAISON:

Arline Dederick, Administrator, Instructional Design (201) 938-3572
FAX: (201) 938-3516 adederick@cpa.org

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 and shareholder corporate tax provisions.

Mark W. Boyer, Chair*, Price Waterhouse LLP, 1801 K St., NW,
Washington, DC 20005-3333 (202) 414-1629 FAX: (202) 414-1564
mark_boyer@notes.pw.com

James W. Banks, Coopers & Lybrand LLP, 1900 K St. NW, Ste. 900,
Washington, DC 20006 (202) 822-5835 FAX: (202) 822-5000

Stephen A. Cohen*, Ernst & Young LLP, 1111 Summer St., Stamford,
CT 06905 (203) 326-8246 FAX: (203) 326-8312 stephen.cohen@ey.com

Jane A. Cooper, Cincinnati Bell, Inc., 201 East Fourth St., Rm 102-815,
Cincinnati, OH 45202 (513) 397-7708 FAX: (513) 397-7872
jcooper@cinbell.com

Don Herskovitz*, Deloitte & Touche LLP, 555 12th Street NW, Ste. 500,
Washington, DC 20004-1207 (202) 879-4945 FAX: (202) 638-7311
dherkovitz@dtus.com

Karen E. Hunter, Dominion Resources, Inc., P.O. Box 26532, 901 E.
Byrd St., Richmond, VA 23219 (804) 775-5831 FAX: (804) 775-5819,
hunterk@domres.com

Dean A. Jorgensen, Grant Thornton LLP, 200 S. 6th St., 500 Pillsbury
Center., Minneapolis, MN 55402-1459 (612) 332-0001
FAX: (612) 332-8361

Stewart S. Karlinsky, San Jose State University, College of Business,
San Jose, CA 95192-0066 (408) 924-3482 FAX: (408) 924-3463

David LaRue*, McIntire School of Commerce, University of Virginia,
4220 Sylan Ln., Charlottesville, VA 22901 (804) 924-3235
FAX: (804) 924-7074 dwl2c@virginia.edu

Jeffrey P. McClanathan, Gregory, Sharer & Stuart, 100 2nd Ave. S.,
Ste. 606, St. Petersburg, FL 33701-4383 (813) 821-6161
FAX: (813) 822-4573 mac-gss@postoffice.worldnet.att.net

Eric N. Roose, Cades Schutte Fleming & Wright, 1000 Bishop St., Honolulu, HI 96813-4212 (808) 521-9206 FAX: (808) 531-8738 cados@cades.com

Mark Schneider*, Arthur Andersen LLP, 1666 K Street, NE, Washington, DC 20006 (202) 862-7422 FAX: (202) 457-7570

Eric W. Scott*, Deloitte & Touche LLP, 555 12th St., NW, Ste. 500, Washington, DC 20004 (202) 879-4930 FAX: (202) 879-5309 escott@dtus.com

Jeffrey R. Speed, The Walt Disney Company, 500 S. Buena Vista St., Burbank, CA 91521-6035 (818) 553-7660 FAX: (818) 553-7675 jeff_speed@corp.disney.com

Carolyn M. Turnbull, Postlethwaite & Netterville, A.P.A.C., Suite 1001, 8550 United Plaza Blvd., Baton Rouge, LA 70809-2200 (504) 922-4600 FAX: (504) 922-4611

Joel W. Walters*, Grand Met, Pillsbury Center MS 08X3, 200 South 6th St., Minneapolis, MN 55402 (612) 330-4966 FAX: (612) 330-4738

STAFF LIAISON:

George White, Technical Manager (202) 434-9268 FAX: (202) 638-4512 gwhite@aicpa.org

CREDIT UNIONS COMMITTEE

OBJECTIVE: To work with the Congress and regulatory agencies, trade associations, and other interested parties in the credit unions movement to advocate the profession's views and to provide technical counsel to ensure that related legislative, regulatory, or broad private-sector requirements involving accounting, auditing or work by CPAs are consistent with and workable under professional standards set in the private sector. To provide industry expertise to the accounting and auditing standard-setting processes and to the development of related AICPA positions, products, and services.

Mark A. Taylor, Chair, Crowe Chizek and Company, LLP, P.O. Box 7, 330 E. Jefferson Blvd., South Bend, IN 46601 (219) 232-3992 FAX: (219) 236-7660 mtaylor@crowechizek.com

R. Brent Anderson, Grant Thornton LLP, 3507 N. University Ave., Ste. 200, Provo, UT 84604-4478 (801) 373-3654

Howard S. Foote, Urbach Kahn & Werlin, P.C., 66 State St., Albany, NY 12207-2595 (518) 449-3166 FAX: (518) 449-5832 hfoote@ukw.com

Richard J. Gabrielson, Larson, Allen, Weishair & Co., LLP, P.O. Box 217, 109 N. Main St., Austin, MN 55912-3484 (507) 437-4518 FAX: (507) 437-8997

Albert W. Hazard, Deloitte & Touche LLP, 700 Fifth Ave., Ste. 4500, Seattle, WA 98104-5044 (206) 292-1800 FAX: (206) 343-7809 ahazard@dtus.com

Frank P. Johnson, Colorado State University, 16 Administration Bldg., Fort Collins, CO 80523 (970) 491-7401 FAX: (970) 491-7396
fjohnson@vines.colostate.edu

Randall B. Johnston, Arthur Andersen LLP, 4th Fl., 8000 Towers Crescent Dr., Vienna, VA 22182-2724 (703) 917-5325
FAX: (703) 917-5383 randal.h.johnston@arthurandersen.com

Anthony J. Klockow, AAL Member Credit Union, 222 W. College Ave., Appleton, WI 54919-0010 (414) 832-9476

Alan R. Korpi, KPMG Peat Marwick LLP, 99 High St., Boston, MA 02110-2371 (617) 973-2758 FAX: (617) 988-0804 akorpi@kpmg.com

David R. Legge, Schreiner, Legge and Company, 7019 Backlick Ct., Springfield, VA 22151-3903 (703) 750-9595

William J. Lewis, Price Waterhouse LLP, 1301 K Street NW 800W, Washington, DC 20005-3333 (202) 414-4339 FAX: (202) 414-1301
bill_lewis@notes.pw.com

Eugene A. O'Rourke, O'Rourke, Sacher & Moulton, P.C., #27, 150 N. Hill Dr., Brisbane, CA 94005-1018 (415) 468-7470 FAX: (415) 468-7474
erourke@erourke.cpa

Michael T. Umscheid, Witt, Mares & Company, PLC, 215 Market St., Suffolk, VA 23434-5209 (757) 539-2369 FAX: (757) 539-1764
mtu@wittmares.com

STAFF LIAISON:

James F. Green, Technical Manager, Professional Standards & Services—DC (202) 434-9269 FAX: (202) 638-4512 jgreen@aicpa.org

EMPLOYEE BENEFIT PLANS COMMITTEE

OBJECTIVE: Monitor developments affecting accounting and auditing matters relating to employee benefit plans, including legislation and regulation affecting employee benefit plans subject to ERISA. Develop accounting and auditing guidance relating to employee benefit plans. Comment on proposed legislation and regulation that have accounting and auditing implications for employee benefit plan audits. Work with the Department of Labor to strengthen the quality of audits of employee benefit plans. Sponsor an annual national conference on employee benefit plans.

Randi L. Starr, Chair, Deloitte & Touche LLP, 2500 One PPG Pl., Pittsburgh, PA 15222-5401 (412) 338-7218 FAX: (412) 338-7241
rstarr@dtus.com

Theresa P. Ahlstrom, KPMG Peat Marwick LLP, One Jericho Plaza, Jericho, NY 11753-1635 (516) 822-9100 FAX: (516) 822-4575

David Cattalini, Arthur Andersen LLP, One Market Plz., Ste. 3500, San Francisco, CA 94105-1019 (415) 546-8315 FAX: (415) 543-1827
david.cattalini@arthurandersen.com

Kenneth E. Dakdduk, Coopers & Lybrand LLP, 101 Hudson St., 26th Fl., Jersey City, NJ 07302 (201) 521-3048 FAX: (201) 521-4444 kdakddoo@colybrand.com

David Evangelista, Korn, Rosenbaum, Phillips, & Jauntig, LLP, 26 Firemen's Memorial Dr. #110, Pomona, NY 10970-3552 (914) 354-4646 FAX: (914) 354-6705

Michael J. Fitzpatrick, Ernst & Young LLP, 787 7th Ave., New York, NY 10019-6018 (212) 773-2457 FAX: (212) 773-1451 fitzpatrickmichael@ey.com

William M. LeRoy, LeRoy Accountancy Corp., World Trade Ctr. # 279, San Francisco, CA 94111 (415) 433-9095 FAX: (415) 433-9094

Rebecca J. Miller, McGladrey & Pullen, LLP, 21 1st St. SW, Ste. 611, Rochester, MN 55902-3009 (507) 288-8475 FAX: (507) 288-8502 becky_miller@rsmi.com

Andrew E. Nolan, Jr., Price Waterhouse LLP, 1177 Avenue of the Americas, New York, NY 10036-2798 (212) 596-8380 FAX: (212) 596-8872

Kenneth L. Rubin, Rubin, Brown, Gornstein & Co., LLP, 6th Fl., 230 South Bemiston Ave., St. Louis, MO 63105-1907 (314) 727-8150 FAX: (314) 727-9195 ken_rubin@rbgco.com

Diana J. Scott, Towers Perrin, 200 W. Madison St., Chicago, IL 60606-3414 (312) 609-9145 FAX: (312) 609-9839 scotttd@towers.com

Timothy P. Spillane, Mitchell & Titus, LLP, One Battery Park Plaza, 27th Fl., New York, NY 10004-1405 (212) 709-4500 FAX: (212) 709-4680

STAFF LIAISON:

Wendy Frederick, Technical Manager, Professional Standards & Services (202) 434-4211 FAX: (202) 638-4512 wfrederick@aicpa.org

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. To identify issues and problems regarding the taxation of employee benefit plans; determine the proper way for the AICPA to deal with those problems; take action, form working groups and task forces; develop recommendations for study as issues demand.

Judith A. Thorp, Chair, Grant Thornton, LLP, 800 One Prudential Plaza, 130 E. Randolph Dr., Chicago, IL 60601-6203 (312) 565-4720 FAX: (312) 565-4719 jthorp@gt.com

James R. Blinka, BDO Seidman, LLP, Two Plz. E., 330 E. Kilbourn Ave. #950, Milwaukee, WI 53202-3143 (414) 272-5900 FAX: (414) 272-1090

John C. Boma, Scott Doerschler Messner & Gauntlett, 244 N. Rose St., Kalamazoo, MI 49007-3824 (616) 343-0653 FAX: (616) 343-3533 bomes@net-link.net

James N. Bosserman, Ernst & Young LLP, One Indiana Sq., Ste. 3400, Indianapolis, IN 46204-2023 (202) 327-7857 FAX: (317) 681-7555

Margaret A. Haflinger, Slabaugh, Haflinger & Co., CPAs, P.C., 8555 Aero Dr., Ste. 108, San Diego, CA 92123-1744 (619) 541-2727 FAX: (619) 541-0335 gr8cpa@inet.com

Clarence G. Kehoe, Anchin, Block & Anchin, LLP, 1375 Broadway, New York, NY 10018-7086 (212) 536-6904 FAX: (212) 840-7066 info@anchin.com

Steven G. Levin, McGladrey & Pullen, LLP, 800 Marquette Ave., Ste. 1300, Minneapolis, MN 55402-2839 (612) 376-9202 FAX: (612) 376-9876

Elizabeth T. Manos, Cherry, Bekaert & Holland, LLP, P.O. Box 10788 (34617-8788), 33 N. Garden Ave., Ste. 775, Clearwater, FL 34615 (813) 461-9199 FAX: (813) 461-0674

Lawrence D. Silver, KPMG Peat Marwick LLP, 345 Park Ave., New York, NY 10154-0004 (212) 872-7904 FAX: (212) 872-6740 ldsilvermailgate@kpmg.com

Mark D. Swedelson, Goldberg Swedelson & Associates, 16530 Ventura Blvd., Ste. 401, Encino, CA 91436-4551 (818) 501-2900 FAX: (818) 501-2955 gsaepix.com

John N. Vitucci, Deloitte & Touche LLP, 2 World Financial Ctr., 225 Liberty St., New York, NY 10281-1414 (212) 436-4089 FAX: (212) 436-7022

Mark A. Yahoudy, American Express Tax and Business Services, Inc., One S. Wacker Dr., Ste. 1700, Chicago, IL 60606 (312) 917-0656 FAX: (312) 917-0680 m.yahoudy@checkers-llp.com

Carol E. Zurcher, Thomas, Beck, Zurcher & White, P.A., 111 N. Orange Ave., Ste. 750, Orlando, FL 32801-2321 (407) 843-4021 FAX: (407) 422-6342 czurcher@tbzwcpc.com

STAFF LIAISON:

Lisa A. Winton, Technical Manager, Federal Taxation (202) 434-9234 FAX: (202) 638-4512 lwinton@aicpa.org

FEDERAL KEY PERSON COMMITTEE

OBJECTIVE: (A) To recommend programs and approaches aimed at achieving a strong, effective communication network between the AICPA and state CPA societies in dealing with matters of concern to the profession that involve federal legislation or regulation, (B) to assist in identifying federal issues to be addressed by the Institute and state CPA societies of particular concern to CPAs, (C) to communicate important federal legislative and regulatory issues to state CPA state societies.

Gila J. Bronner, Chair, The Bronner Group, Inc., 401 E. Ontario St., Ste. 1307, Chicago, IL 60611-4417 (312) 943-8680 FAX: (312) 943-8694

Rodney J. Adair, Merchant, Sculley & Adair, 2903 Pointe North Court, P.O. Box 70786, Albany, GA 31708-0786 (912) 888-1144
FAX: (912) 888-1029 rodadain@aol.com

Timothy R. Deisher, Gaither, Rutherford & Co., LLP, P.O. Box 3526 (47734-3526), 111 Main St., Evansville, IN 47708-1447 (812) 428-2600
FAX: (812) 422-2019 tdeisher@aol.com

Joseph A. Epstein, Mallah, Forman & Co., P.A., 750 SE 3rd Ave., Ste. 100, Fort Lauderdale, FL 33316 (954) 463-3833 FAX: (954) 463-1175

Arthur L. Heisman, Urbach Kahn & Werlin, P.C., Suite 500, 11661 San Vicente Blvd., Los Angeles, CA 90049-5103 (310) 826-0855
FAX: (310) 820-6164

Daryl J. Hill*, Oklahoma Society of CPAs, 50 Penn Place, Ste. 910, 1900 N.W. Expressway, Oklahoma City, OK 73118-9998 (405) 841-3800
FAX: (405) 841-3801

J. Bruce Holland, Lyondell Petrochemical Co, P.O. Box 3646, Houston, TX 77253-3646 (713) 652-4195 FAX: (713) 652-4151

Roy R. Rogers, Pauly, Rogers & Co., P.C., 12700 SW 72nd Ave., Tigard, OR 97223 (503) 620-2632 FAX: (503) 684-7523

Allen J. Weltmann, Coopers & Lybrand LLP, 1900 M St. NW, Ste. 900, Washington, DC 20036-5873 (202) 822-4222 FAX: (202) 822-5640

STAFF LIAISONS:

John M. Sharbaugh, Vice President, State Societies and Regulatory Affairs (202) 434-9257

Jessica E. Sacco, Assistant Manager, State Societies and Regulatory Affairs (202) 434-9255 FAX: (202) 638-4512

FINANCIAL REPORTING COORDINATING COMMITTEE

OBJECTIVE: To ensure that the recommendations of the special committee on financial reporting are given adequate consideration by those who can act on them.

Jerry Weygandt, Chair, University of Wisconsin—Madison, 975 University Ave., Madison, WI 53706-1323 (608) 262-1891
FAX: (608) 262-1553 jweygandt@bus.wisc.edu

Joseph V. Anania, Financial Accounting Standards Board, 401 Merrit 7, Norwalk, CT 06851-1067 (203) 847-0700 FAX: (203) 849-9714

Mitchell A. Danaher*, General Electric Company, 3135 Easton Turnpike, Fairfield, CN 06431 (203) 373-3563 FAX: (203) 373-2441

H. John Dirks, Price Waterhouse LLP, 555 California St., Ste. 3600, San Francisco, CA 94104-1798 (415) 393-8735 FAX: (415) 393-8644

James S. Gerson, Coopers & Lybrand LLP, 101 Hudson St., 26th Fl.,
Jersey City, NJ 07302 (201) 521-3004 FAX: (201) 536-1192
jgerson@colybrand.com

James L. Gertie, Bank of Boston, 100 Federal St., Boston, MA
02110-1802 (617) 434-8136 FAX: (617) 434-0180

W.J. Ihlanfeldt, 510 Ramblewood, Houston, TX 77079-6903
(281) 497-5088 FAX: (713) 497-5035 wmji@msn.com

Peter H. Knutson, 1222 Weymouth Rd., Wynnewood, PA 19096-3330
(610) 649-2614

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

STAFF LIAISON:

Dan Noll, Technical Manager in Accounting Standards (212) 596-6168
FAX: (212) 596-6064 dnoll@aicpa.org

FINANCIAL SERVICES 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 Financial Services Taxation.

Mary B. Doyle, Chair, Arthur Andersen LLP, 1666 K Street, NW,
Washington, DC 20006-2873 (202) 862-3171 FAX: (202) 862-3280

Ralph J. Anderson, Jr., M.R. Weiser & Co., LLP, 135 W. 50th St.,
12th Fl., New York, NY 10020-1299 (212) 641-6700 FAX: (212) 641-6888
randerson@mrweiser.com

David H. Blivaiss, Richard A. Eisner & Company, LLP, 575 Madison
Ave., New York, NY 10022-2597 (212) 891-4038 FAX: (212) 355-2414

Benson J. Chapman, Alleghany Corporation, 375 Park Ave., Ste. 3201,
New York, NY 10152 (212) 508-8115 FAX: (212) 759-8149

Larry Cohen, Mutual of New York, Glenpointe Center W-Mail Drop 73-
02, 500 Frank W. Burr Blvd., Teaneck, NJ 07666 (201) 907-5750 FAX:
(201) 907-5998 cohen@aol-com@monygw

Kyle H. Klein, Ernst & Young LLP, 1225 Connecticut Ave. NW,
Washington, DC 20036-2618 (202) 327-8843 FAX: (202) 327-6715
kyle.klein@ey.com

Dori Laskin, The Vanguard Group, 100 Vanguard Blvd. (19355),
P.O. Box 2600 (V23), Valley Forge, PA 19482 (610) 669-6447
FAX: (610) 669-6145 dori_laskin@vanguard.com

Philip K. Marblestone, Coopers & Lybrand LLP, 1900 K St. NW,
Ste. 900, Washington, DC 20006 (202) 822-4206 FAX: (202) 822-5845
pmarb100@colybrand.com

Kenton A. McDanel, Kennedy and Coe, LLC, 250 N. Rock Rd., Ste. 270, Wichita, KS 67206-2242 (316) 685-0222 FAX: (316) 685-1868

David L. Morgenson, Baird, Kurtz & Dobson, City Center Sq., 1100 Main, Ste. 2700, Kansas City, MO 64105-2112 (816) 221-6300 FAX: (816) 221-6380

Arlene J. Sakatos, Price Waterhouse LLP, 1177 Avenue of the Americas, New York, NY 10036-2798 (212) 596-8358 FAX: (212) 596-8942 arlene.sakatos@notes.pw.com

Lucinda H. Stebbins, Scudder Stevens & Clark, Two International Pl., Boston, MA 02110 (617) 526-0095

Gregory L. Stephenson, KPMG Peat Marwick LLP, 2001 M St., NW, Washington, DC 20036-3389 (202) 467-3893 FAX: (202) 822-8887 gstephennson@kpmg.com

R. Lee Wirthlin, Pacific Mutual Life Insurance Company, 700 Newport Center Dr., Newport Beach, CA 92660-6307 (714) 640-3477 FAX: (714) 760-6810 lwirthli@pacificmutual.com

Stuart H. Zwerling, Deloitte & Touche LLP, 2 World Financial Ctr., 225 Liberty St., New York, NY 10281-1414 (212) 436-4348

STAFF LIAISON:

Marc Hyman, Technical Manager (202) 434-4231 FAX: (202) 638-4512 mhyman@aicpa.org

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 the quality of audits of governmental units.

Timothy J. Green, Chair, Allen, Green & Company, LLP, P.O. Box 6075, Monroe, LA 71211-6075 (318) 388-4422 FAX: (318) 388-4664 tgreenagr@aol.com

William V. Allen, Jr., William V. Allen, Jr., Ste. 330, 11266 W. Hillsborough Ave., Tampa, FL 33635 (813) 249-1112 FAX: (813) 249-0173 bill@billallen.com

Helen G. Barrick, Clifton Gunderson, LLC, P.O. Box 1835,
301 SW Adams, Ste. 900, Peoria, IL 61656-1835 (309) 671-1843
FAX: (309) 671-4508

Linda J. Blessing, Arizona Department of Economic Security,
P.O. Box 6123/010A, Phoenix, AZ 85005-6123 (602) 542-3937
FAX: (602) 542-5339

Andrew J. Blossom, KPMG Peat Marwick LLP, P.O. Box 13127 (64199),
1000 Walnut, Ste. 1600, Kansas City, MO 64106-2123 (816) 556-9678
FAX: (816) 556-9672 ablossom@kpmg.com

Marcia B. Buchanan, U.S. General Accounting Office, 441 G St., NW,
Rm. 5089, Washington, DC 20548 (202) 512-9321 FAX: (202) 512-9193
buchananm.aimd@gao.gov

Edward P. Chait, Price Waterhouse LLP, Ste. 300, 3110 Fairview Park
Dr., Falls Church, VA 22042-4513 (703) 641-5581 FAX: (703) 641-5568
edward_chait@notes.pw.com

Frank W. Crawford, Michael A. Crawford, Inc., 10308 Greenbriar Pl.,
Oklahoma City, OK 73159-7639 (405) 691-5550 FAX: (405) 691-5646
macinc@theshop.net

John C. Davis, Coopers & Lybrand LLP, Columbus Center,
100 E. Broad St., Columbus, OH 43215-3671 (614) 225-8755
FAX: (614) 224-1044 jdavis00@colybrand.com

John H. Engstrom, Northern Illinois University, Dept. of Accountancy,
DeKalb, IL 60115 (815) 753-6097 FAX: (815) 753-8515
jengstrom@niu.edu

David B. Jones, Deloitte & Touche LLP, Two Hilton Court, P.O. Box 319,
Parsippany, NJ 07054-0319 (201) 683-7125 FAX: (201) 683-7419

Betty P. King, P.O. Box 547, Berea, KY 40403 (606) 986-7987
FAX: (606) 986-7987 bak@pcsystems.net

D. Scot Loyd, Swindoll, Janzen, Hawk & Loyd, P.O. Box 1337, 123 S.
Main, McPherson, KS 67460-4842 (316) 241-1826 FAX: (316) 241-6926
scotloyd@midusa.net

Mary P. Rives, Moreland & Associates, 1201 Dove St., Ste. 680, Newport
Beach, CA 92660 (714) 221-0025 FAX: (714) 221-0035

Robert B. Scott, City of Carrollton, P.O. Box 110535, Carrollton,
TX 75011-0535 (972) 466-3110 FAX: (972) 466-3535

James M. Williams, Jr., Ernst & Young LLP, 1300 Huntington Bldg.,
925 Euclid Ave., Cleveland, OH 44115-1405 (216) 861-8276
FAX: (216) 861-8166 james.williams17@ey.com

STAFF LIAISON:

Mary M. Foelster, Technical Manager, Professional Standards &
Services—DC (202) 434-9259 FAX: (202) 638-4512 mfoelster@aicpa.org

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.

Robert A. Wright, Chair, BDO Seidman, LLP, Ste. 400, Edgebrook Center, 1639 North Alpine Rd., Rockford, IL 61107-1449
(815) 229-6700 FAX: (815) 229-6745

J.W. Larry Anderson III, Mason, Warner & Company, P.C., 5202 Indiana Ave., P.O. Box 93360, Lubbock, TX 79493-3360 (806) 797-3251
FAX: (806) 791-7816 la4742@aol.com

Daniel H. Bindler, Rubin, Brown, Gornstein & Co., LLP, 6th Fl., 230 South Bemiston Ave., St. Louis, MO 63105-1907 (314) 727-8150
FAX: (314) 727-9195

Phillip J. Brummel, Baird, Kurtz & Dobson, City Center Sq., 1100 Main, Ste. 2700, Kansas City, MO 64105-2112 (816) 221-6300
FAX: (816) 221-6380 <http://www.bkd.com>

Anthony J. Budzinski II, Sparrow Health System, P.O. Box 30480, 1215 E. Michigan Ave., Lansing, MI 48909-7980 (517) 483-2069
FAX: (517) 483-2811

Rick R. Corcoran, KPMG Peat Marwick LLP, 1010 Market St., St. Louis, MO 63101-2000 (314) 444-1551 FAX: (314) 444-1423

Michael T. Defreese, Arthur Andersen LLP, 1700 Farnam St., Omaha, NE 68102-2040 (402) 449-2250 FAX: (402) 449-2207

Ellis D. Jordan, Deloitte & Touche LLP, 411 E. Wisconsin Ave., Ste. 2300, Milwaukee, WI 53202-4496 (414) 347-6212
FAX: (414) 347-6210

Robert E. Mazer, Ober Kaler Grimes & Shriver, P.C., 120 E. Baltimore St., Baltimore, MD 21202 (410) 685-1120 FAX: (410) 547-0699
remazer@ober.com

Charles V. Robb, St. Luke's Hospital Kansas City, 4400 Wornall Rd., Kansas City, MO 64111-3203 (816) 932-2104 FAX: (816) 932-5990
crobb@saint-lukes.org

Peggy B. Scott, General Health Inc., 5757 Corporate Blvd., Suite 202, Baton Rouge, LA 70808-2558 (504) 237-1600 FAX: (504) 237-1623

Ann M. Thornburg, Coopers & Lybrand LLP, One International Place, Boston, MA 02110-2600 (617) 478-5190 FAX: (617) 478-5900

Jonathan G. Weaver, Ernst & Young LLP, Nations Bank Plz., Ste. 2100, 414 Union St., Nashville, TN 37219-1779 (615) 252-2020
FAX: (615) 242-9128

Audrey L. Went, Price Waterhouse LLP, 1177 Avenue of the Americas,
New York, NY 10036-2798 (212) 596-8404 FAX: (212) 596-5908

STAFF LIAISON:

Annette J. Schumacher Barr, Technical Manager, Professional
Standards and Services—DC (202) 434-9212 FAX: (202) 638-4512
abarr@aicpa.org

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.

L. Michael Gracik Jr., Chair, Keiter, Stephens, Hurst, Gary, &
Shreaves, P.O. Box 32066, Richmond, VA 23294-2066 (804) 273-6252
FAX: (804) 747-3632 mgracik@kshgs.com

Anna M. Galdieri, 6517 Dana St., Oakland, CA 94609-1107
(510) 601-6691 FAX: (510) 652-0454

Robert L. Goldfarb, Gobstein, Weingarten & Goldfarb, 1 Linden Pl.,
Ste. 205, Great Neck, NY 10021-2640 (516) 773-0055
FAX: (516) 773-0089 ruffy@worldnet.att.net

Ronald B. Hegt, Hays & Company, 477 Madison Ave., 10th Fl.,
New York, NY 10022-5892 (212) 572-5559 FAX: (212) 572-5572
rhegt@haysco.com

Douglas B. McCulley, Douglas B. McCulley, 2231 E. Camelback Rd.,
Ste. 320, Phoenix, AZ 85016 (602) 277-7444 FAX: (602) 954-6223

David A. McDaniel, Ent & Imler CPA Group, P.C., Suite 320,
8335 Allison Pointe Trail, Indianapolis, IN 46250-1685 (317) 842-4466
FAX: (317) 577-7724

Daniel J. Nemes, Nemes, Allen & Company, P.C., 30200 Telegraph Rd.,
Ste. 165, Bingham Farms, MI 48025-4503 (810) 540-6600
FAX: (810) 540-1328

Patricia M. Nielsen, Nielsen & Company, 4840 Lee Cir., Boulder,
CO 80303-1112 (393) 444-4814 FAX: (303) 444-9039

Martin Nissenbaum, Ernst & Young LLP, 787 7th Ave., New York,
NY 10019-6018 (212) 773-2416 FAX: (212) 773-1885
martin.nissenbaum@ey.com

Ilene L. Persoff, C.W. Post College, School of Prof. Accountancy,
23 Green St., Ste. 300, Huntington, NY 11743 (516) 427-4545
FAX: (516) 427-9374

Donald J. Scott, Coopers & Lybrand LLP, One Sylvan Way,
Parsippany, NJ 07054-3805 (201) 829-9636 FAX: (201) 829-9315
don.scotto@us.coopers.com

Abram J. Serotta, Serotta, Maddocks, Evans & Co., 701 Greene St.,
Ste. 200, Augusta, GA 30901-2322 (706) 722-5337 FAX: (706) 724-3299
smepc@gabn.net

Norman S. Solomon, Solomon, Schaim & Company, Ste. 6,
2255 Avenida de la Playa, La Jolla, CA 92037-3239 (619) 459-1040
FAX: (619) 459-7079

Patricia A. Thompson, Piccerelli, Gilstein & Co., LLP, 144 Westminster
St., Providence, RI 02903-2282 (401) 831-0200 FAX: (401) 331-8562

STAFF LIAISON:

Eileen Sherr, Technical Manager, Tax (202) 434-9256
FAX: (202) 638-4512 esherr@aicpa.org

INFORMATION TECHNOLOGY EXECUTIVE COMMITTEE

OBJECTIVE: To help raise members' understanding of and improve the application of information technology in practice by assisting members in all disciplines (practice, industry, education, and government) to improve their technological skills; provide input to the AICPA's Strategic Planning Committee and help implement the information technology-related action plans of the Institute's strategic plan; begin to formulate a recommended technology curriculum for universities to use to supplement their present accounting curricula; in conjunction with the Board of Examiners, determine the impact of technology on the content of the CPA exam; work with state boards of accountancy and state societies to recognize technology courses as CPE credits equal to accounting, auditing, and taxation courses; develop an information technology accreditation program; and focus on the impact of technology on a profession-wide basis.

L. Gary Boomer, Chair, Boomer Consulting Inc., 610 Humboldt St.,
Manhattan, KS 66502 (913) 537-2378 FAX: (913) 537-4545
lgboomer@boomer.com

Gary M. Bolinger*, Indiana CPA Society, 8250 Woodfield Crossing Blvd.,
Ste. 305, P.O. Box 40069, Indianapolis, IN 46204-0069 (317) 726-5000
FAX: (317) 726-5005

Christopher L. Brooks, SkinCeuticals, 12150 Shiloh Rd., Ste. 104,
Dallas, TX 75228 (972) 279-4552 FAX: (214) 279-8344
cbrooks@cyberramp.net

S. Thomas Cleveland, Management & Capital Group, 1460 Maria
Lane, Ste. 290, Walnut Creek, CA 94596-5355 (510) 944-5371
FAX: (510) 944-1012 stccpa@ix.netcom.com

Mark S. Eckman, AT&T, 340 Mt. Kemble Ave., Rm. N236, Morristown, NJ 07960-1923 (201) 326-4543 FAX: (201) 326-2196
meckman@attmail.com

Croley W. Graham, Jr., Lattimore, Black, Morgan & Cain, P.C., P.O. Box 1869 (37024-1869), 5203 Maryland Way, Ste. 200, Brentwood, TN 37027 (615) 377-4600 FAX: (615) 377-6688 cgraham@lbmc.com

David L. Holyoak, Grant Thornton, LLP, 605 Third Ave., New York, NY 10158-0142 (212) 599-0100 FAX: (212) 557-2764
dholyoak@compuserve.com

Mary R. MacBain, Software First, P.O. Box 19324, 9117 Summit, Lenexa, KS 66215 (913) 492-8110 FAX: (913) 492-5650 swfirst@qni.com

James C. Metzler, Gaines, Metzler, Kriner & Co., LLP, Hilton at the Waterfront, 120 Church St., Buffalo, NY 14202-3990 (716) 842-6600 FAX: (716) 842-6639 jmetzler@gaines-cpa.com

Belverd E. Needles, Jr., DePaul University, School of Accountancy, 1 E. Jackson Blvd., Chicago, IL 60604-2218 (312) 362-5130 FAX: (312) 362-6208 bneedles@condor.depaul.edu

Galen G. Vetter, McGladrey & Pullen, LLP, 3600 W. 80th St., Ste. 500, Bloomington, MN 55431-1082 (612) 921-7621 FAX: (612) 921-7701 galen_vetter@rsmi.com

J. Donald Warren, Jr., Coopers & Lybrand LLP, One Canterbury Green, P.O. Box 10108, Stamford, CT 06904-2108 (203) 921-4901 FAX: (203) 921-4955 donald.warren@us.coopers.com

STAFF LIAISONS:

Nancy A. Cohen, Technical Manager, Information Technology (212) 596-6010 FAX: (212) 596-6025 ncohen@aicpa.org

J. Louis Matherne, Director, Information Technology, (212) 596-6027 FAX: (212) 596-6025 jmatherne@aicpa.org

INFORMATION TECHNOLOGY PRACTICES SUBCOMMITTEE

OBJECTIVE: To plan, initiate, supervise, and coordinate projects, programs, and activities of the Information Technology Membership Section; to develop and administer the marketing program for the Membership Section; develop and publish Technology Alerts, and newsletter articles on implementing technologies that currently effect the members' firms and organizations; survey IT Section members to determine use of technology and to disseminate the results to the members; negotiate and promote special offerings and services to IT Section members; and increase awareness of trends and developments in information technology.

Christopher J. Leach, Chair, Leach Consulting & Accounting, 16486 Bernardo Center Dr., Ste. 170, San Diego, CA 92128-2519 (619) 676-6801 FAX: (619) 676-6803 c_leach@ix.netcom.com

Kenneth D. Askelson, J.C. Penney Company, 6131 Orangethorpe Ave., Buena Park, CA 90620-1337 (714) 523-6216 FAX: (714) 523-6943 kaskelso@jcpenny.com

Janet G. Caswell, Janet G. Caswell, CPA, P.C., P.O. Box 187 (483030187), 833 Fox Run, Bloomfield Hills, MI 48304 (800) 540-9160 FAX: (810) 952-0876 jcaswell@businessadvisor.com

David M. Cieslak, Hamilton, Boynton & Speakman, 16000 Ventura Blvd., Ste. 600, Encino, CA 91436 (818) 986-4300 FAX: (818) 986-9050 dcieslak@itgusa.com

Wayne E. Harding, Great Plains Software, 6029 S. Kenton Way, Englewood, CO 80111-5727 (303) 290-0123 FAX: (303) 290-0123 wharding@gps.com

Sue Reese*, Saltz, Shamis & Goldfarb, Inc., 31105 Bainbridge Rd., Solon, OH 44139 (216) 248-8787 FAX: (216) 248-0841 sreese@ssandg.com

Marshall B. Romney, Brigham Young University, School of Accounting and Information Systems, 512 TNRB, Provo, UT 84602 (801) 378-5704 FAX: (801) 378-5933 marshall_romney@byu.edu

George W. Wilson, Jr., Turner, Wilson & Co., P.C., 15245 Shady Grove Rd., Ste. 400, Rockville, MD 20850 (301) 738-1100 FAX: (301) 738-6466 gww1@twco.com

STAFF LIAISON:

Andrew R. Gioseffi, Technical Manager, Information Technology (212) 596-6020 FAX: (212) 596-6025 agioseffi@aicpa.org

INFORMATION TECHNOLOGY RESEARCH SUBCOMMITTEE

OBJECTIVE: To evaluate and communitate the impact of future technological trends affecting CPAs in public practice, industry, government and education; using group decision support systems, develop and publicize a list of the top technologies in order to raise the public's awareness of CPAs' technological expertise; develop and publish Technology Guides, Technology Alerts, and newsletter articles on implementing emerging technologies; identify topics and issue reports that support the need for Institute-wide involvement in changes to the profession brought about by technology, such as electronic audit evidence; analyze changes in information technology and the implications for audit, consulting, and tax practices; and develop programs that will educate the Membership on the future of the profession.

Janis R. Monroe, Chair, Micro Mash, 6402 South Troy Circle, Englewood, CO 80111-6424 (303) 649-0336 FAX: (303) 649-0344 jansoft@aol.com

Richard A. Burrell, Cyberline LLC (an Internet Business Center), 100 N. Central Expy., Ste. 320, Richardson, TX 75080 (214) 690-7873 FAX: (214) 437-9991 rab@cyberline.net

Stephen M. Groomer, Indiana University, School of Business, Dept. of Accounting & Information Systems, 1309 E. 10th St., Bloomington, IN 47405-1701 (812) 855-4026 FAX: (812) 855-8679 groomer@indiana.edu

Mark D. Mayberry, BDO Seidman, LLP, Suite 2100, 205 North Michigan Ave., Chicago, IL 60601 (312) 616-4682 FAX: (312) 856-1379 mmayberry@bdo.com

Robert L. McCullar, Coates, McCullar & Biggers, P.C., P.O. Drawer 70 (Ste. 29-1135), One Riverside Dr., Eufaula, AL 36027 (334) 687-6659 FAX: (334) 687-4841 mccullar@cmbpc.com

Gary S. Rushin, Pension Benefit Guaranty Corporation, 1200 K St. NW, Washington, DC 20005 (202) 326-4070 FAX: (202) 842-2643 grushin@erols.com

Carolyn S. Sechler, Sechler & Associates, P.C., 4747 E. Elliot Rd., Ste. 29-1135, Phoenix, AZ 85044 (602) 496-6991 FAX: (602) 496-6995 carolyn]azcpa.com

Sandra L. Smith, 6457 Cedar Hollow, Dallas, TX 75248-2101 (972) 248-8378 FAX: (972) 248-8392 slsmith@computek.net

STAFF LIAISON:

Andrew R. Gioseffi, Technical Manager, Information Technology (212) 596-6020 FAX: (212) 596-6025 agioseffi@aicpa.org

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.

Patrick J. Shouplin, Chair, Price Waterhouse LLP, 1177 Avenue of the Americas, New York, NY 10036-2798 (212) 596-8285 FAX: (212) 596-8873

Thomas L. Brown, Coopers & Lybrand LLP, 203 North LaSalle St., Chicago, IL 60601-1210 (312) 701-5500 FAX: (312) 701-6089

James J. Butler, KPMG Peat Marwick LLP, 345 Park Ave., New York, NY 10154-0004 (212) 872-6478 FAX: (212) 872-3272 jbutler@kmpg.com

David L. Holman, Ernst & Young LLP, 787 7th Ave., New York, NY 10019-6018 (212) 773-2326 FAX: (212) 773-3035 david.holman@ey.com

William O. Keim, Jr., Arthur Andersen LLP, One Financial Plaza, Hartford, CT 06103-2601 (860) 280-0573 FAX: (860) 280-0859

Patricia L. Kubera, CNA, CNA Plaza, 333 S. Wabash Ave., Chicago, IL 60604-4107 (312) 822-6271 FAX: (312) 817-1755
patricia.kubera@cna.com

Deborah D. Lambert, Johnson Lambert & Co., Ste. #700, 7500 Old Georgetown Rd., Bethesda, MD 20814-6133 (301) 656-0040 FAX: (301) 656-0518 dlambert@jlco.com

John L. LaGue, Jr., National Life of Vermont, One National Life Dr., Montpelier, VT 05604 (802) 229-3150 FAX: (802) 229-3150
laguejack@novmail.com

Edward R. Morrissey, Deloitte & Touche LLP, 2 World Financial Ctr., 225 Liberty St., New York, NY 10281-1414 (212) 436-2795 FAX: (212) 436-5953 emorrissey@ottus.com

Paula C. Panik, The Travelers Insurance Companies, One Tower Sq. 4PB, Hartford, CT 06183-0001 (860) 277-7499 FAX: (860) 954-3708

Peter R. Porrino, Zurich Reinsurance Centre, Inc., 43rd Fl., One Chase Manhattan Plz., New York, NY 10005 (212) 898-5135 FAX: (212) 898-5007

Peter W. Presperin, Cologne Life Reinsurance Co., P.O. Box 300, 30 Oak St., Stamford, CT 06904-0300 (203) 356-4946 FAX: (203) 356-4940

Joseph B. Sieverling, National Association of Insurance Commissioners, 120 W. 12th St., Ste. 1100, Kansas City, MO 64105-1925 (816) 374-7241 FAX: (816) 842-9185 jbs@naic.org

Robert M. Solitro, North American Specialty Insurance Company, 650 Elm Street, Manchester, NH 03101 (603) 644-6604 FAX: (603) 644-6696

Chris C. Stroup, Life Reassurance Corporation, P.O. Box 10060, 969 High Ridge Rd., Stamford, CT 06904-2060 (203) 321-3024 FAX: (203) 321-3169 cstroup@compuserv.com

STAFF LIAISON:

Elaine Lehnert, Technical Manager, Accounting Standards (212) 596-6160 FAX: (212) 596-6064 elehnert@aicpa.org

INSURANCE PROGRAMS EXECUTIVE COMMITTEE

OBJECTIVE: To coordinate the current insurance programs being provided to members, employees, firms and their families, and to identify new insurance products that will benefit the membership.

Leonard A. Dopkins, Chair, Dopkins & Company, 200 International Drive, Buffalo, NY 14221-8217 (716) 634-8800 FAX: (716) 634-8987 ldopkins@aol.com

Thomas M. Berry, Jr.*, Virginia Society of CPAs, P.O. Box 4620, Glen Allen, VA 23058-4620 (804) 270-5344 FAX: (804) 273-1741 104522.227@compuserve.com

I.F. Diamond, Rogoff Erickson Diamond & Walker, LLP, 1001 Medical Arts Ave., Albuquerque, NM 87125 (505) 242-5271

N. Scott Gillis, SunAmerica Inc., 1999 Avenue of Stars #36-07, Los Angeles, CA 90067-6022 (310) 772-6452 FAX: (310) 772-6684

Rex E. Harper, Harper, Van Scoik & Company, LLP, 2111 Drew St., (34625), P.O. Box 4989, Clearwater, FL 34618-4989 (813) 446-0504 FAX: (813) 461-7384 rex@hvs.mhs.compuserve.com

John T. Schiffman, Schiffman & Co., P.O. Box 5512, Hanover, NH 03755 (603) 643-5566 FAX: (603) 648-2975
10264.52654@compuserve.com

STAFF LIAISON:

Leonard I. Green, Director, Member Programs, (201) 938-3705
FAX: (800) 362-5066 lgreen@aicpa.org

AICPA PROFESSIONAL LIABILITY INSURANCE PROGRAMS 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.

Rex E. Harper, Chair, Harper, Van Scoik & Company, LLP, 2111 Drew St., (34625), P.O. Box 4989, Clearwater, FL 34618-4989 (813) 446-0504 FAX: (813) 461-7384 rex@hvs.mhs.compuserve.com

Dale L. Gettelfinger, Monroe Shine & Co., Inc., P.O. Box 1407, 222 E. Market St., New Albany, IN 47151 (812) 945-2311 FAX: (812) 945-2603, mscoteam@thepoint.net

Eldon F. Holl, Holl Accountancy Corporation, 11500 W. Olympic Blvd., Ste. 400, Los Angeles, CA 90064-1528 (310) 312-4582
FAX: (310) 312-4527 ehollcpa@msn.com

Ann D. Jevne, Schwartz & Hofflich, 37 North Ave., Norwalk, CT 06851-3832 (203) 847-4068 FAX: (203) 849-0624

William E. Kirkman, Baird, Kurtz & Dobson, P.O. Box 1190 (65801-1190), 901 St. Louis St., Ste. 1000, Springfield, MO 65806 (417) 865-8701 FAX: (417) 865-0682

James E. Morris, Geo. S. Olive & Co., LLC, 700 Capital Center South, 201 North Illinois St., Indianapolis, IN 46204-1904 (317) 383-4010
FAX: (317) 383-4266 jmorris@admin.gso.com

Sharon P. Sheinfeld, Richard A. Eisner & Company, LLP, 575 Madison Ave., New York, NY 10022-2597 (212) 891-4057 FAX: (212) 355-2414

STAFF LIAISON:

Leonard I. Green, Director, Member Programs, (201) 938-3705
FAX: (800) 362-5066 lgreen@aicpa.org

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.

John T. Schiffman, Chair, Schiffman & Co., P.C., P.O. Box 5512, Hanover, NH 03755 (603) 643-5566 FAX: (603) 643-6006
102645.2654@compuserve.com

Jerrell A. Atkinson, Atkinson & Co., Ltd., 707 Broadway NE, P.O. Box 25246, Albuquerque, NM 87125-0246 (505) 843-6492

Leonard A. Dopkins, Dopkins & Company, 200 International Drive, Buffalo, NY 14221-8217 (716) 634-8800 FAX: (716) 634-8987
ldopkins@aol.com

Thomas G. Jordan, Jordan Co., Inc., 200 E. Long Lake Rd., Ste. 174, Bloomfield Hls, MI 48304-2361 (248) 644-2300 FAX: (248) 644-2313

Martha E. Marcon, KPMG Peat Marwick LLP, Citicorp Ctr., 725 S. Figueroa St., Los Angeles, CA 90017-5524 (213) 955-8443
FAX: (213) 955-8690

Joann M. Martin, Ameritas Life Insurance Corp., 5900 O Street, Lincoln, NE 68510-2234 (402) 467-7700 FAX: (402) 467-7885

Alan L. Salts, NPC International, Inc., 720 W. 20th St., Pittsburg, KS 66762 (316) 231-3390 FAX: (316) 232-6101

Phyllis K. Talbert, 901 S. Wakefield St., Arlington, VA 22204 (703) 521-9443 FAX: (202) 554-3490

Walton A. Williams, Williams, Matt, & Rutnik, P.C., 12 Avis Dr., Ste. 8, Latham, NY 12110-2607 (518) 785-7829 FAX: (518) 785-7927

STAFF LIAISONS:

Leonard I. Green, Director, Member Programs, (201) 938-3705
FAX: (800) 362-5066 lgreen@aicpa.org

Dale R. Atherton, Director, Financial Management & Analysis (201) 938-3253 FAX: (201) 521-5445 datherton@aicpa.org

PERSONAL LINES INSURANCE COMMITTEE

OBJECTIVE: To provide better personal lines insurance products for AICPA members.

N. Scott Gillis, Chair, SunAmerica Inc., 1999 Avenue of Stars #36-07, Los Angeles, CA 90067-6022 (310) 772-6452 FAX: (310) 772-6684
gillis@prodigy.net

Charles T. Barrett, Jr., Manchester Financial Corp., 96 NE Loop 410, San Antonio, TX 78216 (210) 341-2800 FAX: (210) 341-5260

John L. Fox, Phipps Houses, 43 W. 23rd St., New York, NY 10010-4203 (212) 243-9090 FAX: (212) 727-1639

Charles L. Spicer, Condley and Company, LLP, P.O. Box 2993, 993 N. 3rd St., Abilene, TX 79601-5922 (915) 677-6251 FAX: (915) 677-0006

Edgar Starns, Postlethwaite & Netterville, A.P.A.C., Ste. 1001, 8550 United Plaza Blvd., Baton Rouge, LA 70809-2200 (504) 922-4600

James D. Winemiller, Blue & Co., LLC, P.O. Box 80069, Indianapolis, IN 46280-0069 (317) 573-2456 FAX: (317) 573-2458
102731,1002@compuserve.com

STAFF LIAISON:

Leonard I. Green, Director, Member Programs (201) 938-3705
FAX: (201) 938-5066 lgreen@aicpa.org

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.

Sonia Gomez De Torres, College of Business Administration, Faculty of Accounting, University of Puerto Rico, Rio Piedras, PR 00927
(787) 754-6963 FAX: (787) 765-8418

Charles Heeter*, Andersen Worldwide, 1666 K St., NW, Washington, DC 20006-2873 (202) 862-3127 FAX: (202) 862-7098

Julian E. Jacoby, Horwath International, 415 Madison Ave., 4th Fl., New York, NY 10017 (212) 838-5566 FAX: (212) 838-3636
jjacoby@horwath.com

William Markell, 222 Hullihen Dr., Newark, DE 19711, (302) 737-5473
FAX: (302) 831-4676 markell@straussudel.edu

Annette J. Phillips, Ernst & Young LLP, 787 7th Ave., New York, NY 10019-6018 (212) 773-5058 FAX: (212) 582-3451
annette.phillips@ey.com

Robert N. Sempier, Jr., 28 Furman Dr., Wayne, NJ 07470-5323
(973) 696-2696

STAFF LIAISONS:

John M. Sharbaugh, Vice President, State Societies and Regulatory Affairs (202) 434-9257 FAX: (202) 638-4512 jsharbaugh@aicpa.org

Virgil W. Webb III, Director, State Societies and Regulatory Affairs (202) 434-9222 FAX: (202) 638-4512 vwebb@aicpa.org

*Non AICPA Member

INTERNATIONAL STRATEGY SPECIAL COMMITTEE

OBJECTIVE: The Committee is responsible for formulating an AICPA international vision. Based on that vision, the Committee should develop a strategy including strategic initiatives, to elevate the AICPA's consideration of and influence on international processes relating primarily, but not exclusively, to IASC and IFAC matters. The Committee should also develop an action plan to make periodic assessments and evaluations of the success of the AICPA in accomplishing its international strategy.

Thomas W. Rimerman, Chair, Frank, Rimerman & Co., LLP, 2882 Sand Hill Rd., Ste. 150, Menlo Park, CA 94025-7022 (415) 854-3344 FAX: (415) 854-2234 trimerman@fr-co.com

Val R. Bitton, Deloitte & Touche LLP, P.O. Box 820, Ten Westport Rd., Wilton, CT 06897-0820 (203) 761-3128 FAX: (203) 834-2260 vbitton@dtus.com

G. Michael Crooch, Arthur Andersen LLP, 33 W. Monroe St., Chicago, IL 60603-5385 (312) 507-2339 FAX: (312) 507-1939 gmichael.crooch@arthurandersen.com

Ray J. Groves, Ernst & Young LLP, 787 7th Ave., New York, NY 100196018 (212) 773-3131 FAX: (212) 355-6231 ray.groves@eu.com

Daniel M. Guy, American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036-8701 (212) 596-6214 FAX: (212) 596-6091 dguy@aicpa.org

Edmund R. Noonan, KPMG Peat Marwick LLP, 599 Lexington Ave., New York, NY 10022-6030 (212) 909-5488 FAX: (212) 909-5699 rnoonan@kpmg.com

M.A. Pendergast, Urbach Kahn & Werlin, P.C., 66 State St., Albany, NY 12207-2595 (518) 449-3166 FAX: (518) 427-8259 mpendergast@ukw.com

Robert S. Roussey, University Southern California, School of Accounting, Los Angeles, CA 90089-1421 (213) 740-5009 FAX: (213) 747-2815 robert.s.roussey@awo.com

W. Ronald Walton, Price Waterhouse LLP, P.O. Box 9316, 300 Atlantic St., Stamford, CT 06901-3542 (203) 316-5779 FAX: (203) 316-5780 ron_walton@notes.pw.com

STAFF LIAISON:

Susan E. Sly, Secretary, IAPC (International Federation of Accountants) (212) 302-5952 FAX: (212) 302-5964 susansly@ifac.org

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 statutes; treaties, regulations and administrative guidance and to encourage CPA awareness of the emerging issues in this area.

David M. Benson, Chair, Ernst & Young LLP, 1225 Connecticut Ave. NW, Washington, DC 20036-2618 (202) 327-5788 FAX: (202) 327-6721 david.benson@ey.com

John E. Allis, John E. Allis, 2001 Kirby Dr., Ste. 811, Houston, TX 77019-6033 (713) 610-1000 FAX: (713) 610-1003 john@alliscpa.com

Nancy Atherton, Cigna Corporation, P.O. Box 7716 TLP-13, 1601 Chestnut St., Philadelphia, PA 19192 (215) 761-3287 FAX: (215) 761-5533 nancy.atherton@cigna.com

John R. Beattie, Deloitte & Touche LLP, 2 World Financial Ctr., 225 Liberty St., New York, NY 10281-1414 (212) 436-4426 FAX: (212) 436-4035 jbeattie@dtus.com

Nancy L. Berk, Grant Thornton, LLP, 605 Third Ave., New York, NY 10158-0142 (212) 599-0100 FAX: (212) 286-1862 nberk@gt.com

Vincent L. Burns II, Price Waterhouse LLP, 4 Headquarters Plz. N., P.O. Box 1965, Morristown, NJ 07962-1965 (201) 540-4401 FAX: (201) 292-3789 vburn@notes.pw.com

John J. Chopack, KPMG Peat Marwick LLP, 345 Park Ave., New York, NY 10154-0004 (212) 872-6674 FAX: (212) 893-2619 jchopack@kpmg.com

William Leary*, Coopers & Lybrand LLP, 1900 K St., NW, Washington, DC 20006-1110 (202) 822-4166 FAX: (202) 822-5845 blearyann@colybrand.com

Barbara Moore, IBM, Old Orchard Rd., Armonk, NY 10504 (914) 765-5148 FAX: (914) 765-7620 bamoore@vnet.ibm.com

Frank J. O'Connell, Jr., Crowe Chizek and Company, LLP, P.O. Box 3697, One Mid America Plz., Oak Brook, IL 60522 (630) 574-1619 FAX: (630) 574-1637 foconnell@crowechizek.com

Barry J. O'Sullivan, Texaco Inc., 2000 Westchester Ave., Rm 2438, White Plains, NY 10650 (914) 253-4394 FAX: (914) 253-6127

John F. Shomaker III, Dominion Resources Inc., 901 E. Byrd St., Richmond, VA 23219 (804) 775-5742 FAX: (804) 775-5861 shomakerj@domres.com

David H. Smith, Life Technologies Inc., 8400 Nelgerman Ct.,
Gaithersburg, MD 20877 (301) 840-4095 FAX: (301) 921-8354
dsmith2@lifetech.com

STAFF LIAISON:

George White, Technical Manager (202) 434-9268 FAX: (202) 638-4512
gwhite@aicpa.org

INVESTMENT COMPANIES COMMITTEE

OBJECTIVE: To keep abreast of new issues that affect the industry and to develop timely responses. To maintain communications between regulatory agencies, industry and the accounting profession: to promote the use of GAAP and adoption of sound reporting practices in the industry.

Alan R. Latshaw, Chair, Arthur Andersen LLP, 33 W. Monroe St.,
Chicago, IL 60603-5385 (312) 507-7337 FAX: (312) 507-0520
alan.r.latshaw@arthurandersen.com

Howard Altman, Rothstein, Kass & Company, P.C., 280 Corporate Ctr.,
85 Livingston Ave., Roseland, NJ 07068-3702 (201) 994-6666
FAX: (201) 994-0337 haltman@rkco.com

Steven R. Goodbarn, Janus Capital Corporation, 100 Fillmore St.,
Ste. 300, Denver, CO 80206-4928 (303) 333-3863

Joseph F. Grainger, Jr., Ernst & Young LLP, 200 Clarendon St.,
Boston, MA 02116-5072 (617) 859-6659

Timothy J. Jacoby, Colonial Management Associates, 1 Financial Ctr.,
7th Fl., Boston, MA 02111-2621 (617) 772-3350 FAX: (617) 476-3985

Marie Karpinski*, Legg Mason Wood Walker, Inc., 7 East Redwood St.,
10th Fl., Baltimore, MD 21202 (410) 539-0000 FAX: (410) 528-3345

James F. Mahoney, Tait, Weller & Baker, Two Penn Center Plz.,
Ste. 700, Philadelphia, PA 19102-1707 (215) 568-2209
FAX: (215) 568-1544 taitweller@compuserve.com

Michael L. Pungello, Deloitte & Touche LLP, Two Hilton Court,
P.O. Box 319, Parsippany, NJ 07054-0319 (609) 282-7001
FAX: (609) 282-7066 mpungello@dtus.com

Burton R. Rubin, Price Waterhouse LLP, 160 Federal St., Boston,
MA 02110-1707 (617) 439-7355 FAX: (617) 443-2663

William D. Seymour, KPMG Peat Marwick LLP, 345 Park Ave.,
New York, NY 10154-0004 (212) 758-9700

Kenneth R. Stoll, McGladrey & Pullen, LLP, 555 5th Ave., New York,
NY 10017-2416 (212) 697-0606

James O. Yost, Massachusetts Financial Services, 500 Boylston St.,
Boston, MA 02116-3740 (617) 954-5275

STAFF LIAISON:

David Brumbeloe, Technical Manager, Accounting Standards
(201) 938-3638 FAX: (201) 938-3056 dbrumbeloe@aicpa.org

INVESTMENTS COMMITTEE

OBJECTIVE: To provide oversight for the investments of the Institute.

Tom L. Stringfellow, Chair, Frost National Bank, 100 W. Houston St., San Antonio, TX 78296-1400 (210) 220-4906 FAX: (210) 220-4152
tstringfellow@frostbank.com

Monica S. Jelley, 6811 Oak Cluster, Greenwell Springs, LA 70739
(504) 261-8465 FAX: (504) 262-0890 jellym@aol.com

John H. Kennedy, The Kenwal Company, 101 Cheswall Ln., Haverford, PA 19041 (610) 649-3865

Eddie A. Nabi, 135 Soundview Dr., Great Neck, NY 11020-1251
(516) 482-1752 FAX: (516) 482-5216

Samuel Parker, National Bureau of Economic Research Inc., 1050 Massachusetts Ave., Cambridge, MA 02138-5317 (617) 868-3900
FAX: (617) 349-3955 sparker@nber.org

Pat L. Wilson, Alamo Investment Management, 8000 IH-10 W., Ste. 1020, San Antonio, TX 78230 (210) 340-1777 FAX: (210) 340-1888
74254.36@compuserve.com

STAFF LIAISONS:

Dale R. Atherton, Director, Financial Management & Analysis
(201) 938-3253 FAX: (201) 521-5445 datherton@aicpa.org

Howard Gerner, Manager, Financial Management (201) 938-3480
FAX: (201) 521-5445 hgerner@aicpa.org

Eileen Miele, Chief Financial Officer (201) 938-3221
FAX: (201) 938-3466 emiele@aicpa.org

JOINT AAA/AICPA ACCOUNTING LITERATURE AWARDS SELECTION COMMITTEE

OBJECTIVE: To select for recognition those articles, monographs, or books, published in English, which in the view of the committee make outstanding contributions to the literature of accounting.

James H. Pratt*, Chair, Indiana University, 1309 E. 10th, Bloomington, IN 47408 (812) 855-8966 FAX: (812) 855-8679 jpratt@indiana.edu

A. Rashad Abdel-khalik*, University of Florida, Fisher School of Accounting, 267 Business Building, P.O. Box 117166, Gainesville, FL 32611-7166 (904) 392-0229 FAX: (904) 392-7431
rashad@dale.cba.ufl.edu

Barry E. Cushing*, School of Accounting, David Eccles School of Business, University of Utah, Salt Lake City, UT 84112 (801) 585-3577
FAX: (801) 581-7214 actbec@business.utah.edu

*Non AICPA Member

Michael Davis, Pepperdine University, School of Business and Management, 400 Corporate Pointe, Culver City, CA 90230
(310) 568-5539 FAX: (310) 568-5778 mdavis@pepperdine.edu

Sandra S. Kramer*, University of Florida, 2250 NW 24th Ave., Gainesville, FL 32605-2942 (352) 392-8898 FAX: (352) 392-7962
skramer@dale.cba.ufl.edu

Andrew Rosman*, University of Connecticut, 37 Brian Drive, Hebron, CT 06248 (860) 486-5891 FAX: (860) 486-4838
rosman@uconnvm.uconn.edu

Robert W. Rutledge, Monmouth University, School of Business Administration, West Long Branch, NJ 07764 (908) 571-3663
FAX: (908) 263-5128 rrutledge@mondec.monmouth.edu

William G. Shenkir, University of Virginia, McIntire School of Commerce, Monroe Hall, Charlottesville, VA 22903 (804) 924-4146
FAX: (804) 924-7074 wgs2z@virginia.edu

Mary S. Stone, The University of Alabama, Culverhouse School of Accountancy, P.O. Box 870220, Tuscaloosa, AL 35487-0220
(205) 348-2915 FAX: (205) 348-8453 mstone@alston.cba.ua.edu

Richard H. Tabor, Auburn University, School of Accountancy, 301 Business Bldg., Auburn, AL 36849 (334) 844-5340
FAX: (334) 844-4016 rtabor@business.auburn.edu

STAFF LIAISON:

Beatrice Sanders, Director, Academic & Career Development
(212) 596-6218 FAX: (212) 596-6292 bsanders@aicpa.org

JOINT AICPA/AAA COLLABORATION AWARD COMMITTEE

OBJECTIVE: To recognize significant collaborative efforts between academics and practitioners that result in a contribution to accounting education, practice and/or research.

William G. Shenkir, Chair, University of Virginia, McIntire School of Commerce, Monroe Hall, Charlottesville, VA 22903 (804) 924-4146
FAX: (804) 924-7074 wgs2z@virginia.edu

Jane O. Burns*, Texas Tech University, College of Business Administration, Box 42101, Lubbock, TX 79409-2101 (806) 742-1542
FAX: (806) 742-2099 odjob@ttacs.ttu.edu

Sandra D. Byrd*, Southwest Missouri State University, School of Accountancy, 9901 S. National, Springfield, MO 65804 (417) 836-4181
FAX: (417) 836-6337 sdbl96f@wpgate.smsu.edu

Janet D. Daniels*, University of Hartford, Department of Accounting and Taxation, 200 Bloomfield Ave., West Hartford, CT 06117-1599
(860) 768-4184 FAX: (860) 768-4398 daniels@uhavax.hartford.edu

Larry R. Davis*, Michigan Tech University, School of Business,
1400 Townsend Dr., Houghton, MI 49931-1295 (906) 487-2803
FAX: (906) 487-2944 lrdavis@mtu.edu

Ellen Glazerman*, Ernst & Young LLP, 1285 Avenue of the Americas,
New York, NY 10019 (212) 773-5686 FAX: (212) 773-6504
ellen.glazerman@ey.com

Dana R. Hermanson*, Kennesaw State College, Department of
Accounting, 1000 Chastain Rd., Kennesaw, GA 30061-0444
(770) 423-6539 FAX: (770) 423-6077 dhermans@ksccmail.kennesaw.edu

Richard H. Tabor, Auburn University, School of Accounting,
301 Lowder Bldg., Auburn, AL 36849 (334) 844-5340
FAX: (334) 844-5878 rtabor@business.auburn.edu

Paula B. Thomas, Middle Tennessee State University, 2622 Lancaster
Court, Murfreesboro, TN 37129-6533 (615) 898-2558
FAX: (615) 898-5839 pbthomas@frank.mtsu.edu

Jack E. Wilkerson, Jr., Wake Forest University, School of Business
& Accountancy, Box 7285, Reynolds Station, Winston-Salem,
NC 27109-7285 (910) 759-5027 FAX: (910) 759-6133 jwilker@wfu.edu

STAFF LIAISON:

Elizabeth Koch, Manager, Education Programs (212) 596-6219
FAX: (212) 596-6292 ekoch@aicpa.org

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.

Fred H. Gage, Chair, Gage Financial Consulting, 11124 Kings Crossing,
Fort Wayne, IN 46845-1404 (219) 627-2156 FAX: (219) 627-5145

Edward J. O'Grady, Vice Chair, Edward J. O'Grady, P.O. Box 395,
Drexel Hill, PA 19026 (610) 449-7819 FAX: (610) 789-8263
edogrady@aol.com

Robert F. Anderson II, EmCare Inc., 1717 Main St., Ste. 5200, Dallas,
TX 75201 (214) 712-2000 FAX: (214) 712-2444

L.R. Bergstrom, Leroy R. Bergstrom, 1895 W. Huffaker Ln., Reno,
NV 89511-7560 (702) 853-2905 FAX: (702) 853-2906 leberg@aol.com

Gary S. Burroughs, Gary S. Burroughs, Western Bank Ctr., 12655 SW
Center St., Ste. 360, Beaverton, OR 97005-1624 (503) 643-6955
FAX: (503) 626-6797 confmaters@msn.com

John W. Cook, 2635 Hawthorne Pl. NE, Atlanta, GA 30345-1333
(770) 938-6618 FAX: (770) 458-5037

P. W. Crawford, Berry, Dunn, McNeil & Parker, P.O. Box 1100,
100 Middle St., Portland, ME 04104-1100 (207) 775-2387
FAX: (207) 774-2375 pcrawford@bdmp.com

*Non AICPA Member

Harry F. Dodge, 804 S. Roselawn Dr., West Memphis, AR 72301,
(501) 735-1104 FAX: (501) 735-5834

James E. Feeney, James E. Feeney, P.O. Box 7367, 3311 Mendon Rd.,
Cumberland, RI 02864-0895 (401) 658-1300 FAX: (401) 658-1534

William J. Fisk, Fisk, Reed & Love, P.C., P.O. Box 319, 115 Elm St.,
Bennington, VT 05201-0319 (802) 442-5552 FAX: (802) 442-7314
fiskreed@sover.net

William W. Gleason, Gleason & Liston, Ste. 1100, 707 Virginia St. East,
Charleston, WV 25301 (304) 343-5661 FAX: (304) 343-9422
wgleason@c.tynet.net

J. Louis Grant, Robinson Grant & Co., P.A., P.O. Drawer 29925,
15 Lafayette Pl., Ste. A, Hilton Head Island, SC 29926-2486
(803) 342-5151 FAX: (803) 342-5180

Emmitte J. Haddox, Haddox Reid Burkes & Calhoun, PLLC, P.O. Box
22507 (39225), 1400 Deposit Guaranty Plz., Jackson, MS 39201
(601) 948-2924 FAX: (601) 960-9154 cpa@hrbccpa.com

James P. Hannon, BDO Seidman, LLP, 330 Madison Ave., New York,
NY 10017 (212) 885-8494 FAX: (212) 697-5076 jhannon@bdo.com

Thomas M. Herbert, Conservancy Oil Company, P.O. Box 865,
2220 2nd SW, Albuquerque, NM 87102 (505) 243-7434
FAX: (505) 242-7235 tomherb@aol.com

Gary D. Hovdestad, Brady, Martz & Associates, P. C.,
24 W. Central Ave., P.O. Box 848, Minot, ND 58702-0848
(701) 852-0196 FAX: (701) 839-5452

Patrick W. Jacobs, Jacobs & Associates, P.A., 550 County Rd. D, Ste. 7,
St. Paul, MN 55112-3520 (612) 631-1224 FAX: (612) 639-1965

Earl A. Jensen, Earl A. Jensen, 2135 N. 7th St., Grand Junction,
CO 81501 (303) 245-9200 FAX: (970) 243-8291 earljensen@aol.com

Sharon A. Jensen, Advanced Veterinary Systems, 202 Eau Claire St.,
Ste. 118, Eau Claire, WI 54701 (800) 283-8386 FAX: (715) 836-9350

Theodore H. Kreinik, Kimball, Kreinik, Pickett & Gugliotti, P.C.,
850 Straits Tpke., Middlebury, CT 06762-2811 (203) 598-3800
FAX: (203) 598-3500 102402.1336@compuserve.com

Wayne C. Landes, 19 Walnut Creek Dr., Holland, OH 43528
(419) 247-2863 FAX: (419) 247-2872

Norman W. Lipshie, Marks, Shron & Co., LLP, 275 Madison Ave.,
11th Fl., New York, NY 10016 (212) 252-1600 FAX: (212) 252-1515

Alvin M. Marcus, Allen, Gibbs & Houlik, LP, 301 N. Main, Ste. 1700,
Wichita, KS 67202-4868 (316) 267-7231 FAX: (316) 267-0339

Robert J. Minkler, Anders, Minkler & Diehl, LLP, 705 Olive St., 10th Fl.,
St. Louis, MO 63101-2298 (314) 231-2441 FAX: (314) 241-0609
rminkler@amdcpa.com

Harold J. Mollere, 5387 Charlotte Dr., New Orleans, LA 70122-2623
(504) 288-2264 FAX: (504) 833-9093

Edward I. Pettine, Edward I. Pettine Inc., Ten N. Main St., Fall River, MA 02720-2130 (401) 421-6600 FAX: (508) 678-6664 tedpet@man.com

Roger B. Pinnock, Pinnock, Robbins, Posey Richins, P.C., 136 E. South Temple, #2250, Salt Lake City, UT 84111-1123 (801) 533-0409 FAX: (801) 533-0414

Carolyn C. Riticher, Windham Brannon, P.C., 1355 Peachtree St. NE, Ste. 200, Atlanta, GA 30309-3269 (404) 898-2000 FAX: (404) 898-2010 wbpcatl@aol.com

Burney R. Rivenbark, Todd, Rivenbark & Puryear, 2405 Robeson St., (28305), P.O. Box 1720, Fayetteville, NC 28302-1720 (910) 323-3600 FAX: (910) 323-3640 brivenb578@aol.com

John R. Rogers, Wermer, Rogers, Doran & Ruzon, 57 North Ottawa St., Ste. 202, Joliet, IL 60432-1389 (815) 722-6693 FAX: (815) 722-4263

C. Don Royston, Dent K. Burk Associates, P.C., P.O. Box 629, 217 E. New St., Kingsport, TN 37660-4326 (423) 246-6104 FAX: (423) 378-4109 droyston@kpt.dkabacpa.com

John B. Walker, Ketel Thorstenson, LLP, P.O. Box 3140 (57709-3140), 810 Quincy St., Rapid City, SD 57701 (605) 342-5630 FAX: (605) 342-2172 ktllp@ktllp.com

Michael Weinshel, Germain, Weinshel & Rooney, LLC, 799 Silver Ln., Trumbull, CT 06611-5301 (203) 377-2022 FAX: (203) 377-0680

Wes Williams, Crowe Chizek and Company, LLP, P.O. Box 7, 330 E. Jefferson Blvd., South Bend, IN 46601 (219) 236-8626 FAX: (219) 236-8692 wewilliam@crowechizek.com

James C. Wright, Wright CPAs, P.C., 301 NW 63rd St., Ste. #550, Oklahoma City, OK 73116-7907 (405) 840-1539 FAX: (405) 840-1893

Sam Yellen, 22433 Oxnard St., Woodland Hills, CA 91367-3318 (818) 883-2333

STAFF LIAISONS:

Richard I. Miller, General Counsel (212) 596-6245 FAX: (212) 596-6104 rmiller@aicpa.org

Paul V. Geoghan, Assistant General Counsel (212) 596-6099 FAX: (212) 596-6104 pgeoghan@aicpa.org

Janet K. Crozier, Administrator (212) 596-6098 FAX: (212) 596-6104 jcrozier@aicpa.org

MANAGEMENT OF AN ACCOUNTING PRACTICE COMMITTEE

OBJECTIVE: The AICPA Management of an Accounting Practice (MAP) Committee supports CPA firms and individuals involved in firm management in providing the highest quality professional services.

The committee provides resources and information to CPA firms in their endeavors to professionally and profitably compete in a changing environment and serves as an advocate on matters affecting firm management.

Gary S. Shamis, Chair, Saltz Shamis & Goldfarb Inc., 31105 Bainbridge Rd., Solon, OH 44139-2284 (216) 248-8787 FAX: (216) 248-0841
102646.1615@compuserve.com

Rick J. Anderson, Moss Adams, LLP, 1001 Fourth Ave., Ste. 2830, Seattle, WA 98154-1199 (206) 621-2205 FAX: (206) 447-0734
ricka@mossadams.com

Peter M. Bratlie, Robertson, Bailes & McClelland, LLP, 666 Travis St., Ste. 800, Shreveport, LA 71101-3094 (318) 868-1680
FAX: (318) 425-2904

Donald M. Dale, Sr., Goodman & Company, LLP, P.O. Box 3247, One Commercial Place, Ste. 800, Norfolk, VA 23510-2312 (757) 624-5100
FAX: (757) 624-5233 dale@goodmanco2.com

James F. Frazier, Jr., Frazier & Deeter, LLC, 233 Peachtree St. NE, Ste. 1100, Atlanta, GA 30303-1507 (404) 659-2213 FAX: (404) 659-4741

Neal J. Harte, Harte, Carucci & Driscoll, P.C., 10 Cedar St., Woburn, MA 01801-6306 (617) 933-1120 FAX: (617) 933-8986
cpa@hartecarucci.com

DeAnn M. Hill, DeAnn M. Auman Hill, 1015 Military, Baxter Springs, KS 66713-1546 (316) 856-5209 FAX: (316) 856-3941

H. Brent Hill, Rudd & Company, PLLC, 124 E. Main St., Rexburg, ID 83440-1997 (208) 356-3689 FAX: (208) 356-3689 bhill@ruddco.com

Leslie L. Hoffman, Checkers, Simon & Rosner, LLP, One S. Wacker Dr., Ste. 2400, Chicago, IL 60606 (312) 917-0648 FAX: (312) 917-0648
les-hoffman@checkers-llp.com

Edwin J. Kliegman, Marcum & Kliegman, LLP, 130 Crossways Park Dr., Woodbury, NY 11797-2027 (516) 541-1145 FAX: (516) 390-1001

Leslie A. Murphy, Plante & Moran, LLP, Bridgewater Place, 333 Bridge St. NW, Ste. 600, Grand Rapids, MI 49504-5370 (616) 774-8221
FAX: (616) 774-0702 murphyl@plante-moran.com

Frank P. Orlando, Parente, Randolph, Orlando, Carey & Associates, One S. Church St., Hazleton, PA 18201-6204 (717) 455-9408
FAX: (717) 455-3413 103202.1753@compuserve.com

Ira Rosenbloom, Mintz Rosenfeld & Company, LLC, 60 Route 46 East, Fairfield, NJ 07004-3098 (201) 882-1100 FAX: (201) 882-1560

Allyson Turner, Allyson B. Turner, 2100 West Freeway, Fort Worth, TX 76102 (817) 332-2727 FAX: (817) 336-8312
104102.2116@compuserve.com

James H. West, West, Turnquist & Schmitt, A.C., 2550 5th Ave., 10th Fl., San Diego, CA 92103-6612 (619) 234-6775 FAX: (619) 696-6581

STAFF LIAISON:

Anita Meola, Technical Manager, PCPS/MAP (201) 938-3583
FAX: (201) 938-3404 ameola@aicpa.org

MANAGEMENT CONSULTING SERVICES EXECUTIVE COMMITTEE

OBJECTIVE: Define the CPA consulting profession and educate practitioners and the public about the profession and the role of the CPA consultant; help constituents provide client services and maintain a competitive advantage through the recognition, communication and support of niche practice areas; educate members through innovative targeted continuing professional education; and assess regulations, standards and actions arising from all levels of government which affect the CPA consulting profession, and those actions taken by other professional organizations.

Melinda M. Harper, Chair, Shenkin, Kurtz, Baker & Co., P.C.,
6530 S. Yosemite St., Englewood, CO 80111-5126 (303) 796-2600
FAX: (303) 796-2612 mmh_cpa@compuserve.com

Carmen J. Aguiar, Carmen Julia Aguiar, CPA, 1026 Bellevue Way SE,
Bellevue, WA 98004 (206) 455-6721 FAX: (206) 453-2762
105314.513@compuserve.com

Jeff E. Balkan, Checkers, Simon & Rosner, LLP, One S. Wacker Dr. ,
Ste. 2400, Chicago, IL 60606 (312) 609-9768 jbalkan@checkers-llp.com

Robert D. Clyde, Clyde Associates, North Central Plz. I, 12655 N.
Central Expy, Ste. 915, Dallas, TX 75243 (972) 387-8266
FAX: (972) 387-8289 75364.3151@compuserve.com

Larry R. Cook, Abercrombie, Cook, Revia & Co., PLLC, Ste. 130, 13700
Veterans Memorial Dr., Houston, TX 77014-1017 (281) 440-5740
FAX: (281) 440-4241 lcook@wans.net

Hubert D. Glover, EASI, 6671 Southwest Fwy., Houston, TX 77074
(713) 270-7177 FAX: (713) 271-2260 hglover@easiwww.com

Barry A. Jacobs, Barry Jacobs, Ph.D. & Associates, 5171 Mayfield Rd.,
Lyndhurst, OH 44124 (216) 461-0536 FAX: (216) 461-1611
74021.3003@compuserve.com

Craig M. Jacobsen, Coopers & Lybrand LLP, 36 S. State St., Ste. 1700,
Salt Lake City, UT 84111-1475 (801) 537-5224 FAX: (801) 363-7371
craig.jacobsen.coopers.com

Edward Kleinow, Ernst & Young LLP, 250 E. 5th St., Cincinnati, OH
45202 (513) 723-4281 FAX: (513) 723-4331 edward.kleinow@ey.com

Stephen H. Knowlton, Price Waterhouse LLP, 1201 Louisiana,
Ste. 2900, Houston, TX 77002-5678 (713) 750-4719
FAX: (713) 750-6000 stephen_knowlton@notes.pw.com

Christine A. Lauber, Christine A. Lauber, 1402 Mishawaka Ave.,
South Bend, IN 46615-1213 (219) 288-4801 FAX: (219) 287-4286

Robert G. Lindeman, McGladrey & Pullen, LLP, 1699 E. Woodfield Rd.,
Ste. 300, Schaumburg, IL 60196-4969 (847) 517-7070
FAX: (847) 517-7067 bob_linderman@rsmi.com

William L. Reeb, Winters Winters & Reeb, Ste. 270, 8310 Capital of TX Hwy N., Austin, TX 78731 (512) 338-1006 FAX: (512) 338-4002
75701,2776@compuserve.com

William J.L. Swirsky*, Canadian Institute of Chartered Accountants, 277 Wellington St. West, Toronto, CN M5V 3H2 (416) 204-3313
bill.swirsky@cica.ca

STAFF LIAISON:

Steven E. Sacks, Senior Technical Manager, Management Consulting Services (212) 596-6069 FAX: (212) 596-6025 ssacks@aicpa.org

ACCREDITED IN BUSINESS VALUATION (ABV) CREDENTIAL COMMITTEE

OBJECTIVE: To oversee the administration of the Accredited in Business Valuation (ABV) accreditation program by: 1) developing qualifying criteria in accordance with guidelines and policies established by AICPA Council; 2) creating an evaluation process for both candidates applying for the examination and credential holders applying for recertification; 3) establishing criteria for identifying qualifying areas of experience and quantifying the required amount of experience measured by engagement; and 4) creating guidelines to determine acceptable continuing professional education to maintain the credentials.

Larry R. Cook, Chair, Abercrombie, Cook, Revia & Co., PLLC, Ste. 130, 13700 Veterans Memorial Dr., Houston, TX 77014-1017 (281) 440-5740 FAX: (281) 440-4241 lcook@wans.net

John R. Connell, Causey Demgen & Moore, Inc., 1801 California St., Ste. 4650, Denver, CO 80202-2681 (303) 296-2229 FAX: (303) 296-3731

Rudolph L. Hertlein, Viacom Inc., 1515 Broadway, New York, NY 10036-5794 (212) 258-7900 FAX: (212) 846-1717
hertlein@corporate.viacom.com

Gilbert W. Kennedy, Jr., Stonehill College, 320 Washington St. #D-48, North Easton, MA 02357 (508) 565-1219 FAX: (508) 565-1444
jvvp134@prodigy.com

Robert E. Kleeman, Jr., Clifton Gunderson, LLC, 7600 E. Orchard Rd. #105-S, Englewood, CO 80111-2518 (303) 779-5710
FAX: (303) 779-0348 74667.3144@compuserve.com

Theodore R. Mandigo, T.R. Mandigo & Co., 338 N. Highland, Elmhurst, IL 60126 (630) 279-8144 FAX: (630) 279-4701 trmandigo@aol.com

Robert M. Pielech, Pielech & Pielech, CPAs, P.C., One Welby Rd., New Bedford, MA 02745-1118 (508) 995-8590 FAX: (508) 995-0046
pielech@pielech.com

STAFF LIAISON:

Madelaine Feldman, ABV Coordinator (212) 596-6065
Helpline (212) 596-6254 FAX: (212) 596-6268 mfeldman@aicpa.org

MCS BUSINESS VALUATIONS AND APPRAISALS SUBCOMMITTEE

OBJECTIVE: Seek ways to improve the technical skills of CPAs providing business valuation by: promoting the core competencies CPAs have to provide services in this discipline; monitoring matters that will impact the CPAs' ability to provide business valuation services (e.g. competition legislation and technology); developing marketing strategies to raise public awareness of the new ABV credential; and working with the Professional Development team to develop selected high quality and timely CPE to hone the valuation skills of our constituents.

Edward J. Dupke, Chair, Rehmann Robson, P.C., 3230 Eagle Park Dr. NE, Ste. 201, Grand Rapids, MI 49505-4544 (616) 975-4100
FAX: (616) 975-4400 73622.304@compuserve.com

R. James Alerding, Blue & Co., LLC, 11460 N. Meridian St., P.O. Box 80069, Indianapolis, IN 46280-0069 (317) 848-8920
FAX: (317) 573-2458

Arthur F. Brueggeman, Brueggeman and Johnson, P.C., 999 Third Ave., Ste. 4250, Seattle, WA 98104 (206) 223-1182 FAX: (206) 223-4774
art@bjval.com

Terry H. Korn, David Berdon & Co., LLP, 415 Madison Ave., New York, NY 10017-1178 (212) 708-3947 FAX: (212) 397-7872

Eva M. Lang, Columbia Financial Advisors, Inc., 720 SW Washington St., Ste. 650, Portland, OR 97205 (901) 685-2120 FAX: (901) 685-2199
lang@cfai.com

Mark S. Luttrell, Carpenter, Kuhlen & Sprayberry, 5601 Truxtun Ave., Ste. 200, Bakersfield, CA 93309-0627 (805) 325-7500
FAX: (805) 325-7004 marklutt@aol.com

Cyril A. Mandelbaum, Cyril Ann Mandelbaum, 1850 Financial Center, Des Moines, IA 50309-3911 (515) 244-8600 FAX: (515) 244-8415

Michael J. Mard, The Financial Valuation Group, 8074 N. 56th St., Tampa, FL 33617-7620 (813) 985-2232 FAX: (813) 988-8209

Thomas J. Sponsel, Greenwalt Sponsel & Co., Inc., 5342 W. Vermont St., Indianapolis, IN 46224-8841 (317) 241-2999 FAX: (317) 240-4485
tom@gscmh.com

Barry S. Sziklay, Barry S. Sziklay, 470 Prospect Ave., Ste. 209, West Orange, NJ 07052-4106 (973) 736-2137 FAX: (973) 731-6338
104754,2672@compuserve.com

James L. Williams, Williams, Taylor & Associates, P.C., 2140 11th Ave. S., Ste. 400, Birmingham, AL 35205-2842 (205) 930-9111
FAX: (205) 930-9177

Mark L. Zyla, Coopers & Lybrand LLP, 1100 Campanile Bldg., 1155 Peachtree St., Atlanta, GA 30309-3630 (404) 870-1180
FAX: (404) 870-1024 mzylann@colybrand.com

STAFF LIAISON:

Steven E. Sacks, Senior Technical Manager, Management Consulting Services (212) 596-6069 FAX: (212) 596-6025 ssacks@aicpa.org

MCS LITIGATION AND DISPUTE RESOLUTION SERVICES SUBCOMMITTEE

OBJECTIVE: Seek ways to enhance the practitioner's ability to offer litigation and dispute resolution services by promoting CPA skills as the perfect complement to attorneys based on their expertise in financial matters; establish strategic alliances and work with the Professional Development Team to create a course curriculum to assist CPAs and monitor legislation and regulations that might impact CPAs in this practice area.

Edward J. O'Grady, Chair, Edward J. O'Grady, c/o McDonnell & McDonnell, 4750 Township Line Rd., P.O. Box 395, Drexel Hill, PA 19026 (610) 449-7819 FAX: (610) 789-8263 edogrady@aol.com

Joseph A. Agiato, Jr., Barrington Consulting Group, 1114 Avenue of the Americas, 41st Fl., New York, NY 10036 (212) 819-9300 FAX: (212) 819-9818 jaacap@aol.com

Gregory E. Bardnell, Price Waterhouse LLP, 1301 K Street NW 800W, Washington, DC 20005-3333 (202) 414-1500 FAX: (202) 414-1301 gregbardnell@notes.pw.com

William C. Barrett III, Barrett, P.C., P.O. Box 27701, Richmond, VA 23261-7701 (804) 644-4040 FAX: (804) 644-4646 wbarrett@richmond.edu

Daniel P. Broadhurst, Arthur Andersen LLP, 33 W. Monroe St., Chicago, IL 60603-5385 (312) 507-7260 FAX: (312) 507-1775 daniel.p.broadhurst@arthurandersen.com

William G. Cheese, Dutton & Associates, P.C., 515 N. 87th St., Omaha, NE 68114-2801 (402) 393-4900 FAX: (402) 393-8491 dutton_assoc@msn.com

Debra A. Cutler, 141 The Knoll, Syosset, NY 11791, (516) 921-3191 FAX: (516) 677-0465 dacutler@ix.netcom.com

Ronald L. Durkin, Neilson, Elggren, Durkin & Co., 2029 Century Park E., Ste. 900, Los Angeles, CA 90067-2910 (310) 282-9911 FAX: (310) 282-0781 103707.1057@compuserve.com

David M. Gannett, David M. Gannett, 144 Gould St., Ste. 100, Needham, MA 02194-2317 (617) 449-6778 FAX: (617) 449-0720 gannett@tiac.com

Linda J. Schaeffer, R.D. Hunter & Company, LLP, 35 Tamarack Cir. (08558), P.O. Box 3561, Princeton, NJ 08543-3561 (609) 683-4970 FAX: (609) 683-0523

Grace H. Sharp, LaPorte, Sehrt, Romig & Hand, Ste. 800, Lakeway II, 3850 N. Causeway Blvd., Metairie, LA 70002-9828 (504) 835-5522
FAX: (504) 835-5535 hsharp@laporte.com

Patricia G. Sherwin-Lucas, Patricia G. Sherwin, CPA, 6040 N. Rainbow, Las Vegas, NV 89103 (702) 645-5577 FAX: (702) 645-5577
kckid12@90/.com

STAFF LIAISON:

Monte N. Kaplan, Technical Manager, Management Consulting Services (212) 596-6061 FAX: (212) 596-6025 mkaplan@aicpa.org

MCS MEMBER DEVELOPMENT AND COMMUNICATION SUBCOMMITTEE

OBJECTIVE: Increase public awareness and promote the CPA as business advisor and information professional by creating the demand for CPA consulting services through various communication efforts; serve our constituents based on what they need to be professional from both practice management and service provider perspectives through such means as identifying emerging and future service offerings; and providing products and services for enhancing the skills of our constituents.

Judith R. Trepeck, Chair, The Trepeck Group, LLC, 2000 Town Center, Ste. 1900, Southfield, MI 48075-1137 (248) 351-6270
FAX: (248) 351-6269 jttrepeck@aol.com

Arshad Ahmed, Crowe Chizek and Company, LLP, P.O. Box 7, 330 E. Jefferson Blvd., South Bend, IN 46601 (219) 236-7602
FAX: (219) 236-8612 aahmed@crowechizek.com

Joseph R. Call, Rudd & Company, PLLC, 725 S. Woodruff Ave., P.O. Box 1895, Idaho Falls, ID 83403-1895 (208) 529-9276
FAX: (208) 523-1406 wizard@ruddco.com

Lucy R. Carter, Carter, Young, Lankford & Roach, P.C., P.O. Box 410, 314 Bluebird Dr., Goodlettsville, TN 37072-2304 (615) 859-9880
FAX: (615) 859-0057 clyrepas@aol.com

Dominic A. Cingoranelli, Jr., Grimsley, White & Company, 505 W. 8th St., Pueblo, CO 81003-3008 (719) 544-1047 FAX: (719) 543-1903
dom@rmi.net

Richard B. Donahue, Donahue & Company, 45 Bristol Dr., Ste. 101, S. Easton, MA 02375-1916 (508) 230-3600 FAX: (508) 230-3633

Joe Epps, Epps, Antonishen & Walworth, P.C., 17800 Newburgh, Ste. 101, Livonia, MI 48152-3921 (313) 464-8990 FAX: (313) 464-1951

Rebecca M. Lee, Brooke, Freeman & Lee, P.C., P.O. Box 59688 (352599688), 3918 Montclair Rd., Ste. 207, Birmingham, AL 35213 (205) 870-7555 FAX: (205) 870-8676

Howard F. Neiman, Babush, Neiman, Kornman & Johnson, LLP, Eight Piedmont Center., Ste. 500, 3525 Piedmont Rd., Atlanta, GA 30305-1561 (404) 266-1900 FAX: (404) 266-3436

Irwin Pomerantz, Irwin Pomerantz & Associates, 7700 Sunset Blvd., Ste. 205, Los Angeles, CA 90046-3913 (213) 874-0201 FAX: (213) 874-6178

Mary K. Prasco, Prasco & Associates, P.C., 5302 Gull Dr., Schererville, IN 46375 (219) 736-1962 FAX: (219) 736-1964 tprasco@tsrcom.com

Herbert S. Schechter, Schechter, Dokken, Kanter, Andrews & Selcer, Ltd., 100 Washington Ave. S. #1600, Minneapolis, MN 55401-2192 (612) 332-9307 FAX: (612) 332-1529 sdkas@aol.com

Ronald L. Seigneur, Seigneur & Company, P.C., One Tabor Ctr., 1200 17th St., Ste. 880, Denver, CO 80202-5808 (303) 595-8161 FAX: (303) 595-0920 seigneur@abwam.com

Ronald W. Stewart, Stewart, Bullock & Company, LLP, P.O. Box 7360, Monroe, LA 71211-7360 (318) 388-3108 FAX: (318) 323-4266 rstewart@iamerica.net

Kevin R. Yeanoplos, Moran, Quick & Yeanoplos, PLLC, 6995 Union Park Center, Ste. 460, Midvale, UT 84047 (520) 751-2729 FAX: (520) 751-2732 keyvean@aol.com

STAFF LIAISON:

Steven E. Sacks, Senior Technical Manager, Management Consulting Services (212) 596-6069 FAX: (212) 596-6025 ssacks@aicpa.org

MEMBERS IN GOVERNMENT COMMITTEE

OBJECTIVE: The AICPA Members in Government Committee represents CPAs working in all levels of federal, state, and local government. The mission of the Members in Government Committee is to: 1) promote and encourage increased participation and involvement by government CPAs within the AICPA; 2) enhance the professional image and value of CPAs in government; 3) provide advice and counsel to the Institute on the needs of government CPAs; and 4) serve as a conduit for communications among government CPAs, the Institute, and other professional organizations.

Beryl Davis, Chair, City of Orlando, 400 South Orange Ave., Orlando, FL 32801-3302 (407) 246-2678 FAX: (407) 246-2878 bdavis@ci.orlando.fl.us

Lawrence F. Alwin, State Auditor's Office, 18th Floor, 206 East Ninth St., Austin, TX 78701-2516 (512) 479-4900 FAX: (512) 479-4884 lfa@sao.state.tx.us

Linda M. Calbom, U.S. General Accounting Office, Accounting and Information Division, 441 G Street NW, Washington, DC 20548 (202) 512-8341 FAX: (202) 512-9193 calboml.aimd@gao.gov

Wendy M. Comes, Federal Accounting Standards Advisory Board,
441 G St. NW, Ste. 3B18, Washington, DC 20548 (202) 512-7357
FAX: (202) 512-7366 wendy_comes@prodigy.com

Debra K. Davenport, Arizona Auditor General's Office, 2910 N. 44th St.,
Ste. 410, Phoenix, AZ 85018-7256 (602) 553-0333 FAX: (602) 553-0051
oag@compuserve.com

Dianne K. Mitchell, Tennessee Comptroller of the Treasury—Div. of
State Audit, 1500 James K. Polk Bldg., Nashville, TN 37243-0264
(615) 741-3697 FAX: (615) 532-2765 dmitchell@mail.state.tn.us

Mary K. Moore, City of Odessa, P.O. Box 4398, Odessa, TX 79760-4398
(915) 335-4105 FAX: (915) 335-3281 kpoteet@iglobal.net

Jeanne Sizoo Bennett, U.S. Securities & Exchange Commission—
Division of Corporate Finance, 450 Fifth St. NW, Mail Stop 3-7,
Washington, DC 20549 (202) 942-1915 FAX: (202) 942-9528

Marcia L. Taylor, Mt Lebanon Pennsylvania, 710 Washington Rd.,
Pittsburgh, PA 15228 (412) 343-3625 FAX: (412) 343-3753

Timothy J. Woodworth, Green Bay Metropolitan Sewerage District,
P.O. Box 19015, Green Bay, WI 54307-9015 (920) 432-4893
FAX: (920) 432-4302 twoodworth@gbmsd.org

STAFF LIAISONS:

Mary M. Foelster, Technical Manager, Professional Standards and
Services—Washington (202) 434-9259 FAX: (202) 638-4512
mfoelster@aicpa.org

Sheri Bango, Manager, State Societies & Regulatory Affairs
(202) 434-9222 FAX: (202) 638-4512 sbango@aicpa.org

MINORITY INITIATIVES COMMITTEE

OBJECTIVE: Actively integrate minorities into the accounting profession
to become CPAs and enhance their upward mobility.

Brenda S. Birkett, Chair, Southern University, Southern University
Post Office, Baton Rouge, LA 70813 (504) 771-5640 FAX: (504) 771-5262
bbirkett@subrvn.subr.edu

Beatrice H. Alff, University of Houston—Downtown, One Main St.
#945-5, Houston, TX 77002 (713) 221-8450 FAX: (713) 226-5259
alff@dt4.dt.uh.edu

Merryl A. Bauer*, New Jersey Society of CPAs, 425 Eagle Rock Avenue,
Roseland, NJ 07068 (201) 226-4494 FAX: (201) 226-8605

William L. Byrd, Philip Morris U.S.A., P.O. Box 26603, Richmond,
VA 23261-6603 (804) 274-2648 FAX: (804) 274-3772

Hugo A. Delgado, Rodriguez, Perez, Delgado & Co., Ste. 1040,
405 14th St., Oakland, CA 94612-2704 (510) 444-0675
FAX: (510) 451-7985 hadcpa@aol.com

*Non AICPA Member

Robert F. Greenage*, Arthur Andersen LLP, 33 W. Monroe, Chicago, IL 60603 (312) 507-9167 FAX: (312) 507-6748
robert.f.greenage @ arthurande

Theresa Davis Hammond*, Boston College, Carroll School of Management, Chestnut Hill, MA 02167 (617) 552-4525
FAX: (617) 552-2097 theresa.hammond@bc.edu

James P. Hayes, Coopers & Lybrand LLP, 400 Renaissance Center, Ste. 2900, Detroit, MI 48243-1507 (313) 446-7460 FAX: (313) 446-7282
jhayesn@colybrand.com

Betty L. Maple, Deloitte & Touche LLP, Ste. 900, 600 Renaissance Center, Detroit, MI 48243-1705 (313) 396-3758 FAX: (313) 396-3530
bmaple@dtus.com

Edilberto C. Ortiz, E.C. Ortiz & Co., Outer Drive E Bldg., 400 E. Randolph Dr., Rm. 803, Chicago, IL 60601-7313 (312) 565-1318
FAX: (312) 565-4386

Jesus M. Prieto Blanco, Jesus M. Prieto Blanco, P.O. Box 193265, San Juan, PR 00919-3265 (787) 763-7000 FAX: (787) 763-7700
prieto@coqui.net

George S. Willie, Bert Smith & Co., 1401 New York Ave. NW #540, Washington, DC 20005-2102 (202) 393-5600 FAX: (202) 393-5608

STAFF LIAISON:

Gregory Johnson, Manager, Minority Initiatives (212) 596-6227
FAX: (212) 596-6292 gjohnson@aicpa.org

NATIONAL STEERING COMMITTEE ON REGULATION OF THE PROFESSION

OBJECTIVE: To join with representatives from NASBA to provide assistance and leadership to state CPA societies and state boards of accountancy in implementing recommendations of the AICPA/NASBA Joint Committee Report on Regulation of the Profession. To monitor activity of the states on significant regulatory concepts contained in the AICPANASBA Uniform Accountancy Act. To promote adoption of state regulatory standards that will enhance the mobility and reciprocity of CPAs, especially the concept of "substantial equivalency" and to encourage greater uniformity in regulation among the states.

Kathy G. Eddy, Chair, McDonough, Eddy, Parsons & Baylous, A.C., P.O. Box 184, 412 Market St., Ste. 201, Parkersburg, WV 26101-5339 (304) 428-8091 FAX: (304) 485-6252

James T. Ahler*, North Carolina Association of CPAs, P.O. Box 80188, Raleigh, NC 27623 (919) 469-1040 FAX: (919) 469-3959

William F. Ezzell, Jr., Deloitte & Touche LLP, 555 12th St. NW, Ste. 500, Washington, DC 20004-1207 (202) 879-5385 FAX: (202) 879-5309
wezzell@dtus.com

Bruce J. Harper, Harper & Pearson Co., P.C., One Riverway, Ste. 1000, Houston, TX 77056-1973 (713) 622-2310 FAX: (713) 622-5613

Carlos E. Johnson, KPMG Peat Marwick LLP, 700 First Oklahoma Tower, 210 West Park Ave., Oklahoma City, OK 73102-5605 (405) 552-3810 FAX: (405) 552-3846 cejohnson@kpmg.com

Cynthia Lund*, Missouri Society of CPAs, 275 N. Lindbergh Blvd. #10, P.O. Box 419042, St. Louis, MO 63141 (314) 997-7966 FAX: (314) 997-2592 ktemplin@ix.netcom.com

Martin H. Rosenberg*, Illinois CPA Society, 222 South Riverside Plaza, 16th Fl., Chicago, IL 60606 (312) 993-0416 FAX: (312) 993-9954 mrposter@msc.com

Michael Sweeney, Sweeney, Conrad, P.S., 1416 112th Ave. NE #100, Bellevue, WA 98004 (206) 451-1990 FAX (206) 451-8324 mike@sweeneyconrad.com

Michael G. Ueltzen, Ueltzen & Company, LLP, 601 University Ave., Ste. 264, Sacramento, CA 95825 (916) 563-7790 FAX: (916) 563-7799 mueltzen@ueltzen.com

STAFF LIAISON:

John Sharbaugh, Vice President, State Societies and Regulatory Affairs (202) 434-9257 FAX: (202) 638-4512 ssharbaugh@aicpa.org

NOMINATIONS COMMITTEE

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

FOR TWO YEARS 1997-99

S. Thomas Cleveland, Management & Capital Group, 1460 Maria Lane, Ste. 290, Walnut Creek, CA 94596-5355 (510) 944-5371 FAX: (510) 944-1012 stccpa@ix.netcom.com

Melinda M. Harper, Shenkin, Kurtz, Baker & Co., P.C., 6530 S. Yosemite St., Englewood, CO 80111-5126 (303) 796-2600 FAX: (303) 796-2612 mmh_cpa@compuserve.com

J. Curt Mingle, Clifton Gunderson, LLC, P.O. Box 558, Ephraim, WI 54211 (414) 854-4265 FAX: (414) 854-4265

Kenneth L. Paige, Duquesne University, A.J. Palumbo School, Rockwell Hall, Pittsburgh, PA 15282 (412) 396-6271 FAX: (412) 396-4764 paige@duq2.cc.duq.edu

Gordon A. Viere, Larson, Allen, Weishair & Co., LLP, 220 S. 6th St., Ste. 1000, Minneapolis, MN 55402-4505 (612) 376-4500 FAX: (612) 376-4850 viere12345@aol.com

FOR ONE YEAR 1997-98

Robert Mednick, Chair, Andersen Worldwide, 225 N. Michigan Ave. A16F, Chicago, IL 60601-7600 (312) 507-2235 FAX: (312) 507-2548

Miguel A. Cabrera, Jr., M.A. Cabrera & Company, P.A., 2 S. University Dr., Ste. 330, Plantation, FL 33324-3307 (305) 476-2008
FAX: (305) 475-0809 75442,212@compuserve.com

Denise L. Devine, Murray Devine & Co., Ste. 2800, One Logan Square, Philadelphia, PA 19103-6933 (215) 977-8700 FAX: (215) 977-8181

Kenneth J. Hull, Follett Corporation, 2233 West St., River Grove, IL 60171 (708) 583-2000 FAX: (708) 452-9347 kjhul@follett.com

J. Allen Poole, Blackwell, Poole & Company, P.O. Box 82472, Atlanta, GA 30354-0472 (404) 762-7758 FAX: (404) 767-3217

Judith R. Trepeck, The Trepeck Group, LLC, 2000 Town Center, Ste. 1900, Southfield, MI 48075-1137 (810) 351-6270
FAX: (810) 351-6269 jttrepeck@aol.com

STAFF LIAISON:

Frank J. Katusak, Executive Administrator to the President
(212) 596-6130 FAX: (212) 596-6104 fkatusak@aicpa.org

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, and CPE.

Gregory B. Capin, Chair, Capin Crouse, LLP, 720 Executive Park Dr., Greenwood, IN 46143-2386 (317) 885-2620 x220 FAX: (317) 881-8120 gbcapin@capin-crouse.com

Leonard H. Acker, Arms, Jeffers & Co., P.C., CPAs, 200 E. Amherst., 6688-75701, P.O. Box 6688, Tyler, TX 75711-6688 (903) 561-8122
FAX: (903) 561-0919 nmdr26a@prodigy.com

Elaine T. Allen, Ernst & Young LLP, 787 7th Ave., New York, NY 10019-6018 (212) 773-5010 FAX: (212) 773-1776
elaine.allen@ey.com

Ian J. Benjamin, Deloitte & Touche LLP, 2 World Financial Ctr., 225 Liberty St., New York, NY 10281-1414 (212) 436-2281
FAX: (212) 436-5991 ibenjamin@dtus.com

Stanley L. Corfman, City Center of Music & Drama, Inc., 70 Lincoln Center Plz., 4 Fl., New York, NY 10023-6580 (212) 870-4279
FAX: (212) 870-4279 76173.163@compuserve.com

Gregory A. Coursen, Plante & Moran, LLP, P.O. Box 307 (48037-0307), 27400 Northwestern Hwy, Ste. 300, Southfield, MI 48037-0307
(248) 223-3360 FAX: (248) 352-0018 courseng@plante-moran.com

Julie L. Floch, Richard A. Eisner & Company, LLP, 575 Madison Ave,
New York, NY 10022-2597 (212) 891-4109 FAX: (212) 891-6033
jfloch@eisner.rae.com

Stephen H. Kattell, Davis, Monk & Company, P.O. Box 13494,
4010 NW 25th Pl., Gainesville, FL 32604-1494 (352) 372-6300
FAX: (352) 375-1583 104472,365@compuserve.com

Richard F. Larkin, Price Waterhouse LLP, Ste. 300, 3110 Fairview
Park Dr. #3A, Falls Church, VA 22042-4513 (703) 641-5522
FAX: (703) 641-5568 richard_larkin@notes.pw.com

Patricia L. Leathers, Scholars Press, P.O. Box 15399, Atlanta,
GA 30333-0399 (404) 727-2328 FAX: (404) 727-2348
pleathe@emory.edu

Robert J. Leslie, Miller Wagner & Company, Ltd., 3101 N. Central Ave.,
Ste. 300, Phoenix, AZ 85012-2638 (602) 264-6835 FAX: (602) 265-7631

Terrill W. Ramsey, Office of Management & Budget, 725 17th St. NW,
Rm. 6025, Washington, DC 20503 (202) 395-3812 FAX: (202) 395-4915
ramsey_t@a1.eop.gov

John E. Schlitt, KPMG Peat Marwick LLP, 345 Park Ave., New York,
NY 10154-0004 (212) 872-5857 FAX: (212) 872-3121

Robert J. Spear, Coopers & Lybrand LLP, One Post Office Square,
Boston, MA 02109-2176 (617) 478-5294 FAX: (617) 478-5900
bspearnn@colybrand.com

Shirley A. Edwards, Arthur Andersen LLP, 1666 K Street, NW,
Washington, DC 20006-2873 (202) 862-2774 FAX: (202) 785-0295
shirley.a.edwards@arthurandersen.com

Vera H. Twigg, Cystic Fibrosis Foundation, 6931 Arlington Rd.,
Bethesda, MD 20814-5231 (301) 907-2562 FAX: (301) 951-6378
vtwigg@cff.org

Patrick J. Yogus, American Cancer Society Inc., 1599 Clifton Rd. NE,
Atlanta, GA 30329-4250 (404) 329-7526 FAX: (404) 329-7790
pyogus@cancer.org

STAFF LIAISON:

Joel Tanenbaum, Technical Manager, Accounting Standards
(212) 596-6164 FAX: (212) 596-6064 jtanenbaum@aicpa.org

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.

Kenneth H. Heller, Chair, George Mason University, Mail Stop 5F4,
4400 University Dr., Fairfax, VA 22030-4443 (703) 993-1765
FAX: (703) 993-1809 kheller@som.gmu.edu

Christopher D. Buckalew, Price Waterhouse LLP, 2001 Ross Ave., Ste. 1800, Dallas, TX 75201-2997 (214) 754-7912

Robert J. Crnkovich, Ernst & Young LLP, 1225 Connecticut Ave. NW, Washington, DC 20036-2618 (202) 327-8785 FAX: (202) 327-6724 robert.crnkovich@ey.com

Glenn E. Dance*, Arthur Andersen LLP, 1666 K Street, Washington, DC 20006 (202) 862-6546 FAX: (202) 785-3289

Walter R. Drew, BDO Seidman, LLP, 3200 Bristol St., Ste. 400, Costa Mesa, CA 92626 (714) 668-7301 FAX: (714) 957-1080 wdrew@bdo.com

Stephen T. Dunavant, Dunavant, Dickey, Paessler & Shaul, 6077 Primacy Pky., Ste. 250, Memphis, TN 38119-5762 (901) 767-9024 FAX: (901) 767-5857 ddp@mem.net

Michael D. Koppel, Gray, Gray & Gray, 185 Devonshire St., Ste. 200, Boston, MA 02110-1407 (617) 482-1100 FAX: (617) 482-1565 75252.2517@compuserv.com

Carl A. Loden, Keiter, Stephens, Hurst, Gary & Shreaves, P.O. Box 32066 (232942066), 4401 Dominion Blvd., Ste. 300, Glen Allen, VA 23060-3379 (804) 273-6206 FAX: (804) 747-3632 cloden@kshgs.com

Moshe Metzger, Goldstein Golub Kessler & Company, P.C., 1185 Avenue of the Americas, New York, NY 10036-2602 (212) 372-1306 FAX: (212) 372-8306 mmetzge@ggk.com

Kenneth N. Orbach, Florida Atlantic University, School of Accounting, College of Business, Boca Raton, FL 33431 (561) 367-2779 FAX: (561) 367-3978, orbach@acc.fau.edu

William J. Rewolinski, William J. Rewolinski, CPA, 790 N. Jackson St., Milwaukee, WI 53202-3833 (414) 272-6500 FAX: (414) 272-6839

David G. Smith, KPMG Peat Marwick LLP, 2001 M St. NW, Washington, DC 20036-3389 (202) 467-3804 FAX: (202) 822-8887

Samuel P. Starr, Coopers & Lybrand LLP, 1900 K St. NW, Ste. 900, Washington, DC 20006 (202) 822-4279 FAX: (202) 822-5830 sstarrnn@colybrand.com

R. Wallace Wertsch, Deloitte & Touche LLP, 50 Fremont St., San Francisco, CA 94105-2230 (415) 247-4465 FAX: (415) 247-4130 wwertsch@dtus.com

Paul H. Wilner, Grossberg Company, LLP, Ste. 300, 6707 Democracy Blvd., Bethesda, MD 20817-1129 (301) 571-1900 FAX: (301) 571-1932 phw@grossberg.com

STAFF LIAISON:

Marc Hyman, Technical Manager, Federal Taxation (202) 434-9200 FAX: (202) 638-4512 mhyman@aicpa.org

PERSONAL FINANCIAL PLANNING EXECUTIVE COMMITTEE

OBJECTIVE: The committee enables the AICPA to provide its members with information, advocacy and leadership to enable them to perform valuable personal financial planning services in the highest professional manner and gain recognition as the premier providers of personal financial planning services by the public. The committee assists in developing public statements made by the AICPA in the area of personal financial planning. The committee determines Institute technical policies regarding PFP and serves as the Institute's official spokesman on those matters. The committee plans, initiates, supervises and coordinates projects, programs and activities of the Personal Financial Planning Membership Section.

William J. Goldberg, Chair, KPMG Peat Marwick LLP, P.O. Box 4545, 700 Louisiana, Ste. 2700, Houston, TX 77002 (713) 221-0143
FAX: (713) 224-5264 wgoldberg@kpmg.com

Dirk Edwards, Vice Chair, Edwards & Meyers, 5550 SW Macadam, Ste. 310, Portland, OR 97201 (503) 222-4708 FAX: (503) 222-2557

Paul V. Breazeale, Breazeale, Saunders & O'Neil, Ltd., P.O. Box 80, Jackson, MS 39205-0080 (601) 969-7440 FAX: (601) 355-9003
paulvb@metamall.com

Connie A. Brezik, Connie Brezik, CPA, PFS, 1127 S. Lincoln, Casper, WY 82601 (307) 266-4525 FAX: (307) 234-8806
cbrezik@compuserve.com

Robert A. Clarfeld, Clarfeld & Company, P.C., 230 Park Ave., Ste. 430, New York, NY 10169 (212) 986-7707 FAX: (212) 983-3421
rob@clarfeld.com

Joel H. Framson, Joel H. Framson, CPA, A.C., 16055 Ventura Blvd., Ste. 800, Encino, CA 91436-2610 (818) 789-3236 FAX: (818) 907-5423

Richard A. Helfand, Arthur Andersen LLP, 33 W. Monroe St., Chicago, IL 60603-5385 (312) 507-7165 FAX: (312) 507-3360
richard.a.helfand@arthurandersen.com

David N. Kahn, Goldstein Golub Kessler & Company, P.C., 1185 Avenue of the Americas, New York, NY 10036-2602 (212) 372-1303
FAX: (212) 372-8303 dkahn@ggk.com

Steven I. Levey, Gelfond, Hochstadt, Pangburn & Co., 1600 Broadway, Ste. 2500, Denver, CO 80202-4925 (303) 831-5014 FAX: (303) 831-5032
sleveycpa@aol.com

James K. Mitchell, Ernst & Young LLP, 787 7th Ave., New York, NY 10019-6018 (214) 969-9701 FAX: (212) 969-9773 jkmitchell@ey.com

Eric A. Norberg, Mason Associates Inc., Ste. 550, 11800 Sunrise Valley Dr., Reston, VA 20191 (703) 716-6000 FAX: (703) 478-0165
eric-norberg@wow.com

Walter F. O'Connor, Fordham University, School of Business Administration, Accounting Area, 113 W. 60th St., New York, NY 10023
(212) 636-6122 FAX: (212) 765-5573 oconnor@mary.fordham.edu

STAFF LIAISON:

Phyllis J. Bernstein, Director, Personal Financial Planning
(212) 596-6058 FAX: (212) 596-6233 pbernstein@aicpa.org

PERSONAL FINANCIAL SPECIALIST SUBCOMMITTEE

OBJECTIVE: To develop and implement a plan for increasing the viability, recognition and value of the PFS designation. This means the subcommittee will establish programs designed to address market place recognition issues such as creating public awareness of the PFS.

Andrew B. Blackman, Chair, Shapiro & Lobel, LLP, 111 West 40 St., 8th Fl., New York, NY 10018-2506 (212) 768-0300 FAX: (212) 764-5165 andypfs@aol.com

John R. Connell, Causey Demgen & Moore Inc., 1801 California St., Ste. 4650, Denver, CO 80202-2681 (303) 296-2229 FAX: (303) 296-3731

Laurence I. Foster, KPMG Peat Marwick LLP, 345 Park Ave., New York, NY 10154-0004 (212) 872-7725 FAX: (212) 872-3318 laurencefoster@kpmg.com

Karen R. Goodfriend, Moorman and Company, A.C., Ste. 150, 550 Hamilton Ave., Palo Alto, CA 94301-2010 (415) 327-9000 FAX: (415) 328-7916 kgoodfri@moormancpa.com

John D. Holden, Advanced Financial Strategists, Inc., 3473 Satellite Blvd., Ste. 212, Duluth, GA 30136-4658 (770) 476-4877 FAX: (770) 476-0566 jdhcpa@aol.com

Alan M. Rothstein, Asset Strategies, Inc., 80 West Avon Rd., Avon, CT 06001-3517 (860) 673-5500 FAX: (860) 675-5505 alanpfs@aol.com

James A. Shambo, Lifetime Planning Concepts, P.C., 3355 American Dr., Ste. 150, Colorado Springs, CO 80917-5707 (719) 574-0100 FAX: (719) 380-9631 ssa@compuserve.com

STAFF LIAISON:

Stephen J. Rojas, Senior Technical Manager, (212) 596-6177 FAX: (212) 596-6233 srojas@aicpa.org

PROFESSIONAL ETHICS EXECUTIVE COMMITTEE

OBJECTIVE: To develop standards of ethics, promote understanding and voluntary compliance with such standards, establish and present apparent violations of the standards and the AICPA's bylaws to the Joint Trial Board for disciplinary action in cooperation with State Societies

under the Joint Ethics Enforcement Program (JEEP), improve the profession's enforcement procedures, and coordinate the subcommittees of the Professional Ethics Division.

Frank J. Pearlman, Chair, BDO Seidman, 205 N. Michigan Ave., Ste. 2100, Chicago, IL 60601 (312) 616-4658 (Direct) (312) 856-9100 (Main) FAX: (312) 856-9019

Barry Barber, Grant Thornton, LLP, 605 Third Ave., New York, NY 10158-0142 (212) 599-0100 FAX: (212) 557-2764
104264.3345@compuserve.com

David P. Boxer, M.R. Weiser & Co., LLP, 135 W. 50th St., New York, NY 10020-1299 (212) 641-6721 FAX: (212) 641-6888

Jay D. Brodish, Price Waterhouse LLP, P.O. Box 9316, 300 Atlantic St., Stamford, CT 06901-3542 (203) 358-0001 FAX: (203) 316-5780

Jeffrey C. Bryan, Crisp, Hughes, Evans, LLP, 1800 Gas Light Tower, 235 Peachtree St., NE, 600 South Tower, Atlanta, GA 30303 (404) 420-5666 (Direct) (404) 586-0133 (Main)

Raymond L. Dever, Coopers & Lybrand LLP, 101 Hudson St., 26th Fl., Jersey City, NJ 07302 (201) 521-3040 FAX: (201) 521-3083

Robert L. Gray, New York State Society of CPAs, 530 Fifth Ave., 5th Fl., New York, NY 10036-5101 (212) 719-8301 FAX: (212) 719-4759

Sally L. Hoffman, Perelson Weiner, CPAs, One Dag Hammarskjold Plaza, New York, NY 10017-2286 (212) 605-3117 FAX: (212) 605-3128
sally@pwcpa.com

Charles A. Horstmann, Andersen Worldwide, 225 N. Michigan, 16th Fl., Chicago, IL 60603-5385, Mail Stop: A16F (312) 507-3071
FAX: (312) 507-4239

Ronald S. Katch, Katch, Tyson & Company, 191 Waukegan Rd., Ste. 103, Northfield, IL 60093-2726 (847) 446-3700 FAX: (847) 446-7514

Robert J. Kueppers, Deloitte & Touche LLP, P.O. Box 820, 10 Westport Rd., Wilton, CT 06897-0820 (203) 761-3579 FAX: (203) 761-3609

Robert W. Lambert, KPMG Peat Marwick LLP, 599 Lexington Ave., New York, NY 10022-6030 (212) 909-5414 FAX: (212) 909-5699
rlambert@kpmg.com

Charles L. Lester, Auditor General, State of Florida, P.O. Box 1735, Tallahassee, FL 32302-1735 (904) 487-9175 FAX: (904) 488-6975

Russell V. Meyers, Eggleston Smith, P.C., 603 Pilot House Dr., Ste. 400, Newport News, VA 23606 (757) 873-0006 FAX: (757) 873-0191
74403.1610@compuserve.com

Richard Lowell Miller, Ernst & Young LLP, 2000 National City Center, 1900 E. 8th St., Cleveland, OH 44114-3494 (216) 861-2071
FAX: (216) 861-8166 richard.millerob@ey.com

Jim Morris, George E. Olive & Co., LLC, 700 Capital Centr South, 201 N. Illinois St., Indianapolis, IN 46204-1904 (317) 383-4010
FAX: (317) 383-4266

Marshall K. Pitman, University of Texas at San Antonio, Div. of Acctg & IS, 6900 N. Loop 1604 W., San Antonio, TX 78249-0632 (210) 458-5238 FAX: (210) 458-4322 mpitman@utsa.edu

Alfred M. Pruskowski, Konigsberg, Wolf & Co., P.C., 440 Park Ave. S., New York, NY 10016-8098 (212) 685-7215 FAX: (212) 685-7277 75113.1723@compuserve.com

Edmund C. Weiss, Jr., Summit Bancorp, P.O. Box 2066, Princeton, NJ 08543-2066 (609) 987-3370 FAX: (609) 243-8959

STAFF LIAISON:

Herbert A. Finkston, Director, Professional Ethics Division (201) 938-3175 FAX: (201) 938-3367 hfinkston@aicpa.org

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.

James L. Curry, Chair, Deloitte & Touche LLP, 125 Summer St., Boston, MA 02110-1617 (617) 261-8387 FAX: (617) 261-8333 jacurry@dtus.com

Jeffrey D. Green, Buchbinder Tunick & Company, LLP, One Pennsylvania Plz. #5335, New York, NY 10119 (212) 695-5003 FAX: (212) 695-4638

Joseph C. Heffernan, Plante & Moran, LLP, P.O. Box 307 (48037-0307), 27400 Northwestern Hwy., Ste. 300, Southfield, MI 48037-0307 (810) 827-0261 FAX: (810) 352-0018 joehef@aol.com

Linda S. Himeback, Herbein + Company, Inc., 401 Oley St., Reading, PA 19601-2531 (215) 378-1175 FAX: (610) 378-0999

James H. Jarriel, Jr., State of Florida, Office of the Auditor General, Claude Pepper Bldg., Rm. 412G, 111 W. Madison St., Tallahassee, FL 32301 (904) 487-4998 FAX: (904) 414-7488 ficop@supernet.net

Elliot P. Lewis, U.S. Department of Labor, OIG/OFMA Room S-5022, 200 Constitution Ave. NW, Washington, DC 20001-2125 (202) 219-5906 FAX: (202) 219-4453 eplewis@ix.netcom.com

Dewey E. Mann, Petty & Landis, P.C., Ste. 700, The Krystal Bldg., Chattanooga, TN 37402 (423) 756-6585 FAX: (423) 755-0742

Julie K. McDonald, Williams, Cox, Weidner & Cox, 4267 LaFayette St., P.O. Box 1606, Marianna, FL 32447-5606 (850) 526-3207 FAX: (850) 526-5322

Daniel J. Murrin, Ernst & Young LLP, 1225 Connecticut Ave. NW, Washington, DC 20036-2618 (202) 327-6356 FAX: (202) 327-6459

Susan E. Perna-Damon, Susan Perna-Damon, CPA, P.C., 27 Nashoba Rd., Littleton, MA 01460-2210 (617) 893-2313 FAX: (508) 952-6477 spdcpa@aol.com

David A. Stene, Eide Helmeke, PLLP, Ste. 410, 11000 Prairie Lakes Dr., Eden Prairie, MN 55344-3800 (612) 944-6166 FAX: (612) 944-8496 dstene@eide.com

Steven R. Volz, Reilly, Penner & Benton, 611 N. Broadway, Ste. 300, Milwaukee, WI 53202-5086 (414) 271-7800 FAX: (414) 271-6005

Mark S. Weatherman, Clark, Schaefer, Hackett & Co., 2525 N. Limestone St., Ste. 103, Springfield, OH 45503 (513) 389-2000 FAX: (513) 399-5528 mweather@cshco

James D. Wilkinson, Jr., Cayer, Prescott, Clune & Chatellier, 2 Charles St., Providence, RI 02904 (401) 421-2710 FAX: (401) 274-5230

STAFF LIAISONS:

Dowlan R. Nelson, Senior Technical Manager, Professional Ethics (201) 938-3560 FAX: (201) 938-3367 dnelson@aicpa.org

Leonard Hecht, Technical Manager, Professional Ethics (201) 938-3184 FAX: (201) 938-3367 lhecht@aicpa.org

Israel J. Herskowitz, Technical Manager, Professional Ethics (201) 938-3185 FAX: (201) 938-3367 iherskowitz@aicpa.org

INDEPENDENCE-BEHAVIORAL STANDARDS SUBCOMMITTEE

OBJECTIVE: To assist the Executive Committee of the Professional Ethics Team 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.

Alfred M. Pruskowski, Chair, Konigsberg, Wolf & Co., P.C., 440 Park Ave. S., New York, NY 10016 (212) 685-7215 FAX: (212) 685-7277 75113.1723@compuserve.com

Adele B. Bolson, Adele Brady Bolson, CPA, P.S., 10655 NE 4th St., Ste. 502, Bellevue, WA 98004-5022 (206) 454-2304 FAX: (206) 454-4529

William J. Borruso, Coopers & Lybrand LLP, 1301 Avenue of the Americas, New York, NY 10019-6013 (212) 259-2393 FAX: (212) 259-5718 wborruso@colybrand.com

Brian A. Caswell, Caswell & Associate, CPA, P.C., P.O. Box 27, 436 Main St., Phoenix, NY 13135-0027 (315) 695-2061 FAX: (315) 695-7027 bcaswell@luca.com

Scott L. Decker, KPMG Peat Marwick LLP, 1500 National City Center, 1900 E. 9th St., Cleveland, OH 44114-3495 (216) 622-9590 FAX: (216) 696-7792 sdecker@kpmg.com

John M. Giddens III, Giddens, Bennett & Company, P.C., 312 First St.,
P.O. Box 467, Cochran, GA 31014-0467 (912) 934-7642
FAX: (912) 934-0849 gbc@accucomm.net

Richard M. Goligoski, Deloitte & Touche LLP, P.O. Box 820,
Ten Westport Rd., Wilton, CT 06897-0820 (203) 761-3423
FAX: (203) 761-3392 rgoligos@dtus.com

Gary Leeman, Gary Leeman, 31800 NW Hwy., Ste. 310, Farmington
Hills, MI 48334 (810) 851-9199 FAX: (810) 626-7577

Thomas C. McGuire, Fentem, McGuire, Pippenger, Reed & Thomas, P.C.,
P.O. Box 1605, Ardmore, OK 73402-1605 (405) 223-8438
FAX: (405) 223-8602

Marilyn W. Pielech, Pielech & Pielech, CPAs, P.C., Mich Bldg.,
10 Nate Whipple Hwy., Cumberland, RI 02864-1421 (401) 658-3356
FAX: (401) 658-1573 mpielech@pielech.com

John M. Riley, Arthur Andersen LLP, 33 W. Monroe St., Chicago,
IL 60603-5385 (312) 507-2669 FAX: (312) 507-1939
john.m.rile@arthurandersen.com

STAFF LIAISONS:

Susan S. Coffey, Senior Technical Manager, Professional Ethics
(201) 938-3177 FAX: (201) 938-3367 scoffey@aicpa.org

Melanie Donenfeld, Technical Manager (201) 938-3181
FAX: (201) 938-3367 mdonenfeld@aicpa.org

Lisa Snyder, Technical Manager (201) 938-3779 FAX: (201) 938-3367
lsnyder@aicpa.org

TECHNICAL STANDARDS SUBCOMMITTEE (ETHICS)

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.

Norman R. Walker, Chair, Price Waterhouse LLP, P.O. Box 9316,
300 Atlantic St., Stamford, CT 06901-3542 (203) 316-5749
FAX: (203) 316-5780 n_walker@notes.pw.com

Felix S. Betro, Betro and Company, P.C., 124 Washington St., Ste. 301,
Foxboro, MA 02035 (508) 698-3600 FAX: (508) 698-3601 fbetro@aol.com

J. Frank Betts, Jr., Eubank & Betts, P.L.L.C., 3820 Interstate 55 N.
(39211), P.O. Box 16090, Jackson, MS 39236-6090 (601) 987-4300
FAX: (601) 987-4314

Arthur Farber, Altschuler, Melvoin and Glasser, LLP, 30 S. Wacker Dr.,
Ste. 2600, Chicago, IL 60606-7405 (312) 207-2818 FAX: (312) 207-6172

William M. Foerster, Landauer Associates, 13760 Noel Rd., Ste. 930,
Dallas, TX 75240 (972) 866-2111 FAX: (972) 774-1992

John G. Gerdener, Lurie, Besikof, Lapidus & Co., LLP, 2501 Wayzata Blvd., Minneapolis, MN 55405-2197 (612) 377-4404
FAX: (612) 377-1325

George F. Golder, KPMG Peat Marwick LLP, 599 Lexington Ave., New York, NY 10022-6030 (212) 909-5471 FAX: (212) 751-2109
ggolder@kpmg.com

E. Richard Goldstein, Mahoney Cohen & Company, CPA, P.C., 111 W. 40th St., 12th Fl., New York, NY 10018-2506 (212) 490-8000
FAX: (212) 398-0267 mccpas@ixnetcom.com

Michael C. Haas, Morton Alan Haas & Co., 520 N. Central Ave. #600, Glendale, CA 91203 (818) 552-2384 FAX: (818) 552-3501

Robert J. Kline, S.R. Snodgrass, A.C., 101 Bradford Rd., Ste. 100, Wexford, PA 15090-6909 (412) 934-0344

Aram G. Kostoglian, Richard A. Eisner & Company, LLP, 575 Madison Ave., New York, NY 10022-2597 (212) 885-8000 FAX: (212) 697-5076

Jerome H. Lipman, Jerome H. Lipman & Co., Ltd., 2 N. LaSalle, Ste. 2020, Chicago, IL 60602-3801 (312) 263-4455 FAX: (312) 419-6689

Elizabeth T. Manos, Cherry, Bekaert & Holland, LLP, P.O. Box 10788 (34617-8788), 33 N. Garden Ave., Ste. 775, Clearwater, FL 34615 (813) 461-9199 FAX: (813) 461-0674

W. Scott McDonald, Davis, Kinard & Co., P.C., 400 Pine St., Ste. 600, Abilene, TX 79601-5190 (915) 672-4000 FAX: (915) 672-7049

Robert S. Overstreet, Arthur Andersen LLP, 1345 Avenue of the Americas, New York, NY 10105-0302 (212) 708-4000
FAX: (212) 708-5614

James L. Pioso, Sattell, Johnson, Appel & Co., S.C., 700 N. Water St., Ste. 1100, Milwaukee, WI 53202-4206 (414) 273-0500
FAX: (414) 273-0184 sjacpas@aol.com

Marshall K. Pitman, University of Texas at San Antonio, Div. of Accounting & IS, 6900 N. Loop 1604 W., San Antonio, TX 78249-0632 (210) 458-5238 FAX: (210) 458-4322 mpjman@pelan.utsa.edu

Paul S. Rykowski, Ernst & Young LLP, 787 7th Ave, New York, NY 10019-6018 (212) 773-3399 FAX: (212) 773-1142

Charles Selcer, Schechter, Dokken, Kanter, Andrews & Selcer, Ltd., 100 Washington Ave. S. #1600, Minneapolis, MN 55401-2192 (612) 332-5500 FAX: (612) 332-1529

R. C. Steiner, Deloitte & Touche LLP, P.O. Box 820, Ten Westport Rd., Wilton, CT 06897-0820 (203) 761-3438 FAX: (203) 761-3500

Charles O. Stern, Charles Stern, 1 Northfield Plz., Ste. 400, Northfield, IL 60093 (847) 441-8807 FAX: (847) 441-6270

James L. Stricklin, Stricklin & Company, 25000 Center Ridge Rd., Westlake, OH 44145-4105 (216) 871-7877 FAX: (216) 871-5419

Randall J. Vitray, Coopers & Lybrand LLP, 101 Hudson St., 26th Fl., Jersey City, NJ 07302 (201) 521-3043 FAX: (201) 521-3082
randall.vitray@us.looervs.com

Doyle Z. Williams, College of Business Administration, University of Arkansas, Fayetteville, AR 72701 (501) 575-5949 FAX: (501) 575-4435
doylez@comp.uark.edu

John L. Wright, Gaither, Rutherford & Co., LLP, P.O. Box 3526 (47734-3526), 111 Main St., Evansville, IN 47708-1447 (812) 428-2600 FAX: (812) 422-2019, jwright@comsource.net

STAFF LIAISONS:

Dowlan Nelson, Senior Technical Manager (201) 938-3560
FAX: (201) 938-3367 dnelson@aicpa.org

Tammy Tien, Technical Manager, Professional Ethics (201) 938-3189
FAX: (201) 938-3367 ttien@aicpa.org

Sheryl T. Weiner, Technical Manager, Professional Ethics
(201) 938-3751 FAX: (201) 938-3367 sweiner@aicpa.org

Lillian Theodoropoulos, Technical Manager, Professional Ethics
(201) 938-3759 FAX: (201) 938-3367 ltheodoropoulos@aicpa.org

PUBLIC UTILITIES COMMITTEE

OBJECTIVE: To monitor and provide comments on accounting and auditing pronouncements and proposals of the Federal Energy Regulatory Commission, the Rural Utilities Service Agency 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.

John J. Gillen, Chair, Coopers & Lybrand LLP, 639 Loyola Ave., Ste. 1800, New Orleans, LA 70113-3186 (504) 558-8212
FAX: (504) 529-1439 jgillenn@colybrand.com

Richard L. Frick, Ernst & Young LLP, 55 Almaden Blvd., San Jose, CA 95113-1609 (408) 947-4945 FAX: (408) 947-4975

Robert L. Hahne*, Deloitte & Touche LLP, 555 12th St. NW, Ste. 500, Washington, DC 20006 (202) 879-4950 FAX: (202) 638-7844
rhahne@attus.com

Byron F. Johnson, Arthur Andersen LLP, 33 W. Monroe St., Chicago, IL 60603-5385 (312) 507-7289 FAX: (312) 507-6695
byronf.johnson@arthurandersen.com

Richard E. Matheny, Phelps Dunbar, LLP, P.O. Box 4412, Baton Rouge, LA 70821 (504) 346-0285 FAX: (504) 381-9197

Elizabeth M. McCarthy, Price Waterhouse LLP, 1177 Avenue of the Americas, New York, NY 10036-2798 (212) 596-8721
FAX: (212) 596-8958 elizabeth_mcarthy@notes.pw.com

John S. Quinn, Grant Thornton, LLP, 98 N. Washington St., Boston, MA 02114-1907 (617) 973-4722 FAX: (617) 722-4142

Mark C. Terrell, KPMG Peat Marwick LLP, One Progress Plz., Ste. 1600, St. Petersburg, FL 33701-4366 (813) 825-1808
FAX: (813) 822-9558 mterrell@kpmg.com

Michael L. Theis, Kiesling Associates, LLP, 6401 Odana Rd., Madison, WI 53719-1155 (608) 273-2315 FAX: (608) 273-2383

STAFF LIAISON:

Annette J. Schumacher Barr, Technical Manager, Professional Standards & Services—DC (202) 434-9212 FAX: (202) 638-4512
abarr@aicpa.org

REAL ESTATE COMMITTEE

OBJECTIVE: To develop accounting and auditing guidance for the profession in connection with matters concerning the real estate industry.

Leon F. Mayshak, Chair, Deloitte & Touche LLP, Ste. 900, 1645 Palm Beach Lakes Blvd., West Palm Beach, FL 33401-2221 (561) 687-4005
FAX: (561) 687-4061 lmayshak@dtus.com

Joan C. Amble, General Electric Capital Corp., 260 Long Ridge Rd., 2nd Fl., Stamford, CT 06927 (203) 961-1565 FAX: (203) 357-4729

Benedetto F. Bongiorno, Natural Decision Systems, Inc., 601 4th St. #212, San Francisco, CA 94107-1601 (415) 243-8845
FAX: (415) 234-8846

Nicholas Cammarano, Jr., Price Waterhouse LLP, 1177 Avenue of the Americas, New York, NY 10036-2798 (212) 596-7000
FAX: (212) 596-8963

Harold Dubrowsky, Grant Thornton, LLP, Ste. 400, 26911 Northwestern Hwy., Southfield, MI 48034-8439 (810) 262-1950
FAX: (810) 350-3581

Nicholas L. Iacuzio, Coopers & Lybrand LLP, One Post Office Square, Boston, MA 02109-2176 (617) 478-5258 FAX: (617) 478-3900

Jan G. Kasun, Southwest Value Partners, 402 W. Broadway, Ste. 1290, San Diego, CA 92101 (619) 239-7000 FAX: (619) 239-7999

John J. Keenan, KPMG Peat Marwick LLP, 111 South Calvert St., Baltimore, MD 21202-6174 (410) 783-8300

Jack A. Kramer, Checkers, Simon & Rosner, LLP, One S. Wacker Dr., Ste. 2400, Chicago, IL 60606 (312) 346-4242 FAX: (312) 917-0680
jack-kramer@checkersllp.com

Robert W. Lehman, Ernst & Young LLP, 1211 Avenue of the Americas, 14th Fl., New York, NY 10036 (212) 773-4505 FAX: (212) 773-4501

Richard J. Sowan, BDO Seidman, LLP, 2323 Bryan Street, Ste. 1800, Dallas, TX 75201-2628 (214) 220-3131 FAX: (214) 969-9057
rsowan@bdo.com

George R. Vrana, Arthur Andersen LLP, 133 Peachtree St. NE, Atlanta, GA 30303-1846 (404) 223-7006 FAX: (404) 223-7155

STAFF LIAISON:

Richard K. Stuart, Technical Manager, Accounting Standards
(212) 596-6163 FAX: (212) 596-6064 rstuart@aicpa.org

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 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.

George L. Buhl, Chair, Ernst & Young LLP, Two Commerce Sq., Ste. 4000, 2001 Market St., Philadelphia, PA 19103-7096 (215) 448-5004
FAX: (215) 448-4094

Edward F. Bader, Arthur Andersen LLP, One Financial Plaza, Hartford, CT 06103-2601 (860) 280-0601 FAX: (860) 280-0888

Vincent R. Burke, Deloitte & Touche LLP, 50 Fremont St., San Francisco, CA 94105-2230 (415) 247-4770 FAX: (415) 247-4715
vrburke@dtus.com

Richard Daddario, Mutual of New York, 1740 Broadway, New York, NY 10019 (201) 907-5815 FAX: (201) 907-5998

Robert E. Foss, Mid Atlantic Medical Services, Inc., 4 Taft Court, Rockville, MD 20850 (301) 294-5070 FAX: (301) 251-1597

Robert W. Granow, Aetna Inc., Accounting Policy-RE2T, 151 Farmington Ave., Hartford, CT 06156-0001 (203) 273-1531
FAX: (860) 273-1668

Marilee P. Lau, KPMG Peat Marwick LLP, 3 Embarcadero Center, Ste. 2100, San Francisco, CA 94111-4073 (415) 951-7659
FAX: (415) 397-1129 mlau@kpmg.com

Ellen H. Masterson, Coopers & Lybrand LLP, 1999 Bryan St., Ste. 3000, Dallas, TX 75201 (214) 754-5357 FAX: (214) 754-5121

Phillip C. Surprenant, Price Waterhouse LLP, One Financial Plaza, Hartford, CT 06103-2600 (860) 240-2017 FAX: (860) 240-2282

James E. Tait, Johnson Lambert & Co., 1 South Wacker Dr., Ste. 2700,
Chicago, IL 60606 (312) 425-9330 FAX: (312) 425-9256

STAFF LIAISON:

Elaine Lehnert, Technical Manager (212) 596-6160
FAX: (212) 596-6064 elehnert@aicpa.org

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. The committee comprises the CPA members of the National Conference of Lawyers and Certified Public Accountants.

William J. Lipton, Chair, Ernst & Young LLP, 787 7th Ave., New York, NY 10019-6018 (212) 773-6000 FAX: (212) 773-3030 w.lipton@ey.com

John J. Costello, Gurse, Schneider & Co., LLP, Suite 300, 10351 Santa Monica Blvd., Los Angeles, CA 90025-6908 (310) 552-0960
FAX: (310) 557-3468

Joseph M. Doloboff*, Coopers & Lybrand LLP, 1900 K Street, NW, Suite 900, Washington, DC 20006 (202) 822-4763 FAX: (202) 822-5837
jdolob00@colybrand.com

Arthur S. Hoffman, Goldstein Golub Kessler & Company, P.C., 1185 Avenue of the Americas, New York, NY 10036-2602 (212) 372-1512
FAX: (212) 372-8512 ahoffma@ggk.com

Harvey D. Moskowitz, 200 E. 57th St., Apt 12N, New York, NY 10022 (212) 759-9322 FAX: (212) 588-9116

Roger L. Page, Deloitte & Touche LLP, 555 12th St. NW, Ste. 500, Washington, DC 20004-1207 (202) 879-5360 FAX: (202) 879-5676
rpage@dtus.com

Jean L. Rothbarth, Arthur Andersen LLP, 33 W. Monroe St., Chicago, IL 60603-5385 (312) 507-2827 FAX: (312) 507-3360
jean.l.rothbarth@arthurandersen.com

Joseph Schachter, Israeloff, Trattner & Co., CPA's, P.C., 11 Sunrise Plz., Valley Stream, NY 11580-6169 (516) 872-3300
FAX: (516) 872-3128

Philip J. Wiesner, KPMG Peat Marwick LLP, 2001 M Street NW, Washington, DC 20036-3389 (202) 467-3892 FAX: (202) 822-8887
pwiesner@kpmg.com

STAFF LIAISON:

Gerald W. Padwe, Vice President, (202) 434-9226 FAX: (202) 638-4512
gpadwe@aicpa.org

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.

Theodore F. Martens, Chair, Coopers & Lybrand LLP, 1301 Avenue of the Americas, New York, NY 10019-6013 (212) 259-2063
FAX: (212) 259-4512 tmartens@us.coopers.com

Andrew J. Capelli, KPMG Peat Marwick LLP, 599 Lexington Ave., New York, NY 10022-6030 (212) 909-5474 FAX: (212) 909-5699
acapelli@kpmg.com

George A. Lewis, Broussard, Poche, Lewis & Breaux, P.O. Box 31329, 4112 W. Congress, Lafayette, LA 70506-6804 (318) 988-4930
FAX: (318) 984-4574 galbplb@aol.com

Vincent J. Love, Jr., Kramer & Love, 100 Park Ave., New York, NY 10017 (212) 338-0600 FAX: (212) 338-0968

Kathryn Anne Oberly*, Ernst & Young LLP, 787 7th Ave., 7th Fl., New York, NY 10019 (212) 773-2500 FAX: (212) 773-2525 kay.oberly@ey.com

Philip R. Peller, Andersen Worldwide, SC, 225 N. Michigan Ave., Chicago, IL 60601 (312) 507-1047 FAX: (312) 507-2548
philip.r.peller@awo.com

Steven M. Platau, University of Tampa, 401 West Kennedy Blvd., Tampa, FL 33606-1450 (813) 839-4699 FAX: (813) 832-4827
platau@alpha.utampa.edu

STAFF LIAISON:

Paul V. Geoghan, Assistant General Counsel, (212) 596-6099
FAX: (212) 596-6104 pgeoghan@aicpa.org

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.

William A. Tate, Chair, Tate, Lee & Lee, P.C., 2224 14th St., Tuscaloosa, AL 35401-2928 (205) 345-5300 FAX: (205) 345-5305
btatecpa@compuserve.com

Joseph Clare, Clare Chapman Storey & Castro, LLP, 200 California St., 3rd Fl., San Francisco, CA 94111-4344 (415) 394-0880
FAX: (415) 394-0889 jclare@clarecpa.com

Robert M. DiGiantommaso, Robert M. DiGiantommaso, 152 Orne St., North Attleboro, MA 02703-0002 (508) 699-9568

Evelyn Elgin*, KPMG Peat Marwick LLP, 2001 M Street NW, Washington, DC 20036 (202) 467-3968 FAX: (202) 822-8887
eelgin@kpmg.com

George G. Goodrich, Arthur Andersen LLP, 200 Public Sq., Ste. 1800, Cleveland, OH 44114 (216) 781-2140 FAX: (216) 781-3683
georgegoodrich@arthurandersen.com

William F. Huber, Price Waterhouse LLP, 1177 Avenue of the Americas, New York, NY 10036-2798 (212) 596-5510 FAX: (212) 596-5908
william_huber@notes.pw.com

Bradley W. Kirschner, Bradley Kirschner, 10655 NE Fourth, Ste. 502, Bellevue, WA 98004-5022 (206) 643-5233 FAX: (206) 454-4529
bwkcpa@wolfenet.com

Julian J. Levy, Coopers & Lybrand LLP, One Canterbury Green, P.O. Box 10108, Stamford, CT 06904-2108 (203) 326-8409
FAX: (203) 326-8410 julian.levy@us.coopers.com

Alan D. Lewis, Ernst & Young LLP, 1225 Connecticut Ave. NW, Washington, DC 20036-2618 (203) 327-8066 FAX: (202) 327-6725
al.lewis@ey.com

Dan L. Mendelson, Deloitte & Touche LLP, 555 12th St. NW, Ste. 500, Washington, DC 20004-1207 (202) 879-5315 FAX: (202) 638-7311
dmendelson@dtus.com

Charles W. Phillippi, Phillippi, Wright & Co., P.C., Ste. 210, 6301 Indian School Rd. NE, Albuquerque, NM 87110-5302 (505) 888-0388
FAX: (505) 888-0370

Edward M. Polansky, Botello, Matthys & Polansky, LLP, P.O. Box 40517, 4606 Centerview Dr., Ste. 200, San Antonio, TX 78229
(210) 737-1042 FAX: (210) 737-3103 74254.14@compuserve.com

Richard T. Sullivan, Rice, Sullivan & Co., Ltd., Richland Plz. III, Ste. 300, 720 W. Main St., Belleville, IL 62220-1538 (618) 233-0186
FAX: (618) 234-5804

Thomas G. Tierney, Morton, Nehls & Tierney, S.C., 8018 Excelsior Dr., Ste. 200, P.O. Box 45800, Madison, WI 53744-5800 (608) 831-5831
FAX: (608) 831-7067

William F. Yancey, Texas Christian University, 2900 Lubbock St., Fort Worth, TX 76129 (817) 921-7543 FAX: (817) 921-7227
wyancey@tcu.edu

Scott A. Yetmar, Drake University, School of Accounting, CBPA—Aliber Hall, 2507 University Ave., Des Moines, IA 50311-4505 (515) 271-3854
FAX: (515) 271-4518 sy7171r@acad.drake.edu

STAFF LIAISON:

Carol B. Ferguson, Technical Manager, Federal Taxation
(202) 434-9243 FAX: (202) 638-4512 cferguson@aicpa.org

RETIREMENT COMMITTEE (MEMBERS)

OBJECTIVE: To provide retirement programs for members in public and private practice. To take action in respect to the Plans as authorized by the Institute's Board of Directors.

Eddie A. Nabi, Chair, 135 Soundview Dr., Great Neck, NY 11020-1251,
(516) 482-1752 FAX: (516) 482-5216 eanmn@aol.com

Lisa C. Germano, Actuarial Benefits & Design Company, 1523
Huguenot Rd., Ste. 101, Midlothian, VA 23113-2474 (804) 379-4900
FAX: (804) 379-9816

William H. Morris, WILMOCO Capital Management, 300 River Pl., Ste.
5350, Detroit, MI 48207 (313) 259-1130 FAX: (313) 259-1163

Jo L. Pierce, 15345 Woodside Ln., Minnetonka, MN 55345
(319) 398-3109 FAX: (612) 935-7485

Kim L. Saunders-Aquirre, Practitioners Publishing Co.,
3221 Collinsworth, Fort Worth, TX 76107 (817) 332-3709
FAX: (817) 877-1383

Jaleigh J. White, Citizen's Bank, P.O. Box 719, Evansville,
IN 47705-0719 (618) 263-3888 FAX: (812) 464-3551

Pat L. Wilson, Alamo Investment Management, 8000 IH-10 W.,
Ste. 1020, San Antonio, TX 78230 (210) 340-1777 FAX: (210) 340-1888
74254.36@compuserve.com

STAFF LIAISON:

Leonard I. Green, Director, Member Programs (201) 938-3705
FAX: (800) 362-5066 lgreen@aicpa.org

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.

James W. Sansone, Chair, Berg DeMarco Lewis Sawatski & Co., P.C.,
630 Dundee Rd., Ste. 425, Northbrook, IL 60062-2752 (847) 291-9600
FAX: (847) 291-9693 jsansone@notes.bdls-ms4.com

Karen A. Fortin, University of Baltimore, Merrick School of Business,
1420 N. Charles St., Baltimore, MD 21201 (410) 837-5089
FAX: (410) 837-5722 kfortin@ubmail.ubalt.edu

Robert S. Franco, Price Waterhouse LLP, 1301 K Street NW 800W,
Washington, DC 20005-3333 (202) 414-1406 FAX: (202) 414-1401
robert_franco@notes.pw.com

Lawrence D. Friedman, Barnes, Wendling, Cook & O'Connor, Inc.,
1215 Superior Ave., Ste. 400, Cleveland, OH 44114-3289 (216) 566-9000
FAX: (216) 566-9321 ldf@bwco-cpa.com

Mark A. Hajduch, Crowe Chizek and Company, LLP, P.O. Box 3697,
One Mid America Plz., Oak Brook, IL 60522 (630) 574-7878
FAX: (630) 574-1637 mhajduch@crowechizek.com

Thomas J. Keeline, Deloitte & Touche LLP, One City Centre, St. Louis,
MO 63101-1883 (314) 342-4925 FAX: (314) 342-1100

Carol Kulish*, Arthur Andersen LLP, 1666 K St. NW, Washington,
DC 20006 (202) 862-3170 FAX: (202) 785-5102 carol.kulish@awo.com

Laura M. MacDonough, Ernst & Young LLP, 1225 Connecticut Ave. NW,
Washington, DC 20036-2618 (202) 327-8060 FAX: (202) 327-9510

John E. McDonald, Wallingford, McDonald, Fox & Co., P.C., #24
Greenway Plz. #1212, Houston, TX 77046-2495 (713) 850-8787
FAX: (713) 850-1673 john130@ixnetcom.com

Gerald N. McPherson, McPherson, Breyfogle, Lichlyter & Daveline,
P.C., 740 Thatcher Bldg./P.O. Box 918, Pueblo, CO 81002-0918
(719) 543-0516 FAX: (719) 544-2849

Richard L. Noreen, BDO Seidman, LLP, 99 Monroe Ave. NW, Ste. 800,
Grand Rapids, MI 49503-2698 (616) 774-7000 FAX: (616) 776-3680

Edward J. Risch, Coopers & Lybrand LLP, 203 North LaSalle St.,
Chicago, IL 60601-1210 (312) 701-6274 FAX: (312) 701-6546

Kenneth R. Rosenfield, Rosenfield & Company, P.A., 20 North Orange
Ave., Ste. 1400, Orlando, FL 32801 (407) 236-9713 FAX: (407) 236-9715
rosenco@compuserve.com

John F. Wilkinson, Jr., Dwight Darby & Company, CPAs, P.A.,
611 Magnolia Ave., Tampa, FL 33606-2744 (813) 251-2411
FAX: (813) 251-1338 jwnole@aol.com

Wilbur D. Wright, Charles Bailly & Company, PLLP, Norwest Center,
406 Main Ave., Ste. 3000, Fargo, ND 58126-0001 (701) 239-8500
FAX: (701) 239-8600 wwright@cbailly.com

STAFF LIAISON:

Marc Hyman, Technical Manager—Federal Taxation (202) 434-9200
FAX: (202) 638-4512 mhyman@aicpa.org

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.

Robert H. Herz, Chair, Coopers & Lybrand LLP, 101 Hudson St.,
26th Floor, Jersey City, NJ 07302 (201) 521-3038 FAX: (201) 521-3083
rherz@colybrand.com

Mark A. Bagaason, Grant Thornton, LLP, 21031 Ventura Blvd.,
Ste. 920, Woodland Hills, CA 91364-2203 (818) 884-2955
FAX: (818) 598-6990 mbagaason@la.gttl.com

Ernest F. Baugh Jr., Joseph Decosimo & Company, LLP, Ste. 1100,
Tallan Bldg., Two Union Square, Chattanooga, TN 37402-2512
(800) 782-8382 FAX: (423) 756-0510

Val R. Bitton, Deloitte & Touche LLP, P.O. Box 820, Ten Westport Rd.,
Wilton, CT 06897-0820 (203) 761-3128 FAX: (203) 834-2260
vbitton@dtus.com

Gerard J. Brinkman, Cincinnati Bell Inc., 201 E. Fourth St 102-742,
Cincinnati, OH 45202-4118 (513) 397-7860 FAX: (513) 651-1230
rustygolf@aol.com

Edmund Coulson, Ernst & Young LLP, 1285 Avenue of the Americas,
New York, NY 10019-6028 (212) 773-1945 FAX: (212) 773-1990
edmund.coulson@ey.com

David M. Einhorn, Richard A. Eisner & Company, LLP, 575 Madison
Ave., New York, NY 10022-2597 (212) 355-1700 FAX: (212) 355-2414

Jay P. Hartig, Price Waterhouse LLP, P.O. Box 9316, 300 Atlantic St.,
Stamford, CT 06901-3542 (203) 316-5743 FAX: (203) 316-5780
jayhartig@notes.pw.com

Teresa E. Iannaconi, KPMG Peat Marwick LLP, 599 Lexington Ave.,
New York, NY 10022-6030 (212) 909-5426 FAX: (212) 909-5699

Rodney T. Liddle, ConAgra Refrigerated Prepared Foods,
2001 Butterfield Rd., Brookfield, IL 60513 (630) 512-1105
FAX: (630) 512-1138

Eric G. Press, Temple University, School of Business 006-00,
301 Speakman Hall, Philadelphia, PA 19122 (215) 204-8127
FAX: (215) 204-5587 epress@sbm.temple.edu

Anthony G. Ressino, Geo. S. Olive & Co., LLC, 700 Capital Center
South, 201 North Illinois St., Indianapolis, IN 46204-1904
(317) 383-4005 FAX: (317) 383-4200

Amelia A. Ripepi, Arthur Andersen LLP, 33 W. Monroe St., Chicago,
IL 60603-5385 (312) 507-7258 FAX: (312) 507-1939
amy.a.ripepi@arthurandersen.com

Stewart Sandman, Goldstein Golub Kessler & Company, P.C.,
1185 Avenue of the Americas, New York, NY 10036-2602 (212) 372-1213
FAX: (212) 372-1509 ssandma@ggk.com

William D. Travis, McGladrey & Pullen, LLP, 3600 W. 80th St., Ste. 500,
Bloomington, MN 55431-1082 (612) 921-7780 FAX: (612) 921-7702
bill_travis@rsmi.com

William L. Yeates, Hein + Associates, LLP, 717 17 St., Suite 1600,
Denver, CO 80202-3338 (303) 298-9600 FAX: (303) 298-8118

STAFF LIAISON:

Annette J. Schumacher Barr, Technical Manager, Professional Standards and Services—DC (202) 434-9212 FAX: (202) 638-4512
abarr@aicpa.org

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 identify issues and problems of small business in various tax matters; determine the proper way for the AICPA to deal with those problems; take action, form working groups and task forces; develop recommendations for study as the issues demand.

Mary L. Pier, Chair, Pier & Associates, 300 W. Washington, Ste. 1418, Chicago, IL 60606-2002 (312) 629-8443 FAX: (312) 629-8445
mlpier@ix.netcom.com

Tommy J. Bargsley, Bargsley & Associates, 11940 Jollyville Rd., Ste. 210 S., Austin, TX 78759 (512) 250-0135 FAX: (512) 250-0135
bargsley@bizpro.com

Debbi-Jo Horton, D.J. Horton & Associates, P.O. Box 14288, 225 Waterman Ave., East Providence, RI 02914 (401) 435-4988
FAX: (401) 434-9203 debbijo@businesson.com

Gerard J. Kassouf, L. Paul Kassouf & Co., P.C., 2208 University Blvd., Birmingham, AL 35233-2393 (205) 322-8636 FAX: (205) 324-0135
lpk@kassouf.com

Mitchell L. Klein, Fasman Klein & Feldstein, 627 South Main Rt. 304, New City, NY 10956-2921 (914) 634-4674 FAX: (914) 634-2328
mlkcpa@aol.com

Tina G. Ligelis, Tina G. Ligelis, 5601 Seminary Rd. #2607, Falls Church, VA 22041-3530 (703) 845-0520 FAX: (703) 845-0521

Ellen M. Long, Long & Edmunds, CPAs, P.C., P.O. Box 1043, 713 CPA Rd., Warrensburg, MO 64093 (816) 747-9125 FAX: (816) 747-9490

William G. Meyer III, Strothman & Company, PSC, 1600 Waterfront Plz., 325 W. Main St., Louisville, KY 40202 (502) 585-1600
FAX: (502) 585-1601 bmeyer@strothman.com

Craig A. Minnick, Checkers, Simon & Rosner, LLP, One S. Wacker Dr., Ste. 2400, Chicago, IL 60606 (312) 917-0649 FAX: (312) 917-0680
craigminnick@checkersllp.com

Bernard W. Revsine, American Ambassador Casualty Company, 1501 E. Woodfield Rd., Ste. 300E, Schaumburg, IL 60173-6000
(847) 330-3000 FAX: (847) 330-8128

Jack N. Rosenberg, Koch, Zelko, et al, P.A., 4700 Sheridan St., Bldg. N, Hollywood, FL 33021-3497 (954) 989-7462 FAX: (954) 962-1021

William G. Voynich, Robinson, Grimes & Company, P.C.,
5637 Whitesville Rd., P.O. Box 4299, Columbus, GA 31904
(706) 324-5435 FAX: (706) 324-1209

Cynthia L. Walters, Conley McDonald, LLP, Ste. 3, 19601 W.
Bluemound Rd., Brookfield, WI 53045-5974 (414) 796-0701
FAX: (414) 796-8422

Catherine S. Warwick, W. Howard Warwick, Jr., Teays Plz., Suite 301,
3744 Teays Valley Road, Hurricane, WV 25526-9705 (304) 757-8579
FAX: (304) 757-2667

Janis C. Weber, Janis C. Weber, APAC, P.O. Box 63, 626 E. Jefferson,
Bastrop, LA 71220-4619 (318) 281-6829 FAX: (318) 283-1770
105276.3574@compuserve.com

STAFF LIAISON:

Lisa A. Winton, Technical Manager, Federal Taxation (202) 434-9234
FAX: (202) 638-4512 lwinton@aicpa.org

SMALL FIRM ADVOCACY COMMITTEE

OBJECTIVE: The AICPA Small Firm Advocacy Committee (SFAC) champions the interests of small CPA firms with ten or fewer professionals in all issues affecting firm viability and profitability. The committee's focus is on issues, products and services in which the needs and interests of these firms might differ materially from those of other segments of the profession or in which their interests might appear not to be adequately recognized.

David E. Schlotzhauer, Chair, Mills & Schlotzhauer, LLP, 4601 College Blvd., Ste. 150, Leawood, KS 66211 (913) 469-1066 FAX: (913) 469-4373
105323.1206@compuserve.com

Miguel A. Cabrera, Jr., M.A. Cabrera & Company, P.A., 2 S. University Dr., Ste. 330, Plantation, FL 33324-3307 (954) 476-2008
FAX: (954) 475-0809 75442,212@compuserve.com

Hope M. Igdalsky, Igdalsky & Company, 150 N. Main St., Manchester, CT 06040-2025 (860) 647-4810 FAX: (860) 649-5824

David G. McIntee, McIntee & Associates, 11 Kiel Ave., Kinnelon, NJ 07405 (973) 492-5000 FAX: (973) 492-9250 david@mcintee.com

Thomas J. Mulligan, Mulligan, Topy & Co., 475 E. Mound St., Columbus, OH 43215-5593 (614) 461-1040 FAX: (614) 469-1040
mtcpa@sprynet.com

Bea L. Nahon, Bea L. Nahon, CPA, P.S., 914-140 Ave. NE, Ste. 200, Bellevue, WA 98005-3482 (425) 641-5144 FAX: (206) 562-0093
nahoncpa@ricochet.net

George C. Paulsen, Johnson, Robertson & Paulsen, CPAs, P.C., Inc., 1601 El Camino Real, Belmont, CA 94002-3943 (415) 592-9430
FAX: (415) 592-5328 jrpcpa19@mail.idt.net

William R. Pirolli, Delfino & Pirolli, P.C., Centerville Commons,
875 Centerville Rd., Warwick, RI 02886-4381 (401) 823-5701
FAX: (401) 823-5704 dpcpa@intap.net

Austin G. Robertson, Jr., Robertson, Bailes & McClelland, LLP,
666 Travis St., Ste. 800, Shreveport, LA 71101-3094 (318) 221-3615
FAX: (318) 425-2904 rbm1@rbm.com

Carole M. Roble, Carole M. Roble, CPA, 1609 Grand Ave., Baldwin,
NY 11510 (516) 377-9800 FAX: (516) 377-1530

Elliot I. Rosenfield, Rosenfield, Holland & Raymon, P.C., 700 Pleasant
St., 3rd Fl., New Bedford, MA 02740-6254 (508) 999-4548
FAX: (508) 990-0620 103264.661@compuserve.com

Reva B. Steinberg, Reva B. Steinberg, CPA, Ste. 5, 812 Lombard St.,
Philadelphia, PA 19147-1308 (215) 440-8368 FAX: (215) 829-4184

STAFF LIAISON:

Anita Meola, Technical Manager, PCPS/MAP (201) 938-3583
FAX: (800) 329-1112 ameola@aicpa.org

STATE AND LOCAL TAXATION COMMITTEE

OBJECTIVE: To promote administrative uniformity and fairness in state tax laws. To identify leading judicial, legislative, and administrative state tax issues and formulate the AICPA position for approval by the Tax Executive Committee, and advocate as appropriate.

Deborah L. Manos-McHenry, Chair, Key Corp., Corporate Sourcing,
55 Public Sq., Cleveland, OH 44113 (216) 689-9278 FAX: (216) 689-5205
deborah_l_manos_at_psqpur01@keybank.com

Russell W. Banigan, Deloitte & Touche LLP, 2 World Financial Ctr.,
225 Liberty St., New York, NY 10281-1414 (212) 436-3362
FAX: (212) 436-5500

Karen J. Boucher, Arthur Andersen LLP, P.O. Box 1215 (53201),
100 E. Wisconsin Ave., Milwaukee, WI 53202 (414) 283-3621
FAX: (414) 283-3200 karen.j.boucher@arthurandersen.com

Carol M. Calkins, Price Waterhouse LLP, 2001 Ross Ave., Ste. 1800,
Dallas, TX 75201-2997 (214) 754-7955 FAX: (214) 754-9652
carol_calkins@notes.pw.com

Thomas M. Herbert, Conservancy Oil Company, P.O. Box 865, 2220 2nd
SW, Albuquerque, NM 87102 (505) 243-7434 FAX: (505) 242-7235
tomherb@aol.com

Larry R. Hyatt, Lattimore, Black, Morgan & Cain, P.C., P.O. Box 1869
(37024-1869), 5203 Maryland Way, Ste. 200, Brentwood, TN 37027
(615) 377-4600 FAX: (615) 377-6688

Douglas A. Joseph, Blum Shapiro & Company P.C., P.O. Box 272000,
29 S. Main St., West Hartford, CT 06127-2000 (860) 561-4000
FAX: (860) 521-9241, daj@bshapiro.com

Neil P. Keeter, Ernst & Young LLP, 1225 Connecticut Ave. NW,
Washington, DC 20036-2618 (202) 327-5957 FAX: (202) 327-6707

John E. Kinney, KPMG Peat Marwick LLP, 2001 M St. NW,
Washington, DC 20036-3389 (202) 467-3939 FAX: (202) 822-6473
jekinney@kpmg.com

Robert C. Lightburn, Coopers & Lybrand LLP, 1100 Campanile Bldg.,
1155 Peachtree St., Atlanta, GA 30309-3630 (404) 870-1102
FAX: (404) 870-1290 blightbu@colybrand.com

Nicholas A. Nesi, BDO Seidman, LLP, 330 Madison Ave., New York,
NY 10017 (212) 885-8420 FAX: (212) 697-4840

W. Val Oveson, Utah State Tax Commission, 210 N. 1950 W., Salt Lake
City, UT 84134 (801) 297-3905 FAX: (801) 297-3919
voveson@email.state.ut.us

Francis J. Schaefer, Grant Thornton, LLP, 605 Third Ave., New York,
NY 10158-0142 (212) 599-0100 FAX: (212) 286-1842

STAFF LIAISON:

Eileen Sherr, Technical Manager, Tax (202) 434-9256
FAX: (202) 638-4512 esherr@aicpa.org

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 and to advise and provide resources to AICPA technical committees and State Society Legislation Committees regarding relevant matters with the view of encouraging the most effective utilization of the capabilities of CPAs.

Carlos E. Johnson, Chair, KPMG Peat Marwick LLP, 700 First
Oklahoma Tower, 210 West Park Ave., Oklahoma City, OK 73102-5605
(405) 552-3810 FAX: (405) 552-3846

Juan Acosta-Reboyras, McConnell Valdes, G.P.O. Box 364225, San
Juan, PR 00926 (787) 250-5603 FAX: (787) 759-9225 jar@mcupr.com

M. Kathryn Burkey, M. Kathryn Burkey, 120 S. Liberty St.,
Cumberland, MD 21502-3016 (301) 777-3301 FAX: (301) 777-3698

Kenneth R. Chatelain, Coopers & Lybrand LLP, 1900 K St. NW,
Ste. 900, Washington, DC 20006 (202) 822-4399 FAX: (202) 822-5640
kenneth.chatelain@us.coopers.com

Barry F. Doll, Price Waterhouse LLP, 35th Fl., 1251 Avenue of
the Americas, New York, NY 10020-1180 (212) 819-5027
FAX: (212) 790-6620

Charles H. Gielow, Jr., Gielow & Davis, A.C., 5000 Hopyard Rd., Ste.
335, Pleasanton, CA 94588-3351 (510) 734-6600 FAX: (510) 734-6611

Ray F. Kamler, Reynolds Bone & Griesbeck, PLC, 5100 Wheelis Dr.,
Ste. 300, Memphis, TN 38117-4568 (901) 682-2431 FAX: (901) 683-5482

Allen G. Katz, Schwartz and Katz, P.C., 1 University Office Park,
29 Sawyer Rd., Waltham, MA 02154-3423 (617) 899-3100
FAX: (617) 899-1361 akatz@tiar.net

Robert R. Owen, Ernst & Young LLP, 2121 San Jacinto St., #500,
Dallas, TX 75201-2792 (214) 969-9690 FAX: (214) 969-9767
robert.owen@ey.com

Carol W. Preston, Maryland Association of CPAs, P.O. Box 4417, Ellicott
City, MD 21042 (410) 296-6250 FAX: (410) 296-8713 cwp@macpa.org

Richard J. Roth, Jr., Roth, Murphy, Sanford, LLP, Ste. 1110,
228 St. Charles Ave., New Orleans, LA 70130-2615 (504) 522-0792
FAX: (504) 524-5235

Brian E. Rowe, Rowe & Rowe, P.C., 2616 Mesilla NE, Ste. 1-A,
Albuquerque, NM 87110-3659 (505) 881-4990 FAX: (505) 881-6610
brianrowe@compuserve.com

William V. Strain, Strain, Guszak & Co., P.C., P.O. Box 6909,
4535 Normal Blvd., Ste. 195, Lincoln, NE 68506-5576 (402) 483-1400
FAX: (402) 483-1800

S. Scott Voynich, Robinson, Grimes & Company, P.C., 5637 Whitesville
Rd., P.O. Box 4299, Columbus, GA 31904 (706) 324-5435
FAX: (706) 324-1209

STAFF LIAISONS:

John M. Sharbaugh, Vice President, State Societies and Regulatory
Affairs (202) 434-9257 FAX: (202) 638-4512 jsharbaugh@aicpa.org

Virgil W. Webb III, Director, State Societies and Regulatory Affairs
(202) 434-9222 FAX: (202) 638-4512 vwebb@aicpa.org

Sheri Bango, Manager, State Societies and Regulatory Affairs
(202) 434-9201 FAX: (202) 638-4512 sbango@aicpa.org

Linda M. McKenna, Technical Advisor, State Societies and Regulatory
Affairs (202) 434-9261 FAX: (202) 638-4512 lmkenna@aicpa.org

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

John J. Lynch, Chair, Coopers & Lybrand LLP, 1301 Avenue of
the Americas, New York, NY 10019-6013 (212) 259-2441
FAX: (212) 259-1352, jlynch@colybrand.com

Michael J. Castellano, Merrill Lynch & Co., Inc., 250 Vesey St., 31st Fl.,
New York, NY 10281-1331 (212) 449-7270 FAX: (212) 449-7291

Robert A. Flaum, Price Waterhouse LLP, 1177 Avenue of the Americas,
New York, NY 10036-2798 (212) 596-8040 FAX: (212) 596-8875
bob_flaum@notes.pw.com

Dennis P. Harrington, Deloitte & Touche LLP, 2 World Financial
Center, 225 Liberty St., New York, NY 10281-1414 (212) 436-4474
FAX: (212) 436-5975

Mark W. Holloway, Goldman Sachs & Co, 85 Broad St., New York,
NY 10004-2434 (212) 902-1000 FAX: (212) 902-4303

Lawrence O. Kaplan, Checkers, Simon & Rosner, LLP, One S. Wacker
Dr., Ste. 2400, Chicago, IL 60606 (312) 917-0631 FAX: (312) 917-0680
lkaplan@checkers-llp.com

Matthew R. Luttinger, Grant Thornton, LLP, 7 Hanover Sq., 6th Fl.,
New York, NY 10004-2616 (212) 422-1000 FAX: (212) 422-0144

James W. Quinn, Allen & Company Incorporated, 711 Fifth Ave.,
New York, NY 10022-3109 (212) 339-2512 FAX: (212) 832-7057

Mark A. Ramler, Arthur Andersen LLP, 1345 Avenue of the Americas,
New York, NY 10105-0302 (212) 708-3845 FAX: (212) 708-5700
mark.a.ramler@arthurandersen.com

Karl E. Ruhry, KPMG Peat Marwick LLP, 345 Park Ave., New York,
NY 10154-0004 (212) 872-3133

Peter W. Testaverde Jr., Goldstein Golub Kessler & Company, P.C.,
1185 Avenue of the Americas, New York, NY 10036-2602 (212) 372-1535

Arthur F. Tully, Ernst & Young LLP, 787 7th Ave., New York,
NY 10019-6018 (212) 773-2252

Lawrence Volpe, Dean Witter Reynolds Inc., Two World Trade Center,
New York, NY 10048-0203 (212) 392-6582 FAX: (212) 392-8675
usdwdggd@ibmmail.com01055826

STAFF LIAISON:

David Brumbeloe, Technical Manager, Accounting Standards
(201) 938-3638 FAX: (201) 938-3056 dbrumbeloe@aicpa.org

STRATEGIC PLANNING COMMITTEE

OBJECTIVE: To develop broad objectives for the AICPA and recommend strategic initiatives and action plans for the Institute to pursue in response to long-term issues and trends to better serve the profession and the public. To collaborate with state CPA societies in the development and the implementation of recommendations for the future in common strategic priority areas so as to advance the interests of the profession and the memberships of the AICPA and state CPA societies.

Robert K. Elliott, Chair, KPMG Peat Marwick LLP, 65 East 55th St.,
New York, NY 10022 (212) 909-5766 FAX: (212) 909-5104
relliott@kpmg.com

Nita J. Clyde, Clyde Associates, North Central Plz. I, 12655 N. Central Expy., Ste. 915, Dallas, TX 75243 (214) 387-8266 FAX: (214) 387-8289

Stuart Kessler, Goldstein Golub Kessler & Company, P.C., 1185 Avenue of the Americas, New York, NY 10036-2602 (212) 372-1304
FAX: (212) 372-8304 skessle@ggk.com

Olivia F. Kirtley, Vermont American Corporation, Ste. 2300, 101 S. 5th St., Louisville, KY 40202 (502) 625-2110 FAX: (502) 625-2122
olivia.kirtley@vermontamerican.com

Mary Medley*, Colorado Society of CPAs, 7979 East Tufts Ave., Ste.500, Denver, CO 80237 (303) 773-2877 FAX: (303) 773-6344

Robert Mednick, Andersen Worldwide, 225 N. Michigan Ave. A16F, Chicago, IL 60601-7600 (312) 507-2235 FAX: (312) 507-2548

Barry C. Melancon, American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036-8775 (212) 596-6001
FAX: (212) 596-6128 bmelancon@aicpa.org

Richard E. Piluso, Loews Corporation, 655 Madison Ave., New York, NY 10021-8043 (212) 521-2626 FAX: (212) 521-2467
102765,271@compuserve.com

J. Clarke Price*, Ohio Society of CPAs, 535 Metro Place South, P.O. Box 1810, Dublin, OH 43017-7810 (614) 764-2727 FAX: (614) 764-5880

Val D. Steed, KZ Enterprises, 1401 N. 300 W., Centerville, UT 84014 (801) 295-1800 FAX: (801) 295-1886 val@pipeline.com

STAFF LIAISON:

Leigh W. Knopf, Manager (212) 596-6132 FAX: (212) 596-6283
lknopf@aicpa.org

STRATEGIC PLANNING ADVISORY SUBCOMMITTEE

OBJECTIVE: To provide advice to the Strategic Planning Committee concerning current and planned efforts of Committees in advancing the strategic initiatives of the AICPA. To assist in integrating and coordinating the overall AICPA strategic plan with the activities, operations and strategic plans of key AICPA committees and their constituencies.

Robert K. Elliott, Chair, KPMG Peat Marwick LLP, 65 East 55th St., New York, NY 10022 (212) 909-5766 FAX: (212) 909-5104
relliott@kpmg.com

Rick J. Anderson, Moss Adams, LLP, 1001 Fourth Ave., Ste. 2830, Seattle, WA 98154-1199 (206) 621-2205 FAX: (206) 447-0734
ricka@mossadams.com

Beryl Davis, City of Orlando, 400 South Orange Ave., Orlando, FL 32801-3302 (407) 246-2678 FAX: (407) 246-2878
bdavis@ci.orlando.fl.us

*Non AICPA Member

Melinda M. Harper, Shenkin, Kurtz, Baker & Co., P.C.,
6530 S. Yosemite St., Englewood, CO 80111-5126 (303) 796-2600
FAX: (303) 796-2612 mmh_cpa@compuserve.com

Gary S. Hoffman, Hoffman, McBryde & Co., P.C., 12750 Merit Dr.,
LB 10, Dallas, TX 75251-1294 (214) 960-5900 FAX: (214) 960-5901
74254.205@compuserve.com

David N. Kahn, Goldstein Golub Kessler & Company, P.C., 1185
Avenue of the Americas, New York, NY 10036-2602 (212) 372-1303
FAX: (212) 372-8303 dkahn@ggk.com

Wanda Lorenz, Lane Gorman Trubitt, LLP, Ste. 400, 1909 Woodall
Rodgers Fwy., Dallas, TX 75201-2286 (214) 220-7127
FAX: (214) 871-0011

Harold L. Monk, Jr., Davis, Monk & Company, P.O. Box 13494,
4010 NW 25th Pl., Gainesville, FL 32604-1494 (352) 372-6300
FAX: (352) 375-1583

Frank P. Orlando, Parente, Randolph, Orlando, Carey & Associates,
One South Church St., Hazleton, PA 18201 (717) 455-9408
FAX: (717) 455-3413 103202.1753@compuserve.com

David E. Schlotzhauer, Mills & Schlotzhauer, LLP, 4601 College Blvd.,
Ste. 150, Leawood, KS 66211 (913) 469-1066 FAX: (913) 469-4373
105323.1206@compuserve.com

D. Gerald Searfoss, University of Utah, School of Accounting, David
Eccles School of Business, Salt Lake City, UT 84112 (801) 581-4809
FAX: (801) 581-7214 actdgs@businessutah.edu

Sandra L. Smith, 6457 Cedar Hollow, Dallas, TX 75248-2101,
(972) 248-8378 FAX: (972) 248-8392 slsmith@computek.net

A. Marvin Strait, A. Marvin Strait, Holly Sugar Bldg., Ste. 1300,
2 N. Cascade Ave., Colorado Springs, CO 80903 (719) 448-5939
FAX: (719) 448-5922

Deborah Walker, KPMG Peat Marwick LLP, 2300 Clarendon Blvd.,
Arlington, VA 22201 (703) 469-3306 FAX: (703) 516-7102

Stephen M. Walker, Rogoff Erickson Diamond & Walker, LLP,
1001 Medical Arts Ave., Albuquerque, NM 87125 (505) 242-5271
FAX: (505) 247-3067

STAFF LIAISON:

Leigh W. Knopf, Manager (212) 596-6132 FAX: (212) 596-6283
lknopf@aicpa.org

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.

Diane P. Herndon, Chair, Ernst & Young LLP, 1225 Connecticut Ave. NW, Washington, DC 20036-2618 (202) 327-8819 FAX: (202) 327-6724, diane.herndon@ey.com

Steven M. Bullard, Baird, Kurtz & Dobson, P.O. Box 1900 (65801), 901 St. Louis St., Ste. 1400, Springfield, MO 65806 (417) 831-7283 FAX: (417) 831-4763 sbullard@getonthe.net

Gary R. Cesnik, Price Waterhouse LLP, 1177 Avenue of the Americas, New York, NY 10036-2798 (212) 596-7940 FAX: (212) 596-8878

Carol Conjura, KPMG Peat Marwick LLP, 2001 M Street NW, Washington, DC 20036-3389 (202) 467-3840 FAX: (202) 822-8887 cconjura@kpmg.com

Frank C. Devlin, Jr., Deloitte & Touche LLP, 555 12th St. NW, Ste. 500, Washington, DC 20004-1207 (202) 879-4910 FAX: (202) 879-5309

Richard W. Garrett, Coopers & Lybrand LLP, 1900 K St. NW, Ste. 900, Washington, DC 20006 (202) 822-4237 FAX: (202) 822-5835 rgarrett@colybrand.com

Jeremy K. Holt, JK Holt & Associates, 26 Beauvoir Ct., Derwood, MD 20855 (301) 330-5420 FAX: (301) 548-0852 lifoman@aol.com

Robert A. Kilinskis, Arthur Andersen LLP, 33 W. Monroe St., Chicago, IL 60603-5385 (312) 507-5436 FAX: (312) 507-1720

Thomas J. Purcell III, Creighton University, College of Business Administration, 2500 California St., Omaha, NE 68178 (402) 280-2062 FAX: (402) 280-1874 tpurcell@creighton.edu

Joseph W. Schneider, Aldrich, Kilbride & Tatone, LLP, CPAs, and Business Consultants, 5335 SW Meadows Rd., Ste. 401, Lake Oswego, OR 97035-3115 (503) 620-4489 FAX: (503) 624-0817 jschneid@aktcpa.com

Leslie J. Schneider, Ivins Phillips & Barker, 1700 Pennsylvania Ave. NW, Washington, DC 20006-4704 (202) 393-7600 FAX: (202) 347-4256

Harlan M. TenPas, Checkers, Simon & Rosner, LLP, One S. Wacker Dr., Ste. 2400, Chicago, IL 60606 (312) 917-0670

Neil E. Tzinberg, Lopata, Flegel, Hoffman & Co., LLP, 500 Washington Ave., Ste. 1204, St. Louis, MO 63101-1261 (314) 241-8881 FAX: (314) 241-8842

Sally A. Wahrman, Long Island University, C.W. Post Campus, School of Professional Accountancy, 720 Northern Blvd., Brookville, NY 11548 (516) 883-3755 FAX: (516) 883-3594 swahrma@eagle.liunet.edu

STAFF LIAISON:

James S. Clark, Jr., Technical Manager, Tax (202) 434-9229

FAX: (202) 638-4512 jclark@aicpa.org

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 Professional Development Division changes in course content, curricula, or accreditation rules for 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.

Jane T. Rubin, Chair, American Assembly of Collegiate Schools of Business, 600 Emerson, Ste. 300, St Louis, MO 63141-6762
(314) 872-8481 FAX: (314) 872-8495 jane@aacsb.edu

Ellen D. Cook, University of Southwestern Louisiana, Dept. of Accounting, Box 43450 U.S.L., Lafayette, LA 70504-3450
(318) 482-6212 FAX: (318) 482-5906 edcook@usl.edu

Gregory W. Geisert, Phibbs, Burkholder, Geisert & Huffman, LLP, 558 S. Main St, Harrisonburg, VA 22801-5817 (540) 434-5975
FAX: (540) 434-1832 gregg@pbgh.com

Arthur I. Gordon, Ernst & Young LLP, 787 7th Ave., New York, NY 10019-6018 (212) 773-2927 FAX: (212) 773-2905
arthur.gordon@ey.com

David G. Harris, Pennsylvania State University, Smeal College of Business Administration, 203 Beam Bldg., University Park, PA 16802
(814) 863-3572 FAX: (814) 863-8393 dgh3@psu.edu

C. Douglass Iazard*, Dean, School of Taxation, Department of Treasury, International Revenue Service, 2221 S. Clark Street, Ste. 401, Arlington, VA 22202 (703) 308-6300 FAX: (703) 308-6131

Michele K. Miller, Arthur Andersen LLP, Center For Professional Education, 1405 North Fifth Ave., St. Charles, IL 60174-1281
(630) 444-5288 FAX: (630) 584-5581 michele.k.miller@arthurandersen.com

John L. Norman, Jr., John L Norman, Jr., Esq, 4659 N. 34th St., Arlington, VA 22207-4205 (703) 237-2586

Walter F. O'Connor, Fordham University, School of Business Administration, Accounting Area, 113 W. 60th St., New York, NY 10023
(212) 636-6122 FAX: (212) 765-5573 oconnor@mary.fordham.edu

Cherie J. O'Neil, University of South Florida, College of Business Administration, 4202 E. Fowler Ave., BSN 3403, Tampa, FL 33620
(813) 974-6888

Jack S. Oppenheimer, Geller, Ragans, James, Oppenheimer & Creel, 111 N. Orange Ave., #1100, Orlando, FL 32801-2375 (407) 425-4636
FAX: (407) 648-1938 jackopp@aol.com

Edward J. Schnee, University of Alabama, Culverhouse School of Accounting, P.O. Box 870220, Tuscaloosa, AL 35487-0220 (205) 348-2910 FAX: (205) 348-8453

Dennis Sheriff*, Coopers & Lybrand LLP, 1 Sylan Way, Parsippany, NJ 07054 (973) 292-8858 FAX: (973) 292-8999 dsheriff@colybrand.com

Richard P. Weber, Michigan State University, Board College of Business, N270 N Business Complex, East Lansing, MI 48824-1121 (517) 432-2925 FAX: (517) 432-1101 weberr@piolt.msu.edu

STAFF LIAISON:

Edward S. Karl, Director, Taxation (202) 434-9228 FAX: (202) 638-4512 ekarl@aicpa.org

TAX EXECUTIVE COMMITTEE

OBJECTIVE: To plan, initiate, supervise, and coordinate all of the projects, programs and activities of the Federal Tax Division.

Michael E. Mares, Chair, Witt, Mares & Company, PLC, 11742 Jefferson Ave., Ste. 300, Newport News, VA 23606-4409 (757) 873-1587 FAX: (757) 873-2324 michael@wittmares.com

David A. Lifson, Vice Chair, Hays & Company, 477 Madison Ave., 10th Fl., New York, NY 10022-5892 (212) 572-5500 FAX: (212) 572-5557 dlifson@haysco.com

Henry J. Ferrero, Jr., Deloitte & Touche LLP, 2 World Financial Center, 225 Liberty St., New York, NY 10281-1414 (212) 436-6262 FAX: (212) 436-5977 hferrero@dtus.com

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

Daryl W. Jackson, Daryl W. Jackson, 111 S. Oak St., Falls Church, VA 22046 (703) 307-3562 FAX: (703) 532-4806 jacksond@erols.com

David J. Kautter, Ernst & Young LLP, 1225 Connecticut Ave. NW, Washington, DC 20036-2618 (703) 847-8878 FAX: (202) 327-6714

A.M. Komlyn, Price Waterhouse LLP, P.O. Box 9316, 300 Atlantic St., Stamford, CT 06901-3542 (203) 965-5633 FAX: (203) 965-5609 anthony_komlyn@notes.pw.com

Allan I. Kruger, Kruger & Company, P.A., 5420 NW 33rd Ave. #109, Fort Lauderdale, FL 33309 (954) 731-7720 FAX: (954) 731-9757

Susan Martin, 950 San Jose SE, Mount Pleasant, MI 49506-3224 (616) 245-1218 FAX: (616) 245-1810

Pamela J. Pecarich, Coopers & Lybrand LLP, 1508 Parkpath Way, Bakersfield, CA 93111 (805) 663-8815 FAX: (805) 665-2058 ppecaric@colybrand.com

Jeffrey A. Porter, Porter & Associates, P.O. Box 8129, Huntington, WV 25705-0129 (304) 522-2553 FAX: (304) 522-6265 jporter@access.eve.net

*Non AICPA Member

Kevin F. Reilly, Pannell Kerr Forster, P.C., 5845 Richmond Hwy.,
Ste. 630, Alexandria, VA 22303-1865 (703) 329-1952
FAX: (703) 329-1959 kfreilly@pkfwash.com

Robert M. Rosen, 12102 Hitching Post Ln., Rockville, MD 20852-4428
(301) 770-3269 FAX: (301) 770-3270

Douglas P. Stives, Curchin & Company, P.A., 125 Half Mile Rd.,
Red Bank, NJ 07701 (908) 747-0500

Caroline D. Strobel, University of South Carolina, College of
Business Administration, Columbia, SC 29208 (803) 777-2713
FAX: (803) 777-6876 strobel@darla.badm.sc.edu

Joseph J. Tapajna, Arthur Andersen LLP, 33 W. Monroe St., 13th Fl.,
Chicago, IL 60603-5385 (312) 507-7198 FAX: (312) 507-3360
joseph.j.tapajna@arthurandersen.com

Deborah Walker, KPMG Peat Marwick LLP, 2300 Clarendon Blvd.,
Ste. 2001, Arlington, VA 22201 (703) 469-3306 FAX: (703) 516-7102

Terese Waters, Connect Computer, 7101 Metro Blvd., Minneapolis,
MN 55439 (612) 946-0398 FAX: (612) 946-0390
terese.waters@conncomp.com

STAFF LIAISONS:

Gerald W. Padwe, Vice President, Federal Taxation (202) 434-9226
FAX: (202) 638-4512 gpadwe@aicpa.org

Edward S. Karl, Director, Federal Taxation (202) 434-9228
FAX: (202) 638-4512 ekarl@aicpa.org

William R. Stromsem, Director, Federal Taxation (202) 434-9227
FAX: (202) 638-4512 wstromsem@aicpa.org

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. To identify issues and problems regarding the tax exempt organizations. Determine the proper way for the AICPA to deal with those problems. Take action, form working groups and task forces, develop recommendations for study as the issues demand.

James L. Possin, Chair, Grant Thornton, LLP, 2 E. Gilman St.,
P.O. Box 8100, Madison, WI 53708-8100 (608) 257-6761
FAX: (608) 257-0893 jpossin@mad.gt-wis.com

Francis J. Bedard, Deloitte & Touche LLP, 125 Summer St., Boston,
MA 02110-1617 (617) 261-8735 FAX: (617) 261-8999
fbedard@dtus.com

Colin E. Blalock, Jones and Kolb, 10 Piedmont Center, Ste. 100,
Atlanta, GA 30305-9809 (404) 262-7920 FAX: (404) 237-4034
colin@joneskolb

L.B. Carpenter III, L.B. Carpenter, 420 S. Dixie Hwy. #2B, Coral Gables, FL 33146 (305) 661-7729 FAX: (305) 661-9268
lbbeatsirs@aol.com

Diane Cornwell, Arthur Andersen LLP, 2300 Meidinger Tower, Louisville, KY 40202 (502) 587-3337 FAX: (502) 583-4157
dianecornwell@arthurandersen.com

Karen F. Dingfelder, 6124 Glen Oaks Court, Springfield, VA 22152-1506, (202) 414-1608 FAX: (202) 414-1301 dingfelder@pw.com

Kaye B. Ferriter, Coopers & Lybrand LLP, One Post Office Square, Boston, MA 02109-2176 (617) 478-5063 FAX: (617) 478-5900
kferrit01@colybrand.com

Martin E. Greif, Goldstein Golub Kessler & Company, P.C., 1185 Avenue of the Americas, New York, NY 10036-2602 (212) 372-1302 FAX: (212) 372-8302 mgreif@ggk.com

Bruce E. Huey, Friedman & Huey Associates, LLP, 1313 W. 175th St., Homewood, IL 60430-4611 (708) 799-6800 FAX: (708) 799-6845

Herbert L. LeMaster, MRC, 42 Woodcroft Trail, Ste. A, Dayton, OH 45430 (937) 320-1717 FAX: (937) 320-1818 mrchotline@cfanet.com

Richard E. Mills III, Mayer Hoffman McCann L.C., 420 Nichols Rd., Kansas City, MO 64112-2099 (816) 968-2027 FAX: (816) 531-7695
mhmlc@unicom.net

Richard A. Speizman, KPMG Peat Marwick LLP, 2001 M Street NW, Washington, DC 20036-3389 (202) 467-3814 FAX: (202) 296-0046
rspeizma@kpmg.com

James P. Sweeney, Markham Norton Stroemer & Company, P.A., The Towers, 1003 Del Prado Blvd. #300, Cape Coral, FL 33990-3601 (941) 433-5554 FAX: (941) 433-2824

Kenneth L. Tracy, Ernst & Young LLP, 2121 San Jacinto St., #500, Dallas, TX 75201-2792 (214) 969-8982 FAX: (214) 969-9770
kenneth-tracy@ey.com

Kelcy M. Whitman, Crowe Chizek and Company, LLP, 2100 Market Twr., 10 W. Market St., Indianapolis, IN 46204-2976 (317) 266-6689 FAX: (317) 269-6694 kwhitman@crowechizek.com

STAFF LIAISON:

Lisa A. Winton, Technical Manager, Federal Tax (202) 434-9234
FAX: (202) 638-4512 lwinton@aicpa.org

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.

Nancy K. Hyde, Chair, Onstott, Craddick & Hyde, CPAs, Inc.,
5001 North Penn #100, Oklahoma City, OK 73112 (405) 848-1099
FAX: (405) 848-1163

Carol T. Barnes, Cole, Evans & Peterson, Travis Pl., 5th Fl., 666 Travis St., Drawer 1768, Shreveport, LA 71101-3062 (318) 222-8367
FAX: (318) 425-4101 pcsc14a@prodigy.com

Nancy H. Boozer, Rogers & Laban, P.A., P.O. Box 124 (29202),
1529 Hampton St., Ste. 200, Columbia, SC 29202 (803) 779-5870
FAX: (803) 765-0072 nancynmc@aol.com

Jack P. Chivatero, Ernst & Young LLP, 1300 Huntington Bldg.,
925 Euclid Ave., Cleveland, OH 44115-1405 (216) 861-5000
FAX: (216) 583-3950 jack.chivatero@ey.com

Gerald M. Flynn, Jr., 42 Hastings Dr., Stony Brook, NY 11790-2332
(516) 689-9203 FAX: (516) 689-9203 gmflynn@luca.com

Kevin M. Hanrahan, Arthur Andersen, 2805 Fruitville Rd., Sarasota,
FL 34237-5318 (941) 373-2759 FAX: (941) 373-2512
kevin.m.hanrahan@arthurandersen.com

James S. Laudick, Geo. S. Olive & Co., LLC, 700 Capital Center South,
201 North Illinois St., Indianapolis, IN 46204-1904 (317) 383-4117
FAX: (317) 383-4200 jlaudick@admin.gso.com

Trenton S. Olmstead, Gosling & Company, P.C., 109 E. Bremer Ave.,
Waverly, IA 50677-3433 (319) 352-4217 FAX: (319) 352-0922

Susan M. Pankratz, Nelco Inc., 3130 S. Ridge Rd., Green Bay,
WI 54304-5625 (414) 337-2814 FAX: (414) 336-5130
sue.pankratz@deluxe.com.

Michael J. Predhomme, Predhomme & Co., 255 E. Brown St., Ste. 420,
Birmingham, MI 48009-6210 (248) 540-1040 FAX: (248) 540-1964

G. Douglas Puckett, Practitioners Publishing Company, 3221
Collinsworth St., Fort Worth, TX 76107-6531 (817) 332-3709
FAX: (817) 335-2927 dpuckett@ppctx.com

Barth Satuloff, Barth Satuloff, 9495 Sunset Dr., Ste. B-275, Miami,
FL 33173-3233 (305) 595-4695 FAX: (305) 595-0638

J. Matthew Yuskewich, Yuskewich CPA Group, 4679 Winterset Dr.,
Columbus, OH 43220-8113 (614) 459-7700 FAX: (614) 459-8677

Thaddeus B. Zaleski, Dauby, O'Connor & Zaleski, LLC, 8395 Keystone
Crossing, #203, Indianapolis, IN 46240-2490 (317) 259-6857
FAX: (317) 259-6861 tzaleski@prodigy.net

STAFF LIAISON:

Jean E. Trompeter, Technical Manager, Federal Taxation
(202) 434-9279 FAX: (202) 638-4512 jtrompeter@aicpa.org

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.

Gillian M. Spooner, Chair, KPMG Peat Marwick LLP, 2001 M St. NW, Washington, DC 20036-3389 (202) 467-3813 FAX: (202) 822-8887 gspooner@kmpg.com

Rachelle Bernstein, Arthur Andersen LLP, 1666 K St. NW, Washington, DC 20006-2873 (202) 862-7445 FAX: (202) 785-5102 rachelle.b.bernstein@arthurandersen.com

Mark Garay*, Deloitte & Touche LLP, 555 12th St., Washington, DC 20004 (202) 879-4989 FAX: (303) 638-7318 mgaray@dtus.com

Richard Grafmeyer*, Ernst & Young LLP, 1225 Connecticut Ave. NW, 7th Fl., Washington, DC 20036 (202) 327-8808 FAX: (202) 327-6497 rick.grafmeyer@ey.com

Donald R. Longano*, Price Waterhouse LLP, 1301 K St. NW, Ste. 800W, Washington, DC 20005 (202) 414-1301 FAX: (202) 414-1564 don_longano@notes.pw.com

Patrick M. Malayter, Geo. S. Olive & Co., LLC, 700 Capital Center South, 201 North Illinois St., Indianapolis, IN 46204-1904 (317) 383-4270 FAX: (317) 383-4266 pmalayte@admin.gso.com

Michael L. Platner, American Petroleum Institute, 1220 L St. NW, Washington, DC 20005 (202) 682-8418 FAX: (202) 682-8294 platnerm@api.org

Peter Scott*, Coopers & Lybrand LLP, 1900 K St. NW, Washington, DC 20006 (202) 822-4241 FAX: (202) 822-5835 pscott@colybrand.com

STAFF LIAISON:

Carol B. Ferguson, Technical Manager, Federal Taxation (202) 434-9243 FAX: (202) 638-4512 cferguson@aicpa.org

TAX POLICY & SIMPLIFICATION 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 effect 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.

G.F. Streuling, Chair, Brigham Young University, 516 TNRB, Provo, UT 84602-3090 (801) 378-3100 FAX: (801) 378-5933 gfstreuling@byu.edu

*Non AICPA Member

Lawrence S. Albert, Eisner & Lubin, LLP, 250 Park Ave., New York, NY 10177-0052 (212) 370-9000 FAX: (212) 986-4874
eisner-lubin@worldnet.att.net

Thomas G. Barker, Jr., Schmitt, Griffiths, Smith & Co., P.C.,
4155 S. Harrison Blvd. #300, Ogden, UT 84403-2463 (801) 621-1575
FAX: (801) 627-2911 tgbarker@sgscpa.com

Mitchell E. Benson, Savran, Benson and Company, 129 Coulter Ave.,
2nd Fl., Ardmore, PA 19003-2410 (610) 642-3400 FAX: (610) 642-8079

Frederick M. Dell, Ernst & Young LLP, 1225 Connecticut Ave. NW,
Washington, DC 20036-2618 (202) 327-8788 FAX: (202) 327-6728
michael.dell@ey.com

Lorin D. Luchs, BDO Seidman, LLP, 1129 20th St. NW, Ste. 500,
Washington, DC 20036 (202) 496-1717 FAX: (202) 496-1717
lluchs@bdo.com

Annette Nellen, San Jose State University, Dept. of Accounting and
Finance, One Washington Sq., San Jose, CA 95192-0066 (408) 924-3508
FAX: (408) 924-3463 nellen_a@sjsu.edu

Eileen J. O'Connor, Grant Thornton, LLP, 1707 L St. NW, Ste. 230,
Washington, DC 20036 (202) 861-4158 FAX: (202) 833-9165
103021.3403@compuserve.com

Edmund Outsley, Michigan State University, Eli Broad College
of Business, East Lansing, MI 48824-1121 (517) 432-2912
FAX: (517) 432-1101 outsley@pilot.msu.edu

William E. Philbrick, Greenberg, Rosenblatt, Kull & Bitsoli, P.C.,
P.O. Box 15034, 306 Main St., Ste. 400, Worcester, MA 01615-0034
(508) 791-0901 FAX: (508) 799-2059 wphilbrick@grkb.com

Milton Pickman, 963 Old Quarry Rd. S., Larkspur, CA 94939
(415) 464-0278 FAX: (415) 461-7076 popmilt@aol.com

Dennis L. Rigby, Dennis Lee Rigby, Suite 2, 12605 S. Harrells Ferry,
Baton Rouge, LA 70816-2563 (504) 293-6744 FAX: (504) 291-2452
73422.1326@compuserve.com

C. Clinton Stretch*, Deloitte & Touche LLP, 555 12th Street NW,
Suite 500, Washington, DC 20004 (202) 879-4935 FAX: (202) 000-0000
cstretch@dtus.com

Joseph F. Taricani, Boyer & Ritter, 1600 University Dr., State College,
PA 16801-4819 (814) 234-6919 FAX: (814) 234-1892
76504.562@compuserve.com

Claude R. Wilson, Jr., Wilson White & Copeland, LLP, 3500 Bank One
Center, 1717 Main St., Dallas, TX 75201 (214) 745-4700
FAX: (214) 741-4565

STAFF LIAISON:

Carol B. Ferguson, Technical Manager, Tax Division (202) 434-9243
FAX: (202) 638-4512 cferguson@aicpa.org

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.

Mark H. Ely, Chair, KPMG Peat Marwick LLP, 2001 M St. NW, Washington, DC 20036-3389 (202) 467-3854 FAX: (202) 822-8887 mhely@kpmg.com

Noelle Allen, Noelle Allen, Suite 230, 21710 Stevens Creek Blvd., Cupertino, CA 95014 (408) 725-0420 FAX: (408) 725-0714 noellecpa@aol.com

David G. Blattner, Deloitte & Touche LLP, Oakbrook Ter. Twr., Ste. 1800, One Tower Lane, Oakbrook Terrace, IL 60181-4632 (630) 645-8251 FAX: (630) 954-2879 dblattner@dtus.com

Kathryn L. Everidge, Ernst & Young LLP, 2121 San Jacinto St., #500, Dallas, TX 75201-2792 (214) 969-8237 FAX: (214) 969-8473 kathryn.everidge@ey.com

Lori Evers, Evers & Fox, P.C., Ste. 1610, 400 Interstate North Pky., Atlanta, GA 30339 (770) 988-9969 FAX: (770) 988-0415

Alvin M. Feit, Watkins, Meegan, Drury & Company, LLC, 4800 Hampden Ln., 9th Fl., Bethesda, MD 20814-2932 (301) 654-7555 FAX: (301) 656-9115 wmdmd@aol.com

Denis M. Field, BDO Seidman, LLP, Executive Office, Two Prudential, 180 N. Stetson, Ste. 4300, Chicago, IL 60601 (312) 240-1236 FAX: (312) 240-3311 dfield@bdo.com

R. Peter Fishman, Fishman and Company, P.C., 290 Carpenter Dr., Bldg. 300, Atlanta, GA 30328-4920 (404) 252-3773 FAX: (404) 252-2509

Harvey D. Gold, Wolpoff & Company, LLP, 200 St. Paul Pl., Ste. 2300, Baltimore, MD 21202-2004 (410) 659-5215 FAX: (410) 752-2369

Robert T. Johnson, Internal Revenue Service, Stop 100-R, 401 W. Peachtree St. NW, Rm. 214, Atlanta, GA 30365 (404) 331-6048 FAX: (404) 331-0031 cheryl.goswick@ml.irs.gov

Jerry L. Lerman, Goldstein Golub Kessler & Company, P.C., 1185 Avenue of the Americas, New York, NY 10036-2602 (212) 372-1305 FAX: (212) 372-8305 jlerman@ggk.com

Mitchel L. Olson, Eide Helmeke, PLLP, 51 Broadway, Ste. 500, Fargo, ND 58108 (701) 237-3343 FAX: (701) 237-5122 molson@eide.com

Loretta Peto, Peachin & Peto, CPA's, Ltd., P.O. Box 12888 (85732-2888), 310 S. Williams Blvd., Ste. 260, Tucson, AZ 85711 (520) 790-0044 FAX: (520) 790-0011 lpetocpa@aol.com

Deborah J. Pflieger*, Coopers & Lybrand LLP, 1900 K St. NW,
Ste. 900, Washington, DC 20006 (202) 822-4293 FAX: (202) 822-5845
dpflie00@colybrand.com

Jeffrey L. Raymon, Rosenfield, Holland & Raymon, P.C., 700 Pleasant St.,
3rd Fl., New Bedford, MA 02740-6254 (508) 999-4548
FAX: (508) 990-0620 103264,661@compuserv.com

Ronald A. Stein, Arthur Andersen LLP, 33 W. Monroe St., Chicago,
IL 60603-5385 (312) 931-3488 FAX: (312) 507-0112
ronald.a.stein@arthuranderson.com

Carl P. Williford, Williford, High & Co., 951 S. McPherson Church Rd.
#201, Fayetteville, NC 28303-5383 (910) 484-2168 FAX: (910) 323-3958

STAFF LIAISON:

Jean E. Trompeter, Technical Manager, Federal Taxation
(202) 434-9279 FAX: (202) 638-4512 jtrompeter@aicpa.org

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.

Timothy J. Bartz, Chair, Anderson ZurMuehlen & Co., P.C., Sixth Ave.
& Last Chance Gulch, P.O. Box 1147, Helena, MT 59624-1147
(406) 442-1040 FAX: (406) 442-6748

Rick Betts, McFarland & Alton, P.S., 1800 Seafirst Financial Center, 601
W. Riverside, Spokane, WA 99201 (509) 747-2600 FAX: (509) 624-5129
rbetts@mcfarland-alton.com

Robert A. Docili, Hood & Strong, LLP, 101 California St., Ste. 1500,
San Francisco, CA 94111-1588 (415) 781-0793 FAX: (415) 421-2976
rdocili@hoodstrong.com

Craig A. Fisher, Occidental Petroleum Corporation, 10889 Wilshire
Blvd., Los Angeles, CA 90024-4201 (310) 443-6258 FAX: (310) 443-6821

Robert F. Kane, NHP Incorporated, Ste. 400, 8065 Leesburg Pike,
Reston, VA 22182 (703) 394-2590 FAX: (703) 394-2991

Arthur F. Kersh, Kersh and Schamber, 1316 Hardy St., Hattiesburg,
MS 39401-4982 (601) 544-8271 FAX: (601) 544-3662

Larry B. Kominsky, Marshall Bennett Enterprises, One N. Franklin,
Ste. 2300, Chicago, IL 60606 (312) 782-6814 FAX: (312) 782-8467
mbennetten@aol.com

Katherine T. Leonard, Katherine T. Leonard, P.O. Box 1048, Solana
Beach, CA 92075 (619) 259-2621 FAX: (619) 259-2623 ktlcpa@adnc.com

Barbara A. Ley, Barbara A. Ley, A Professional Corporation,
6305 Waterford Blvd., Ste. 450, Oklahoma City, OK 73118-1116
(405) 848-0255 FAX: (405) 848-0148 bal@idnet.net

James M. Littlefield, James M. Littlefield, P.O. Box 420, Damasaus,
MD 20872 (301) 540-0595 FAX: (301) 414-0074

Donald W. Orr, Finley & Cook, 601 North Broadway, P.O. Box 1447,
Shawnee, OK 74802-1447 (405) 275-1650 FAX: (405) 273-2691
dono@finley-cook.com

T. Charles Parr III, Parr & Associates, P.C., 10100 Reunion Pl., Ste.
260, San Antonio, TX 78216-4153 (210) 349-4431 FAX: (210) 349-4481

Wilburn C. Robinson, Wilburn C. Robinson, P.O. Box 1970
(33731-1970), 3175 Coquina Key Dr. SE, St. Petersburg, FL 33705-4152
(813) 823-2544 FAX: (813) 822-7174

Rachel O. Thomas, Jess & Libby Thomas, 2200 NW 50, #129,
Oklahoma City, OK 73112-8044 (405) 848-0001 FAX: (405) 848-0002

STAFF LIAISON:

James S. Clark, Jr., Technical Manager, Federal Taxation
(202) 434-9229 FAX: (202) 638-4512 jclark@aicpa.org

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.

Steven F. Holub, Chair, Pender, Newkirk & Company, 100 S. Ashley
Dr., #1650, Tampa, FL 33602-5311 (813) 229-2321 FAX: (813) 229-2359
steve.holub@pnccpa.com

Alan R. Einhorn, Deloitte & Touche LLP, 555 12th St. NW, Ste. 500,
Washington, DC 20004-1207 (202) 879-4966 FAX: (202) 638-7311
aeinhorn@dtus.com

Roger L. Fromer, Larry E. Nunn & Associates, CPA's, LLC, 2545
Foxpointe Drive, Suite A, Columbus, IN 47203-3281 (812) 376-3061
FAX: (812) 376-3157

Larry R. Jaffe, Norid Omni Financial Corp., 120 NW 12th Ave.,
Deerfield Beach, FL 33443 (954) 429-2294 FAX: (954) 420-4611
bjaffe@sprynet.com

Michael J. Lichner, BDO Seidman, LLP, 1900 Ave. of the Stars, 11th Fl.,
Los Angeles, CA 90067 (310) 557-0300 FAX: (310) 557-1777

Thomas C. Muirhead, Porter, Muirhead, Cornia & Howard, P.O. Box
2759 (82602-2759), 123 W. 1st, Ste. 500, Casper, WY 82601
(307) 265-4311 FAX: (307) 265-5180

Joseph F. Scutellaro, Jump, Green, Holman and Company,
1144 Hooper Ave., Ste. 302, Toms River, NJ 08753 (732) 240-7377
FAX: (732) 505-8307

Leonard W. Williams, Leonard W. Williams Professional Corporation,
491 Macara, Suite 1012, Sunnyvale, CA 94086-2822 (408) 736-1566
FAX: (408) 733-8190 lwwilliams@aol.com

James A. Woehlke, NYSSCPA, 530 5th Ave., 5th Fl., New York,
NY 10036 (212) 719-8347 FAX: (212) 719-3364 jwoehlke@luca.com

Michael S. Wolff, Grant Thornton, LLP, 605 Third Ave., New York,
NY 10158-0142 (212) 599-0100 FAX: (212) 286-1842 mwolff@gt.com

Jay A. Zack, McGladrey & Pullen, LLP, 800 Marquette Ave., Ste. 1300,
Minneapolis, MN 55402-2839 (612) 376-9379 FAX: (612) 376-9876
jay_zack@rsmi.com

Glenys M. Zimrick, Gordon, Odom & Davis, Inc., 700 University Ave.,
Ste. 110, Sacramento, CA 95825-6703 (916) 924-9611
FAX: (916) 924-9617 gzimrick@godcpa.com

STAFF LIAISON:

Jean E. Trompeter, Technical Manager, Federal Taxation
(202) 434-9279 FAX: (202) 638-4512 jtrompeter@aicpa.org

TAX TECHNOLOGY 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.

C. Eugene Prescott, Chair, C. Eugene Prescott, P.O. Box 20037,
150 Arlington, Ste. D, Greenville, NC 27858-5019 (919) 756-4463
FAX: (919) 756-0168 prescottg@taxtechcpa.com

Steven K. Bentley, Better Business Systems, P.O. Box 1029, Gillette,
WY 82717-1029 (307) 686-6677 FAX: (307) 682-2604
sbentley@bbsprg.com

Jan S. Crangle, South Carolina Dept. of Revenue, P.O. Box 125,
Columbia, SC 29202-0125 (803) 737-4616 FAX: (803) 737-4685
cranglej@app1dorstatesc.us

Howard Davidson, 38 Menlo Pl., Rochester, NY 14620-2718
(716) 442-9708 FAX: (716) 385-0516 howcpa@msn.com

Miguel A. Figueras, Arthur Andersen LLP, 2803 Fruitville Rd., Ste. 100,
Sarasota, FL 34237-5344 (914) 373-2232 FAX: (941) 957-4167
miguel.a.figueras@arthurandersen.com

John J. Gill, Gill & Company, P.O. Box 2506, Newport News,
VA 23609-0506 (757) 249-3870 FAX: (757) 881-9842 jgill@taxlaws.com

Joseph C. Maida, Nicholas C. Maida, CPA, Chartered, 855 Parkway Ave.,
Ewing, NJ 08618-2395 (609) 882-6874 FAX: (609) 882-2052
wvhw26a@prodigy.com

James W. Packer, Secore & Niedzialek, P.C., 2800 N. Central, Ste. 200,
Phoenix, AZ 85004-1034 (602) 279-9090 FAX: (602) 279-9136
packer@goodnet.com

Robert L. Rubenstein, Sidley & Austin, 1722 Eye St. NW, Washington,
DC 20006 (202) 736-8411 FAX: (202) 736-8412 rrubens@sidley.com

Roanne P. Strahs, Coopers & Lybrand LLP, 1900 K St. NW, Ste. 900,
Washington, DC 20006 (202) 822-4090 FAX: (202) 822-5845
roanne.strahs@us.coopers.com

Ollin B. Sykes, Sykes & Company, P.A., 101 West King St., P.O. Box
1050, Edenton, NC 27932-1050 (919) 482-7644 FAX: (919) 482-2556
ollin@interpath.com

Jamie L. Ward, Denman & Company, LLP, 1601-22 St., Ste. 400, West
Des Moines, IA 50266-1453 (515) 225-8400 FAX: (515) 225-0149

Edward K. Zollars, Henricks, Martin, Thomas & Zollars, Ltd,
3330 E. Indian School Rd., Phoenix, AZ 85018-5091 (602) 955-8530
FAX: (602) 957-2311 hmtzcpas@getnet.com

STAFF LIAISON:

James S. Clark, Jr., Technical Manager, Federal Taxation
(202) 434-9229 FAX: (202) 638-4512 jclark@aicpa.org

TRUST, ESTATE & 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 fiduciary income taxes, estate and gift taxes, and generation skipping transfer taxes.

John H. Gardner, Chair, KPMG Peat Marwick LLP, 2001 M St. NW,
Washington, DC 20036-3389 (202) 467-3870 FAX: (202) 822-8887

Robert A. Blume, Washington Trust Bank, Trust Dept., W. 717 Sprague,
Opportunity, WA 99214-2127 (509) 353-4156 FAX: (509) 353-2278

Robert B. Coplan, Ernst & Young LLP, 1225 Connecticut Ave. NW,
Washington, DC 20036-2618 (202) 327-8707 FAX: (202) 327-6725
robert.coplan@ey.com

William S. De Mayo, University of New Haven, Planned Giving Officer,
300 Orange Ave., West Haven, CT 06516-1916 (203) 932-7130
FAX: (203) 937-0756

Joseph V. Falanga, Goldstein Golub Kessler & Company, P.C.,
1185 Avenue of the Americas, New York, NY 10036-2602 (212) 372-1341
FAX: (212) 372-8341 jfalang@ggk.com

Timothy L. Galli, Crowe Chizek and Company, LLP, One Columbus,
10 W. Broad St., Columbus, OH 43215-3418 (614) 365-2905
FAX: (614) 365-2222

Richard L. Kohan, Price Waterhouse LLP, 1177 Avenue of the Americas,
New York, NY 10036-2798 (212) 596-7835 FAX: (212) 596-5952

David E. Lajoie, David E. Lajoie, 1123 Overlake Dr., Richardson,
TX 75080-6938 (972) 235-4904

Robert A. Mathers, Clifton Gunderson, LLC, 240 Algoma Blvd.,
Ste. 200, P.O. Box 2886, Oshkosh, WI 54903-2886 (414) 231-5890
FAX: (414) 231-1004 3486@mso7.midwestmhs.compservr.com

Barbara Bond, Hood & Strong, LLP, 101 California St., Ste. 1500,
San Francisco, CA 94111-1588 (415) 781-0793 FAX: (415) 421-2976
bbond@hoodstrom.com

Leonard A. Miskel, Leonard A. Miskel, CPA, P.C., 2021 Sperry Ave.,
Ste. 1, P.O. Box 3323, Ventura, CA 93006-3323 (805) 644-1312
FAX: (805) 644-3732

Lawrence F. Montague, Deloitte & Touche LLP, P.O. Box 10098,
Stamford Harbor Park, Stamford, CT 06904 (203) 708-4517
FAX: (203) 708-4542

James F. Reeves, Jr., Practitioners Publishing Co, 3221 Collinsworth,
Ft. Worth, TX 76107-6531 (817) 332-3709 FAX: (817) 335-2927
jreeves@ppctx.com

Roby B. Sawyers, NC State University, Dept. of Accounting, Campus
Box 8113, Raleigh, NC 27695-8113 (919) 515-4443 FAX: (919) 515-4446
roby_sawyers@encsu.edu

George L. Strobel II, Arthur Andersen LLP, 165 Madison Ave., Ste.
1700, Memphis, TN 38103-2777 (901) 525-4451 FAX: (901) 526-5414
george.l.strobel@arthurandersen.com

STAFF LIAISON:

Eileen Sherr, Technical Manager, Tax (202) 434-9256
FAX: (202) 638-9512 esherr@aicpa.org

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 representation of women in all leadership positions and assisting both males and females in balancing their work, personal and family responsibilities.

Nancy M. Heimer, Chair, Ocel, Heimer & Associates, Ltd., 4604 IDS Center, 80 S. 8th St., Minneapolis, MN 55402-2224 (612) 672-0848
FAX: (612) 673-9167

Linda B. Bergen, Citicorp, 850 Third Ave., 12th Fl./Zone6, New York, NY 10043 (212) 559-3038 FAX: (212) 793-6626
linda.bergen@citicorp.com

Lois Brunst-May, Hutchison Group Ltd, P.O. Box 968, Homewood, IL 60430 (708) 922-1034 FAX: (708) 922-0958 lois@wwa.com

Lollie B. Coward*, Executive Director, South Carolina Association of CPAs, 570 Chris Dr., West Columbia, SC 29169 (803) 791-4181
FAX: (803) 791-4196 lcoward@scapa.org

Mary S. Doucet, Bowling Green State University, Department of Accounting & MIS, College of Business, Bowling Green, OH 43403 (419) 372-8046 FAX: (419) 372-2875 mdoucet@cpa.bgsu.edu

Cynthia H. Echols, Bank of America Arizona, 2901 N. Central, 5th Fl., Phoenix, AZ 85012-2798 (602) 640-6443

Deborah Holmes*, Ernst & Young LLP, National Director, Office for Retention, 787 Seventh Ave., New York, NY 10019 (212) 773-1380
FAX: (212) 773-6210

Lana Kupferschmid, Kupferschmid & Associates, 101 West St., Ste. 4, Hillsdale, NJ 07642 (201) 666-3939 FAX: (201) 666-6542
lanakcpa@aol.com

Kathy J. McKinless, KPMG Peat Marwick LLP, 2001 M St. NW, Washington, DC 20036-3389 (202) 467-3233 FAX: (202) 467-4843
kmckinless@kpmg.com

Dante L. Montoya, Lockheed Martin Hanford Co, 1420 Canyon Ave., Richland, WA 99352 (509) 372-1668 FAX: (509) 373-1050
dantelmontoya@rl.gov

Lynda Dennis Munion, City of Orlando, 400 S. Orange Ave., 4th Fl., Orlando, FL 32801 (407) 246-2294 FAX: (407) 246-2707

Robert J. Ranweiler, Biebl, Ranweiler, Christiansen, Meyer, Thompson & Co., Chtd., P.O. Box 696, 108 N. Minnesota St., New Ulm, MN 56073-1730 (507) 359-2014 FAX: (507) 354-7850 rjr@newulmtel.net

Katherine M. Rowe, Rowe & Rowe, P.C., 2616 Mesilla NE, Ste. 1-A, Albuquerque, NM 87110-3659 (505) 881-4990 FAX: (505) 888-4713
103232.2555@compuserve.com

Paula B. Thomas, Middle TN State University, MTSU Box 50, Murfreesboro, TN 37132 (615) 898-2558 FAX: (615) 898-5839
pbthomas@frank.mtsu.edu

STAFF LIAISONS:

Ramona Perry-Jones, Manager, Women and Family Issues (212) 596-6226 FAX: (212) 596-6292 rjones@aicpa.org

Beatrice Sanders, Director, Academic & Career Development (212) 596-6218 FAX: (212) 596-6292 bsanders@aicpa.org

**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; and to provide a means for all local and regional firms to make known their views on professional matters and establishment of technical standards.

Harold L. Monk Jr., Chair, Davis, Monk & Company, P.O. Box 13494, 4010 NW 25th Pl., Gainesville, FL 32604-1494 (352) 372-6300
FAX: (352) 375-1583 hlmdmk@aol.com

Antonio L. Argiz, Morrison, Brown, Argiz & Company, P.O. Box 560068, 9795 S. Dixie Hwy., Miami, FL 33156-2895 (305) 667-3500
FAX: (305) 661-9542

William E. Balhoff, Postlethwaite & Netterville, A.P.A.C., Suite 1001, 8550 United Plaza Blvd., Baton Rouge, LA 70809-2200 (504) 922-4600
FAX: (504) 922-4611

Robert W. Folger, Sartain, Fischbein & Co., 3010 S. Harvard #400, Tulsa, OK 74114-6193 (918) 749-6601 FAX: (918) 744-1506

Bryan M. Hassler, Alabama Society of CPAs, P.O. Box 5000, Montgomery, AL 36103-5000 (334) 834-7650 FAX: (334) 834-7310
hasslercpa@msn.com

Mary E. Johnson, Trosch & Co., 2430 Oliver Bldg., 535 Smithfield St., Pittsburgh, PA 15222-2324 (412) 261-4895 FAX: (412) 261-2301
102447.23@compuserve.com

James A. Koepke, Doeren Mayhew, Ste. 2300, 755 W. Big Beaver Rd., Troy, MI 48084-0231 (810) 244-3000 FAX: (810) 244-3090
koepke@doeren.com

Anthony D. Lynn, Davis, Lynn & Moots, P.C., 3828 South Ave., Springfield, MO 65807 (417) 882-0904 FAX: (417) 882-4343
alynn@dlimcpa.com

Richard Melnikoff, Goldstein Golub Kessler & Company, P.C., 1185 Avenue of the Americas, New York, NY 10036-2602 (212) 372-1550
FAX: (212) 372-8550

David E. Schlotzhauer, Mills & Schlotzhauer, LLP, 4601 College Blvd., Ste. 150, Leawood, KS 66211 (913) 469-1066 FAX: (913) 469-4373
105323.1206@compuserve.com

Gary S. Shamis, Saltz Shamis & Goldfarb Inc., 31105 Bainbridge Rd., Solon, OH 44139-2284 (216) 248-8787 FAX: (216) 248-0841
102646.1615@compuserve.com

STAFF LIAISONS:

David J. Handrich, Senior Technical Manager, PCPS/MAP
(201) 938-3034 FAX: (800) 329-1112 dhandrich@aicpa.org

Barbara Vigilante, PCPS Firm Advocate, PCPS/MAP (201) 938-3457
FAX: (800) 329-1112 bvigilante@aicpa.org

TECHNICAL ISSUES COMMITTEE (PCPS)

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.

James A. Koepke, Chair, Doeren Mayhew, Ste. 2300, 755 W. Big Beaver Rd., Troy, MI 48084-0231 (810) 244-3000 FAX: (810) 244-3090 koepke@doeren.com

C. Cline Comer, Cherry, Bekaert & Holland, LLP, 100 S. Elm St., Ste. 500, Greensboro, NC 27401-2643 (910) 274-3000 FAX: (910) 273-3730

John T. Fisher, LeMaster & Daniels, PLLC, 10 North Tenth Ave., P. O. Box 2710, Yakima, WA 98907-2710 (509) 453-0123 FAX: (509) 453-0127 fishej@lemaster-daniels.com

Paul J. Fitzgerald, Weilbacher, Fitzgerald & Rietz, P.C., 1250 NE Loop 410, Ste. 405, San Antonio, TX 78209-1524 (210) 828-8800 FAX: (210) 828-9801 pfitz@wfrcpas.com

Janice L. Gray, Gray & Company, P.C., 223 E. Main, Norman, OK 73069-1304 (405) 360-5533 FAX: (405) 364-3771 cpagray@aol.com

James E. Grossman, Carter, Belcourt & Atkinson, P.A., 500 S. Florida Ave., 8th Fl., Lakeland, FL 33801-5276 (941) 687-4010 FAX: (941) 683-9667 grossman@cbanet.com

Stuart H. Harden, Silva Harden & Adolph, 2440 W. Shaw, Ste. 209, Fresno, CA 93711-3300 (209) 431-6100 FAX: (209) 439-2968

Bruce W. Hartley, Brooks Lodden, P.C., 1441 29th St., Ste. 305, West Des Moines, IA 50266-1357 (515) 223-7300 FAX: (515) 223-6778 blpc@radiks.net

Richard H. Moseley, Altschuler, Melvoin and Glasser, LLP, 30 S. Wacker Dr., Ste. 2600, Chicago, IL 60606-7405 (312) 207-2965 FAX: (312) 207-2786 rmoseley@amgnet.com

Paul Rohan, Simone, Scillia, Larrow & Dowling, LLC, Maritime Center, 555 Long Wharf Dr., New Haven, CT 06511 (203) 401-2101 FAX: (203) 776-1065

Carl L. Williams III, Bennett Thrasher & Co., P.C., Ste. 100, South Terraces, 115 Perimeter Center Pl., Atlanta, GA 30346-1272 (770) 396-2200 FAX: (770) 390-0394 cwilliams@bennett-thrasher.com

James E. Woy, Anderson ZurMuehlen & Co., P.C., P.O. Box 748, 81 W. Park, Butte, MT 59701-1713 (406) 782-0451 FAX: (406) 782-1819

Candace Wright, Postlethwaite & Netterville, A.P.A.C., Suite 1001, 8550 United Plaza Blvd., Baton Rouge, LA 70809-2200 (504) 922-4600 FAX: (504) 922-4611

Mark E. Ziessman, Lurie, Besikof, Lapidus & Co., LLP, 2501 Wayzata Blvd., Minneapolis, MN 55405-2197 (612) 377-4404 FAX: (612) 377-1325 mziessman@lblco.com

STAFF LIAISON:

Luis Cabrera, Technical Manager (212) 596-6045 FAX: (212) 596-6233
lcabrera@aicpa.org

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 LLP, 55 E. 52nd St., 32nd Fl., New York, NY 10055 (212) 909-5555 FAX: (212) 909-5557
mconway@kpmg.com

James L. Brown, Crowe Chizek and Company, LLP, P.O. Box 7, 330 E. Jefferson Blvd., South Bend, IN 46601 (219) 236-8676
FAX: (219) 236-8692

Martin L. Chehotsky, McElroy, Quirk & Burch, A.P.C., P.O. Box 3070, 800 Kirby St., Lake Charles, LA 70602 (318) 433-1063
FAX: (318) 436-6618

Paul M. Cloonan, Wolf & Company, P.C., One International Pl., Boston, MA 02110-2608 (617) 428-5420 FAX: (617) 439-0476

Dennis M. Gaito, Moore Stephens, P.C., 340 North Ave., Cranford, NJ 07016-2461 (908) 272-7000 FAX: (908) 272-7101

Clarence D. Hein, Hein + Associates, LLP, 717 17th St., Suite 1600, Denver, CO 80202-3338 (303) 298-9600 FAX: (303) 298-8118

Robert K. Herdman, Ernst & Young LLP, 787 7th Ave., New York, NY 10019-6018 (212) 773-1772 FAX: (212) 773-1909

Robert H. Herz, Coopers & Lybrand LLP, 101 Hudson St., 26th Floor, Jersey City, NJ 07302 (201) 521-3038 FAX: (201) 521-3083
rherz@colybrand.com

James G. Hooton, Arthur Andersen LLP, 33 W. Monroe St., Chicago, IL 60603-5385 (312) 507-2002 FAX: (312) 931-0258
james.g.hooton@arthurandersen.com

Robert J. Knoll, Deloitte & Touche LLP, P.O. Box 820, Ten Westport Rd., Wilton, CT 06897-0820 (203) 761-3203 FAX: (203) 761-3513

Wayne A. Kolins, BDO Seidman, LLP, 330 Madison Ave., New York, NY 10017 (212) 885-8595 FAX: (212) 697-5076

Edward W. O'Connell, Wiss & Company, LLP, 354 Eisenhower Pky.,
Livingston, NJ 07039-1023 (201) 994-9400 FAX: (201) 992-6760

Thomas G. Rotherham, McGladrey & Pullen, LLP, 3600 W. 80th St.,
Ste. 500, Bloomington, MN 55431-1082 (612) 835-9930
FAX: (612) 332-2458 tom_rotherham@rsmi.com

Arthur Siegel, Price Waterhouse LLP, P.O. Box 9316, 300 Atlantic St.,
Stamford, CT 06901-3542 (203) 316-5777 FAX: (203) 316-5780
arthur_siegel@notes.pw.com

J.W. Mike Starr, Grant Thornton, LLP, 800 One Prudential Plaza,
130 E. Randolph Dr., Chicago, IL 60601-6203 (312) 565-4708
FAX: (312) 565-4719

STAFF LIAISONS:

Peter B. Quinn, Director—SECPS (201) 938-3064
FAX: (201) 938-3056 pquinn@aicpa.org

Arleen R. Thomas, Vice President, Self Regulation and SECPS
(201) 938-3969 FAX: (201) 938-3056 athomas@aicpa.org

SECPS PEER REVIEW COMMITTEE

OBJECTIVE: To enhance the quality of practice of SECPS member firms by administering mandatory peer review to determine that member firms are maintaining and applying quality controls in accordance with standards established by the AICPA, and that member firms are complying with SECPS membership requirements.

Thomas A. McGrath Jr., Chair, Deloitte & Touche LLP, P.O. Box 820,
Ten Westport Rd., Wilton, CT 06897-0820 (203) 761-3185
FAX: (203) 761-3500 tmcgrath@dtus.com

Barry Barber, Grant Thornton, LLP, 605 Third Ave., New York,
NY 10158-0142 (212) 599-0100 FAX: (212) 557-2764
104264.3345@compuserve.com

Robert K. Bowen, Hansen, Barnett & Maxwell, Suite 200,
345 E. Broadway, Salt Lake City, UT 84111-2693 (801) 532-2200
FAX: (801) 532-7944 rbowen.hbmcpas.com

Edward L. Buchanan IV, Smith Elliott Kearns & Company, LLC,
480 N. Potomac St., Hagerstown, MD 21740-3865 (301) 733-5020
FAX: (301) 733-1864 info@sek.com

John C. Compton, Cherry, Bekaert & Holland, LLP, 100 S. Elm St.,
Ste. 500, Greensboro, NC 27401-2643 (910) 274-3000
FAX: (910) 273-3730 102353,1250@compuserve.com

Anthony A. Cuzzo Jr., Councilor, Buchanan and Mitchell, P.C.,
7101 Wisconsin Ave., Ste. 1200, Bethesda, MD 20814-4805
(301) 986-0600 FAX: (301) 986-0432

William J. Etchell, Meaden & Moore, LLC, Ste. 1100—Diamond Bldg.,
1100 Superior Ave., Cleveland, OH 44114–2523 (216) 241–3272
FAX: (216) 771–4511 meadenmoore.com

Robert E. Fleming, Urbach Kahn & Werlin, P.C., 66 State St., Albany,
NY 12207–2595 (518) 449–3166 FAX: (518) 449–5832
rfleming@ukw.com

Terrence E. Ford, Weaver and Tidwell, LLP, Three Forest Plz.,
12221 Merit Dr., Ste. 1700, Dallas, TX 75251–2216 (972) 490–1970
FAX: (972) 702–8321 teford.dal@wtllp.com

James S. Gerson, Coopers & Lybrand LLP, 101 Hudson St., 26th Floor,
Jersey City, NJ 07302 (201) 521–3004 FAX: (201) 536–1192
jgerson@colybrand.com

Marcia J. Hein, Cacciamatta Accountancy Corporation, 19100 Von
Karman Ave., 3rd Fl., Irvine, CA 92612–1539 (714) 475–9600
FAX: (714) 752–6857

Daniel J. Hevia, Hevia, Beagles & Company, P. A., 111 2nd Ave.
NE #1403, Saint Petersburg, FL 33701–3439 (813) 898–2727
FAX: (813) 823–5404

Ambrose Jones III, McGladrey & Pullen, LLP, P.O. Box 1276,
1051 E. Cary St., 10th Fl., Richmond, VA 23218–1276 (804) 644–4525
FAX: (804) 780–0576 ambrose-jones@rsmi.com

Donald P. Kern, KPMG Peat Marwick LLP, 599 Lexington Ave.,
New York, NY 10022–6030 (212) 909–5468 FAX: (212) 909–5699
dkern@kpmg.com

Gary N. McKinley, Arthur Andersen LLP, One Market Plz., Ste. 3500,
San Francisco, CA 94105–1019 (415) 546–8200 FAX: (415) 546–0255
garynmckinley@arthurandersen.com

David B. Pearson, Ernst & Young LLP, 1300 Huntington Bldg.,
925 Euclid Ave., Cleveland, OH 44115–1405 (216) 861–2072
FAX: (216) 861–8166 david.pearson@ey.com

David J. Steiner, Ehrhardt, Keefe, Steiner & Hottman, P.C.,
7979 E. Tufts Ave. #400, Denver, CO 80237–2843 (303) 740–9400
FAX: (303) 740–9009 dsteiner@eksh.com

W. Ronald Walton, Price Waterhouse LLP, P.O. Box 9316, 300 Atlantic
St., Stamford, CT 06901–3542 (203) 316–5779 FAX: (203) 316–5780
ron_walton@notes.pw.com

STAFF LIAISON:

David T. Brumbeloe, Technical Manager, Accounting Standards
(201) 938–3638 FAX: (201) 938–3056 dbrumbeloe@aicpa.org

QUALITY CONTROL INQUIRY COMMITTEE

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

Louis E. Levy, Chair, 26 Farmstead Rd., Short Hills, NJ 07078-1225
(201) 376-3984

Martin Abrahams, 23 Farm Hill Road, Stamford, CT 06902-1246
(203) 322-6833

K.G. Cadematori, 204 Osage Ln., Franklin Lakes, NJ 07417-2814
(201) 891-3747

David C. Cougill, 17206 E. El Pueblo Blvd., Fountain Hills, AZ 85268-2622 (602) 837-6676

Howard Groveman, 3275 Shore Rd., Oceanside, NY 11572-2822
(212) 599-0100

Krista M. Kaland, Clifton Gunderson, LLC, 2323 North Mayfair Rd., Ste. 400, Milwaukee, WI 53226-1510 (414) 476-1880
FAX: (414) 476-7286 www.cliftoncpa.com

Daniel E. Mead, 40 Somerset NE, Grand Rapids, MI 49503-3944
(616) 451-0251

James B. Miller, 517 Kingsberry Circle, Mt. Lebanon, PA 15234-1067
(412) 835-2935

Robert D. Neary, 1300 Huntington Bldg., 925 Euclid Ave., Cleveland, OH 44115-1405 (216) 861-8206 FAX: (216) 861-8150

John C. Reagan, 6273 Canterbury Ln., Stuart, FL 34997-8673
(561) 286-3060

Donald G. Roepke, Virchow, Krause & Company, LLP, TCF Tower, 121 S. 8th St., #1100, Minneapolis, MN 55402-2848 (612) 341-3030
droepke@vkmpls.com

STAFF LIAISONS:

Peter Quinn, Director, SECPS (201) 938-3064 FAX: (201) 938-3056
pquinn@aicpa.org

Jennifer Roddy, Technical Manager (201) 938-3020
FAX: (201) 938-3056 jroddy@aicpa.org

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 coordinate the professional activities among the accountants of the American countries.

Ivan J. Sotomayor, Chair, Sotomayor & Company, 21700 Oxnard St., Ste. 1010, Woodland Hills, CA 91367 (818) 716-3055
FAX: (818) 716-3048

STAFF LIAISON:

Daniel M. Guy, Vice President, Professional Standards & Services
(212) 596-6214 FAX: (212) 596-6091 dguy@aicpa.org

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.

G. Michael Crooch, Arthur Andersen LLP, 33 W. Monroe St., Chicago, IL 60603-5385 (312) 507-2339 FAX: (312) 507-1939
gmichael.crooch@arthurandersen.com

STAFF LIAISON:

Elizabeth A. Fender, Director, Accounting Standards, (212) 596-6159
FAX: (212) 596-6064 efender@aicpa.org

INTERNATIONAL FEDERATION OF ACCOUNTANTS

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

The Council of the International Federation of Accountants

Ronald S. Cohen, Delegate, Crowe Chizek & Co., LLP, 330 E. Jefferson Blvd., P.O. Box 7, South Bend, IN 46624-0007 (219) 236-8677
FAX: (219) 236-8692 102646.2342@compuserve.com

Daniel M. Guy, Technical Advisor, American Institute of CPAs, 1211 Avenue of the Americas, 6th Fl., New York, NY 10036
(212) 596-6214 FAX: (212) 596-6091 dguy@aicpa.org

Standing committees of the International Federation of Accountants have been established for the purpose of working towards achieving the broad objective 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

Representative not identified by date of printing.

ETHICS COMMITTEE

M.A. Pendergast, Urbach Kahn & Werlin, P.C., 66 State St., Albany, NY 12207-2595 (518) 449-3166 FAX: (518) 427-8259
mpendergast@ukw.com

INFORMATION TECHNOLOGY COMMITTEE

Anthony J. Ridley, General Auditor, Ford Motor Company, The American Road, Rm 145 WHQ, Dearborn, MI 48121-1899
(313) 322-3373 FAX: (313) 390-0808

INTERNATIONAL AUDITING PRACTICE COMMITTEE

Robert S. Roussey, University of Southern California, School of Accounting, Los Angeles, CA 90089-1421 (213) 740-5009
FAX: (213) 747-2815 robert.s.roussey@awo.com

PUBLIC SECTOR COMMITTEE

Ronald J. Points, Price Waterhouse LLP, 1616 N. Fort Myer Dr., Arlington, VA 22209-3195 (703) 741-1000 FAX: (703) 741-1601

Practice Group B Advisory Committee

PRACTICE GROUP B ADVISORY COMMITTEE

OBJECTIVE: To provide a forum to large 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.

Gordon A. Viere, Chair, Larson, Allen, Weishair & Co., LLP,
220 S. 6th St., Ste. 1000, Minneapolis, MN 55402-4505 (612) 376-4500
FAX: (612) 376-4850 viere12345@aol.com

Rick J. Anderson, Moss Adams, LLP, 1001 Fourth Ave., Ste. 2830,
Seattle, WA 98154-1199 (206) 621-2205 FAX: (206) 447-0734
ricka@mossadams.com

Wallace E. Anderson, Charles Bailly & Company, PLLP, Ste. 1120, First
Interstate Center, 401 N. 31st St/P.O. Box 7112, Billings, MT 59103-7112
(406) 252-5111 FAX: (406) 252-8600

Robert L. Burton, LeMaster & Daniels, PLLC, 601 W. Riverside,
Ste. 700, Spokane, WA 99201 (509) 624-4315 FAX: (509) 624-8874

Daniel W. Cadigan, Kerber, Eck & Braeckel LLP, 1 W. Old State
Capitol Plz., 1000 Myers Bldg., Springfield, IL 62701 (217) 789-0960
FAX: (217) 789-2822

James G. Castellano, Rubin, Brown, Gornstein & Co., LLP, 6th Floor,
230 South Bemiston Ave., St. Louis, MO 63105-1907 (314) 727-8150
FAX: (314) 727-9195 castellano@rbgeo.com

Donald M. Dale, Sr., Goodman & Company, LLP, P.O. Box 3247,
One Commercial Pl., Ste. 800, Norfolk, VA 23510-2312 (757) 624-5100
FAX: (757) 624-5233

E. David Dycus, Kemper CPA Group, LLC, P.O. Box 297, 521 N. 6th St.,
Vincennes, IN 47591 (812) 882-7730 FAX: (812) 885-6343
eddycus@kensco.net

Richard A. Eisner, Richard A. Eisner & Company, LLP, 575 Madison
Ave., New York, NY 10022-2597 (212) 891-4002 FAX: (212) 355-3414

Daniel J. Fensin, Blackman Kallick Bartelstein, LLP, 300 S. Riverside
Plz., Ste. 660, Chicago, IL 60606-6613 (312) 207-1040
FAX: (312) 207-1066 dfensin@bkbcpa.com

William E. Fingland, Jr., Baird, Kurtz & Dobson, P.O. Box 1900
(65801), 901 St. Louis St., Ste. 1400, Springfield, MO 65806
(417) 831-7283 FAX: (417) 831-4763

Steven N. Fischer, Urbach Kahn & Werlin, P.C., 66 State St., Albany,
NY 12207-2595 (518) 449-3166 FAX: (518) 449-5832

Stanley H. Freundlich, David Berdon & Co., LLP, 415 Madison Ave.,
New York, NY 10017-1178 (212) 832-0400 FAX: (212) 371-1159

Irwin S. Friedman, Friedman, Eisenstein, Raemer & Schwartz, LLP,
401 N. Michigan Ave., Ste. 2600, Chicago, IL 60611-4240 (312) 644-6000
FAX: (312) 644-1542

Mark D. Garten, Mahoney Cohen & Company, CPA, P.C., 111 W. 40th St., 12th Fl., New York, NY 10018-2506 (212) 490-8000 FAX: (212) 398-0267

Carl R. George, Clifton Gunderson, LLC, P.O. Box 1835, 301 SW Adams, Ste. 900, Peoria, IL 61656-1835 (309) 671-4574 FAX: (309) 672-4305

Gerald L. Golub, Goldstein Golub Kessler & Company, P.C., 1185 Avenue of the Americas, New York, NY 10036-2602 (212) 372-1234 FAX: (212) 372-8234 ggolub@ggk.com

Peter J. Hackett, Clark, Schaefer, Hackett & Co., 2525 N. Limestone St., Ste. 103, Springfield, OH 45503 (937) 399-2000 FAX: (937) 399-6914

James P. Hannon, BDO Seidman, LLP, 330 Madison Ave., New York, NY 10017 (212) 885-8494 FAX: (212) 697-5076 jhannon@bdo.com

John D. Harris, Geo. S. Olive & Co., LLC, 700 Capital Center South, 201 North Illinois St., Indianapolis, IN 46204-1904 (317) 383-4242 FAX: (317) 383-4266 jharris@admin.gso.com

Jed P. Isaacs, Edward Isaacs & Company, LLP, 380 Madison Ave., 15th Fl., New York, NY 10017-2513 (212) 986-3900 FAX: (212) 972-9088

William H. Jenkins, Kennedy and Coe, LLC, 1002 Broadway, P.O. Box 187, Goodland, KS 67735-0187 (913) 899-3676 FAX: (913) 899-7331 jenkins@kcoe.com

Norbert J. Johnson, Virchow, Krause & Company, LLP, 4600 American Pky., P.O. Box 7398, Madison, WI 53707-7398 (608) 249-6622 FAX: (608) 249-1411

Steven D. Kelly, Rehmann Robson, P.C., P.O. Box 2025, 5800 Gratiot, Saginaw, MI 48605-2025 (517) 799-9580 FAX: (517) 799-0227

Howard J. Kies, Cherry, Bekaert & Holland, LLP, P.O. Box 27127 (232617127), 1700 Bayberry Court, Ste. 300, Richmond, VA 23226-3791 (804) 673-4424 FAX: (804) 673-5799

LeRoy E. Martin, McGladrey & Pullen, LLP, 3600 W. 80th St., Ste. 500, Bloomington, MN 55431-1082 (612) 921-7720 FAX: (612) 921-7701

Alfonse M. Mattia, Amper, Politziner & Mattia, P.O. Box 988, 2015 Lincoln Hwy., Edison, NJ 08818-0988 (908) 287-1000 FAX: (908) 287-3200 105527.2604@compuserve.com

Stanley H. Nasberg, M.R. Weiser & Co., LLP, 135 W. 50th St., 12th Fl., New York, NY 10020-1299 (212) 641-6701 FAX: (212) 641-6888

Robert E. Nason, Grant Thornton, LLP, 800 One Prudential Plaza, 130 E. Randolph Dr., Chicago, IL 60601-6203 (312) 856-0001 FAX: (312) 565-3485

James H. Naus, Crowe Chizek and Company, LLP, 2100 Market Twr., 10 W. Market St., Indianapolis, IN 46204-2976 (317) 632-8989 FAX: (317) 269-6694

Thomas P. O'Neill, Wolpoff & Company, LLP, 200 St. Paul Pl., Ste. 2300, Baltimore, MD 21202 (410) 837-3770 FAX: (410) 725-2369

Frank P. Orlando, Parente, Randolph, Orlando, Carey & Associates, One S. Church St., Hazleton, PA 18201-6204 (717) 455-9408 FAX: (717) 455-3413 103202.1753@compuserve.com

Darold D. Rath, Eide Helmeke, PLLP, 51 Broadway, Ste. 500, Fargo, ND 58108 (701) 237-3343 FAX: (701) 237-5122

Monty W. Rogers, Mauldin & Jenkins, LLC, P.O. Box 1877, 439 Mulberry St., Macon, GA 31201-3342 (912) 743-9304 FAX: (912) 743-3251

Charles H. Roscoe, Berry, Dunn, McNeil & Parker, P.O. Box 1100, 100 Middle St., Portland, ME 04104-1100 (207) 775-2387 FAX: (207) 774-2375

Jon R. Rutenberg, Reznick, Fedder & Silverman, CPA's, P.C., 4520 East-West Hwy., Ste. 300, Bethesda, MD 20814-3319 (301) 652-9100 FAX: (301) 625-1848

Eddie Sams, Jr., Dixon, Odom & Co., LLP, P.O. Box 2646 (272612646), 1829 Eastchester Dr., High Point, NC 27265 (910) 889-5156 FAX: (910) 889-2812 esams@dixonodom.com

Joseph T. Schwebach, Wipfli Ullrich Bertelson, LLP, P.O. Box 608, 355 Prairie View Rd., Chippewa Falls, WI 54729-3463 (715) 723-2888 FAX: (715) 723-0697

Teddy Selinger, Margolin, Winer & Evens, LLP, 400 Garden City Plz., Ste. 500, Garden City, NY 11530-3317 (516) 747-2000 FAX: (516) 747-6707 tselinger@mwellp.com

David J. Sibits, Hausser + Taylor, 1400 N. Point Twr., 1001 Lakeside Ave., Cleveland, OH 44114-1152 (216) 522-1900 FAX: (216) 522-1490

Howard L. Stone, Altschuler, Melvoin and Glasser, LLP, 30 S. Wacker Dr., Ste. 2600, Chicago, IL 60606-7405 (312) 207-2837 FAX: (312) 207-6172

William V. Voorhees III, Thomas Havey, LLP, 900 17th St. NW, 8th Fl., Washington, DC 20006-2590 (202) 331-9880 FAX: (202) 331-9890

Alfred M. Walpert, Walpert, Smullian & Blumenthal, P.A., Ste. 400, 29 W. Susquehanna Ave., Baltimore, MD 21204-5201 (410) 296-4600 FAX: (410) 828-6084

Joseph W. Wentrack, Plante & Moran, LLP, P.O. Box 307 (48037-0307), 27400 Northwestern Hwy., Ste. 300, Southfield, MI 48037-0307 (248) 223-3214 FAX: (248) 352-0018 wentrackj@plante-moran.com

John I. Wilson, C.W. Amos & Company, LLC, 2 N. Charles St., Ste. 200, Baltimore, MD 21201-3754 (410) 727-5341 FAX: (410) 727-1936

Lawrence M. Zagarola, J.H. Cohn, LLP, 75 Eisenhower Pky., Roseland, NJ 07068-1600 (201) 228-3500 FAX: (201) 228-0330

STAFF LIAISONS:

Alan W. Anderson, Senior Vice President, Technical Services (212) 596-6144 FAX: (212) 596-6233 aanderson@aicpa.org

Barbara Vigilante, CPA Firm Advocate (201) 938-3457 FAX: (201) 938-3404 bvigilante@aicpa.org

State Society Offices

STATE SOCIETY OFFICES

ALABAMA SOCIETY OF CPAs

Bryan M. Hassler, Exec. Dir., 1103 South Perry St., Montgomery, AL 36104, P.O. Box 5000, Montgomery, AL 36103-5000 (334) 834-7650 FAX: (334) 834-7310 hasslercpa@msn.com

ALASKA SOCIETY OF CPAs

Linda Plimpton, Exec. Dir., 341 W. Tudor, #105, Anchorage, AK 99503 (907) 562-4334 FAX: (907) 562-4025

ARIZONA SOCIETY OF CPAs

Gary L. Julian, Exec. Dir., 432 N. 44th Street, #300, Phoenix, AZ 85008-7602 (602) 273-0100 FAX: (602) 275-2752 gary@ascpa.com

ARKANSAS SOCIETY OF CPAs

Barbara S. Angel, Exec. Dir., 415 North McKinley, #970, Little Rock, AR 72205-3022 (501) 664-8739 FAX: (501) 664-8320 ascpa@arcpa.org

CALIFORNIA SOCIETY OF CPAs

James R. Kurtz, Exec. Dir., 275 Shoreline Dr., Redwood City, CA 94065-1412 (415) 802-2600 FAX: (415) 802-2661 jkurtz@calcpa.org

COLORADO SOCIETY OF CPAs

Mary E. Medley, Exec. Dir., 7979 E. Tufts Ave., #500, Denver, CO 80237-2843 (303) 773-2877 FAX: (303) 773-6344 mmedley@cscpa.denver.co.us

CONNECTICUT SOCIETY OF CPAs

Arthur J. Renner, Exec. Dir., 179 Allyn St., #201, Hartford, CT 06103-1491 (860) 525-1153 FAX: (860) 549-3596 VOICE MAIL: (860) 541-6316, ext. 14 102465,3567@compuserve.com

DELAWARE SOCIETY OF CPAs

Dana L Rubenstein, Exec. Dir., 28 The Commons, 3520 Silverside Rd., Wilmington, DE 19810 (302) 478-7442 FAX: (302) 478-7412 dscca@ix.netcom.com

FLORIDA INSTITUTE OF CPAs

Lloyd "Buddy" Turman, Exec. Dir., P.O. Box 5437, Tallahassee, FL 32314-5437 (850) 224-2727 FAX: (850) 222-8190

GEORGIA SOCIETY OF CPAs

James P. Martin, Jr., Exec. Dir., 3340 Peachtree Rd. NE, #2700, Atlanta, GA 30326-1026 (404) 231-8676 (Voice Mail x808) FAX: (404) 237-1291 jpmartin@gscpa.org

GREATER WASHINGTON SOCIETY OF CPAs

John J. McNally, Exec. Dir., 1023 15th St. NW, 8th Floor, Washington, DC 20005-2602 (202) 789-1844 FAX: (202) 789-1847

GUAM SOCIETY OF CPAs

Jerold W. Filush, Exec. Dir., 361 South Marine Dr., Tamuning,
GU 96911 (671) 646-3884 FAX: (671) 649-4265

HAWAII SOCIETY OF CPAs

Kathy Castillo, Exec. Dir., 900 Fort St., #850, Honolulu, HI 96813,
P.O. Box 1754, Honolulu, HI 96806 (808) 537-9475 FAX: (808) 537-3520
hscpa@aloha.net

IDAHO SOCIETY OF CPAs

Melissa Nelson, Exec. Dir., 250 Bobwhite Court, #240, Boise, ID 83706
(208) 344-6261 FAX: (208) 344-8984 melissanelson@rmci.net

ILLINOIS CPA SOCIETY

Martin Rosenberg, Exec. Dir., 222 South Riverside Plz., 16th Floor,
Chicago, IL 60606 (312) 993-0407, x204 FAX: (312) 993-9954
mrposter@mcs.com

INDIANA CPA SOCIETY

Gary M. Bolinger, Exec. Dir., 8250 Woodfield Crossing Blvd., #305,
P.O. Box 40069, Indianapolis, IN 46240-0069 (317) 726-5000
FAX: (317) 726-5005 gbolinger@incpas.org

IOWA SOCIETY OF CPAs

Stanton Bonta, Exec. Dir., 950 Office Park Rd., #300, West Des
Moines, IA 50265-2548 (515) 223-8161 FAX: (515) 223-7347
103423.1411@compuserve.com

KANSAS SOCIETY OF CPAs

T.C. Anderson, Exec. Dir., 400 Croix, Topeka, KS 66611, P.O. Box
5654, Topeka, KS 66605-0654 (913) 267-6460 FAX: (913) 267-9278
102430,1702@compuserve.com

KENTUCKY SOCIETY OF CPAs

Bernard W. Gratzner, Exec. Dir., 1735 Alliant Ave., Louisville,
KY 40299-6326 (502) 266-5272 FAX: (502) 261-9512
bgratzner@www.kycpa.org

SOCIETY OF LOUISIANA CPAs

Grady Hazel, Exec. Dir., 2400 Veterans Blvd., #500, Kenner, LA 70062
(504) 464-1040 FAX: (504) 469-7930

MAINE SOCIETY OF CPAs

Wendy A. Whiting, Exec. Dir., 153 U.S. Rt. 1, #8, Scarborough,
ME 04074-9053 (207) 883-6090 FAX: (207) 883-6211
wwhitingx.netcom.com

MARYLAND ASSOCIATION OF CPAs

J. Thomas Hood III, Exec. Dir., 1300 York Rd., #10, Lutherville,
MD 21094, P.O. Box 4417, Lutherville, MD 21094-4417 (410) 296-6250
FAX: (410) 296-8713 jhood@macpa.org

MASSACHUSETTS SOCIETY OF CPAs

Theodore J. Flynn, Exec. Dir., 105 Chauncy St., 10th Floor, Boston, MA 02111 (617) 556-4000 FAX: (617) 556-4126 tjflynn@mscpaonline.org

MICHIGAN ASSOCIATION OF CPAs

Peggy A. Dzierzawski, CAE, Exec. Dir., 28116 Orchard Lake Rd., Farmington Hills, MI 48334-3737, P.O. Box 9054, Farmington Hills, MI 48333-9054 (248) 855-2288 FAX: (248) 855-9122 pdzierzawski@michcpa.org

MINNESOTA SOCIETY OF CPAs

Clair G. Budke, Exec. Dir., NW Financial Center, #1230, 7900 Xerxes Avenue S., Minneapolis, MN 55431 (612) 831-2707 FAX: (612) 831-7875 exec.director@mncpa.org

MISSISSIPPI SOCIETY OF CPAs

Jack O. Coppenger, Exec. Dir., 246 Highland Village, Jackson, MS 39211, P.O. Box 16630, Jackson, MS 39236 (601) 366-3473 FAX: (601) 981-6079 103061.450@compuserve.com

MISSOURI SOCIETY OF CPAs

Cynthia S. Lund, Exec. Dir., 275 N. Lindbergh Blvd., #10, St. Louis, MO 63141, P.O. Box 419042, St. Louis, MO 63141-9042 (314) 997-7966 (Voice Mail x133) FAX: (314) 997-2592 102351.2423@compuserve.com

MONTANA SOCIETY OF CPAs

Jane Campbell, Exec. Dir., 44 West Sixth Ave., Helena, MT 59601, P.O. Box 138, Helena, MT 59624-0138 (406) 442-7301 FAX: (406) 443-7278 102227.2215@compuserve.com

NEBRASKA SOCIETY OF CPAs

Dan Vodvarka, President, 635 South 14th St., #330, Lincoln, NE 68508 (402) 476-8482 FAX: (402) 476-8731 nebraskasca@inetnebr.com

NEVADA SOCIETY OF CPAs

Darlene Reed, Exec. Dir., 5250 Neil Rd., #205, Reno, NV 89502 (702) 826-6800, x104 FAX: (702) 826-7942 dreed@nevadacpa.org

NEW HAMPSHIRE SOCIETY OF CPAs

Marlene Gazda, Exec. Dir., 3 Executive Park Dr., Bedford, NH 03110 (603) 622-1999 FAX: (603) 626-0204 102635,3100@compuserve.com

NEW JERSEY SOCIETY OF CPAs

Merryl A. Bauer, Exec. Dir., 425 Eagle Rock Ave., Roseland, NJ 07068 (973) 226-4494 FAX: (973) 226-8605 njscpa@njscpa.org

NEW MEXICO CPA SOCIETY

Gari Fails, Exec. Dir., 1650 University NE, #450, Albuquerque, NM 87102 (505) 246-1699 FAX: (505) 246-1686 gari@nmcpa.org

NEW YORK STATE SOCIETY OF CPAs

Robert L. Gray, CPA, Exec. Dir., 530 Fifth Ave., Fifth Floor,
New York, NY 10036-5101 (212) 719-8300 FAX: (212) 719-3364
rlgray@luca.com

NORTH CAROLINA ASSOCIATION OF CPAs

James T. Ahler, CAE, Exec. Dir., 3100 Gateway Center Blvd.,
Morrisville, NC 27560, P.O. Box 80188, Raleigh, NC 27623
(919) 469-1040 FAX: (919) 469-3959 www.ncacpa.org

NORTH DAKOTA SOCIETY OF CPAs

James Abbott, Exec. Dir., 2701 South Columbia Rd., Grand Forks,
ND 58201 (701) 775-7100 FAX: (701) 775-7430 jabbott@rrnet.com

OHIO SOCIETY OF CPAs

J. Clarke Price, Exec. Dir., 535 Metro Place South, Dublin, OH 43017,
P.O. Box 1810, Dublin, OH 43017-7810 (614) 764-2727 (Voice Mail x305)
FAX: (614) 764-5880 cprice@ohio-cpa.com

OKLAHOMA SOCIETY OF CPAs

Daryl J. Hill, Exec. Dir., 50 Penn Place, 1900 NW Expressway, #910,
Oklahoma City, OK 73118 (405) 841-3800 FAX: (405) 841-3801
dhill@oscpa.com

OREGON SOCIETY OF CPAs

Cheryl L. Langley, Exec. V.P., 10206 S.W. Laurel St., Beaverton, OR
97005-3209, P.O. Box 4555, Beaverton, OR 97076-4555 (503) 641-7200
(Voice Mail x25) FAX: (503) 626-2942 clangley@orcpa.org

PENNSYLVANIA INSTITUTE OF CPAs

Albert E. Trexler, Exec. Dir., 1608 Walnut St., 3rd Floor, Philadelphia,
PA 19103 (215) 735-2635, FAX: (215) 735-3694 picpa@ix.netcom.com

COLEGIO DE CONTADORES PUBLICOS AUTORIZADOS DE PUERTO RICO

Edna I. Jimenez, Exec. Dir., Call Box 71352, San Juan, PR 00936-1352
Edif. Capital Center, Torre Sur 239, Ave. Arterial Hostos, #1401,
San Juan, PR 00919-1478 (787) 754-1950 FAX: (787) 753-0212

RHODE ISLAND SOCIETY OF CPAs

Raymond C. Church, Exec. Dir., One Franklin Sq., Providence,
RI 02903 (401) 331-5720 FAX: (401) 454-5780 rchurch@riscpa.org

SOUTH CAROLINA ASSOCIATION OF CPAs

Lollie B. Coward, Exec. Dir., 570 Chris Dr., West Columbia, SC 29169
(803) 791-4181 FAX: (803) 791-4196 lcoward@scacpa.org

SOUTH DAKOTA CPA SOCIETY

Laura Coome, Exec. Dir., 1000 West Ave. North, #100, Sioux Falls,
SD 57104, P.O. Box 1798, Sioux Falls, SD 57101-1798 (605) 334-3848
FAX: (605) 334-8595

TENNESSEE SOCIETY OF CPAs

Brad Floyd, Exec. Dir., 201 Powell Place, Brentwood, TN 37027,
Box 187, Brentwood, TN 37024-0187 (615) 377-3825
FAX: (615) 377-3904 bfloyd@tncpa.org

TEXAS SOCIETY OF CPAs

Don Weldon, Exec. Dir., 14860 Montfort Dr., #150, Dallas, TX 75240
(972) 687-8500 FAX: (972) 687-8618 76002.1262@compuserve.com

UTAH ASSOCIATION OF CPAs

Jeannie Patton, Exec. Dir., 455 East 400 South, #202, Salt Lake City,
UT 84111 (801) 359-3533 FAX: (801) 359-3534 jpatton@uacpa.org

VERMONT SOCIETY OF CPAs

Deborah Riley, Exec. Dir., 100 State St., Montpelier, VT 05602
(802) 229-4939 FAX: (802) 223-0360

VIRGIN ISLANDS SOCIETY OF CPAs

Francisco Depusoir, CPA, Exec. Dir., P.O. Box 5108, VDS,
St. Thomas, VI 00803 (809) 776-1852 FAX: (809) 776-1845

VIRGINIA SOCIETY OF CPAs

Thomas M. Berry, Exec. V.P., 4309 Cox Rd., Glen Allen, VA 23060,
P.O. Box 4620, Glen Allen, VA 23058-4620 (804) 270-5344
FAX: (804) 273-1741 104522.227@compuserve.com

WASHINGTON SOCIETY OF CPAs

Marcia K. Holland, Exec. Dir., 902 140th Ave. NE, Bellevue, WA 98005
(425) 644-4800 (Voice Mail x135) FAX: (425) 562-8853
mholland@wscpa.org

WEST VIRGINIA SOCIETY OF CPAs

Patricia M. Moyers, Exec. Dir., One Commerce Sq., #1201, Charleston,
WV 25301, P.O. Box 1142, Charleston, WV 25324 (304) 342-5461
FAX: (304) 344-4636 pat@wvscpa.org

WISCONSIN INSTITUTE OF CPAs

LeRoy Schmidt, Exec. Dir., 235 N. Executive Dr., #200, Brookfield,
WI 53005, P.O. Box 1010, Brookfield, WI 53008-1010 (414) 785-0445
FAX: (414) 785-0838

WYOMING SOCIETY OF CPAs

Lora L. Coomes, Exec. Dir., 1721 Warren Ave., Cheyenne, WY 82001
(307) 634-7039 FAX: (307) 634-5110 loral@wyocpa.org

STATE SOCIETY RELATIONS—NEW YORK FAX: (212) 596-6292

Michael Molaro, State Society & International Liaison, State
Societies & Regulatory Affairs, 1211 Avenue of the Americas, New York,
NY 10036-8775 (212) 596-6125 mmolaro@aicpa.org

STATE SOCIETY RELATIONS—WASHINGTON FAX: (202) 638-4512

John M. Sharbaugh, Vice President, State Societies & Regulatory Affairs, 1455 Pennsylvania Ave. NW, Washington, DC 20004-1007
(202) 434-9257 jsharbaugh@aicpa.org

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

NAME	TELEPHONE NO.	FAX NO.	PAGE
Abbott, James	701 775-7100	701 775-7430	81, 183
Abdel-khalik, A. Rashad	904 392-0229	904 392-7431	105
Abrahams, Martin	203 322-6833		169
Acker, Leonard H.	903 561-8122	903 561-0919	120
Acosta-Reboyras, Juan	787 250-5603	787 759-9225	142
Adair, Rodney J.	912 888-1144	912 888-1029	88
Ager, Dean R.	218 722-4705	218 722-8589	29
Agiato, Jr., Joseph A.	212 819-9300	212 819-9818	114
Aguiar, Carmen J.	206 455-6721	206 453-2762	111
Ahalt, O. Daniel	301 718-0900		26
Ahler, James T.	919 469-1040	919 469-3959	118, 183
Ahlstrom, Theresa P.	516 822-9100	516 822-4575	85
Ahmed, Arshad	219 236-7602	219 236-8612	115
Albert, Lawrence S.	212 370-9000	212 986-4874	154
Alderman, Charles W.	334 844-4834	334 844-4861	69, 71, 74
Alerding, R. James	317 848-8920	317 573-2458	113
Alff, Beatrice H.	713 221-8450	713 226-5259	117
Allen, Elaine T.	212 773-5010	212 773-1776	120
Allen, Noelle	408 725-0420	408 725-0714	155
Allen, Jr., William V.	813 249-1112	813 249-0173	90
Allis, John E.	713 610-1000	713 610-1003	103
Altman, Howard	201 994-6666	201 994-0337	104
Alwin, Lawrence F.	512 479-4900	512 479-4884	116
Amble, Joan C.	203 961-1565	203 357-4729	131
Anania, Joseph V.	203 847-0700	203 849-9714	88
Anderman, Steven G.	212 596-8463	212 596-8869	55
Anderson, George D.	406 442-6875	406 446-6748	33
Anderson, R. Brent	801 373-3654		84
Anderson, Rick J.	206 621-2205	206 447-0734	110, 145, 176
Anderson, T.C.	913 267-6460	913 267-9278	181
Anderson, Wallace E.	406 252-5111	406 252-8600	176
Anderson II, Robert F.	214 712-2000	214 712-2444	107
Anderson III, J.W. Larry	806 797-3251	806 791-7816	92
Anderson, Jr., Ralph J.	212 641-6700	212 641-6888	89
Andres, John M.	501 773-2168	501 774-7244	31
Angel, Barbara S.	501 664-8739	501 664-8320	180
Archambault, John L.	312 565-4731	312 565-3492	65
Argiz, Antonio L.	305 667-3500	305 661-9542	164
Armstrong, M.S.	317 873-5675		33
Askelson, Kenneth D.	714 523-6216	714 523-6943	96
Asmussen, John G.	612 296-1727		26
Asselin, Michael J.	603 431-5040	603 427-0067	34
Atherton, Nancy	215 761-3287	215 761-5533	103
Atkinson, Jerrell A.	505 843-6492		60, 100
Backus, Mason L.	915 653-6854		26
Bader, Edward F.	860 280-0601	860 280-0888	132
Bagaason, Mark A.	818 884-2955	818 598-6990	138
Baker, Wynne E.	615 782-4230	615 782-4271	68
Baker, Jr., Reginald E.	808 522-1900	808 522-1907	34
Balhoff, William E.	504 922-4600	504 922-4611	164
Balkan, Jeff E.	312 609-9768		111
Balkcom, Keith D.	505 293-0173		23
Banigan, Russell W.	212 436-3362	212 436-5500	141
Banks, James W.	202 822-5835	202 822-5000	83
Barber, Barry	212 599-0100	212 557-2764	125, 167
Barbich, Louis J.	805 631-1171	805 631-0244	26, 79
Bardnell, Gregory E.	202 414-1500	202 414-1301	114
Bargsley, Tommy J.	512 250-0135	512 250-0135	139
Barker, Jr., Thomas G.	801 621-1575	801 627-2911	154
Barnes, Carol T.	318 222-8367	318 425-4101	152
Barrett III, William C.	804 644-4040	804 644-4646	114
Barrett, Jr., Charles T.	210 341-2800	210 341-5260	100
Barrick, Helen G.	309 671-1843	309 671-4508	91
Bartz, Timothy J.	406 442-1040	406 442-6748	156

NAME	TELEPHONE NO.	FAX NO.	PAGE
Baskin, Jr., Dorsey L.	202 862-2799	202 862-7438	68
Bauer, Merryl A.	973 226-4494	973 226-8605	117, 182
Baugh, Jr., Ernest F.	800 782-8382	423 756-0510	138
Beall III, Leman G.	614 889-8725	614 889-0159	23
Beam, Billy O.	501 394-5414	501 394-7485	62
Bean, Jr., James W.	818 500-2250	818 409-3114	68
Beattie, John R.	212 436-4426	212 436-4035	103
Bedard, Francis J.	617 261-8735	617 261-8999	150
Belli, John A.	216 861-8398	216 622-0182	82
Bellitto, John	408 293-3004	408 293-6243	62
Benjamin, Ian J.	212 436-2281	212 436-5991	120
Benson, David M.	202 327-5788	202 327-6721	103
Benson, Mitchell E.	610 642-3400	610 642-8079	154
Bentley, Steven K.	307 686-6677	307 682-2604	158
Bergen, Linda B.	212 559-3038	212 793-6626	161
Bergstrom, L.R.	702 853-2905	702 853-2906	107
Berk, Nancy L.	212 599-0100	212 286-1862	103
Bernstein, Rachelle	202 862-7445	202 785-5102	153
Berry, Jr., Thomas M.	804 270-5344	804 273-1741	62, 98, 184
Betro, Felix S.	508 698-3600	508 698-3601	128
Betts, Rick	509 747-2600	509 624-5129	156
Betts, Jr., J. Frank	601 987-4300	601 987-4314	128
Bezgin, Robert C.	610 873-2288	610 873-2134	62
Bielstein, Mark M.	212 904-5419	202 904-5644	58
Bindler, Daniel H.	314 727-8150	314 727-9195	92
Birdzell, Luther E.	212 708-4145	212 708-3630	65
Birkett, Brenda S.	504 771-5640	504 771-5262	63, 117
Bitton, Val R.	203 761-3128	203 834-2260	102, 138
Black, Lyndee J.	402 483-7512	402 483-6962	71
Blackman, Andrew B.	212 768-0300	212 764-5165	124
Blalock, Colin E.	404 262-7920	404 237-4034	150
Blattner, David G.	630 645-8251	630 954-2879	155
Blessing, Linda J.	602 542-3937	602 542-5339	27, 91
Blinka, James R.	414 272-5900	414 272-1090	86
Blivaiss, David H.	212 891-4038	212 355-2414	89
Blossom, Andrew J.	816 556-9678	816 556-9672	91
Blume, Robert A.	509 353-4156	509 353-2278	159
Bolas, Michael A.	716 668-6311	716 668-7631	69, 72, 74
Bolinger, Gary M.	317 726-5000	317 726-5005	94, 181
Bolson, Adele B.	206 454-2304	206 454-4529	127
Boma, John C.	616 343-0653	616 343-3533	87
Bond, Barbara	415 781-0793	415 421-2976	160
Bongiorno, Benedetto F.	415 243-8845	415 234-8846	131
Bonn, Dale W.	206 771-6055	206 774-5371	62
Bonta, Stanton	515 223-8161	515 223-7347	181
Booker, Quinton	601 968-2414	601 968-2690	69, 72, 74
Boomer, L. Gary	913 537-2378	913 537-4545	94
Boozer, Nancy H.	803 779-5870	803 765-0072	152
Borruso, William J.	212 259-2393	212 259-5718	127
Bosserman, James N.	202 327-7857	317 681-7555	87
Boucher, Karen J.	414 283-3621	414 283-3200	141
Bowen, Robert K.	801 532-2200	801 532-7944	167
Boxer, David P.	212 641-6721	212 641-6888	125
Boyer, Mark W.	202 414-1629	202 414-1564	83
Bragg, Charles D.	912 355-4725		23
Branson, Kevin E.	907 272-1571		23
Brashear, Harold D.	919 778-1000	919 751-1782	27
Bratlie, Peter M.	318 868-1680	318 425-2904	110
Breazeale, Paul V.	601 969-7440	601 355-9003	123
Brenner, Vincent C.	504 388-6229	504 388-6201	61, 69
Brewer, Robert H.	561 362-1894	561 362-2815	75
Brezik, Connie A.	307 266-4525	307 234-8806	123
Brinkman, Gerard J.	513 397-7860	513 651-1230	138
Briskey, Jacquelyn M.	907 562-0105	907 562-0107	34

NAME	TELEPHONE NO.	FAX NO.	PAGE
Broadhurst, Daniel P.	312 507-7260	312 507-1775	114
Broadus, Jr, W.A.	703 330-8292	703 361-8225	29
Brodish, Jay D.	203 358-0001	203 316-5780	125
Bronner, Gila J.	312 943-8680	312 943-8694	32, 88
Brooks, Christopher L.	972 279-4552	214 279-8344	94
Brown, James L.	219 236-8676	219 236-8692	58, 166
Brown, Thomas L.	312 701-5500	312 701-6089	97
Brueggeman, Arthur F.	206 223-1182	206 223-4774	70, 113
Brummel, Phillip J.	816 221-6300	816 221-6380	92
Brunst-May, Lois	708 922-1034	708 922-0958	161
Bryan, Jeffrey C.	404 420-5666		125
Buchanan, Marcia B.	202 512-9321	202 512-9193	91
Buchanan IV, Edward L.	301 733-5020	301 733-1864	167
Buckalew, Christopher D.	214 754-7912		122
Budke, Clair G.	612 831-2707	612 831-7875	182
Budzinski II, Anthony J.	517 483-2069	517 483-2811	92
Buhl, George L.	215 448-5004	215 448-4094	132
Bull, Ivan	217 333-7953		33
Bullard, Steven M.	417 831-7283	417 831-4763	147
Bunting, Robert L.	206 447-4265	206 447-0734	64
Burke, David W.	910 768-2310	910 768-8573	23
Burke, Jayne E.	612 373-7523	612 373-7171	66
Burke, Vincent R.	415 247-4770	415 247-4715	132
Burkey, M. Kathryn	301 777-3301	301 777-3698	142
Burner, Barbara S.	407 723-3151	407 723-7577	27
Burns, Jane O.	806 742-1542	806 742-2099	106
Burns II, Vincent L.	201 540-4401	201 292-3789	103
Burrell, Richard A.	214 690-7873	214 437-9991	96
Burroughs, Gary S.	503 643-6955	503 626-6797	107
Burton, Robert L.	509 624-4315	509 624-8874	176
Butler, James J.	212 872-6478	212 872-3272	97
Butterfield, Diane M.	212 622-9256	212 622-9197	68
Byrd, Sandra D.	417 836-4181	417 836-6337	106
Byrd, William L.	804 274-2648	804 274-3772	117
Cabrera, Jr, Miguel A.	305 476-2008	305 475-0809	32, 120, 140
Cadematori, K.G.	201 891-3747		169
Cadigan, Daniel W.	217 789-0960	217 789-2822	176
Calbom, Linda M.	202 512-8341	202 512-9193	116
Caldwell, Jr., Charles W.	601 442-7411		29
Cale, Douglas Alfred	313 396-3375	313 396-3400	66
Calhoun, Earl L.	502 886-0880		27
Calkins, Carol M.	214 754-7955	214 754-9652	141
Call, Joseph R.	208 529-9276	208 523-1406	115
Callahan, Patrick S.	757 640-2504	757 640-2529	58
Calvo Duenas, Ricardo	671 649-3700	671 649-3920	34
Cammarano, Jr., Nicholas	212 596-7000	212 596-8963	131
Campbell, Jane	406 442-7301	406 443-7278	182
Canerday, Norman L.	205 533-9105	205 539-8050	34
Capelli, Andrew J.	212 909-5474	212 909-5699	134
Capin, Gregory B.	317 885-2620 x220	317 881-8120	120
Cappalonga, Joseph H.	203 761-3465	203 834-2260	58
Carey, Thomas J.	908 462-5744		27
Carlson, Gary L.	319 354-3000	319 354-3981	35
Carmical, Ted	501 538-5063		23
Carpenter III, L.B.	305 661-7729	305 661-9268	151
Carter, Lucy R.	615 859-9880	615 859-0057	115
Case, Gale L.	310 273-2770	310 273-6649	29
Case, Lloyd G.	701 241-5404		23
Casey, Dianne H.	512 440-9210	512 440-9299	77
Castellano, James G.	314 727-8150	314 727-9195	18, 21, 176
Castellano, Michael J.	212 449-7270	212 449-7291	143
Castillo, Kathy	808 537-9475	808 537-3520	181
Caswell, Brian A.	315 695-2061	315 695-7027	27, 127
Caswell, Janet G.	800 540-9160	810 952-0876	96

NAME	TELEPHONE NO.	FAX NO.	PAGE
Cattalini, David	415 546-8315	415 543-1827	85
Cesnik, Gary R.	212 596-7940	212 596-8878	147
Chait, Edward P.	703 641-5581	703 641-5568	91
Chandler, Mark A.	304 353-5067	304 353-5249	24
Chapman, Benson J.	212 508-8115	212 759-8149	89
Chase, Janet I.	847 564-8290	847 564-4979	62
Chase, Peter N.	703 361-7114	703 361-8225	58
Chatelain, Kenneth R.	202 822-4399	202 822-5640	142
Chauvin, Jr., C. Frank	314 532-5185	314 532-0461	27
Cheese, William G.	402 393-4900	402 393-8491	114
Chehotsky, Martin L.	318 433-1063	318 436-6618	166
Chenok, Philip B.	203 661-1059	203 622-6320	67
Chetkovich, M.N.	415 367-9675		33
Chivatero, Jack P.	216 861-5000	216 583-3950	152
Chopack, John J.	212 872-6674	212 893-2619	103
Christianson, Randolph E.	701 293-7404	701 235-1773	35
Church, Raymond C.	401 331-5720	401 454-5780	183
Cieslak, David M.	818 986-4300	818 986-9050	96
Cingoranelli, Jr., Dominic A.	719 544-1047	719 543-1903	115
Clare, Joseph	415 394-0880	415 394-0889	135
Clarfeld, Robert A.	212 986-7707	212 983-3421	123
Cleveland, S. Thomas	510 944-5371	510 944-1012	94, 119
Cloonan, Paul M.	617 428-5420	617 439-0476	166
Clyde, Nita J.	972 387-8266	972 387-8289	18, 20, 81, 145
Clyde, Robert D.	972 387-8266	972 387-8289	111
Cohen, Jacob J.	410 296-4600	410 828-6084	24, 72
Cohen, Larry	201 907-5750	201 907-5998	89
Cohen, Ronald S.	219 236-8677	219 236-8692	33, 64, 172
Cohen, Stephen A.	203 326-8246	203 326-8312	83
Cokins, Gary	810 642-1296	810 642-1789	77
Comeaux, Jr., Charles S.	501 925-1120		27
Comer, C. Cline	910 274-3000	910 273-3730	165
Comes, Wendy M.	202 512-7357	202 512-7366	117
Compton, John C.	910 274-3000	910 273-3730	167
Conant, Diane S.	702 221-6300	702 221-1299	58
Conjura, Carol	202 467-3840	202 822-8887	147
Connell, John R.	303 296-2229	303 296-3731	73, 112, 124
Conway, Michael A.	212 909-5555	212 909-5557	166
Cook, Ellen D.	318 482-6212	318 482-5906	148
Cook, J. Michael	212 790-0602	203 834-2204	33
Cook, John W.	770 938-6618	770 458-5037	107
Cook, Larry R.	713 955-1280	713 955-2995	111, 112
Coome, Laura	605 334-3848	605 334-8595	183
Coomes, Lora L.	307 634-7039	307 634-5110	184
Cooper, Jane A.	513 397-7708	513 397-7872	83
Cooper, Jr., W. Thomas	502 584-1101	502 584-4960	79
Coplan, Robert B.	202 327-8707	202 327-6725	159
Coppenbarger, Jack O.	601 366-3473	601 981-6079	182
Corcoran, Rick R.	314 444-1551	314 444-1423	92
Corcoran, Thomas J.	302 478-9515	302 478-0262	35
Corfman, Stanley L.	212 870-4279	212 870-4279	120
Cornwell, Diane	502 587-3337	502 583-4157	151
Costello, John J.	310 552-0960	310 557-3468	133
Cougill, David C.	602 837-6676		169
Coulson, Edmund	212 773-1945	212 773-1990	138
Coursen, Gregory A.	248 223-3360	248 352-0018	120
Coustan, Harvey L.	312 879-3495	312 879-4145	19, 22, 56
Coward, Lollie B.	803 791-4181	803 791-4196	161, 183
Cox, Richard R.	919 756-2760	919 756-4067	70
Crangle, Jan S.	803 737-4616	803 737-4685	158
Crawford, Frank W.	405 691-5550	405 691-5646	91
Crawford, Michael A.	405 692-1375	405 692-1352	35
Crawford, P.W.	207 775-2387	207 774-2375	107
Crnkovich, Robert J.	202 327-8785	202 327-6724	122

NAME	TELEPHONE NO.	FAX NO.	PAGE
Crooch, G. Michael	312 507-2339	312 507-1939	102, 172
Cueter, Mary K.	313 952-0200	248 952-0290	29
Cummings, Joseph P.	203 869-8190		33
Cuozzo, Jr., Anthony A.	301 986-0600	301 986-0432	167
Curry, James L.	617 261-8387	617 261-8333	126
Cushing, Barry E.	801 585-3577	801 581-7214	105
Cutler, Debra A.	516 921-3191	516 677-0465	114
Cutler, Kenneth R.	801 292-6200	801 292-1330	35
Daddario, Richard	201 907-5815	201 907-5998	132
Dakdduk, Kenneth E.	201 521-3048	201 521-4444	86
Dale, Robert O.	352 378-2461	352 378-2505	58
Dale, Sr., Donald M.	757 624-5100	757 624-5233	24, 110, 176
Dana, Richard P.	207 846-5143	207 846-3674	24
Danaher, Mitchell A.	203 373-3563	203 373-2441	88
Dance, Glenn E.	202 862-6546	202 785-3289	122
Daniels, Janet D.	860 768-4184	860 768-4398	106
Darcy, John F.	802 864-6628	802 864-6068	35
Darr, Steven C.	202 331-9880		74
Davenport, Debra K.	602 553-0333	602 553-0051	117
Davidson, Howard	716 442-9708	716 385-0516	158
Davis, Beryl	407 246-2678	407 246-2878	116, 145
Davis, John C.	614 225-8755	614 224-1044	91
Davis, Larry R.	906 487-2803	906 487-2944	107
Davis, Michael	310 568-5539	310 568-5778	106
De Mayo, William S.	203 932-7130	203 937-0756	159
Decker, Scott L.	216 622-9590	216 696-7792	127
Deegan, Carol P.	904 375-7739		24
Defiiese, Philip L.	212 536-2108		33
Defreece, Michael T.	402 449-2250	402 449-2207	92
Deines, Dan S.	913 532-6038	913 532-7024	54, 55
Deisher, Timothy R.	812 428-2600	812 422-2019	88
Delesky, Catherine M.	212 819-5121	212 790-6625	81
Delgado, Hugo A.	510 444-0675	510 451-7985	117
Dell, Frederick M.	202 327-8788	202 327-6728	154
DeLuca, John J.	809 773-4305		35
Demaree, Gary F.	406 443-2844		24
Demetrius, John A.	201 812-0100	201 812-0750	62
Denny, Albert R.	316 264-2335	316 264-1489	62
Depusoir, Francisco E.	809 778-3446	809 778-3346	24, 184
Derieux, Samuel A.	804 697-1534	804 697-1525	33
Dever, Raymond L.	201 521-3040	201 521-3083	125
Devine, Denise L.	215 977-8700	215 977-8181	120
Devins, Rosanne	212 885-8323	212 697-5076	81
Devlin, Jr., Frank C.	202 879-4910	202 879-5309	147
Diamond, I.F.	505 242-5271		99
DiGiantommaso, Robert M.	508 699-9568		135
Dillenback, Kathryn H.	207 767-0456	207 767-0451	35
Dingfelder, Karen F.	202 414-1608	202 414-1301	151
Dirks, H. John	415 393-8735	415 393-8644	88
Docili, Robert A.	415 781-0793	415 421-2976	156
Dodge, Harry F.	501 735-1104	501 735-5834	108
Doll, Barry F.	212 819-5027	212 790-6620	142
Doloboff, Joseph M.	202 822-4763	202 822-5837	133
Donahue, Richard B.	508 230-3600	508 230-3633	115
Dopkins, Leonard A.	716 634-8800	716 634-8987	98, 100
Doty, Rick G.	303 440-0399	303 443-7878	27
Doucet, Mary S.	419 372-8046	419 372-2875	161
Downey, James B.	505 988-3977	505 983-4999	78
Doyle, Mary B.	202 862-3171	202 862-3280	89
Drew, Walter R.	714 668-7301	714 957-1080	122
DuBoff, Andrew L.	973 540-8980	973 292-3789	29, 56
Dubrowsky, Harold	810 262-1950	810 350-3581	131
Dunavant, Stephen T.	901 767-9024	901 767-5857	122

NAME	TELEPHONE NO.	FAX NO.	PAGE
Dupke, Edward J.	616 975-4100	616 975-4400	18, 20, 113
Durkin, Ronald L.	310 282-9911	310 282-0781	114
Dycus, E.David	812 882-7730	812 885-6343	176
Dzierzawski, Peggy A.	248 855-2288	248 855-9122	182
Eads, John A.	214 630-9177	214 630-9283	29
Echelbarger, Dennis M.	616 247-8242	616 247-8414	35
Echols, Cynthia H.	602 640-6443		161
Eckart, Dennis E.	202 775-7100		19, 20
Eckman, Mark S.	201 326-4543	201 326-2196	95
Eddy, Kathy G.	304 428-8091	304 485-6252	31, 80, 118
Edwards, Dirk	503 222-4708	503 222-2557	123
Edwards, James D.	706 542-3595	706 542-7196	67
Edwards, Shirley A.	202 862-2774	202 785-0295	121
Einhorn, Alan R.	202 879-4966	202 638-7311	157
Einhorn, David M.	212 355-1700	212 355-2414	138
Eisner, Richard A.	212 891-4002	212 355-3414	176
Elgin, Evelyn	202 467-3968	202 822-8887	135
Elicker III, Lewis E.	717 757-6999	717 757-4550	35
Elliott, Robert K.	212 909-5766	212 909-5104	144, 145
Ely, Mark H.	202 467-3854	202 822-8887	155
Engelbach, J.H.	405 528-4000	405 528-4025	24
Engelhart, Mark W.	605 225-8783	605 225-0508	24
Engstrom, John H.	815 753-6097	815 753-8515	91
Epps, Joe	313 464-8990	313 464-1951	115
Epstein, Joseph A.	954 463-3833	954 463-1175	88
Epstein, Stephen H.	313 446-7287	313 446-7320	27
Esselstein, Jerry L.	614 326-4731	614 457-1507	18, 21, 22
Etchell, William J.	216 241-3272	216 771-4511	168
Evangelista, David	914 354-4646	914 354-6705	86
Evashenk, Marianne P.	916 445-0255	916 327-0019	75
Everidge, Kathryn L.	214 969-8237	214 969-8473	155
Evers, Lori	770 988-9969	770 988-0415	155
Ezzell, Jr, William F.	202 879-5385	202 879-5309	31, 56, 118
Fails, Gary	505 246-1699	505 246-1686	182
Falanga, Joseph V.	212 372-1341	212 372-8341	160
Fanning, Linda R.	414 297-4205	414 297-3955	55
Farber, Arthur	312 207-2818	312 207-6172	24, 59, 128
Feaver, Ellen J.	406 442-1040	406 442-6748	80
Feeney, James E.	401 658-1300	401 658-1534	108
Feit, Alvin M.	301 654-7555	301 656-9115	155
Fensin, Daniel J.	312 207-1040	312 207-1066	176
Ferrero, Jr., Henry J.	212 436-6262	212 436-5977	149
Ferriter, Kaye B.	617 478-5063	617 478-5900	151
Field, Denis M.	312 240-1236	312 240-3311	155
Figuerras, Miguel A.	914 373-2232	941 957-4167	158
Filush, Jerold W.	671 646-3884	671 649-4265	181
Finan, Mary G.	732 571-8748	732 571-8748	67
Fingland, William E.	417 831-7283	417 831-4763	176
Fischer, Steven N.	518 449-3166	518 449-5832	176
Fish, Gary L.	309 438-5259	309 438-8431	24
Fisher, Craig A.	310 443-6258	310 443-6821	156
Fisher, John S.	617 244-0678		81
Fisher, John T.	509 453-0123	509 453-0127	165
Fishman, R. Peter	404 252-3773	404 252-2509	155
Fisk, Alan C.	813 223-1316	813 223-1574	27
Fisk, William J.	802 442-5552	802 442-7314	108
Fitzgerald, Paul J.	210 828-8800	210 828-9801	165
Fitzpatrick, Michael J.	212 773-2457	212 773-1451	86
Flaum, Robert A.	212 596-8040	212 596-8875	144
Fleming, Robert E.	518 449-3166	518 449-5832	70, 71, 168
Floch, Julie L.	212 891-4109	212 891-6033	121
Floyd, Brad	615 377-3825	615 377-3904	184
Flynn, Theodore J.	617 556-4000	617 556-4126	56, 182
Flynn, Thomas D.	212 773-3000		33

NAME	TELEPHONE NO.	FAX NO.	PAGE
Flynn, Jr., Gerald M.	516 689-9203	516 689-9203	152
Foerster, William M.	972 866-2111	972 774-1992	128
Fogarty, Jr., John A.	203 761-3227	203 761-3013	65
Folger, Robert W.	918 749-6601	918 744-1506	164
Footte, Howard S.	518 449-3166	518 449-5832	84
Forbes, Kathryn	602 266-6400	602 266-6491	18, 21
Ford, Terrence E.	972 490-1970	972 702-8321	168
Fordham, Lester L.	503 648-6651	503 640-8639	62
Fortin, Karen A.	410 837-5089	410 837-5722	136
Foss, Robert E.	301 294-5070	301 251-1597	132
Foster, Laurence I.	212 872-7725	212 872-3318	124
Foundotos, George T.	516 244-3217	516 244-5098	29
Fowler, Anna C.	512 471-9473	512 471-3904	75
Fowler, F. David	202 994-6380	202 994-6382	63
Fox, John L.	212 243-9090	212 727-1639	100
Fraenkel, Kurt J.	510 284-1878	510 283-2641	75, 78
Framson, Joel H.	818 789-3236	818 907-5423	123
Franco, Robert S.	202 414-1406	202 414-1401	137
Fraser, Wayne N.	813 821-3133		24
Frazier, Jr., James F.	404 659-2213	404 659-4741	110
Freundlich, Stanley H.	212 832-0400	212 371-1159	176
Frick, Richard L.	408 947-4945	408 947-4975	130
Friedlander, Philip H.	216 737-1848	216 861-4966	61
Friedman, Irwin S.	312 644-6000	312 644-1542	176
Friedman, Lawrence D.	216 566-9000	216 566-9321	137
Fritz, William W.	630 907-5082	630 907-5063	55
Fromer, Roger L.	812 376-3061	812 376-3157	157
Gabrielson, Richard J.	507 437-4518	507 437-8997	84
Gage, Fred H.	219 627-2156	219 627-5145	107
Gaito, Dennis M.	908 272-7000	908 272-7101	166
Galdieri, Anna M.	510 601-6691	501 652-0454	93
Galli, Timothy L.	614 365-2905	614 365-2222	160
Gannett, David M.	617 449-6778	617 449-0720	114
Garay, Mark	202 879-4989	303 638-7318	153
Garbee, Richard A.	703 387-0229		27
Garbinski, Frederick P.	216 896-2417	216 896-4013	75
Gardner, John H.	202 467-3870	202 822-8887	159
Garrett, Richard W.	202 822-4237	202 822-5835	147
Garten, Mark D.	212 490-8000	212 398-0267	177
Garvey, William F.	617 848-9871	617 848-9873	81
Gazda, Marlene	603 622-1999	603 626-0204	182
Geisert, Gregory W.	540 434-5975	540 434-1832	148
George, Carl R.	309 671-4574	309 672-4305	177
George, David L.	714 955-6161	714 970-7417	24
Georgs, William A.	973 912-6297	973 467-8020	66
Gerdener, John G.	612 377-4404	612 377-1325	129
Germano, Lisa C.	804 379-4900	804 379-9816	136
Gerson, James S.	201 521-3004	201 536-1192	65, 89, 168
Gertie, James L.	617 434-8136	617 434-0180	89
Gesseck, Richard H.	860 493-6606	860 727-9728	35
Gethmann, Gary L.	602 327-3408		27
Gettelfinger, Dale L.	812 945-2311	812 945-2603	99
Giddens III, John M.	912 934-7642	912 934-0849	127
Gielow, Jr., Charles H.	510 734-6600	510 734-6611	142
Gifford, Jr., William A.	312 368-0220	312 368-4998	29
Gill, John J.	757 249-3870	757 881-9842	159
Gill, Lawrence M.	312 923-4000		27
Gillen, John J.	504 558-8212	504 529-1439	130
Gillis, N. Scott	310 772-6452	310 772-6684	99, 100
Gingras, Bernard R.	973 227-8100	973 227-4968	24
Gingrich, Margaret	212 885-8410	212 697-5076	82
Glazerman, Ellen	212 773-5686	212 773-6504	56, 107
Gleason, William W.	304 343-5661	304 343-9422	108
Glover, Hubert D.	713 270-7177	713 271-2260	111

NAME	TELEPHONE NO.	FAX NO.	PAGE
Gold, Harvey D.	410 659-5215	410 752-2369	155
Goldberg, William J.	713 221-0143	713 224-5264	123
Golder, George F.	212 909-5471	212 751-2109	129
Goldfarb, Robert L.	516 773-0055	516 773-0089	93
Goldstein, E. Richard	212 490-8000	212 398-0267	129
Goligoski, Richard M.	203 761-3423	203 761-3392	128
Golub, Gerald L.	212 372-1234	212 372-8234	177
Gomez De Torres, Sonia	787 754-6963	787 765-8418	29, 101
Gonet, James S.	212 596-8134	212 596-8946	66
Goodbarn, Steven R.	303 333-3863		104
Goode, Gary G.	515 243-2727	515 362-7200	27
Goodfriend, Karen R.	415 327-9000	415 328-7916	124
Goodrich, George G.	216 781-2140	216 781-3683	135
Gordon, Arthur I.	212 773-2927	212 773-2905	148
Gosline, Brian G.	509 747-2002	509 623-2500	27
Gottschalk, Timothy E.	913 527-5631	913 527-2727	35
Gracik, Jr., L. Michael	804 273-6252	804 747-3632	93
Grafmeyer, Richard	202 327-8808	202 327-6497	153
Graham, Jr., Croley W.	615 377-4600	615 377-6688	59, 95
Graham, Jr., Lynford E.	973 353-5261	973 353-1283	56
Grainger, Jr., Joseph F.	617 859-6659		104
Granow, Robert W.	203 273-1531	860 273-1668	132
Grant, J. Louis	803 342-5151	803 342-5180	108
Gratzer, Bernard W.	502 266-5272	502 261-9512	181
Gray, Janice L.	405 360-5533	405 364-3771	165
Gray, Robert L.	212 719-8300	212 719-3364	125, 183
Graziano, Joseph F.	212 599-0100	212 557-2764	59
Green, Jeffrey D.	212 695-5003	212 695-4638	126
Green, Timothy J.	318 388-4422	318 388-4664	90
Greenage, Robert F.	312 507-9167	312 507-6748	118
Greif, Martin E.	212 372-1302	212 372-8302	151
Greisch, James R.	402 348-1450	402 348-0152	35
Gresham, Jr., Robert E.	704 439-5342	704 982-2220	29
Groomer, Stephen M.	812 855-4026	812 855-8679	97
Gross, Barbara A.	215 884-3000		27
Grossman, James E.	941 687-4010	941 683-9667	165
Grove, E. Dawson	301 663-8600	301 663-0525	29
Groveman, Howard	212 599-0100		169
Groves, Ray J.	212 773-3131	212 355-6231	33, 102
Guy, Daniel M.	212 596-6214	212 596-6091	102, 172
Haas, Michael C.	818 552-2384	818 552-3501	129
Hackett, Peter J.	937 399-2000	937 399-6914	177
Haddox, Emmitte J.	601 948-2924	601 960-9154	108
Haflinger, Margaret A.	619 541-2727	619 541-0335	87
Hagen, Michael E.	501 371-7477	501 371-6703	35
Hahne, Robert L.	202 879-4950	202 638-7844	130
Hajduch, Mark A.	630 574-7878	630 574-1637	137
Hammond, Theresa Davis	617 552-4525	617 552-2097	118
Hamm III, Ward R.	212 596-8790	212 596-8875	68
Hancock, William L.	816 968-2019	816 531-7695	58
Handler, Lawrence D.	203 332-9738	203 336-9231	19, 21
Hand III, James J.	504 835-5522		32
Hanke, Dan H.	210 732-4000	210 732-4400	18, 22
Hanno, Dennis M.	413 545-5658	413 545-3858	56
Hannon, James P.	212 885-8494	212 697-5076	108, 177
Hanrahan, Kevin M.	941 373-2759	941 373-2512	152
Harano, Rodney M.	808 988-6009	808 988-4427	62
Harden, Stuart H.	209 431-6100	209 439-2968	72, 165
Hardenburg, Jim			82
Harding, Wayne E.	303 290-0123	303 290-0123	96
Harnish, Michael W.	312 214-2994	312 220-0021	75
Harper, Bruce J.	713 622-2310	713 622-5613	24, 63, 119
Harper, Melinda M.	303 796-2600	303 796-2612	111, 119, 146
Harper, Rex E.	813 446-0504	813 461-7384	99

NAME	TELEPHONE NO.	FAX NO.	PAGE
Harrington, Dennis P.	212 436-4474	212 436-5975	144
Harrington, James F.	201 521-3039	201 521-3083	59
Harris, David G.	814 863-3572	814 863-8393	148
Harris, Jerome A.	312 917-0632	312 917-0680	24
Harris, John D.	317 383-4242	317 383-4266	177
Harris, Robert R.	561 234-8484	561 234-8488	19, 23
Harte, Neal J.	617 933-1120	617 933-8986	110
Harter, Julie	630 444-5295		82
Hartig, Jay P.	203 316-5743	203 316-5780	138
Hartley, Bruce W.	515 223-7300	515 223-6778	165
Hassler, Bryan M.	334 834-7650	334 834-7310	164, 180
Hayes, James P.	313 446-7460	313 446-7282	118
Hazard, Albert W.	206 292-1800	206 343-7809	84
Hazel, Grady	504 464-1040	504 469-7930	181
Heesacker, Gary W.	509 963-3337		73
Heeter, Charles	202 862-3127	202 862-7098	101
Heffernan, Joseph C.	810 827-0261	810 352-0018	126
Heflin, Marrion	614 480-5457	614 480-5747	29
Hegt, Ronald B.	212 572-5559	212 572-5572	93
Heim, F. Carter	410 841-5575	410 841-1945	35
Heimbucher, Clifford V.			33
Heimer, Nancy M.	612 672-0848	612 673-9167	161
Hein, Clarence D.	303 298-9600	303 298-8118	166
Hein, Marcia J.	714 475-9600	714 752-6857	168
Heisman, Arthur L.	310 826-0855	310 820-6164	88
Helfand, Richard A.	312 507-7165	312 507-3360	123
Heller, Kenneth H.	703 993-1765	703 993-1809	121
Heller, Ronald I.	808 523-6000	808 523-6001	57
Helms, Glenn L.	910 334-5580	910 334-5580	66
Herbert, Thomas M.	505 243-7434	505 242-7235	108, 141
Herber, Jr., John F.	314 727-8150	314 727-9195	67
Herdman, Robert K.	212 773-1772	212 773-1909	166
Hermanson, Dana R.	770 423-6539	770 423-6077	107
Herndon, Diane P.	202 327-8819	202 327-6724	147
Herskovitz, Don	202 879-4945	202 638-7311	83
Herskowitz, Israel J.	201 938-3185	201 938-3367	127
Hertlein, Rudolph L.	212 258-7900	212 846-1717	76, 79, 112
Herz, Robert H.	201 521-3038	201 521-3083	138, 166
Hevia, Daniel J.	813 898-2727	813 823-5404	168
Hill, H. Brent	208 356-3689	208 356-3689	110
Hill, Daryl J.	405 841-3800	405 841-3801	88, 183
Hill, DeAnn M.	316 856-5209	316 856-3941	110
Hill, Robert R.	502 584-2500	502 585-1647	70, 74
Himeback, Linda S.	215 378-1175	610 378-0999	126
Hitchner, James R.	404 873-6633	404 873-0010	70
Hoffman, Arthur S.	212 372-1512	212 372-8512	32, 133
Hoffman, Gary S.	214 960-5900	214 960-5901	146
Hoffman, Leslie L.	312 917-0648	312 917-0648	110
Hoffman, Sally L.	212 605-3117	212 605-3128	125
Holden, John D.	770 476-4877	770 476-0566	124
Holder, William W.	213 740-4855	714 642-9664	32, 54, 61
Holderman, John B.	219 295-1991		82
Holl, Eldon F.	310 312-4582	310 312-4527	99
Holland, J. Bruce	713 652-4195	713 652-4151	88
Holland, Marcia K.	425 644-4800	425 562-8853	184
Holloway, Mark W.	212 902-1000	212 902-4303	144
Holman, David L.	212 773-2326	212 773-3035	97
Holmes, Deborah	212 773-1380	212 773-6210	161
Holt, Jeremy K.	301 330-5420	301 548-0852	147
Holton, Stephen D.	804 346-9595	804 965-0628	65, 67
Holub, Steven F.	813 229-2321	813 229-2359	157
Holyoak, David L.	212 599-0100	212 557-2764	95
Hood III, J. Thomas	410 296-6250	410 296-8713	76, 181
Hooks, Karen L.	954 525-5878	954 525-5879	80

NAME	TELEPHONE NO.	FAX NO.	PAGE
Hooton, James G.	312 507-2002	312 931-0258	166
Horberg, Jane M.	312 650-5919	312 650-5917	27
Horstmann, Charles A.	312 507-3071	312 507-2548	31, 125
Horton, Debbi-Jo	401 435-4988	401 434-9203	139
Hovdestad, Gary D.	701 852-0196	701 839-5452	108
Huber, William F.	212 596-5510	212 596-5908	135
Huey, Bruce E.	708 799-6800	708 799-6845	151
Hughes, Jesse W.	757 683-3520	757 683-4076	70, 73, 75
Hull, Douglas E.	802 229-5616	802 229-1262	73
Hull, Kenneth J.	708 583-2000	708 452-9347	120
Hultz, Randy L.	417 831-7283	417 831-4763	82
Hunsaker, Sam W.	405 843-3534	405 843-3534	60, 63
Hunt, Donald W.	770 952-3030	770 952-4420	54
Hunter, Karen E.	804 775-5831	804 775-5819	83
Hunter, Pamela A.	310 494-1121		27
Husberg, Terri L.	612-525-2254		149
Hyatt, Larry R.	615 377-4600	615 377-6688	141
Hyde, Nancy K.	405 848-1099	405 848-1163	152
Iacuzio, Nicholas L.	617 478-5258	617 478-3900	131
Iannaconi, Teresa E.	212 909-5426	212 909-5699	138
Igdalsky, Hope M.	860 647-4810	860 649-5824	140
Ihlanfeldt, W.J.	281 497-5088	713 497-5035	89
Iino, Thomas	213 688-3201		24
Inzina, J. Michael	318 281-4492	318 281-4087	65
Isaacs, Jed P.	212 986-3900	212 972-9088	177
Israeloff, Robert L.	516 872-3300	516 872-3128	33, 59 80
Isserman, R.D.	212 873-1085		29, 70, 72
Izard, C. Douglass	703 308-6300	703 308-6131	148
Jackson, Daryl W.	703 307-3562	703 532-4806	149
Jackson, Jr., Norwood J.	202 395-3993	202 395-3952	65
Jacobs, Barry A.	216 461-0536	216 461-1611	111
Jacobs, Patrick W.	612 631-1224	612 639-1965	108
Jacobsen, Craig M.	801 537-5224	801 363-7371	111
Jacoby, Julian E.	212 838-5566	212 838-3636	101
Jacoby, Timothy J.	617 772-3350	617 476-3985	104
Jaffe, Larry R.	954 429-2294	954 420-4611	157
Jankowske, Wayne	800 582-5835		71
Jarriel, Jr., James H.	904 487-4998	904 414-7488	126
Jeffries, Larry A.	208 345-5383	208 345-5505	29
Jelley, Monica S.	504 261-8465	504 262-0890	105
Jenkins, William H.	913 899-3676	913 899-7331	177
Jensen, Earl A.	303 245-9200	970 243-8291	108
Jensen, Sharon A.	800 283-8386	715 836-9350	108
Jevne, Ann D.	203 847-4068	203 849-0624	99
Jimenez, Edna I.	787 754-1950	787 753-0212	183
Johnson, Brent C.	904 224-2727	904 222-8190	80
Johnson, Byron F.	312 507-7289	312 507-6695	130
Johnson, Carlos E.	405 552-3810	405 552-3846	119, 142
Johnson, Frank P.	970 491-7401	970 491-7396	85
Johnson, J. Sam	706 886-3173	706 886-1050	35
Johnson, Mary E.	412 261-4895	412 261-2301	164
Johnson, Norbert J.	608 249-6622	608 249-1411	177
Johnson, Robert T.	404 331-6048	404 331-0031	155
Johnson, Wesley P.	202 530-6388	202 296-6495	57
Johnson, Jr., E.C.	203 761-3022	203 761-3418	64
Johnston, Randall B.	703 917-5325	703 917-5383	85
Jones, David B.	201 683-7125	201 683-7419	91
Jones, Edward R.	601 762-0021		36
Jones III, Ambrose	804 644-4525	804 780-0576	168
Jordan, Ellis D.	414 347-6212	414 347-6210	92
Jordan, Thomas G.	248 644-2300	248 644-2313	100
Jorgensen, Dean A.	612 332-0001	612 332-8361	83
Joseph, Douglas A.	860 561-4000	860 521-9241	141

NAME	TELEPHONE NO.	FAX NO.	PAGE
Joy, Jean M.	617 428-5432	617 439-0476	68
Julian, Gary L.	602 273-0100	602 275-2752	180
Jungck, Richard L.	816 221-6300	816 221-6380	72
Kahn, David N.	212 372-1303	212 372-8303	123, 146
Kaland, Krista M.	414 476-1880	414 476-7286	169
Kamler, Ray F.	901 682-2431	901 683-5482	142
Kanaga, William S.	212 773-2334	212 773-1066	33
Kane, Robert F.	703 394-2590	703 394-2991	156
Kaplan, David B.	203 316-5745	203 316-5780	58
Kaplan, Lawrence O.	312 917-0631	312 917-0680	144
Karlinsky, Stewart S.	408 924-3482	408 924-3463	83
Karpinski, Marie	410 539-0000	410 528-3345	104
Kassouf, David P.	205 322-8636		27
Kassouf, Gerard J.	205 322-8636	205 324-0135	139
Kasun, Jan G.	619 239-7000	619 239-7999	131
Katch, Ronald S.	847 446-3700	847 446-7514	125
Kattell, Stephen H.	352 372-6300	352 375-1583	121
Katz, Allen G.	617 899-3100	617 899-1361	60, 143
Kautter, David J.	703 847-8878	202 327-6714	149
Kean, Lawrence M.	414 786-1500	414 786-3280	79
Kearns, Richard P.	212 596-5780	212 596-8990	18, 21
Keeline, Thomas J.	314 342-4925	314 342-1100	137
Keenan, John J.	410 783-8300		131
Keeter, Neil P.	202 327-5957	202 327-6707	142
Kehoe, Clarence G.	212 536-6904	212 840-7066	87
Keim, Jr., William O.	860 280-0573	860 280-0859	97
Keith, Robert M.	813 974-6516	813 974-6528	70, 72
Keller, Christopher G.	914 644-7334	914 644-6952	78
Keller III, Charles E.	301 663-8600	301 663-0525	67
Kelly, Steven D.	517 799-9580	517 799-0227	177
Kennedy, John H.	610 649-3865		60, 105
Kennedy, Jr., Gilbert W.	508 565-1219	508 565-1444	112
Kenney, M. Dean	617 859-6918		24
Kent, Ralph E.	919 692-6734		33
Kern, Donald P.	212 909-5468	212 909-5699	168
Kero, Walter J.	406 549-4148	406 549-3003	36
Kersh, Arthur F.	601 544-8271	601 544-3662	156
Kessel, Leo L.	513 784-7100	513 784-7204	73
Kessler, Stuart	212 372-1304	212 372-8304	18, 20, 21, 22, 23, 145
Keyser, Stephen H.	314 692-3114	314 692-3044	78
Kies, Howard J.	804 673-4424	804 673-5799	177
Kilinskis, Robert A.	312 507-5436	312 507-1720	147
Kilkeary, John J.	212 773-2121	212 773-1999	65
Kimmerling, Jeffrey C.	317 464-1560		28
King, Betty P.	606 986-7987	606 986-7987	91
Kinney, John E.	202 467-3939	202 822-6473	142
Kirkman, William E.	417 865-8701	417 865-0682	99
Kirschner, Bradley W.	206 643-5233	206 454-4529	135
Kirtley, Olivia F.	502 625-2110	502 625-2122	18, 22, 23, 145
Kissel, Nicholas	415 951-3020	415 989-7636	68
Kistler, Linda H.	508 934-2728	508 934-3011	29
Kleeman, Jr., Robert E.	303 779-5710	303 779-0348	112
Klein, Kyle H.	202 327-8843	202 327-6715	89
Klein, Mitchell L.	914 634-4674	914 634-2328	139
Kleinow, Edward	513 723-4281	513 723-4331	111
Kliegman, Edwin J.	516 541-1145	516 390-1001	110
Kline, Robert J.	412 934-0344		129
Kline, Susan W.	317 826-0971	317 826-0971	18, 23
Klockow, Anthony J.	414 832-9476		85
Knoll, Robert J.	203 761-3203	203 761-3513	166
Knowlton, Stephen H.	713 750-4719	713 750-6000	111
Knutson, Peter H.	610 649-2614		89
Koepke, James A.	810 244-3000	810 244-3090	164, 165
Kohan, Richard L.	212 596-7835	212 596-5952	160

NAME	TELEPHONE NO.	FAX NO.	PAGE
Kolins, Wayne A.	212 885-8595	212 697-5076	166
Kolton, Paul	203 322-5045	203 322-5148	19, 21, 23
Kominsky, Larry B.	312 782-6814	312 782-8467	156
Komlyn, A.M.	203 965-5633	203 965-5609	149
Koppel, Michael D.	617 482-1100	617 482-1565	122
Korn, Terry H.	212 708-3947	212 397-7872	70, 113
Korpi, Alan R.	617 973-2758	617 988-0804	85
Kostoglian, Aram G.	212 885-8000	212 697-5076	129
Koval, Douglas C.	972 386-4200	972 788-4117	62
Kramer, Jack A.	312 346-4242	312 917-0680	131
Kramer, Sandra S.	352 392-8898	352 392-7962	106
Kreger, Jerome D.	513 621-8300		28
Kreinik, Theodore H.	203 598-3800	203 598-3500	30, 108
Kreischer, John L.	215 441-4600		24
Kroner, Dennis R.	312 251-0888	312 251-1555	73
Krostich, Henry J.	516 621-4995	516 621-5176	62
Kruger, Allan I.	954 731-7720	954 731-9757	149
Krull, Jr., George W.	312 616-7068	312 861-1340	82
Kubera, Patricia L.	312 822-6271	312 817-1755	98
Kueppers, Robert J.	203 761-3579	203 761-3609	125
Kuhnert, James E.	603 358-4614		77
Kulish, Carol	202 862-3170	202 785-5102	137
Kundinger, Thomas J.	303 534-5953	303 595-4436	30
Kuperstein, Paul D.	310 278-5850	310 271-0765	25
Kupferschmid, Lana	201 666-3939	201 666-6542	161
Kurtz, James R.	415 802-2600	415 802-2661	180
Kurtz, John C.	561 562-9031	561 562-9998	36
Lacey, John M.	310 985-4576	310 985-7586	81
LaGue, Jr., John L.	802 229-3150	802 229-3150	98
Lajoie, David E.	972 235-4904		160
Lambert, Deborah D.	301 656-0040	301 656-0518	64, 98
Lambert, Robert W.	212 909-5414	212 909-5699	125
Landes, Charles E.	513 651-5800	513 651-0391	65
Landes, Wayne C.	419 247-2863	419 247-2872	108
Landesman, Earl S.	313 994-1188	313 994-9014	76, 77
Lane, James M.	407 843-1190		25
Lane, Jamie M.	630 623-4628	630 623-4783	80, 82
Lang, Eva M.	901 685-2120	901 685-2199	113
Langelier, Carol A.	202 512-5079	202 512-9193	66
Langley, Cheryl L.	503 641-7200	503 626-2942	183
Larkin, Richard F.	703 641-5522	703 641-5568	121
Larson, Carol H.	313 396-3247	313 396-3928	68
Larson, Rholan E.	612 376-4770	612 376-4850	33
LaRue, David	804 924-3235	804 924-7074	83
Laskin, Dori	610 669-6447	610 669-6145	89
Latshaw, Alan R.	312 507-7337	312 507-0520	104
Lau, Marilee P.	415 951-7659	415 397-1129	132
Lauber, Christine A.	219 288-4801	219 287-4286	111
Laudick, James S.	317 383-4117	317 383-4200	152
Layne, Mark M.	901 668-7070	901 668-1218	36
Layton, Leroy			33
Lazor, William R.	717 283-2727		25
Leach, Christopher J.	619 676-6801	619 676-6803	95
Leary, William	202 822-4166	202 822-5845	103
Leathers, Patricia L.	404 727-2328	404 727-2348	121
Ledwith, James W.	619 231-0200	619 238-3820	59
Lee, Bernard Z.	713 871-0706	713 629-0920	33
Lee, Rebecca M.	205 870-7555	205 870-8676	115
Leeman, Gary	810 851-9199	810 626-7577	128
Legge, David R.	703 750-9595		85
Lehman, Robert W.	212 773-4505	212 773-4501	132
LeMaster, Herbert L.	937 320-1717	937 320-1818	151
Leonard, Katherine T.	619 259-2621	619 259-2623	156
Lerman, Jerry L.	212 372-1305	212 372-8305	155

NAME	TELEPHONE NO.	FAX NO.	PAGE
Lerner, Herbert J.	202 327-8379	202 327-7406	80
LeRoy, William M.	415 433-9095	415 433-9094	86
Leslie, Robert J.	602 264-6835	602 265-7631	121
Lester, Charles L.	904 487-9175	904 488-6975	125
Levey, Steven I.	303 831-5014	303 831-5032	123
Levin, Steven G.	612 376-9202	612 376-9876	87
Levy, Julian J.	203 326-8409	203 326-8410	135
Levy, Louis E.	201 376-3984		169
Lewis, Alan D.	203 327-8066	202 327-6725	135
Lewis, Elliot P.	202 219-5906	202 219-4453	126
Lewis, George A.	318 988-4930	318 984-4574	134
Lewis, William J.	202 414-4339	202 414-1301	85
Ley, Barbara A.	405 848-0255	405 848-0148	157
Lichner, Michael J.	310 557-0300	310 557-1777	157
Lichty, John A.	307 265-4311	307 265-5180	25
Liddle, Rodney T.	630 512-1105	630 512-1138	138
Lifson, David A.	212 572-5500	212 572-5557	149
Ligelis, Tina G.	703 845-0520	703 845-0521	139
Lightburn, Robert C.	404 870-1102	404 870-1290	142
Lilly, Fred L.	216 241-4000	216 241-4326	67
Lindeman, Robert G.	847 517-7070	847 517-7067	111
Linville, Mark E.	509 335-2421	509 335-4275	57
Lipman, Jerome H.	312 263-4455	312 419-6689	129
Lipshie, Norman W.	212 252-1600	212 252-1515	108
Lipton, William J.	212 773-6000	212 773-3030	133
Liss, Jeffrey H.	203 270-6612	630 993-3670	77
Littlefield, James M.	301 540-0595	301 414-0074	157
Loden, Carl A.	804 273-6206	804 747-3632	122
Long, Ellen M.	816 747-9125	816 747-9490	139
Longano, Donald R.	202 414-1301	202 414-1564	153
Lorenz, Wanda	214 220-7127	214 871-0011	32, 58, 146
Love, Jr., Vincent J.	212 338-0600	212 338-0968	134
Lowe, Herman J.	504 387-0011	504 383-4420	33
Loyd, D. Scot	316 241-1826	316 241-6926	91
Lubin, Gary	909 423-4532	909 735-1145	77
Luchs, Lorin D.	202 496-1717	202 496-1717	154
Lund, Cynthia S.	314 997-7966	314 997-2592	80, 119, 182
Lundstrom, Bryan E.	314 727-8150	314 727-9195	56
Luttinger, Matthew R.	212 422-1000	212 422-0144	144
Luttrell, Mark S.	805 325-7500	805 325-7004	113
Lynch, Carol S.	404 562-6462	404 562-6509	56
Lynch, John J.	212 259-2441	212 259-1352	143
Lynn, Anthony D.	417 882-0904	417 882-4343	62, 164
Lyons, Derald L.	303 792-3020		25
MacBain, Mary R.	913 492-8110	913 492-5650	95
MacDonough, Laura M.	202 327-8060	202 327-9510	137
Machen, Don L.	334 887-7022	334 887-7221	28
Maddocks, Earle J.	706 722-5337		28
Madigan, Jr., William J.	703 280-5400	703 280-5405	36
Mahoney, James F.	215 568-2209	215 568-1544	104
Maida, Joseph C.	609 882-6874	609 882-2052	159
Maisel, Lawrence S.	914 381-2700	914 381-2750	77
Malayter, Patrick M.	317 383-4270	317 383-4266	153
Malone, Charles F.	910 334-7581	910 334-7093	56
Mandelbaum, Cyril A.	515 244-8600	515 244-8415	113
Mandigo, Theodore R.	630 279-8144	630 279-4701	112
Mann, Dewey E.	423 756-6585	423 755-0742	126
Manos, Elizabeth T.	813 461-9199	813 461-0674	87, 129
Manos-McHenry, Deborah L.	216 689-9278	216 689-5205	141
Maple, Betty L.	313 396-3758	313 396-3530	118
Marblestone, Philip K.	202 822-4206	202 822-5845	89
Marcon, Martha E.	213 955-8443	213 955-8690	100
Marcus, Alvin M.	316 267-7231	316 267-0339	108
Mard, Michael J.	813 985-2232	813 988-8209	113

NAME	TELEPHONE NO.	FAX NO.	PAGE
Mardo, Anthony G.	401 274-8400		28
Mares, Michael E.	757 873-1587	757 873-2324	149
Margolis, Neal	415 323-2438	415 323-2454	80
Markell, William	302 737-5473	302 831-4676	101
Marks, Kevin	212 819-5061	212 790-6625	82
Martens, Theodore F.	212 259-2063	212 259-4512	134
Martin, D. Edward	212 891-4020	212 891-6033	80
Martin, Joann M.	402 467-7700	402 467-7885	100
Martin, LeRoy E.	612 921-7720	612 921-7701	177
Martin, Susan	616 245-1218	616 245-1810	149
Martin, Jr., James P.	404 231-8676	404 237-1291	180
Mason, Jimmie L.	806 797-3251	806 791-7816	25, 57
Masterson, Ellen H.	214 754-5357	214 754-5121	132
Matheny, Richard E.	504 346-0285	504 381-9197	130
Mathers, Robert A.	414 231-5890	414 231-1004	160
Mattia, Alfonse M.	908 287-1000	908 287-3200	64, 177
Mattson, Lucretia S.	715 836-2184	715 836-3582	36
Matusiak, Jr., Louis W.	317 383-4131	317 383-4266	59
May, Robert L.	201 379-5828	201 467-1308	34
Mayberry, Mark D.	312 616-4682	312 856-1379	97
Maynard, Thomas C.	503 644-5111	503 644-5111	36
Mayshak, Leon F.	561 687-4005	561 687-4061	131
Mazer, Robert E.	410 685-1120	410 547-0699	92
McCarthy, Elizabeth M.	212 596-8721	212 596-8958	131
McClanathan, Jeffrey P.	813 821-6161	813 822-4573	83
McComb, James P.	904 279-5611	904 279-6536	59
McCoy, Peter L.	802 658-1808		25
McCullar, Robert L.	334 687-6659	334 687-4841	97
McCulley, Douglas B.	602 277-7444	602 954-6223	93
McDaneld, Kenton A.	316 685-0222	316 685-1868	90
McDaniel, David A.	317 842-4466	317 577-7724	93
McDonald, Charles L.	352 392-8880	352 846-0458	59
McDonald, John E.	713 850-8787	713 850-1673	137
McDonald, Julie K.	850 526-3207	850 526-5322	126
McDonald, W. Scott	915 672-4000	915 672-7049	129
McEachern, Stephen M.	713 260-5230	713 260-5240	66
McElroy, Charles J.	612 376-4700	612 376-4850	25, 71
McFarlane, Kevin J.	303 876-3271	303 876-3374	56
McGrath, Jr., Thomas A.	203 761-3185	203 761-3500	167
McGuire, Thomas C.	405 223-8438	405 223-8602	128
McIntee, David G.	973 492-5000	973 492-9250	140
McKinless, Kathy J.	202 467-3233	202 467-4843	161
McKinley, Gary N.	415 546-8200	415 546-0255	168
McKoy, Lawrence W.	757 624-5144	757 624-5233	74
McNally, John J.	202 789-1844	202 789-1847	180
McPherson, Gerald N.	719 543-0516	719 544-2849	137
Mead, Daniel E.	616 451-0251		169
Mecimore, Jr., C. Douglas	910 226-8476	910 228-0561	78
Medley, Mary E.	303 773-2877	303 773-6344	145, 180
Mednick, Robert	312 507-2235	312 507-4239	19, 21, 22, 23, 120, 145
Meehan, Daniel J.	201 403-6420	201 226-8124	36
Meinert, John R.	312 693-4800	312 693-6255	80
Melancon, Barry C.	212 596-6001	212 596-6128	18, 20, 21, 22, 23, 145
Melnikoff, Richard	212 372-1550	212 372-8550	164
Mendelson, Dan L.	202 879-5315	202 638-7311	135
Mendenhall, Paul K.	801 292-3865		32
Metzger, Moshe	212 372-1306	212 372-8306	122
Metzler, James C.	716 842-6600	716 842-6639	95
Meyers, Russell V.	757 873-0006	757 873-0191	125
Meyer III, William G.	502 585-1600	502 585-1601	139
Michel, Kevin A.	609 951-0879		78
Miller, Curtis	317 580-2000	317 580-2117	64
Miller, Fred B.	614 365-7039	614 365-7066	25
Miller, James B.	412 835-2935		169

NAME	TELEPHONE NO.	FAX NO.	PAGE
Miller, Michele K.	630 444-5288	630 584-5581	148
Miller, Rebecca J.	507 288-8475	507 288-8502	86
Miller, Richard Lowell	216 861-2071	216 861-8166	125
Miller, Steven G.	206 281-0281		25
Miller, Thomas E.	304 526-3586	304 526-3656	36
Mills III, Richard E.	816 968-2027	816 531-7695	151
Mingle, J. Curt	414 854-4265	414 854-4265	119
Minkler, Robert J.	314 231-2441	314 241-0609	108
Minnick, Craig A.	312 917-0649	312 917-0680	139
Minnix, Melanie L.	312 993-0407	312 993-9954	79
Miskel, Leonard A.	805 644-1312	805 644-3732	160
Mitchell, Bert N.	212 709-4500	212 709-4695	67
Mitchell, Dianne K.	615 741-3697	615 532-2765	117
Mitchell, James K.	214 969-9701	212 969-9773	123
Mitchell, Thomas E.	203 761-3136	203 761-3013	83
Molaro, Michael	212 596-6125		184
Mollere, Harold J.	504 288-2264	504 833-9093	108
Molloy, Mary B.	212 552-7209	212 552-0624	79
Molvar, Roger H.	213 237-3717	213 237-2973	59
Monk, Jr., Harold L.	352 372-6300	352 375-1583	146, 164
Monroe, Janis R.	303 649-0336	303 649-0344	96
Montague, Lawrence F.	203 708-4517	203 708-4542	160
Montgomery, Z.H.	803 256-0002	803 254-4724	18, 20
Montoya, Dante L.	509 372-1668	509 373-1050	161
Montoya, Mary L.	605 336-7213	605 336-7253	72
Moore, Barbara	914 765-5148	914 765-7620	103
Moore, Kenneth W.	609 390-3600		25
Moore, Mary K.	915 335-4105	915 335-3281	117
Moore, Randy W.	305 294-5234	305 294-3056	30
Morano, Alfred P.	617 275-0627	617 698-1803	61
Morgenson, David L.	816 221-6300	816 221-6380	90
Morin, Grace S.	207 784-2338		76
Morris, David M.	212 701-7007	212 701-7044	59
Morris, James E.	317 383-4010	317 383-4266	99, 125
Morris, William H.	313 259-1130	313 259-1163	136
Morrissey, Eileen	310 512-3502	310 512-5647	76, 77
Morrissey, Edward R.	212 436-2795	212 436-5953	98
Mosch, Jr., Robert D.	302 478-3310	302 478-8524	30
Moseley, Richard H.	312 207-2965	312 207-2786	165
Moskowitz, Harvey D.	212 759-9322	212 588-9116	133
Moss, William R.	972 687-8582	972 687-6018	79
Moulton, Vincent A.	617 723-7900	617 723-3640	25
Moyers, Patricia M.	304 342-5461	304 344-4636	55, 184
Muirhead, Thomas C.	307 265-4311	307 265-5180	157
Mullane, Thomas J.	816 942-3133		28
Mulligan, Thomas J.	614 461-1040	614 469-1040	140
Mumm, Janice M.	402 665-6244	402 665-2280	25
Munion, Lynda Dennis	407 246-2294	407 246-2707	161
Murphy, Alan C.	610 558-3900	610 558-7293	73
Murphy, Leslie A.	616 774-8221	616 774-0702	110
Murrey, Jonte M.	504 924-6007	504 922-4324	78
Murrin, Daniel J.	202 327-6356	202 327-6459	126
Nabi, Eddie A.	516 482-1752	516 482-5216	105, 136
Nahon, Bea L.	425 641-5144	206 562-0093	140
Nasberg, Stanley H.	212 641-6701	212 641-6888	177
Nason, Robert E.	312 856-0001	312 565-3485	177
Naus, James H.	317 632-8989	317 269-6694	32, 177
Neary, Patrick B.	630 444-5354	630 584-5581	81
Neary, Robert D.	216 861-8206	216 861-8150	169
Needles, Jr., Belverd E.	312 362-5130	312 362-6208	95
Neiman, Howard F.	404 266-1900	404 266-3436	116
Nellen, Annette	408 924-3508	408 924-3463	154
Nelson, Dennis L.	847 981-1100	847 981-1327	36
Nelson, Gary S.	408 267-7880	408 267-3107	58

NAME	TELEPHONE NO.	FAX NO.	PAGE
Nelson, Melissa	208 344-6261	208 344-8984	181
Nemes, Daniel J.	810 540-6600	810 540-1328	93
Nesi, Nicholas A.	212 885-8420	212 697-4840	142
Netterville, Jake L.	504 922-4600	504 922-4611	34
Neubecker, James S.	517 334-8050	517 334-8079	81
Neuhausen, Benjamin S.	312 507-2307	312 507-1939	59
Newman-Limata, Nancy L.	203 316-5732	203 316-5780	30
Newton, Keith O.	214 855-7316	214 855-7384	68
Nichols, Linda M.	806 742-1541	806 742-2099	72
Nicholson, Brent B.	419 372-8236	419 372-2875	72
Nielsen, Patricia M.	393 444-4814	303 444-9039	93
Nissenbaum, Martin	212 773-2416	212 773-1885	93
Nolan, Jr., Andrew E.	212 596-8380	212 596-8872	86
Noonan, Edmund R.	212 909-5488	202 909-5699	65, 102
Norberg, Eric A.	703 716-6000	703 478-0165	123
Noreen, Richard L.	616 774-7000	616 776-3680	137
Norman, Jr., John L.	703 237-2586		148
Nusspichel, Francis T.	212 708-4143	212 245-3302	25
Oberly, Kathryn Anne	212 773-2500	212 773-2525	134
O'Brien, Timothy M.	303 831-7100	303 832-7350	36
O'Connell, Edward W.	201 994-9400	201 992-6760	167
O'Connell, Jr., Frank J.	630 574-1619	630 574-1637	103
O'Connor, Eileen J.	202 861-4158	202 833-9165	154
O'Connor, Paula C.	206 431-1650	206 839-7617	80
O'Connor, Walter F.	212 636-6122	212 765-5573	54, 124, 148
O'Dell, Judith H.	610 688-3200	610 688-1492	19, 20
O'Dell, Lisa L.	304 525-0301	304 522-1569	62
O'Grady, Edward J.	610 449-7819	610 789-8263	107, 114
Oliphant, W.J.	305 622-4234		34
Olmstead, Trenton S.	319 352-4217	319 352-0922	152
Olson, Mitchel L.	701 237-3343	701 237-5122	155
O'Mara, Daniel J.	215 519-4340	610 519-7864	30
O'Neil, Cherie J.	813 974-6888		148
O'Neill, Thomas P.	410 837-3770	410 725-2369	177
Oppenheimer, Jack S.	407 425-4636	407 648-1938	60, 148
Orbach, Kenneth N.	561 367-2779	561 367-3978	122
Orlando, Frank P.	717 455-9408	717 455-3413	110, 146, 177
O'Rourke, Eugene A.	415 468-7470	415 468-7474	85
Orr, Donald W.	405 275-1650	405 273-2691	157
Ortiz, Edilberto C.	312 565-1318	312 565-4386	118
Oshima, Isoo	808 949-6481	808 947-7433	25
O'Sullivan, Barry J.	914 253-4394	914 253-6127	103
Otten, Julius A.	313 983-0416		25
Outslay, Edmund	517 432-2912	517 432-1101	154
Overstreet, Robert S.	212 708-4000	212 708-5614	129
Oveson, W. Val	801 297-3905	801 297-3919	142
Owen, Robert R.	214 969-9690	214 969-9767	28, 143
Packer, James W.	602 279-9090	602 279-9136	159
Page, Roger L.	202 879-5360	202 879-5676	133
Pahssen, Wayne A.	616 946-6652	616 946-3638	25
Paige, Kenneth L.	412 396-6271	412 396-4764	32, 119
Pallais, Don	804 784-0884	804 784-0885	64
Panik, Paula C.	860 277-7499	860 954-3708	98
Pankratz, Susan M.	414 337-2814	414 336-5130	152
Pany, Kurt	602 831-2288	602 838-7044	66
Parker, Samuel	617 868-3900	617 349-3955	105
Parr III, T. Charles	210 349-4431	210 349-4481	157
Pasas, Norman L.	312 879-3189	312 879-3678	60
Patton, Jeannie	801 359-3533	801 359-3534	184
Paulsen, George C.	415 592-9430	415 592-5328	140
Pearlman, Frank J.	312 616-4658	312 856-9019	125
Pearson, David B.	216 861-2072	216 861-8166	70, 71, 168
Pecarich, Pamela J.	805 663-8815	805 665-2058	149
Peck, Jeffrey J.	202 862-6449	202 862-7098	57

NAME	TELEPHONE NO.	FAX NO.	PAGE
Peller, Philip R.	312 507-1047	312 507-2548	134
Pendergast, M.A.	518 449-3166	518 427-8259	19, 23, 63, 102, 173
Perna-Damon, Susan E.	617 893-2313	508 952-6477	127
Perry, Rowland H.	318 323-1411	318 323-4023	36
Persoff, Ilene L.	516 427-4545	516 427-9374	93
Petersen, Robert A.	415 854-8060	415 854-9354	19, 20, 60
Petito, Joseph P.	202 822-5812	202 822-5640	57
Peto, Loretta	520 790-0044	520 790-0011	155
Pettine, Edward I.	401 421-6600	508 678-6664	109
Pfieger, Deborah J.	202 822-4293	202 822-5845	156
Philbrick, William E.	508 791-0901	508 799-2059	154
Phillippi, Charles W.	505 888-0388	505 888-0370	135
Phillips, Annette J.	212 773-5058	212 582-3451	101
Pickman, Milton	415 464-0278	415 461-7076	154
Pielech, Marilyn W.	401 658-3356	401 658-1573	128
Pielech, Robert M.	508 995-8590	508 995-0046	75, 112
Pier, Mary L.	312 629-8443	312 629-8445	139
Pierce, Jo L.	319 398-3109	612 935-7485	136
Piluso, Richard E.	212 521-2626	212 521-2467	32, 79, 145
Pimentel, Michael A.	209 576-0761		28
Pincus, Karen V.	501 575-6119	501 575-7687	55
Pinnock, Roger B.	801 533-0409	801 533-0414	109
Pioso, James L.	414 273-0500	414 273-0184	129
Pirolli, William R.	401 823-5701	401 823-5704	141
Pitman, Marshall K.	210 458-5238	210 458-4322	126, 129
Platau, Steven M.	813 839-4699	813 832-4827	134
Platner, Michael L.	202 682-8418	202 682-8294	153
Player, Richard S.		214 741-8686	76
Plimpton, Linda	907 562-4334	907 562-4025	180
Points, Ronald J.	703 741-1000	703 741-1601	173
Polansky, Gerald A.	301 871-8259	301 871-0889	34, 80, 135
Pomerantz, Irwin	213 874-0201	213 874-6178	116
Pool, Jr., Joseph D.	704 523-4122	704 525-5148	36
Poole, J. Allen	404 762-7758	404 767-3217	120
Porrino, Peter R.	212 898-5135	212 898-5007	98
Porter, Jeffrey A.	304 522-2553	304 522-6265	149
Porter, Robert D.	307 265-4311	307 265-5180	36
Possin, James L.	608 257-6761	608 257-0893	150
Prasco, Mary K.	219 736-1962	219 736-1964	116
Pratt, James H.	812 855-8966	812 855-8679	105
Predhomme, Michael J.	248 540-1040	248 540-1964	152
Prescott, C. Eugene	919 756-4463	919 756-0168	158
Prescott, James J.	401 421-2710	401 274-5230	36
Presperin, Peter W.	203 356-4946	203 356-4940	98
Press, Eric G.	215 204-8127	215 204-5587	138
Preston, Carol W.	410 296-6250	410 296-8713	143
Previts, Gary J.	216 368-2074	216 368-4776	19, 22
Price, Betty L.	615 343-6603	615 343-0530	78
Price, J. Clarke	614 764-2727	614 764-5880	145, 183
Prieto Blanco, Jesus M.	787 763-7000	787 763-7700	118
Prigge, Charles A.	603 352-4500	603 352-8558	62
Pruskowski, Alfred M.	212 685-7215	212 685-7277	126, 127
Puckett, G. Douglas	817 332-3709	817 335-2927	152
Pugh, Will J.	423 549-7570	423 971-4479	28
Pungello, Michael L.	609 282-7001	609 282-7066	104
Purcell III, Thomas J.	402 280-2062	402 280-1874	147
Purdum, Dennis R.	212 773-3050	212 773-3051	31
Quinn, James W.	212 339-2512	212 832-7057	144
Quinn, John S.	617 973-4722	617 722-4142	131
Ramler, Mark A.	212 708-3845	212 708-5700	144
Ramsey, Terrill W.	202 395-3812	202 395-4915	121
Randall, Terry L.	717 294-3281	301 223-6099	178
Ranweiler, Robert J.	507 359-2014	507 354-7850	36, 161
Rath, Darold D.	701 237-3343	701 237-5122	178

NAME	TELEPHONE NO.	FAX NO.	PAGE
Rauch, Ronald G.	425 454-4919	425 454-4620	37
Rayburn, Letricia G.	573 651-5125	573 651-2610	75
Raymon, Jeffrey L.	508 999-4548	508 990-0620	156
Reagan, John C.	561 286-3060		169
Reeb, William L.	512 338-1006	512 338-4002	112
Reed, Darlene	702 826-6800 x104	702 826-7942	182
Reese, Sue	216 248-8787	216 248-0841	96
Reeves, Jr., James F.	817 332-3709	817 335-2927	160
Reilly, Kevin F.	703 329-1952	703 329-1959	150
Renner, Arthur J.	860 525-1153	860 549-3596	180
Ressino, Anthony G.	317 383-4005	317 383-4200	138
Revsine, Bernard W.	847 330-3000	847 330-8128	139
Rewolinski, William J.	414 272-6500	414 272-6839	122
Ribaudo, Joseph A.	617 428-5440	617 428-5489	37
Rice, Laura L.	972 997-3909	972 997-2476	54
Rich, Victor S.	212 297-4812	212 661-6156	37
Richards, Donald R.	609 243-7080		28
Ridley, Anthony J.	313 322-3373	313 390-0808	173
Rigby, Dennis L.	504 293-6744	504 291-2452	154
Rigby, Jr., James S.	213 362-9991	213 623-4809	71
Riley, John M.	312 507-2669	312 507-1939	128
Riley, Deborah	802 229-4939	802 223-0360	184
Rimerman, Thomas W.	415 854-3344	415 854-2234	34, 102
Ripepi, Amelia A.	312 507-7258	312 507-1939	138
Risch, Edward J.	312 701-6274	312 701-6546	137
Riticher, Carolyn C.	404 898-2000	404 898-2010	109
Rivenbark, Burney R.	910 323-3600	910 323-3640	109
Rives, Mary P.	714 221-0025	714 221-0035	91
Robb, Charles V.	816 932-2104	816 932-5990	92
Roberts, Ray	505 887-1286	505 885-0037	62
Robertson, Jr., Austin G.	318 221-3615	318 425-2904	141
Robinson, Wilburn C.	813 823-2544	813 822-7174	157
Robken, Stuart E.	916 863-5622	916 863-5622	30
Roble, Carole M.	516 377-9800	516 377-1530	141
Roche, Jr., Edward J.	303 871-6239		72
Rockman, Edward F.	412 281-2509	412 471-1996	66
Rodriguez, Ramon A.	305 583-7711	305 581-1788	30
Roepke, Donald G.	612 341-3030		169
Rogers, John R.	815 722-6693	815 722-4263	109
Rogers, Monty W.	912 743-9304	912 743-3251	178
Rogers, Roy R.	503 620-2632	503 684-7523	88
Rogoff, Joel J.	201 631-6903	201 631-6728	32
Rohan, Paul	203 401-2101	203 776-1065	165
Romney, Marshall B.	801 378-5704	801 378-5933	96
Roose, Eric N.	808 521-9206	808 531-8738	84
Roscoe, Charles H.	207 775-2387	207 774-2375	178
Rosen, Robert M.	301 770-3269	301 770-3270	150
Rosenberg, Jack N.	954 989-7462	954 962-1021	139
Rosenberg, Martin H.	312 993-0416	312 993-9954	54, 119, 181
Rosenbloom, Ira	201 882-1100	201 882-1560	110
Rosenfield, Elliot I.	508 999-4548	508 990-0620	141
Rosenfield, Kenneth R.	407 236-9713	407 236-9715	137
Rosenthal, Alan	301 961-5539		66
Rosen, Jr, Melvin E.	804 746-4950	804 730-7911	28
Rosman, Andrew	860 486-5891	860 486-4838	106
Ross, Annette H.	803 254-8196		25
Ross, Richard H.	770 953-9400 x3255	770 952-4999	55
Rossi III, John D.	610 434-8511		75
Rothbarth, Jean L.	312 507-2827	312 507-3360	32, 133
Rotherham, Thomas G.	612 835-9930	612 332-2458	167
Rothstein, Alan M.	860 673-5500	860 675-5505	124
Roth, Jr., Richard J.	504 522-0792	504 524-5235	30, 143
Roussey, Robert S.	213 740-5009	213 747-2815	102, 173
Rowe, Brian E.	505 881-4990	505 881-6610	143

NAME	TELEPHONE NO.	FAX NO.	PAGE
Rowe, Katherine M.	505 881-4990	505 888-4713	161
Royston, C. Don	423 246-6104	423 378-4109	109
Rubenstein, Dana L.	302 478-7442	302 478-7412	180
Rubenstein, Robert L.	202 736-8411	202 736-8412	159
Rubin, Burton R.	617 439-7355	617 443-2663	104
Rubin, Jane T.	314 872-8481	314 872-8495	148
Rubin, Kenneth L.	314 727-8150	314 727-9195	86
Rubin, Mahlon	314 727-8150	314 727-9195	67
Rudd, Ronnie	210 979-3777	210 341-6315	30
Ruhry, Karl E.	212 872-3133		144
Rushin, Gary S.	202 326-4070	202 842-2643	97
Rutenberg, Jon R.	301 652-9100	301 625-1848	178
Rutledge, Robert W.	908 571-3663	908 263-5128	106
Rye, Joe T.	409 588-4111	409 447-4111	82
Rykowski, Paul S.	212 773-3399	212 773-1142	129
Sabella, Jr., Peter A.	812 428-6533	812 428-6545	68
Sadowski, Eileen G.	804 782-5089	804 782-7744	68
Sakatos, Arlene J.	212 596-8358	212 596-8942	90
Salts, Alan L.	316 231-3390	316 232-6101	100
Samek, Steve M.	312 507-7270	312 931-0685	64
Sams, Jr., Eddie	910 889-5156	910 889-2812	178
Sanderson, Diana P.	510 299-1958	510 284-7382	37
Sandman, Stewart	212 372-1213	212 372-1509	138
Sandvik, Stanley N.	701 237-6022	701 280-1495	63
Sansone, James W.	847 291-9600	847 291-9693	136
San Miguel, Joseph G.	408 656-2187	408 656-3407	54
Satuloff, Barth	305 595-4695	305 595-0638	152
Saunders-Aquirre, Kim L.	817 332-3709	817 877-1383	136
Savich, Richard S.	760 345-3916	760 360-8188	81
Sawyers, Roby B.	919 515-4443	919 515-4446	160
Schachter, Joseph	516 872-3300	516 872-3128	133
Schaefer, Francis J.	212 599-0100	212 286-1842	142
Schaeffer, Linda J.	609 683-4970	609 683-0523	114
Schecter, Herbert S.	612 332-9307	612 332-1529	116
Scherer, Gordon E.	412 391-2920	412 391-4703	28
Schiffman, John T.	603 643-5566	603 648-2975	99, 100
Schindler, Eric L.	406 227-5302	406 227-8522	32, 60
Schlitt, John E.	212 872-5857	212 872-3121	121
Schlotzhauser, David E.	913 469-1066	913 469-4373	26, 140, 146, 164
Schmidt, LeRoy C.	414 785-0445	414 785-0838	63, 184
Schnee, Edward J.	205 348-2910	205 348-8453	149
Schneid, Joseph W.	503 620-4489	503 624-0817	147
Schneider, Leslie J.	202 393-7600	202 347-4256	147
Schneider, Mark	202 862-7422	202 457-7570	84
Schultz, Jr, Harold S.	714 251-7201	714 474-4382	26
Schwebach, Joseph T.	715 723-2888	715 723-0697	178
Scott, Eric W.	202 879-4930	202 879-5309	84
Scott, Janie M.	502 363-2687	502 363-2680	76, 77
Scott, Peggy B.	504 237-1600	504 237-1623	93
Scott, Peter	202 822-4241	202 822-5835	153
Scott, Robert B.	972 466-3110	972 466-3535	91
Scott, Stanley J.	214 960-2740		34
Scott, Diana J.	312 609-9145	312 609-9839	86
Scott, Larry P.	212 819-5028	212 790-6677	54
Scotto, Donald J.	201 829-9636	201 829-9315	94
Scutellaro, Joseph F.	732 240-7377	732 505-8307	158
Searfoss, D. Gerald	801 581-4809	801 581-7214	54, 146
Sechler, Carolyn S.	602 496-6991	602 496-6995	97
Seidel, Barry B.	516 829-3000		26
Seigneur, Ronald L.	303 595-8161	303 595-0920	116
Selcer, Charles	612 332-5500	612 332-1529	129
Selinger, Teddy	516 747-2000	516 747-6707	178
Sempier, Jr., Robert N.	973 696-2696		101
Serotta, Abram J.	706 722-5337	706 724-3299	94

NAME	TELEPHONE NO.	FAX NO.	PAGE
Sever, Mark V.	312 879-3719	312 879-2385	59
Seymour, William D.	212 758-9700		104
Shambo, James A.	719 574-0100	719 380-9631	124
Shamis, Gary S.	216 248-8787	216 248-0841	110, 164
Sharp, Grace H.	504 835-5522	504 835-5535	115
Sheinfeld, Sharon P.	212 891-4057	212 355-2414	99
Shenkir, William G.	804 924-4146	804 924-7074	56, 106
Shepperd, Thomas E.	314 342-4900	314 342-1100	37
Sheriff, Dennis	973 292-8858	973 292-8999	149
Sherwin-Lucas, Patricia G.	702 645-5577	702 645-5577	115
Shireman, Jr., William H.	281 469-8748	281 469-6015	30
Shomaker III, John F.	804 775-5742	804 775-5861	103
Shouvlín, Patrick J.	212 596-8285	212 596-8873	97
Shuffelton, Julie E.	937 295-4200	937 295-3633	60
Sibits, David J.	216 522-1900	216 522-1490	178
Siegel, Arthur	203 316-5777	203 316-5780	167
Sieverling, Joseph B.	816 374-7241	816 842-9185	98
Silver, Lawrence D.	212 872-7904	212 872-6740	87
Simister, Kevin L.	801 224-1900	801 224-1930	30
Sizoo Bennett, Jeanne	202 942-1915	202 942-9528	117
Sloyer, Sandra E.	610 921-2242	610 372-4076	78
Smiley, Antonia B.	202 466-3945	202 331-8986	30
Smith, David G.	202 467-3804	202 822-8887	122
Smith, David H.	301 840-4095	301 921-8354	104
Smith, Debra G.	702 827-7218	702 827-7223	26
Smith, Derek A.	617 944-3700	617 942-1756	73
Smith, Edward F.	212 872-6785	212 872-6550	68
Smith, George S.	601 948-6700	601 948-6000	63
Smith, James N.	203 621-6888	860 621-6880	28
Smith, R. David	419 433-2956	419 663-3637	30, 58
Smith, Sandra L.	972 248-8378	972 248-8392	97, 146
Sokolski, P. Gerard	716 423-1860	716 423-5966	26
Solitro, Robert M.	603 644-6604	603 644-6696	98
Solomon, Norman S.	619 459-1040	619 459-7079	94
Sonnenberg, Harvey L.	212 641-6700		30
Sotomayor, Ivan J.	818 716-3055	818 716-3048	172
Sowan, Richard J.	214 220-3131	214 969-9057	132
Spear, Robert J.	617 478-5294	617 478-5900	121
Speed, Jeffrey R.	818 553-7660	818 553-7675	84
Speizman, Richard A.	202 467-3814	202 296-0046	151
Spicer, Charles L.	915 677-6251	915 677-0006	101
Spillane, Timothy P.	212 709-4500	212 709-4680	86
Sponsel, Thomas J.	317 241-2999	317 240-4485	113
Spooner, Gillian M.	202 467-3813	202 822-8887	153
Staley, David E.	513 522-7100	513 522-5344	78
Stanley, Virginia M.	505 247-4421	505 247-1165	37, 60
Stans, Maurice H.			34
Starns, Edgar	504 922-4600		101
Starr, J.W. Mike	312 565-4708	312 565-4719	167
Starr, Randi L.	412 338-7218	412 338-7241	85
Starr, Samuel P.	202 822-4279	202 822-5830	122
Stebbins, Lucinda H.	617 526-0095		90
Steed, Val D.	801 295-1800	801 295-1886	145
Steiger, Alan L.	503 537-2712	503 537-2760	30
Stein, Ronald A.	312 931-3488	312 507-0112	156
Steinberg, Reva B.	215 440-8368	215 829-4184	141
Steiner, David J.	303 740-9400	303 740-9009	168
Steiner, R.C.	203 761-3438	203 761-3500	129
Stene, David A.	612 944-6166	612 944-8496	127
Stephenson, Gregory L.	202 467-3893	202 822-8887	90
Stern, Charles O.	847 441-8807	847 441-6270	129
Stewart, Ronald W.	318 388-3108	318 323-4266	116
Stinson, Max L.	317 248-6470	317 248-6472	26, 76, 79
Stives, Douglas P.	908 747-0500		150

NAME	TELEPHONE NO.	FAX NO.	PAGE
Stocks, Kevin D.	801 378-4613	801 378-5933	54
Stoll, Kenneth R.	212 697-0606		104
Stoltzfus, Lamar R.	610 376-2833	610 376-3869	69
Stone, Howard L.	312 207-2837	312 207-6172	178
Stone, Marvin L.	303 573-2929	303 573-2901	34
Stone, Mary S.	205 348-2915	205 348-8453	106
Storey, James F.	205 547-2588	205 543-2950	57
Strahs, Roanne P.	202 822-4090	202 822-5845	159
Strain, William V.	402 483-1400	402 483-1800	31, 60, 143
Strait, A. Marvin	719 448-5939	719 448-5922	34, 81, 146
Stratton, Robert W.	502 583-0248	502 589-1680	57
Stretch, C. Clinton	202 879-4935	202 000-0000	154
Streuling, G.F.	801 378-3100	801 378-5933	153
Stricklin, James L.	216 871-7877	216 871-5419	129
Stringfellow, Tom L.	210 220-4906	210 220-4152	105
Strobel, Caroline D.	803 777-2713	803 777-6876	150
Strobel II, George L.	901 525-4451	901 526-5414	160
Stroup, Chris C.	203 321-3024	203 321-3169	98
Sullivan, Richard T.	618 233-0186	618 234-5804	28, 135
Summers, Edward L.	512 471-5330		26
Suran, Sandra A.	503 274-9381	503 274-9804	63
Surprenant, Phillip C.	860 240-2017	860 240-2282	132
Sutton, Marian M.	717 334-5876	717 334-6752	76
Swan, Garold E.	214 954-9500	214 969-1832	76, 78
Swedelson, Mark D.	818 501-2900	818 501-2955	87
Sweeney, Michael D.	206 451-1990	206 451-8324	60, 119
Sweeney, James P.	941 433-5554	941 433-2824	151
Swirsky, William J.L.	416 204-3313		112
Sykes, Ollin B.	919 482-7644	919 482-2556	159
Sziklay, Barry S.	973 736-2137	973 731-6338	113
Tabor, Richard H.	334 844-5340	334 844-5878	54, 55, 106, 107
Tait, James E.	312 425-9330	312 425-9256	133
Taitano, Taling M.	671 472-3910	671 477-4184	26
Takala, Ralph J.	860 231-7738		26
Talbert, Phyllis K.	703 521-9443	202 554-3490	100
Tapajna, Joseph J.	312 507-7198	312 507-3360	150
Tarantino, D.A.	212 819-4850	212 790-6632	34, 63
Taricani, Joseph F.	814 234-6919	814 234-1892	154
Tarpley, Harvey E.	404 728-1000	404 728-1996	28
Tate, William A.	205 345-5300	205 345-5305	134
Taylor, Marcia L.	412 343-3625	412 343-3753	117
Taylor, Mark A.	219 236-7612	219 236-8692	69, 84
Tedrow, Ronald G.	605 224-5792	605 224-7761	57
Temple II, James F.	808 547-3119	808 547-3014	79
TenPas, Harlan M.	312 917-0670		147
Terrell, Mark C.	813 825-1808	813 822-9558	131
Testaverde, Jr., Peter W.	212 372-1535		144
Thamer, Teresa D.	904 428-9957	904 428-9167	78
Theis, Michael L.	608 273-2315	608 273-2383	131
Thielke, James E.	405 755-7099	405 552-3846	30
Thomas, Paula B.	615 898-2558	615 898-5839	107, 161
Thomas, Rachel O.	405 848-0001	405 848-0002	157
Thomas, Rodney C.	312 507-3843	312 507-8380	67
Thompson, Melanie G.	512 883-7475	512 883-2438	37
Thompson, Patricia A.	401 831-0200	401 331-8562	94
Thornburg, Ann M.	617 478-5190	617 478-5900	92
Thorne, Joe A.	615 528-7433		26
Thorp, Judith A.	312 565-4720	312 565-4719	86
Tierney, Thomas G.	608 831-5831	608 831-7067	135
Tofias, Allan	617 547-5900		28
Togo, Dennis Fumio	505 277-7106	505 277-7108	75
Tracy, Kenneth L.	214 969-8982	214 969-9770	151
Travis, John C.	208 345-5383	208 345-5505	37
Travis, William D.	612 921-7780	612 921-7702	138

NAME	TELEPHONE NO.	FAX NO.	PAGE
Trepeck, Judith R.	810 351-6270	810 351-6269	115, 120
Trexler, Albert E.	215 735-2635	215 735-3694	57, 183
Trueheart, William E.	202 287-7283	202 287-3196	18, 23
Truesdell, David W.	617 472-0700	617 472-0528	63
Tucker III, George H.	216 861-8271	216 861-8346	67
Tully, Arthur F.	212 773-2252		144
Turman, Lloyd "Buddy"	850 224-2727	850 222-8190	180
Turnbell, Carolyn M.	504 922-4600	504 922-4611	84
Turner, Allyson	817 332-2727	817 336-8312	110
Turner, Debra A.	803 577-5843	803 723-3075	37
Twigg, Vera H.	301 907-2562	301 951-6378	121
Tzinberg, Neil E.	314 241-8881	314 241-8842	147
Uecker, Wilfred C.	713 527-4869	713 285-5251	76
Ueltzen, Michael G.	916 563-7790	916 563-7799	28, 119
Ullmann, Peggy H.	602 224-0166	602 224-6062	37
Umscheid, Michael T.	757 539-2369	757 539-1764	85
Vallieres, Gail F.	202 244-6500	202 244-3056	37
Vetter, Galen G.	612 921-7621	612 921-7701	95
Viere, Gordon A.	612 376-4500	612 376-4850	31, 64, 119, 176
Vierk, Richard J.	402 437-3130	402 474-0365	72
Virgin, Thomas J.	206 358-6840	206 358-6885	76
Vitray, Randall J.	201 521-3043	201 521-3082	130
Vitucci, John N.	212 436-4089	212 436-7022	87
Vodvarka, Dan	402 476-8482	402 476-8731	182
Volpe, Lawrence	212 392-6582	212 392-8675	144
Volpe III, Ralph A.	203 773-1909	203 778-0591	69
Volz, Steven R.	414 271-7800	414 271-6005	127
Voorhees III, William V.	202 331-9880	202 331-9890	178
Voynich, S. Scott	706 324-5435	706 324-1209	143
Voynich, William G.	706 324-5435	706 324-1209	140
Vrana, George R.	404 223-7006	404 223-7155	132
Wagner, Laurence P.	708 532-1800	708 532-1811	76
Wagner, Donald S.	414 499-5161		31
Wahrmann, Sally A.	516 883-3755	516 883-3594	147
Walker, Deborah	703 469-3306	703 516-7102	146, 150
Walker, John B.	605 342-5630	605 342-2172	109
Walker, Norman R.	203 316-5749	203 316-5780	128
Walker, Randel E.	702 329-3235	702 322-7691	37
Walker, Stephen M.	505 242-5271	505 247-3067	69, 146
Walker, Vernon	214 591-6543	214 531-2004	26
Wallace, Peter W.	212 259-2787		69
Wallis, Lloyd R.	812 428-2600	812 422-2019	37
Walpert, Alfred M.	410 296-4600	410 828-6084	178
Walters, Cynthia L.	414 796-0701	414 796-8422	140
Walters, Alan W.	612 330-4966	612 330-4738	84
Walton, W. Ronald	203 316-5779	203 316-5780	66, 102, 168
Ward, Jamie L.	515 225-8400	515 225-0149	159
Warren, Jr., J. Donald	203 921-4901	203 921-4955	95
Warwick, Catherine S.	304 757-8579	304 757-2667	140
Waters, Terese	612 946-0398	612 946-0390	150
Watkins, B. Michael	215 299-3943		31
Weatherman, Mark S.	513 389-2000	513 399-5528	127
Weathers, Pamela S.	205 329-2231	205 234-6365	55
Weaver, Jonathan G.	615 252-2020	615 242-9128	92
Webb, Walter H.	918 225-4216	918 225-4315	61
Weber, Janis C.	318 281-6829	318 283-1770	140
Weber, Richard P.	517 432-2925	517 432-1101	149
Weiner, Alan E.	516 752-7400	516 752-1742	26
Weingarten, A.D.	201 376-0118	201 376-0118	31
Weinshel, Michael	203 377-2022	203 377-0680	57, 109
Weirich, Thomas R.	517 774-3314	517 774-3999	71
Weiser, Diane	303 773-2877		82
Weiss, Jr., Edmund C.	609 987-3370	609 243-8959	126
Weldon, Don	972 687-8500	972 687-8618	184

NAME	TELEPHONE NO.	FAX NO.	PAGE
Weltmann, Allen J.	202 822-4222	202 822-5640	88
Went, Audrey L.	212 596-8404	212 596-5908	93
Wentrack, Joseph W.	248 223-3214	248 352-0018	178
Wentzell, Charles J.	803 765-2849	803 929-3306	61
Wertsch, R. Wallace	415 247-4465	415 247-4130	122
Wesling, Donna H.	512 266-8020	512 266-8021	81
West, James H.	619 234-6775	619 696-6581	110
Weygandt, Jerry	608 262-1891	608 262-1553	88
White, Jaleigh J.	618 263-3888	812 464-3551	136
Whiting, Wendy A.	207 883-6090	207 883-6211	181
Whitman, Kelcy M.	317 266-6689	317 269-6694	151
Whitmire, Bobby L.	770 458-5036	770 458-5037	31
Wiesner, Philip J.	202 467-3892	202 822-8887	133
Wilkerson, Jr., Jack E.	910 759-5027	910 759-6133	107
Wilkinson, Jr., James D.	401 421-2710	401 274-5230	127
Wilkinson, Jr., John F.	813 251-2411	813 251-1338	137
Williams, Doyle Z.	501 575-5949	501 575-4435	130
Williams, James L.	205 930-9111	205 930-9177	113
Williams, Leonard W.	408 736-1566	408 733-8190	158
Williams, Walton A.	518 785-7829	518 785-7927	100
Williams, Wes	219 236-8626	219 236-8692	109
Williams III, Carl L.	770 396-2200	770 390-0394	165
Williams, Jr., James M.	216 861-8276	216 861-8166	91
Williamson, Jimmy L.	205 878-5548	205 878-8474	32
Willie, George S.	202 393-5600	202 393-5608	118
Williford, Carl P.	910 484-2168	910 323-3958	156
Wilner, Paul H.	301 571-1900	301 571-1932	122
Wilson, Cheryl S.	847 948-7593	847 948-8760	28
Wilson, Dixie L.	605 342-8681	605 342-8658	37
Wilson, Janice B.	916 922-5109	916 641-5200	31
Wilson, John I.	410 727-5341	410 727-1936	178
Wilson, Michael E.	606 331-3300	606 331-4358	37
Wilson, Pat L.	210 340-1777	210 340-1888	31, 105, 136
Wilson, Jr., Claude R.	214 745-4700	214 741-4565	154
Wilson, Jr., George W.	301 738-1100	301 738-6466	96
Winemiller, James D.	317 573-2456	317 573-2458	101
Wirthlin, R. Lee	714 640-3477	714 760-6810	90
Woehlke, James A.	212 719-8347	212 719-3364	158
Wolff, Michael S.	212 599-0100	212 286-1842	158
Woodworth, Timothy J.	920 432-4893	920 432-4302	117
Woy, James E.	406 782-0451	406 782-1819	165
Wozniak, Marion R.	608 833-2612		26
Wright, Candace	504 922-4600	504 922-4611	165
Wright, James C.	405 840-1539	405 840-1893	109
Wright, John L.	812 428-2600	812 422-2019	130
Wright, Robert A.	815 229-6700	815 229-6745	92
Wright, Wilbur D.	701 239-8500	701 239-8600	137
Wriston, Kathryn D.	212 848-4642		89
Wunschel, Lee D.	419 841-2848	419 841-8178	38
Yahoudy, Mark A.	312 917-0656	312 917-0680	87
Yancey, William F.	817 921-7543	817 921-7227	135
Yeanoplos, Kevin R.	520 751-2729	520 751-2732	116
Yeates, William L.	303 298-9600	303 298-8118	138
Yellen, Sam	818 883-2333		109
Yetmar, Scott A.	515 271-3854	515 271-4518	135
Yogus, Patrick J.	404 329-7526	404 329-7790	121
Yost, James O.	617 954-5275		104
Young, Dennis A.	415 988-7300	415 988-8852	31
Yuskewich, J. Matthew	614 459-7700	614 459-8677	152
Zack, Jay A.	612 376-9379	612 376-9876	158
Zagarola, Lawrence M.	201 228-3500	201 228-0330	178
Zaleski, Thaddeus B.	317 259-6857	317 259-6861	152
Zaragoza Gomez, Juan	787 754-1950	787 753-0212	38
Zeibig, Robert	201 307-7754	201 307-7754	65

NAME	TELEPHONE NO.	FAX NO.	PAGE
Ziessman, Mark E.	612 377-4404	612 377-1325	165
Zike, Harry W.	212 258-4021	212 258-4138	76
Zimmerman, William E.	314 963-1400	314 963-1466	65
Zimrick, Glenys M.	916 924-9611	916 924-9617	158
Zollars, Edward K.	602 955-8530	602 957-2311	159
Zurcher, Carol E.	407 843-4021	407 422-6342	87
Zwerling, Stuart H.	212 436-4348		90
Zyla, Mark L.	404 870-1180	404 870-1024	113

Alphabetical Index of AICPA Committee Staff Liaisons

NAME	TELEPHONE NO.	FAX NO.	PAGE
Anderson, Alan W.	212 596-6144	212 596-6233	178
Atherton, Dale R.	201 938-3253	201 938-3466	61, 64, 100, 105
Bango, Sheri	202 434-9201	202 638-4512	117, 143
Baum, Hadassah	212 596-6019	212 596-6025	79
Bennett, K. Casey	212 596-6146	212 596-6233	65
Bernstein, Phyllis J.	212 596-6058	212 596-6233	124
Biskin, Bruce H.	201 938-3421	201 938-3443	74
Blum, James D.	201 938-3419	201 938-3443	61, 70
Borowicz, Donna	201 938-3210	201 938-3342	20
Brumbelee, David	201 938-3638	201 938-3056	104, 144, 168
Cabrera, Luis	212 596-6045	212 596-6233	166
Cicalese, Jerry	201 938-3171	201 938-3546	22
Clark, Jr., James S.	202 434-9229	202 638-4512	148, 157, 159
Coffey, Susan S.	201 938-3177	201 938-3367	128
Cohen, Nancy A.	212 596-6010	212 596-6025	95
Cohn, Charles L.	212 596-6145	212 596-6283	60
Crozier, Janet K.	212 596-6098	212 596-6104	109
Cuneo, Jr., Raymond	201 938-3864	201 938-3443	73
Dederick, Arline	201 938-3572	201 938-3516	83
DiPietro, Fran	201 938-3435	201 938-3443	75
Donenfeld, Melanie	201 938-3181	201 938-3367	128
Drussel, Kirk	212 596-6059	212 596-6283	81
Feldman, Madelaine	212 596-6065	212 596-6268	112
Fender, Elizabeth A.	212 596-6159	212 596-6064	59, 172
Ferguson, Carol B.	202 434-9243	202 638-4512	136, 153, 154
Finkston, Herbert A.	201 938-3175	201 938-3367	126
Fischbach, Gretchen	212 596-6056	212 596-6091	66
Foelster, Mary M.	202 434-9259	202 638-4512	91, 117
Frederick, Wendy	202 434-4211	202 638-4512	86
Gehl, Edward R.	201 938-3423	201 938-3443	71
Geoghan, Paul V.	212 596-6099	212 596-6104	57, 109, 134
Gerner, Howard	201 938-3480	201 521-5445	105
Gioseffi, Andrew R.	212 596-6020	212 596-6025	96, 97
Goldman, Ahava	201 938-3424	201 938-3443	72
Green, James F.	202 434-9269	202 638-4512	69, 85
Green, Leonard I.	201 938-3705	800 362-5066	99, 100, 101, 136
Guy, Daniel M.	212 596-6214	212 596-6091	102, 172
Handrich, David J.	201 938-3034	800 329-1112	164
Hecht, Leonard	201 938-3184	201 938-3367	127
Higginbotham, J. Thomas	202 434-9205	202 638-4512	21
Hudson, John F.	201 938-3535	201 938-3516	82
Hunnicut, John E.	202 434-9203	202 638-4515	21
Hyman, Marc	202 434-9200	202 638-4512	90, 122, 137
Johnson, Gregory	212 596-6227	212 596-6292	118
Kaplan, Monte N.	212 596-6061	212 596-6025	115
Karl, Edward S.	202 434-9228	202 638-4512	60, 149, 150
Katusak, Frank J.	212 596-6130	212 596-6104	19, 67, 80, 120
Kivetz, Dolores	201 938-3526	201 938-3516	82
Knopf, Leigh W.	212 596-6132	212 596-6283	145, 146
Koch, Elizabeth	212 596-6219	212 596-6292	56, 107
Koppelman, Joel	201 938-3426	212 938-3443	72, 74
Lehnert, Elaine	212 596-6160	212 596-6064	98, 133
Luallen, Janet	201 938-3037	201 938-3056	63
Mancino, Jane M.	212 596-6029	212 596-6091	67
Matherne, J. Louis	212 596-6027	212 596-6025	95
McKenna, Linda M.	202 434-9261	202 638-4512	143
Melancon, Barry C.	212 596-6001	212 596-6128	22
Meola, Anita	201 938-3583	201 938-3404	110, 141
Miele, Eileen	201 938-3221	201 938-3466	23, 105
Miller, Richard I.	212 596-6245	212 596-6104	109
Morrow, John F.	212 596-6085	212 596-6025	76, 77
Nelson, Dowlan	201 938-3560	201 938-3367	127, 130
Noll, Dan	212 596-6168	212 596-6064	89
Padwe, Gerald W.	202 434-9226	202 638-4512	133, 150

NAME	TELEPHONE NO.	FAX NO.	PAGE
Perry-Jones, Ramona	212 596-6226	212 596-6292	161
Quinn, Peter	201 938-3064	201 938-3056	167, 169
Roddy, Jennifer	201 938-3020	201 938-3056	169
Rojas, Stephen J.	212 596-6177	212 596-6233	124
Ryan, Jodi	212 596-6105	212 596-6292	55
Sacco, Jessica E.	202 434-9255	202 638-4512	88
Sacks, Steven	212 596-6069	212 596-6025	71, 112, 114, 116
Sanders, Beatrice	212 596-6218	212 596-6292	54, 64, 106, 161
Schumacher Barr, Annette J.	202 434-9212	202 638-4512	93, 131, 139
Sharbaugh, John M.	202 434-9257	202 638-4512	57, 88, 101, 119, 143, 185
Sherinsky, Judith	212 596-6031	212 596-6091	58
Sherr, Eileen	202 434-9256	202 638-9512	94, 142, 160
Sly, Susan E.	212 302-5952	212 302-5964	102
Snyder, Lisa	201 938-3779	201 938-3367	128
Stromsem, William R.	202 434-9227	202 638-4512	150
Stuart, Richard K.	212 596-6163	212 596-6064	132
Sweeney, Kevin	201 938-3431	201 938-3443	61
Tanenbaum, Joel	212 596-6164	212 596-6064	121
Theodoropoulos, Lillian	201 938-3759	201 938-3367	130
Thomas, Arleen R.	201 939-3969	201 938-3056	63, 70, 167
Tien, Tammy	201 938-3189	201 938-3367	130
Trompeter, Jean E.	202 434-9279	202 638-4512	152, 156, 158
Vigilante, Barbara	201 938-3457	800 329-1112	164, 178
Waller, Karyn M.	212 596-6054	212 596-6025	78, 87
Webb III, Virgil W.	202 434-9222	202 938-4512	57, 101, 143
Weiner, Sheryl T.	201 938-3751	201 938-3367	130
White, George	202 434-9268	202 638-4512	84, 104
Wiley, Andrew	201 938-3420	201 938-3443	74
Winton, Lisa A.	202 434-9234	202 638-4512	87, 140, 151

825007