

1985

Committee handbook, 1985-86: Officers, board of directors and council, boards and committees, staff organization, state CPA societies, Board, council, and annual meeting dates

American Institute of Certified Public Accountants

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COMMITTEE HANDBOOK 1985/86

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

AICPA American Institute of Certified Public Accountants

COMMITTEE HANDBOOK 1985/86

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

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Headquarters: 1211 Avenue of the Americas, New York, NY 10036-8775
(212 575-6200)

Washington Office: 1620 Eye Street, N.W., Washington, DC 20006
(202 872-8190)

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1211 Avenue of the Americas, New York, 10036-8775
1234567890 GC 898765

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

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AICPA Committee Terminology

AICPA COMMITTEE TERMINOLOGY

BOARD (B)

The bylaws provide for a Board of Directors, a Joint Trial Board, and a Board of Examiners. Hence, the term "Board" is used in connection with these bodies.

DIVISION (D)

A division is the combination of executive committees, subcommittees, task forces and staff having responsibility for a major area of activity and assigned divisional status by the Chairman of the Board with the concurrence of the Board of Directors when required by the bylaws.

EXECUTIVE COMMITTEE (EC)

An executive committee is the standing parent group responsible for policy-setting in an area of activity that has been assigned divisional status. Executive committee members are appointed by the Chairman of the Board with the concurrence of the Board of Directors when required by the bylaws.

COMMITTEE (C)

A committee is a standing committee responsible for policy-setting in an area of activity that has not been assigned divisional status. Committee members are appointed by the Chairman of the Board with the concurrence of the Board of Directors when required by the bylaws. Committees designated as advisory are not responsible for policy-setting, but are appointed to provide the views of membership groups to policy-setting boards and committees.

SUBCOMMITTEE (S)

A subcommittee is a standing group which may be entirely or partially composed of some of the members of the related executive committee or committee or may be composed entirely of other persons. Subcommittees shall be appointed by the Chairman of the Board except that a planning subcommittee may be appointed by the chairman of the related executive committee or committee. The work of a subcommittee is subject to overall review by the related executive committee or committee.

TASK FORCE (TF)

A task force is a group appointed to undertake a specific project which will terminate on the completion of its assignment. It may be entirely or partially composed of some of the members of the related executive committee or committee or may be composed entirely of other persons. A task force is appointed by and reports to the chairman of the related executive committee or committee.

SPECIAL COMMITTEE (SC)

A special committee is a committee appointed by the Board of Directors or by the Chairman of the Board solely to undertake a special one-time project and to be disbanded upon the completion of that mission. A special committee is distinguished from a task force by the fact that it is not responsible to an activity executive committee and is not created or appointed by an activity executive committee chairman.

Board of Directors
Officers
Directors
Board Committees
Council Members

BOARD OF DIRECTORS 1985-86

OFFICERS 1985-86

- Herman J. Lowe, *Chairman*... H. J. Lowe & Company, 1881 Wooddale Blvd.,
Baton Rouge, LA 70806 (504 924-1772)
- J. Michael Cook, *Vice Chairman*... Deloitte Haskins & Sells, 1114 Avenue of
the Americas, New York, NY 10036 (212 790-0602)
- Philip B. Chenok, *President*... American Institute of CPAs, 1211 Avenue of the
Americas, New York, NY 10036 (212 575-5577)
- Bernard Barnett, *Vice President*... Seidman & Seidman, 15 Columbus Circle,
New York, NY 10023 (212 765-7500)
- Irvin F. Diamond, *Vice President*... Rogoff, Diamond & Walker, 1001 Medical
Arts Ave., NE, P. O. Box 25707, Albuquerque, NM 87125 (505 242-5271)
- John R. Meinert, *Vice President*... Hartmarx Corporation, 101 North Wacker
Dr., Chicago, IL 60606 (312 372-6300)
- Don J. Summa, *Treasurer*... Arthur Young, 520 Broad St., Newark, NJ 07102
(201 268-2200)
- Donald J. Schneeman, *General Counsel and Secretary*... American Institute of
CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-6469)

DIRECTORS

FOR THREE YEARS 1985-88

- Paula H. J. Cholmondeley... Westinghouse Elevator Company, 8231 Penn
Randall Pl., Upper Marlboro, MD 20772 (202 833-5187)
- Merle S. Elliott... Smith Elliott Kearns & Company, P. O. Box 947, Hagerstown,
MD 21741 (301 733-5020)
- Charles Kaiser, Jr. ... Pannell Kerr Forster, 262 North Belt East, Ste. 300,
Houston, TX 77060 (713 999-5134)
- Ralph S. Saul**... Peers & Co., 1600 Arch St., Philadelphia, PA 19103
(215 241-5051)

FOR TWO YEARS 1985-87

- Robert C. Ellyson... Coopers & Lybrand, 5959 Blue Lagoon Dr., NW 11 St., Miami,
FL 33126 (305 263-8201)
- Barry B. Findley... Findley and Jenkins, 3424 Old Cantrell Rd., Ste. 100, Little
Rock, AR 72202 (501 664-8525)
- Alan B. Levenson**... Fulbright & Jaworski, 1150 Connecticut Ave., NW,
Ste. 400, Washington, DC 20036 (202 452-6839)
- Mahlon Rubin... Rubin, Brown, Gornstein & Co., 230 South Bemiston, St. Louis,
MO 63105 (314 727-8150)

FOR ONE YEAR 1985-86

- Barbara Hackman Franklin**... (The Wharton School of the University of
Pennsylvania), 1320 19 St., NW, Ste. 400, Washington, DC 20036
(202 887-5058)

BOARD OF DIRECTORS 1985-86 (CONT'D)

Thomas L. Holton... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY
10154 (212 872-5810)

Joseph A. Silvoso... University of Missouri - Columbia, School of Accountancy, 340
Middlebush, Columbia, MO 65211 (314 882-4364)

A. Marvin Strait... Strait, Kushinsky & Company, Holly Sugar Bldg., Ste. 1110,
Colorado Springs, CO 80903 (303 471-4290)

** Public Member

EX OFFICIO

Ray J. Groves, *Immediate Past Chairman*... Ernst & Whinney, 153 East 53 St.,
New York, NY 10022 (212 418-4596)

STAFF AIDE:

Donald J. Schneeman - General Counsel and Secretary (212 575-6469)

NOTE: All officers and Board members are automatically members of
Council during their terms in office.

BOARD COMMITTEES

The following committees of the Board of Directors have been appointed for
1985-86:

ACCOUNTING RESEARCH ASSOCIATION, INC.

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

OFFICERS AND BOARD OF TRUSTEES

Robert C. Ellyson, *President*... Coopers & Lybrand, 5959 Blue Lagoon Dr., NW
11 St., Miami, FL 33126 (305 263-8201)

A. Marvin Strait, *Vice President*... Strait, Kushinsky & Company, Holly Sugar
Bldg., Ste. 1110, Colorado Springs, CO 80903 (303 471-4290)

Paula H. J. Cholmondeley, *Secretary-Treasurer*... Westinghouse Elevator
Company, 8231 Penn Randall Pl., Upper Marlboro, MD 20772
(202 833-5187)

Philip B. Chenok... American Institute of CPAs, 1211 Avenue of the Americas,
New York, NY 10036 (212 575-5577)

Charles Kaiser, Jr. ... Pannell Kerr Forster, 262 North Belt East, Ste. 300,
Houston, TX 77060 (713 999-5134)

John R. Meinert... Hartmarx Corporation, 101 North Wacker Dr., Chicago, IL
60606 (312 372-6300)

STAFF AIDE:

Donald L. Adams - Vice President, Finance and Administration
(212 575-6296)

AICPA EFFECTIVE LEGISLATION COMMITTEE

OBJECTIVE: The Effective Legislation Committee is the Institute's political action committee. It is made up of members of the Board of Directors and provides financial support for election campaigns of Congressmen and Senators whose views are consistent with AICPA goals.

Herman J. Lowe, *President*... H. J. Lowe & Company, 1881 Wooddale Blvd.,
Baton Rouge, LA 70806 (504 924-1772)

Don J. Summa, *Treasurer*... Arthur Young, 520 Broad St., Newark, NJ 07102
(201 268-2200)

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

Philip B. Chenok... American Institute of CPAs, 1211 Avenue of the Americas,
New York, NY 10036 (212 575-5577)

J. Michael Cook... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New
York, NY 10036 (212 790-0602)

Barry B. Findley... Findley and Jenkins, 3424 Old Cantrell Rd., Ste. 100, Little
Rock, AR 72202 (501 664-8525)

Ray J. Groves... Ernst & Whinney, 153 East 53 St., New York, NY 10022
(212 418-4596)

Alan B. Levenson... Fulbright & Jaworski, 1150 Connecticut Ave., NW, Ste. 400,
Washington, DC 20036 (202 452-6839)

STAFF AIDE:

Leonard I. Green – Director, Financial Management (212 575-6383)

**AMERICAN INSTITUTE OF CERTIFIED PUBLIC
ACCOUNTANTS FOUNDATION**

OBJECTIVE: To advance the profession of accountancy and to develop and improve accountancy education.

OFFICERS AND BOARD OF TRUSTEES

Herman J. Lowe, *President*... H. J. Lowe & Company, 1881 Wooddale Blvd.,
Baton Rouge, LA 70806 (504 924-1772)

Don J. Summa, *Treasurer*... Arthur Young, 520 Broad St., Newark, NJ 07102
(201 268-2200)

Joseph A. Silvano, *Secretary*... University of Missouri – Columbia, School of
Accountancy, 340 Middlebush, Columbia, MO 65211 (314 882-4364)

Paula H. J. Cholmondeley... Westinghouse Elevator Company, 8231 Penn
Randall Pl., Upper Marlboro, MD 20772 (202 833-5187)

Irvin F. Diamond... Rogoff, Diamond & Walker, 1001 Medical Arts Ave., NE,
P. O. Box 25707, Albuquerque, NM 87125 (505 242-5271)

Barry B. Findley... Findley and Jenkins, 3424 Old Cantrell Rd., Ste. 100, Little
Rock, AR 72202 (501 664-8525)

STAFF AIDE:

Donald L. Adams – Vice President, Finance and Administration (212 575-6296)

AUDIT COMMITTEE

AUDIT COMMITTEE

OBJECTIVE: The Committee is primarily concerned with the effectiveness of the audits conducted by the Institute's Internal Audit Staff and independent certified public accountants. The Committee recommends the engagement of independent auditors; reviews the scope and the results of audits; reviews the scope of the AICPA's internal control systems and the findings and recommendations of its internal auditors; appraises the AICPA's financial reporting activities and the accounting standards and principles followed by the Chief Financial Officer.

Barbara Hackman Franklin, *Chairman...* (The Wharton School of the University of Pennsylvania), 1320 19 St., NW, Ste. 400, Washington, DC 20036 (202 887-5058)

Bernard Barnett... Seidman & Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

Mahlon Rubin... Rubin, Brown, Gornstein & Co., 230 South Bemiston, St. Louis, MO 63105 (314 727-8150)

Ralph S. Saul... Peers & Co., 1600 Arch St., Philadelphia, PA 19103 (215 241-5051)

Don J. Summa... Arthur Young, 520 Broad St., Newark, NJ 07102 (201 268-2200)

STAFF AIDES:

Donald L. Adams – Vice President, Finance and Administration (212 575-6296)

Jerry Cicalese – Director, Internal Audit (212 575-6303)

FINANCE COMMITTEE

OBJECTIVE: To maintain the relevance of the Institute's continuing objectives and contribute to their advancement by reviewing strategy, plans, budgets – including the compensation of staff officers and ranges of compensation for exempt staff – and material deviations in plans and budgets prior to discussion by the Board of Directors.

Thomas L. Holton, *Chairman...* Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 872-5810)

Philip B. Chenok... American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)

J. Michael Cook... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0602)

Merle S. Elliott... Smith Elliott Kearns & Company, P. O. Box 947, Hagerstown, MD 21741 (301 733-5020)

Ray J. Groves... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 418-4596)

Alan B. Levenson... Fulbright & Jaworski, 1150 Connecticut Ave., NW, Ste. 400, Washington, DC 20036 (202 452-6839)

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

A. Marvin Strait... Strait, Kushinsky & Company, Holly Sugar Bldg., Ste. 1110, Colorado Springs, CO 80903 (303 471-4290)

Don J. Summa... Arthur Young, 520 Broad St., Newark, NJ 07102 (201 268-2200)

STAFF AIDE:

Donald L. Adams – Vice President, Finance and Administration (212 575-6296)

INVESTMENTS COMMITTEE

INVESTMENTS COMMITTEE

OBJECTIVE: To provide oversight for the investments of the Institute.

John L. Fox, *Chairman*... Bessemer Securities Corporation, 630 Fifth Ave., New York, NY 10111 (212 708-9102)

Robert S. Hanes... Society of Automotive Engineers, Inc., 400 Commonwealth Dr., Warrendale, PA 15096 (412 776-4841)

Keith Charles Kakacek... Self-Insurance Resource, Inc., 558 South Central Expressway, Ste. 280, Richardson, TX 75080 (214 690-6182)

Harry M. Linowes... Leopold & Linowes, 1120 Connecticut Ave., NW, Ste. 350, Washington, DC 20036 (202 833-2280)

Thomas C. Pryor... Jennison Associates, 466 Lexington Ave., New York, NY 10017 (212 421-1000)

Ralph S. Saul... Peers & Co., 1600 Arch St., Philadelphia, PA 19103 (215 241-5051)

Don J. Summa... Arthur Young, 520 Broad St., Newark, NJ 07102 (201 268-2200)

Robert D. Thorne... USG Corporation, 101 South Wacker Dr., Chicago, IL 60606 (312 321-3895)

STAFF AIDE:

Leonard I. Green - Director, Financial Management (212 575-6383)

COUNCIL - ELECTED MEMBERS

FOR THREE YEARS - 1985-88

- Mason L. Backus... Armstrong, Backus & Baker, 515 West Harris Ave., P. O. Box 71, San Angelo, TX 76902 (915 653-6854)
- Robert J. Baker... Myers, Baker, Rife and Denham, 112 North Webb, P. O. Box 629, Webb City, MO 64870 (417 673-2433)
- Fred W. Bassinger... Deloitte Haskins & Sells, 625 Fourth Ave. South, Ste. 1000, Minneapolis, MN 55415 (612 333-2900)
- William H. Battey... Deloitte Haskins & Sells, 1230 First National Tower, Tulsa, OK 74103 (918 583-5990)
- David A. Berenson... Ernst & Whinney, 1225 Connecticut Ave., NW, Washington, DC 20036 (202 862-7521)
- Patricia B. Bissell... Bissell, Gorochow & Associates, 6000 Executive Blvd., Ste. 310, Rockville, MD 20852 (301 770-7730)
- Russell S. Bogue, Jr. ... Coopers & Lybrand, 600 North Florida Ave., Ste. 1000, Tampa, FL 33602 (813 229-0221)
- Robert C. Brannon... Peat, Marwick, Mitchell & Co., 1500 First American Center, Nashville, TN 37238 (615 244-1602)
- Edwin D. Brolyer... Brolyer, Weskamp & Company, 769 North 4 St., Laramie, WY 82070 (307 742-8243)
- Brian A. Brooks... Coopers & Lybrand, One Post Office Square, Boston, MA 02109 (617 574-5139)
- Benjamin E. Cohen... Cohen, Rosenfeld & Lieberman, 36 Trumbull St., Hartford, CT 06103 (203 522-8222)
- Michael T. Cook... KMG Main Hurdman, 1001 Noble St., Fairbanks, AK 99701 (907 456-7762)
- Lamar W. Davis... Lamar Davis & Co., 5112 Paulsen St., Ste. 201, Savannah, GA 31405 (912 354-2910)
- Don H. De Haan... Henry Scholten & Company, 100 South Phillips Ave., Ste. 310, Sioux Falls, SD 57102 (605 336-0916)
- J. Roger Donohue... Edward Isaacs & Company, 380 Madison Ave., New York, NY 10017 (212 986-3900)
- Raymond C. Dugdale... Own Account, 89 Middle St., Manchester, NH 03101 (603 669-3454)
- C. Herman Estes... C. H. Estes & Company, 7710 Westwood Ave., Little Rock, AR 72204 (501 565-1566)
- Ellen J. Feaver... State of Montana, Department of Administration, Mitchell Bldg., Rm. 155, Helena, MT 59620 (406 444-2032)
- Robert C. Fietsam... R. C. Fietsam & Co., 325 West Main St., Belleville, IL 62220 (618 234-4530)
- Jerold W. Filush... Peat, Marwick, Mitchell & Co., P. O. Box P, Agana, GU 96910 (671 646-6987)
- William J. Fisk... KMG Main Hurdman, 115 Elm St., P. O. Box 319, Bennington, VT 05201 (802 447-1515)
- Lester S. Fry... Ernst & Whinney, 2900 Centre Square West, 1500 Market St., Philadelphia, PA 19102 (215 561-4800)
- Carolyn J. Garfield... Own Account, 477 Congress St., Ste. 1005, Portland, ME 04101 (207 774-6149)

COUNCIL - ELECTED MEMBERS

- Carole A. Gibbs-Fisher... Hawaiian Trust Co., Ltd., Financial Plaza of the Pacific,
P. O. Box 3170, Honolulu, HI 96802 (808 525-7502)
- J. Ike Guest... Deloitte Haskins & Sells, 5215 North O'Connor Blvd., Ste. 1060,
Irving, TX 75039 (214 869-0231)
- Richard J. Guiltinan... Arthur Andersen & Co., 1345 Avenue of the Americas, New
York, NY 10105 (212 704-2476)
- Robert D. Hammond... Clifton, Gunderson & Co., 11990 Grant St., Ste. 304,
Denver, CO 80233 (303 452-2008)
- Dan H. Hanke... Hanke & Hanke, 7550 IH 10 West, Ste. 500, San Antonio, TX
78229 (512 342-5000)
- Dean M. Hottle... Bulow, Hottle & Co., 133 West Main St., Somerset, PA 15501
(814 445-8961)
- Kenneth J. Hull... Follett Corporation, 1000 West Washington St., Chicago, IL
60607 (312 666-4300)
- Francis A. Humphries... Humphries & Company, 155 King St., Charleston, SC
29401 (803 577-5843)
- Robert L. Israeloff... Israeloff, Trattner & Co., 11 Sunrise Plaza, Valley Stream, NY
11582 (516 872-3300)
- Stuart L. Kart... Edison-Kart & Co., 14011 Ventura Blvd., Ste. 301, Sherman Oaks,
CA 91423 (818 907-6020)
- Stuart Kessler... Goldstein, Golub, Kessler & Company, P.C., 245 Park Ave., New
York, NY 10167 (212 661-3300)
- Patrick J. Knipe... Colley, Trumbower & Howell, 501 North Orange Ave., Orlando, FL
32801 (305 843-1190)
- Duane W. Kuehl... Kuehl & Company, S.C., N82 W15340 Appleton Ave., P. O.
Box 39, Menomonee Falls, WI 53051 (414 251-1225)
- John S. Lee... Lee, Sexton & Mershon, Three South Main St., P. O. Box 428,
Allentown, NJ 08501 (609 259-6400)
- William A. Moore... William A. Moore, Inc., 999 Mission De Oro Dr., Redding, CA
96003 (916 223-5350)
- Melvin T. Nygaard... Nygaard, Mims & Hoffman, 1200 Lloyd Bldg., 700 NE
Multonomah St., Portland, OR 97232 (503 239-8000)
- Pablo O'Neill... Brammer, Chasen & O'Connell, Plot A & B Gallows Bay,
Christiansted, St. Croix, VI 00820 (809 773-4305)
- Dominic V. Palazzo... Peat, Marwick, Mitchell & Co., 200 Renaissance Center,
Ste. 3400, Detroit, MI 48243 (313 259-2590)
- Selwin E. Price... Alexander Grant & Company, 600 Prudential Plaza, Chicago, IL
60601 (312 856-0200)
- Eldon H. Reinke... Eide Helmeke & Co., P. O. Box 1914, Bismarck, ND 58502
(701 255-1091)
- Thomas H. Richardson... LeMaster & Daniels, 800 SeaFirst Financial Center,
Spokane, WA 99201 (509 624-4315)
- Thomas W. Rimerman... Frank, Rimerman & Co., 770 Welch Rd., Palo Alto, CA
94304 (415 328-3103)
- Lloyd A. Schwartz... Coopers & Lybrand, 400 Renaissance Center, Detroit, MI
48243 (313 446-7277)
- Andrew G. Shebay... Andrew G. Shebay & Co., 6445 High Star, Houston, TX 77074
(713 777-4524)

COUNCIL — ELECTED MEMBERS (CONT'D)

- Richard W. Shymanski... Harding, Shymanski & Company, 233 Southeast Third St., P. O. Box 3677, Evansville, IN 47735 (812 464-9161)
- Henry G. Simpson... Henry G. Simpson & Co., Ltd., 215 Market St., Suffolk, VA 23434 (804 539-2369)
- Robert R. Simpson, Jr. ... Simpson & Osborne, P. O. Box 1747, Charleston, WV 25326 (304 343-0168)
- Dennis S. Sterosky... Pulakos & Alongi, Ltd., 5700 Harper Dr., NE, Ste. 320, Albuquerque, NM 87109 (505 821-1600)
- Revelle B. Taylor... Laventhol & Horwath, 101 Convention Center Dr., 7th Fl., Las Vegas, NV 89109 (702 737-5533)
- Ronald F. Ueberrhein... Ueberrhein & Associates, 100 North 56 St., Ste. 200, Lincoln, NE 68504 (402 467-4646)
- Eugene R. Wos... Arthur Young, One SeaGate, Toledo, OH 43604 (419 244-8000)
- Robert L. Yeley... Bricker & Eckler, 100 East Broad St., Columbus, OH 43215 (614 227-2393)

FOR TWO YEARS - 1985-87

- James D. Beaton... Beaton & DeBernardi, Ltd., 1415 East Guadalupe Rd., Ste. 106, Tempe, AZ 85283 (602 831-1250)
- Julian D. Berlin, Jr. ... Yount, Hyde & Barbour, 50 South Cameron St., P. O. Box 2560, Winchester, VA 22601 (703 662-3417)
- George L. Bernstein... Laventhol & Horwath, 1845 Walnut St., Ste. 1900, Philadelphia, PA 19103 (215 299-1821)
- George E. Brockman... Monnier & Company, Ohio Bldg., P.O. Box 459, Sidney, OH 45365 (513 492-6101)
- Gordon E. Brooks... Brooks, Stednitz & Rhodes Accountancy Corporation, 1600 Willow St., Ste. 200, San Jose, CA 95125 (408 267-7880)
- Truman W. Brooks... Own Account, Carlton Placa, Ste. 103, 6400 Lee Highway, Chattanooga, TN 37421 (615 892-7530)
- William C. Carpenter... Wolf and Company of Massachusetts, 175 Federal St., Boston, MA 02110 (617 426-0100)
- David L. Chervenak... Cotton and Allen, 100 East Liberty St., Ste. 600, Louisville, KY 40202 (502 589-6050)
- Lawrence R. Cinquegrana... R. D. Hunter and Company, East 122 Ridgewood Ave., Paramus, NJ 07652 (201 261-4030)
- John F. Clearman... N. C. Machinery Company, P. O. Box 3562, Seattle, WA 98124 (206 583-8741)
- Robert M. Coffman... Alexander Grant & Company, 1600 Broadway, Ste. 1200, Denver, CO 80202 (303 831-9596)
- Eugene L. Delves... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
- Martin I. Dittelman... Laventhol & Horwath, One Hospital Trust Plaza, Providence, RI 02903 (401 421-4800)
- R. Lawrence Drees... Drees, Robinson & Perugini, 1000 One Summit Square, Fort Wayne, IN 46802 (219 424-1000)
- Harold Dubrowsky... Alexander Grant & Company, 2400 Penobscot Bldg., Detroit, MI 48226 (313 965-6320)
- Arthur I. Farber... Altschuler, Melvoyn and Glasser, 30 South Wacker Dr., Chicago, IL 60606 (312 207-2818)

COUNCIL — ELECTED MEMBERS (CONT'D)

- Steven N. Fischer... Urbach, Kahn & Werlin, 66 State St., Albany, NY 12207
(518 449-3166)
- Frank C. Frago... Cole, Frago, Cusick, Chestler & Co., 449 Silas Deane Highway,
Wethersfield, CT 06109 (203 721-8696)
- Shirley J. Garcia... Own Account, P. O. Box 3163, Modesto, CA 95353
(209 575-3163)
- Bryan M. Hassler... Hassler Martin Stuedeman, 2151 Highland Ave., Ste. 214,
P. O. Box 55275, Birmingham, AL 35255 (205 933-6505)
- C. Brooks Hubbert... Ernst & Whinney, One North Charles, Baltimore, MD 21201
(301 539-7940)
- John D. Huelster... Own Account, 13201 Clayton Rd., St. Louis, MO 63131
(314 434-2100)
- J. Curtis Hyers... Lucas, Herndon, Hyers & Pennywitt, 1800 Atlantic Blvd.,
Jacksonville, FL 32207 (904 396-2166)
- Kenneth H. Lever... Laventhol & Horwath, 3699 Wilshire Blvd., Ste. 700, Los
Angeles, CA 90010 (213 381-5393)
- Don M. Lyda... Retired, 3204 Old Duval Rd., Austin, TX 78727 (512 836-0268)
- Jimmie L. Mason... Mason, Nickels & Warner, P. O. Box 3670, Lubbock, TX
79452 (806 797-3251)
- Robert L. May... Arthur Andersen & Co., 1345 Avenue of the Americas, New
York, NY 10105 (212 708-4000)
- Carmen R. Milano... Own Account, 22 South Washington St., Park Ridge, IL
60068 (312 696-0234)
- Arthur H. Morrison... Morrison & Morrison, Ltd., Bankers Bldg., 105 West Adams,
Chicago, IL 60603 (312 346-2141)
- Jake L. Netterville... Postlethwaite & Netterville, Fidelity National Bank Bldg.,
Ste. 600, Baton Rouge, LA 70801 (504 383-1313)
- George A. Olsen... Augustine & Co., 2413 Grand Ave., Des Moines, IA 50312
(515 282-0254)
- J. Allen Poole... Blackwell, Poole & Company, P. O. Box 82877, Atlanta, GA
30354 (404 762-7758)
- John S. Ross, Jr. ... Ross Buchler & Company, Fulton Bank Bldg., One Penn
Square, Lancaster, PA 17602 (717 393-0767)
- Ronnie Rudd... Arthur Andersen & Co., 711 Louisiana, Ste. 1300, Houston, TX
77002 (713 237-5119)
- Paul W. Ruopp... KMG Main Hurdman, 55 East 52 St., New York, NY 10055
(212 909-5080)
- Gary L. Schaugaard... Grace Home Centers, West, 3395 East Foothill Blvd.,
Pasadena, CA 91107 (818 351-9666)
- John P. Thomas... May, Zima & Co., 215 South Monroe, Ste. 820, P. O. Box
4108, Tallahassee, FL 32301 (904 224-7194)
- Barton P. Thompson... Thompson & Nordstrom, 202 East Birch Ave., Flagstaff,
AZ 86001 (602 774-5086)
- Joseph G. Trindle... Alexander Grant & Company, 100 Military Plaza, P. O.
Box 1477, Dodge City, KS 67801 (316 227-3135)
- Janice I. Vincent... Arthur Young, 515 South Flower St., Ste. 2500, Los Angeles,
CA 90071 (213 977-3406)
- Jodie D. Woolard, Jr. ... Shackelford, Gatewood, Woolard & Prescott, P. O. Box
1298, Kinston, NC 28501 (919 523-9061)

COUNCIL — ELECTED MEMBERS (CONT'D)

FOR ONE YEAR — 1985-86

- John D. Abernathy III... Seidman & Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)
- Robert L. Albrecht... Ernst & Whinney, 735 North Water St., Ste. 1211, Milwaukee, WI 53202 (414 273-5900)
- Irving J. Bloom... Seidman & Seidman, 444 Brickell Ave., Ste. 800, Miami, FL 33131 (305 371-6363)
- Kenneth G. Cadematori... Price Waterhouse, 411 Hackensack Ave., Hackensack, NJ 07601 (201 646-1550)
- William D. Devlin... Own Account, 50 California St., Ste. 2255, San Francisco, CA 94111 (415 398-8717)
- William F. Easley... Super Shops, Inc., 1881 Commercenter East, Ste. 126, San Bernardino, CA 92408 (714 888-2121)
- J. H. Engelbach... Engelbach Roberts & Co., 1275 First National Center, Oklahoma City, OK 73102 (405 232-2516)
- Robert Fagliarone... Grimaldi & Fagliarone, 627 West Genesee St., Syracuse, NY 13204 (315 471-2777)
- Robert W. Ford... Ford, Cocherell & Lippincott, 621 West Line St., Bishop, CA 93514 (619 872-4431)
- Joseph P. Germain, Jr. ... Farrar, Germain and Company, 3950 Main St., Bridgeport, CT 06606 (203 371-6667)
- Daniel S. Goldberg... Wiss & Company, 354 Eisenhower Parkway, Livingston, NJ 07039 (201 994-9400)
- Emmitte J. Haddox... Hagaman, Roper, Haddox & Reid, P. O. Box 22507, Jackson, MS 39205 (601 948-2924)
- Stephen A. Hennesey... Arthur Andersen & Co., 101 Eisenhower Parkway, Roseland, NJ 07068 (201 226-7900)
- Norman P. Horn... Homes, Lowry, Horn & Johnson, Ltd., 309 Maple Ave. West, Vienna, VA 22180 (703 281-4880)
- Donald E. Howard... Own Account, 208 Monroe St., Rockville, MD 20850 (301 340-0477)
- John H. Kennedy... Alco Standard Corporation, P. O. Box 834, Valley Forge, PA 19482 (215 296-8000)
- Donald W. Kregel... Kregel, Raterink, Kingma & Co., 400 Parke Century Bldg., Grand Rapids, MI 49503 (616 459-6133)
- John J. Kron... Deloitte Haskins & Sells, 425 Walnut St., Cincinnati, OH 45202 (513 241-2450)
- William T. Kuhl... Bond & Company, 706 West Michigan Ave., Jackson, MI 49201 (517 789-8185)
- Rex S. Leforgee... Leforgee, Rogers and Evans, P. O. Box 1292, Twin Falls, ID 83301 (208 733-4730)
- Leroy C. Livermore... Orbanco Financial Services Corporation, P. O. Box 1110, Portland, OR 97207 (503 222-7975)
- George E. Manning... Arthur Andersen & Co., 100 Federal St., Boston, MA 02110 (617 423-1400)
- Luis M. Marques Guillermet... Own Account, P. O. Box 6873, Loiza Station, Santurce, PR 00914 (809 753-8340)
- John W. Moffitt... Faw, Casson & Co., 14 The Circle, P. O. Box 385, Georgetown, DE 19947 (302 856-3586)

COUNCIL - ELECTED MEMBERS (CONT'D)

- Robert W. Moss... Pannell Kerr Forster, 1300 Century Towers One,-720 South Colorado Blvd., Denver, CO 80222 (303 759-5970)
- George L. Patterson, Sr. ... Alexander Grant & Company, 5959 Central Ave., St. Petersburg, FL 33710 (813 384-6000)
- Robert A. Peyroux... Touche Ross & Co., 2500 Poydras Center, 650 Poydras St., New Orleans, LA 70130 (504 561-5861)
- Ralph A. Rehmet... Mahoney, Cohen & Company, 330 Madison Ave., New York, NY 10017 (212 490-8000)
- Johnnie Ray Seale... Power Tech Company, 1191 First City Bank Tower, FCB 264, Corpus Christi, TX 78477 (512 884-3241)
- William E. Self... Bailey, Self, Harris and Company, P.O. Box 37, Durham, NC 27702 (919 688-5551)
- Harold H. Shreckengast, Jr. ... Price Waterhouse, 30 South 17 St., Philadelphia, PA 19103 (215 665-4702)
- Susan S. Smith... Donald H. Seiler & Co., 1100 Marshall St., Redwood City, CA 94063 (415 365-4646)
- Chester D. Stocker... Rea & Associates, P. O. Box 526, New Philadelphia, OH 44663 (216 339-6651)
- John E. Thomas... Arthur Andersen & Co., 386 North Wabasha, Ste. 900, St. Paul, MN 55102 (612 291-1211)
- Harry F. Topping... Topping, Gianotti & Payne, One Dearborn Square, Ste. 600, Kankakee, IL 60901 (815 933-7781)
- Leon H. Turner... Turner, Stauffer & Co., 3317 New Jersey Ave., P. O. Box 477, Wildwood, NJ 08260 (609 522-0246)
- Michael A. Walker... Mann Judd Landau, 230 Park Ave., New York, NY 10169 (212 661-5500)
- Doyle Z. Williams... University of Southern California, School of Accounting-MC1421, Los Angeles, CA 90089 (213 743-2311)
- I. Lee Wilson... Own Account, 8340 Meadow Rd., Ste. 236, Dallas, TX 75231 (214 369-9564)
- J. Wayne Winfrey... Haley, Winfrey & Deppe, 12750 Merit Dr., Ste. 600, Lock Box 2, Dallas, TX 75252 (214 387-7979)
- Ernest R. Wish... Coopers & Lybrand, 222 South Riverside Plaza, Chicago, IL 60606 (312 559-5600)
- Harry Yolles... Louis C. Grossberg Company, 5454 Wisconsin Ave., Ste. 1300, Chevy Chase, MD 20815 (301 657-4222)

COUNCIL - MEMBERS AT LARGE

FOR THREE YEARS - 1985-88

- Roger Cason... KMG Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5196)
- William L. Gladstone... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2330)
- Stephen D. Holton... Martin, Dolan & Holton, Ltd., 1504 Santa Rosa Rd., Richmond, VA 23288 (804 285-8726)
- Joel R. Kamil... Own Account, 14216 Reelfoot Lake Dr., Chesterfield, MO 63017 (314 469-1184)
- David L. Landsittel... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
- Ulyesse J. LeGrange... Exxon Company, U.S.A., P. O. Box 2180, Houston, TX 77252 (713 656-4695)
- Robert A. Mellin... Hood and Strong, 101 California St., Ste. 1500, San Francisco, CA 94111 (415 781-0793)

FOR TWO YEARS - 1985-87

- Robert L. Bunting... Moss Adams, 2900 Bank of California Center, Seattle, WA 98164 (206 223-1820)
- John L. Fox... Bessemer Securities Corporation, 630 Fifth Ave., New York, NY 10111 (212 708-9102)
- Harry M. Linowes... Leopold & Linowes, 1120 Connecticut Ave., NW, Ste. 350, Washington, DC 20036 (202 833-2280)
- William L. Raby... Touche Ross & Co., 4041 North Central Ave., Ste. 1600, Phoenix, AZ 85012 (602 234-5100)
- K. Fred Skousen... Brigham Young University, School of Accountancy, 560 TNRB, Provo, UT 84602 (801 378-4236)
- Robert D. Thorne... USG Corporation, 101 South Wacker Dr., Chicago, IL 60606 (312 321-3895)
- Jack C. Wahlig... McGladrey Hendrickson & Pullen, 640 Capital Square, Des Moines, IA 50309 (515 284-8660)

FOR ONE YEAR - 1985-86

- Brenda T. Acken... South Atlantic Coal Company, Inc., 127 North St., P. O. Box 1614, Bluefield, WV 24701 (304 325-7171)
- James W. Giese... North Texas State University, Department of Accounting, College of Business, Denton, TX 76201 (817 788-2311)
- J. David Moxley... Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)
- Peter R. Scanlon... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2127)
- Donald M. Tannenbaum... Oppenheim, Appel, Dixon & Co., One New York Plaza, 29th Fl., New York, NY 10004 (212 422-1000)
- James B. Thomas, Jr. ... (U. S. Department of Education), 6116 Franklin Park Rd., McLean, VA 22101 (202 453-4039)

COUNCIL - MEMBERS AT LARGE (CONT'D)

Thomas S. Watson, Jr. ... Watson, Rice & Company, 1110 Vermont Ave., NW,
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Ralph E. Kent... 277 Park Ave., Ste. 2504, New York, NY 10172 (212 759-3393)

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(305 527-4922)

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LeRoy Layton... 667 Navaho Trail Dr., Franklin Lakes, NJ 07417 (201 891-4613)

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Maurice H. Stans... 350 West Colorado Blvd., Ste. 315, Pasadena, CA 91105

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**DESIGNATED COUNCIL REPRESENTATIVES OF
STATE SOCIETIES**

1985-86

- James F. Adams... Adams, Brown, Beran & Ball, P. O. Drawer J, Great Bend,
KS 67530 (316 792-2428)
- Angelo A. Agnello... Kelly Services, Inc., 999 West Big Beaver Rd., Troy, MI 48084
(313 362-4444)
- Carthel Mac Angel... Angel, Humphrey & Co., Ltd., 120 West Race, P. O. Box
310, Searcy, AR 72143 (501 268-5353)
- Jorge E. Aponte... Peat, Marwick, Mitchell & Co., G.P.O. Box 4089, San Juan,
PR 00936 (809 756-6020)
- Joe M. Arnett... Touche Ross & Co., 414 West Soledad, Ste. 810, Agana, GU
96910 (671 477-9041)
- Claude E. Blankenship... Touche Ross & Co., 401 Church St., 7th Fl., Nashville,
TN 37219 (615 242-5330)
- Michael L. Borsuk... Coopers & Lybrand, Corporate Center II, 225 Broad Hollow
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245-9109)
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- C. Kenneth Cobb... Finch, Hamilton, Oxner & Co., 401-A 79 Avenue North,
Myrtle Beach, SC 29577 (803 449-9691)
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- Richard Q. Conrad... Conrad & Associates, 615 Colonial Park Dr., Ste. 104,
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- Gretchen L. Cooney... Northern State College, 516 21 Ave., NE, Aberdeen, SD
57401 (605 225-2311)
- Phillip J. De Wald... Coopers & Lybrand, 1200 Idaho First Plaza, Boise, ID 83706
(208 343-4801)
- Gayl W. Doster... Hook Drugs, Inc., P. O. Box 26285, Indianapolis, IN 46226
(317 353-1451)
- Ellis M. Dunkum... Coopers & Lybrand, 700 East Franklin St., Richmond, VA
23219 (804 643-0234)
- Karl F. Ericson... Peat, Marwick, Mitchell & Co., 40 Westminster St.,
Providence, RI 02903 (401 421-6600)
- John R. Gallagher... Brammer, Chasen & O'Connell, P. O. Box 2665, Charlotte
Amalie, St. Thomas, VI 00801 (809 774-6789)
- Robert M. Garber... Ernst & Whinney, 1300 Huntington Bldg., 925 Euclid Ave.,
Cleveland, OH 44115 (216 861-5000)
- Robert L. Gerth... Touche Ross & Co., 1111 Third Ave., 30th Fl., Seattle, WA
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DESIGNATED COUNCIL REPRESENTATIVES OF STATE SOCIETIES (CONT'D)

- Ann M. Helmick... KMG Main Hurdman, 1001 Noble St., Fairbanks, AK 99701
(907 456-7762)
- Paul W. Hillier, Jr. ... Price Waterhouse, 1400 First City Center, Dallas, TX 75201
(214 922-8040)
- Eugene E. Joerger... Deloitte Haskins & Sells, 1200 Carriers Insurance Bldg.,
Des Moines, IA 50309 (515 288-1200)
- Gerald J. Kenney... Bumpers & Co., 1104 Philadelphia Pike, Wilmington, DE
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- J. Thomas Knight... Arthur Young, 1550 One First National Center, Omaha,
NE 68102 (402 346-9494)
- Robert F. Kramer... (St. Norbert College, De Pere), 5803 Wedgewood Dr., Little
Suamico, WI 54141 (414 826-7520)
- Jimmy A. La Foy... Jimmy A. La Foy & Co., P. O. Box 790, Opelika, AL 36801
(205 749-3449)
- E. Howard Lamar... Lamar, Kemp & Swain, P. O. Box 3128, Meridian, MS
39301 (601 483-8115)
- Najeeb S. Lotfey... Macdonald, Page & Co., 562 Congress St., Portland, ME
04101 (207 774-5701)
- Howard D. Lutz... Schneider & Shuster, 950 South Cherry, Ste. 800, Denver,
CO 80222 (303 691-9600)
- Dean W. McKee... McKee, Marburger & Co., 400 Lincoln, Lander, WY 82520
(307 332-4545)
- Harold J. Mollere... Bourgeois, Bennett, Thokey & Hickey, P. O. Box 60600,
New Orleans, LA 70160 (504 831-4949)
- Donald B. Nestor... Toothman, Rice & Co., P. O. Box K, Buckhannon, WV 26201
(304 472-5550)
- William J. Owen, Jr. ... Suburban Propane Gas Corporation, 334 Madison Ave.,
Morristown, NJ 07960 (201 540-0300)
- Robert A. Petersen... Petersen Associates, Bldg. 1, Ste. 275, 3000 Sand Hill Rd.,
Menlo Park, CA 94025 (415 854-8060)
- Philip L. Pitsch... Laventhol & Horwath, 100 Washington Square, Ste. 1650,
Minneapolis, MN 55401 (612 332-5500)
- Ron D. Pittman... Acosta, Cordova & Pittman, 5055 North 12 St., Ste. 101,
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- Joseph A. Puleo... Puleo & Spitzbard, P.C., 3139 Whitney Ave., Hamden, CT
06518 (203 288-4144)
- Gail D. Reese... Pulakos & Alongi, Ltd., 5700 Harper Dr., NE, Ste. 320,
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- Burney R. Rivenbark... Todd, Rivenbark & Puryear, P. O. Box 707, Fayetteville,
NC 28302 (919 323-3600)
- John R. Rogers... Wermer, Rogers, Doran & Ruzon, 57 North Ottawa St., Joliet,
IL 60431 (815 722-6693)
- Timothy J. Sather... Dobbins, Deguire & Tucker, 3819 Stephens, Missoula, MT
59801 (406 721-4550)
- Philip J. Scissors... Hochschild, Bloom & Company, 255 South Odell Ave.,
Marshall, MO 65340 (816 886-6816)
- David L. Spilman... Maryland National Corporation, 10 Light St., Rm. 940,
Baltimore, MD 21202 (301 244-1940)

DESIGNATED COUNCIL REPRESENTATIVES OF STATE SOCIETIES (CONT'D)

- Jere St. Angelo... Arthur Andersen & Co., 100 Federal St., Boston, MA 02110
(617 423-1400)
- Robert V. Stevens... Tanner, Brunson & Co., 376 East 400 South, Ste. 200, Salt
Lake City, UT 84111 (801 532-7444)
- Roderick J. Tompkins... York, Neel & Company, 1820 Ramada Dr., Madisonville,
KY 42431 (502 825-4578)
- Dennis M. Tshako... Coopers & Lybrand, Pacific Tower, Ste. 2500, 1001 Bishop
St., Honolulu, HI 96813 (808 531-3400)
- Betty B. Vogler... Barnard, Vogler & Co., 350 South Center St., Ste. 580, Reno,
NV 89501 (702 786-6141)
- James H. Warrick, Jr. ... Frantz, Warrick, Strack & Associates, 4833 Rugby Ave.,
Ste. 201, Bethesda, MD 20814 (301 654-7778)
- Walter H. Webb... Call, Barrick, Ethridge, Webb & Co., 206 North Harrison,
P. O. Box 790, Cushing, OK 74023 (918 225-4216)
- Cornelius J. Whalen... C. J. Whalen, Ltd., 1604 South Washington, Grand Forks,
ND 58201 (701 775-0639)

AICPA COUNCIL BY STATE

State	Term Expires
ALABAMA	
Bryan M. Hassler—Hassler Martin Stuedeman, Birmingham	1987
Jimmy A. La Foy ³ —Jimmy A. La Foy & Co., Opelika	1986
ALASKA	
Michael T. Cook—KMG Main Hurdman, Fairbanks	1988
Ann M. Helmick ³ —KMG Main Hurdman, Fairbanks	1986
ARIZONA	
James D. Beaton—Beaton & DeBernardi, Ltd., Tempe	1987
Ron D. Pittman ³ —Acosta, Cordova & Pittman, Phoenix	1986
William L. Raby ² —Touche Ross & Co., Phoenix	1987
Barton P. Thompson—Thompson & Nordstrom, Flagstaff	1987
ARKANSAS	
Carthel Mac Angel ³ —Angel, Humphrey & Co., Ltd., Searcy	1986
C. Herman Estes—C. H. Estes & Company, Little Rock	1988
Barry B. Findley ¹ —Findley and Jenkins, Little Rock	1987
CALIFORNIA	
Gordon E. Brooks—Brooks, Stednitz & Rhodes Accountancy Corporation, San Jose	1987
Michael N. Chetkovich—(Retired), Atherton	Ex Officio
William D. Devlin—Own Account, San Francisco	1986
William F. Easley—Super Shops, Inc., San Bernardino	1986
Robert W. Ford—Ford, Cocherell & Lippincott, Bishop	1986
Shirley J. Garcia—Own Account, Modesto	1987
Hilliard R. Giffen—(Retired), Fresno	Ex Officio
Clifford V. Heimbucher—(Retired), Berkeley	Ex Officio
Stuart L. Kart—Edison-Kart & Co., Sherman Oaks	1988
Kenneth H. Lever—Laventhol & Horwath, Los Angeles	1987
Robert A. Mellin ² —Hood and Strong, San Francisco	1988
William A. Moore—William A. Moore, Inc., Redding	1988
Robert A. Petersen ³ —Petersen Associates, Menlo Park	1986
Thomas W. Rimerman—Frank, Rimerman & Co., Palo Alto	1988
Gary L. Schaugaard—Grace Home Centers, Pasadena	1987
Susan S. Smith—Donald H. Seiler & Co., Redwood City	1986
Maurice H. Stans—(Retired), Pasadena	Ex Officio
Janice I. Vincent—Arthur Young, Los Angeles	1987
Doyle Z. Williams—University of Southern California, Los Angeles	1986

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

²Serving on Council as Member at Large

³Serving on Council as the State Society Representative

AICPA COUNCIL BY STATE (CONT'D)

State	Term Expires
COLORADO	
Robert M. Coffman—Alexander Grant & Company, Denver	1987
Robert D. Hammond—Clifton, Gunderson & Co., Denver	1988
Howard D. Lutz ³ —Schneider & Shuster, Denver	1986
Robert W. Moss—Pannell Kerr Forster, Denver	1986
Eugene M. Salkeld—Alexander Grant & Company, Denver	1987
Marvin L. Stone—Own Account, Denver	Ex Officio
A. Marvin Strait ¹ —Strait, Kushinsky & Company, Colorado Springs	1986
CONNECTICUT	
Benjamin E. Cohen—Cohen, Rosenfeld & Lieberman, Hartford	1988
Joseph P. Cummings—(Retired), Greenwich	Ex Officio
Frank C. Frago—Cole, Frago, Cusick, Chestler & Co., Wethersfield	1987
Joseph P. Germain, Jr.—Farrar, Germain and Company, Bridgeport	1986
Joseph A. Puleo ³ —Puleo & Spitzbard, Hamden	1986
John W. Queenan—(Retired), Greenwich	Ex Officio
DELAWARE	
Gerald J. Kenney ³ —Bumpers & Co., Wilmington	1986
John W. Moffitt—Faw, Casson & Co., Georgetown	1986
DISTRICT OF COLUMBIA	
Barbara Hackman Franklin ¹ —The Wharton School of the University of Pennsylvania, Washington (Public Member)	1986
Alan B. Levenson ¹ —Fulbright & Jaworski, Washington (Public Member)	1987
Harry M. Linowes ² —Leopold & Linowes, Washington	1987
James H. Warrick, Jr. ³ —Frantz, Warrick, Strack & Associates, Bethesda, MD	1986
Thomas S. Watson, Jr. ² —Watson, Rice and Company, Washington	1986
Harry Yolles—Louis C. Grossberg Company, Chevy Chase, MD	1986
FLORIDA	
Irving J. Bloom—Seidman & Seidman, Miami	1986
Russell S. Bogue, Jr.—Coopers & Lybrand, Tampa	1988
Sharon A. Brown ³ —Coopers & Lybrand, Miami	1986
Robert C. Ellyson ¹ —Coopers & Lybrand, Miami	1987
J. Curtis Hyers—Lucas, Herndon, Hyers & Pennywitt, Jacksonville	1987

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

²Serving on Council as Member at Large

³Serving on Council as the State Society Representative

AICPA COUNCIL BY STATE (CONT'D)

State	Term Expires
GEORGIA	
Richard Q. Conrad ³ —Conrad & Associates, Roswell	1986
Lamar W. Davis—Lamar Davis & Co., Savannah	1988
J. Allen Poole—Blackwell, Poole & Company, Atlanta	1987
GUAM	
Joe M. Arnett ³ —Touche Ross & Co., Agana	1986
Jerold W. Filush—Peat, Marwick, Mitchell & Co., Agana	1988
HAWAII	
Carole A. Gibbs-Fisher—Hawaiian Trust Co., Ltd., Honolulu	1988
Dennis M. Tshako ³ —Coopers & Lybrand, Honolulu	1986
IDAHO	
Phillip J. De Wald ³ —Coopers & Lybrand, Boise	1986
Rex S. Leforgee—Leforgee, Rogers and Evans, Twin Falls	1986
ILLINOIS	
Ivan O. Bull—(Retired), Champaign	Ex Officio
Eugene L. Delves—Arthur Andersen & Co., Chicago	1987
Arthur I. Farber—Altschuler, Melvoin and Glasser, Chicago	1987
Robert C. Fietsam—R. C. Fietsam & Co., Belleville	1988
Kenneth J. Hull—Follett Corporation, Chicago	1988
David L. Landsittel ² —Arthur Andersen & Co., Chicago	1988
John R. Meinert ¹ —Hartmarx Corporation, Chicago (Vice President)	1986
Carmen R. Milano—Own Account, Park Ridge	1987
Arthur H. Morrison—Morrison & Morrison, Ltd., Chicago	1987
John R. Rogers ³ —Wermer, Rogers, Doran & Ruzon, Joliet	1986
Selwin E. Price—Alexander Grant & Company, Chicago	1988
Robert D. Thorne ² —United States Gypsum Company, Chicago	1987
Harry F. Topping—Topping, Gianotti & Payne, Kankakee	1986
Ernest R. Wish—Coopers & Lybrand, Chicago	1986
INDIANA	
Marshall S. Armstrong—(Retired), Zionsville	Ex Officio
Gayl W. Doster ³ —Hook Drugs, Inc., Indianapolis	1986
R. Lawrence Drees—Drees, Robinson & Perugini, Ft. Wayne	1987
Richard W. Shymanski—Harding, Shymanski & Company, Evansville	1988

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AICPA COUNCIL BY STATE (CONT'D)

State	Term Expires
IOWA	
Eugene E. Joerger ³ —Deloitte Haskins & Sells, Des Moines	1986
George A. Olsen—Augustine & Co., Des Moines	1987
Jack G. Wahlig ² —McGladrey Hendrickson & Pullen, Des Moines	1987
KANSAS	
James F. Adams ³ —Adams, Brown, Beran & Ball, Great Bend	1986
Joseph G. Trindle—Alexander Grant & Company, Dodge City	1987
KENTUCKY	
David L. Chervenak—Cotton and Allen, Louisville	1987
Roderick J. Tompkins ³ —York, Neel & Company, Madisonville	1986
LOUISIANA	
Herman J. Lowe ¹ —H. J. Lowe & Company, Baton Rouge (Chairman of the Board)	1986
Harold J. Mollere ³ —Bourgeois, Bennett, Thokey & Hickey, New Orleans	1986
Jake L. Netterville—Postlethwaite & Netterville, Baton Rouge	1987
Robert A. Peyroux—Touche Ross & Co., New Orleans	1986
Louis B. Pilie—(Retired), Covington	Ex Officio
MAINE	
Carolyn J. Garfield—Own Account, Portland	1988
Najeeb S. Lotfey ³ —Macdonald, Page & Co., Portland	1986
MARYLAND	
Patricia B. Bissell—Bissell, Gorochow & Associates, Rockville	1988
Paula H. J. Cholmondeley ¹ —Westinghouse Elevator Company, Upper Marlboro	1988
Merle S. Elliott ¹ —Smith Elliott Kearns & Company, Hagerstown	1988
Donald E. Howard—Own Account, Rockville	1986
C. Brooks Hubbert—Ernst & Whinney, Baltimore	1987
David L. Spilman ³ —Maryland National Corporation, Baltimore	1986

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AICPA COUNCIL BY STATE (CONT'D)

State	Term Expires
MASSACHUSETTS	
Brian A. Brooks—Coopers & Lybrand, Boston	1988
William C. Carpenter—Wolf and Company of Massachusetts, Boston	1987
George E. Manning—Arthur Andersen & Co., Boston	1986
Jere St. Angelo ³ —Arthur Andersen & Co., Boston	1986
MICHIGAN	
Angelo A. Agnello ³ —Kelly Services, Inc., Troy	1986
Harold Dubrowsky—Alexander Grant & Company, Detroit	1987
Donald W. Kregel—Kregel, Raterink, Kingma & Co., Grand Rapids	1986
William T. Kuhl—Bond & Company, Jackson	1986
Dominic V. Palazzo—Peat, Marwick, Mitchell & Co., Detroit	1988
Lloyd A. Schwartz—Coopers & Lybrand, Detroit	1988
MINNESOTA	
Fred W. Bassinger—Deloitte Haskins & Sells, Minneapolis	1988
Rholan E. Larson—Larson, Allen, Weishair & Co., Minneapolis	Ex Officio
Philip L. Pitsch ³ —Laventhol & Horwath, Minneapolis	1986
John E. Thomas—Arthur Andersen & Co., St. Paul	1986
MISSISSIPPI	
Emmitte J. Haddox—Hagaman, Roper, Haddox & Reid, Jackson	1986
E. Howard Lamar ³ —Lamar, Kemp & Swain, Meridian	1985
MISSOURI	
Robert J. Baker—Myers, Baker, Rife and Denham, Webb City	1988
John D. Huelster—Own Account, St. Louis	1987
Joel R. Kamil ² —Own Account, Chesterfield	1988
Mahlon Rubin ¹ —Rubin, Brown, Gornstein & Co., St. Louis	1987
Philip J. Scissors ³ —Hochschild, Bloom & Company, Marshall	1986
Joseph A. Silvoso ¹ —University of Missouri, Columbia	1986
MONTANA	
George D. Anderson—Anderson ZurMuehlen & Co., Helena	Ex Officio
Ellen J. Feaver—State of Montana, Helena	1988
Timothy J. Sather ³ —Dobbins, Deguire & Tucker, Missoula	1986

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AICPA COUNCIL BY STATE (CONT'D)

State	Term Expires
NEBRASKA	
J. Thomas Knight ³ —Arthur Young, Omaha	1986
Ronald F. Ueberrhein—Ueberrhein & Associates, Lincoln	1988
NEVADA	
Revelle B. Taylor—Laventhol & Horwath, Las Vegas	1988
Betty B. Vogler ³ —Barnard, Vogler & Co., Reno	1986
NEW HAMPSHIRE	
Frederick G. Briggs, Jr. ³ —Own Account, Manchester	1986
Raymond C. Dugdale—Own Account, Manchester	1988
NEW JERSEY	
Lawrence R. Cinquegrana—R. D. Hunter and Company, Paramus	1987
Daniel S. Goldberg—Wiss & Company, Livingston	1986
Stephen A. Hennesey—Arthur Andersen & Co., Roseland	1986
LeRoy Layton—(Retired), Franklin Lakes	Ex Officio
John S. Lee—Sexton & Mershon, Allentown	1988
William J. Owen ³ —Suburban Propane Gas Corporation, Morristown	1986
Paul W. Ruopp—KMG Main Hurdman, New York, NY	1987
Don J. Summa ¹ —Arthur Young, Newark (Treasurer)	1986
Leon H. Turner—Turner, Stauffer & Co., Wildwood	1986
NEW MEXICO	
Irvin F. Diamond ¹ —Rogoff, Diamond & Walker, Albuquerque (Vice President)	1986
Gail D. Reese ³ —Pulakos & Alongi, Ltd., Albuquerque	1986
Dennis S. Sterosky—Pulakos & Alongi, Ltd., Albuquerque	1988
NEW YORK	
John D. Abernathy III—Seidman & Seidman, New York	1986
Bernard Barnett ¹ —Seidman & Seidman, New York (Vice President)	1986
David A. Berenson—Ernst & Whinney, Washington, DC	1988
Michael L. Borsuk ³ —Coopers & Lybrand, Melville	1986
Kenneth G. Cadematori—Price Waterhouse, Hackensack, NJ	1986
Roger Cason ² —KMG Main Hurdman, New York	1988
Philip B. Chenok ¹ —American Institute of CPAs, New York (President)	Ex Officio
J. Michael Cook—Deloitte Haskins & Sells, New York (Vice Chairman)	1986

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AICPA COUNCIL BY STATE (CONT'D)

State	Term Expires
Philip L. Defliese—Columbia University, New York	Ex Officio
J. Roger Donohue—Edward Isaacs & Company, New York	1988
Robert Fagliarone—Grimaldi & Fagliarone, Syracuse	1986
Steven N. Fischer—Urbach, Kahn & Werlin, Albany	1987
Thomas D. Flynn—(Retired), New York	Ex Officio
John L. Fox ² —Bessemer Securities Corporation, New York	1987
William L. Gladstone ² —Arthur Young, New York	1988
Ray J. Groves ¹ —Ernst & Whinney, New York (Immediate Past Chairman of the Board)	1986
Richard J. Gultinan—Arthur Andersen & Co., New York	1988
Thomas L. Holton ¹ —Peat, Marwick, Mitchell & Co., New York	1986
Robert L. Israeloff—Israeloff, Trattner & Co., Valley Stream	1988
William S. Kanaga—Arthur Young, New York	Ex Officio
Ralph E. Kent—(Retired), New York	Ex Officio
Stuart Kessler—Goldstein, Golub, Kessler & Company, New York	1988
Robert L. May—Arthur Andersen & Co., New York	1987
J. David Moxley ² —Touche Ross & Co., New York	1986
Ralph A. Rehmet—Mahoney, Cohen & Company, New York	1986
Peter R. Scanlon ² —Coopers & Lybrand, New York	1986
Donald J. Schneeman ¹ —American Institute of CPAs, New York (Secretary)	Ex Officio
J. S. Seidman—(Retired), New York	Ex Officio
Donald M. Tannenbaum ² —Oppenheim, Appel, Dixon & Co., New York	1986
Michael A. Walker—Mann Judd Landau, New York	1986
NORTH CAROLINA	
Burney R. Rivenbark ³ —Todd, Rivenbark & Puryear, Fayetteville	1986
William E. Self—Bailey, Self, Harris and Company, Durham	1986
Jodie D. Woolard, Jr.—Shackelford, Gatewood, Woolard & Prescott, Kinston	1987
NORTH DAKOTA	
Eldon H. Reinke—Eide Helmeke & Co., Bismarck	1988
Cornelius J. Whalen ³ —C. J. Whalen, Ltd., Grand Forks	1986
OHIO	
George E. Brockman—Monnier & Company, Sidney	1987
Robert M. Garber ³ —Ernst & Whinney, Cleveland	1986

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AICPA COUNCIL BY STATE (CONT'D)

State	Term Expires
John J. Kron—Deloitte Haskins & Sells, Cincinnati	1986
Chester D. Stocker—Rea & Associates, New Philadelphia	1986
Eugene R. Wos—Arthur Young, Toledo	1988
Roger L. Yeley—Bricker & Eckler, Columbus	1988
 OKLAHOMA	
William H. Battey—Deloitte Haskins & Sells, Tulsa	1988
J. H. Engelbach—Engelbach Roberts & Co., Oklahoma City	1986
Walter H. Webb ³ —Call, Barrick, Ethridge, Webb & Co., Cushing	1986
 OREGON	
Patricia K. Buescher ³ —Own Account, Portland	1986
Leroy C. Livermore—Orbanco Financial Services Corporation, Portland	1986
Melvin T. Nygaard—Nygaard, Mims & Hoffman, Portland	1988
 PENNSYLVANIA	
George L. Bernstein—Laventhol & Horwath, Philadelphia	1987
Daniel J. Collins, Jr. ³ —Peat, Marwick, Mitchell & Co., Pittsburgh	1986
Lester S. Fry, Jr.—Ernst & Whinney, Philadelphia	1988
Dean M. Hottle—Bulow, Hottle & Co., Somerset	1988
John H. Kennedy—Alco Standard Corporation, Valley Forge	1986
John S. Ross, Jr.—Ross, Buehler & Company, Lancaster	1987
Ralph S. Saul ¹ —Peers & Co., Philadelphia (Public Member)	1988
Harold H. Shreckengast, Jr.—Price Waterhouse, Philadelphia	1986
 PUERTO RICO	
Jorga E. Aponte ³ —Peat, Marwick, Mitchell & Co., San Juan	1986
Luis Marquis-Guillermety, Own Account, Santurce	1986
 RHODE ISLAND	
Martin I. Dittelman—Laventhol & Horwath, Providence	1987
Karl F. Ericson ³ —Peat, Marwick, Mitchell & Co., Providence	1986
 SOUTH CAROLINA	
C. Kenneth Cobb ³ —Finch, Hamilton, Oxner & Co., Myrtle Beach	1986

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State	Term Expires
Francis A. Humphries—Humphries & Company, Charleston	1988
SOUTH DAKOTA	
Gretch L. Cooney ³ —Northern State College, Aberdeen	1986
Don H. DeHaan—Henry Scholten & Company, Sioux Falls	1988
TENNESSEE	
Claude E. Blankenship ³ —Touche Ross & Co., Nashville	1986
Robert C. Brannon—Peat, Marwick, Mitchell & Co., Nashville	1988
Truman W. Brooks—Own Account, Chattanooga	1987
TEXAS	
Mason L. Backus—Armstrong, Backus & Baker, San Angelo	1988
James W. Giese ² —North Texas State University, Denton	1986
J. Ike Guest—Deloitte Haskins & Sells, Irving	1988
Dan H. Hanke—Hanke & Hanke, San Antonio	1988
Paul W. Hillier, Jr. ³ —Price Waterhouse, Dallas	1986
Charles Kaiser, Jr. ¹ —Pannell Kerr Forster, Houston	1988
Bernard Z. Lee—Seidman & Seidman, Houston	Ex Officio
Ulyesse J. LeGrange ² —Exxon Company, USA, Houston	1988
Don M. Lyda—(Retired), Austin	1987
Jimmie L. Mason—Mason, Nickels & Warner, Lubbock	1987
Ronnie Rudd—Arthur Andersen & Co., Houston	1987
Stanley J. Scott—Southern Methodist University, Dallas	Ex Officio
Johnnie Ray Seale—Power Tech Company, Corpus Christi	1986
Andrew G. Shebay—Andrew G. Shebay & Co., Houston	1988
I. Lee Wilson—Own Account, Dallas	1986
J. Wayne Winfrey—Haley, Winfrey & Deppe, Dallas	1986
UTAH	
K. Fred Skousen ² —Brigham Young University, Provo	1987
Robert V. Stevens ³ —Tanner, Brunson & Co., Salt Lake City	1986
VERMONT	
David R. Coates ³ —P. F. Jurgs & Company, Burlington	1986
William J. Fisk—KMG Main Hurdman, Bennington	1988

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AICPA COUNCIL BY STATE (CONT'D)

State	Term Expires
VIRGINIA	
Julian D. Berlin, Jr.—Yount, Hyde & Barbour, Winchester	1987
Samuel A. Derieux—Derieux, Baker, Thompson & Whitt, Richmond	Ex Officio
Ellis M. Dunkum ³ —Coopers & Lybrand, Richmond	1986
Stephen D. Holton ² —Martin, Dolan & Holton, Ltd., Richmond	1988
Norman P. Horn—Homes, Lowry, Horn & Johnson, Ltd., Vienna	1986
Henry R. Simpson, Jr.—Henry R. Simpson & Co., Ltd., Suffolk	1988
James B. Thomas, Jr.—U. S. Department of Education, McLean	1986
VIRGIN ISLANDS	
John R. Gallagher ³ —Brammer, Chasen & O'Connell, Charlotte Amalie, St. Thomas	1986
Pablo O'Neill—Brammer, Chasen & O'Connell, Christiansted, St. Croix	1988
WASHINGTON	
Robert L. Bunting ² —Moss Adams, Seattle	1987
John F. Clearman—N. C. Machinery Company, Seattle	1987
Robert L. Gerth ³ —Touche Ross & Co., Seattle	1986
Thomas H. Richardson—LeMaster & Daniels, Spokane	1988
WEST VIRGINIA	
Brenda T. Acken ² —South Atlantic Coal Company, Inc., Bluefield	1986
Donald B. Nestor ³ —Toothman, Rice & Co., Buckhannon	1986
Robert R. Simpson, Jr.—Simpson & Osborne, Charleston	1988
WISCONSIN	
Robert L. Albrecht—Ernst & Whinney, Milwaukee	1986
Robert F. Kramer ³ —St. Norbert College, De Pere	1986
Duane W. Kuehl—Kuehl & Company, Menomonee Falls	1988
WYOMING	
Edwin D. Brolyer—Brolyer, Westkamp & Company, Laramie	1988
Dean W. McKee ³ —McKee, Marburger & Co., Lander	1986

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

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.

George L. Marthinuss, Jr., *Chairman*... Keller, Zanger & Company, 12301 Old Columbia Pike, Ste. 300, Silver Spring, MD 20904 (301 622-9300)

Raymond J. Clay, Jr. ... North Texas State University, 2707 Carriage Ln., Carrollton, TX 75006 (817 565-3081)

Stephen D. Holton... Martin, Dolan & Holton, Ltd., 1504 Santa Rosa Rd., Richmond, VA 23288 (804 285-8726)

Dennis R. Kroner... Kroner, Bretl, Roth & Company, 208 South LaSalle St., Chicago, IL 60604 (312 346-8700)

H. William Kuehl, Jr. ... William Kuehl, Ltd., Fidelity Bankers Bldg., Ste. 1101, 830 East Main St., Richmond, VA 23219 (804 648-9228)

Alan R. Mandell... Blum, Shapiro & Company, 29 North Main St., West Hartford, CT 06107 (203 521-7600)

L. Martin Miller... Cogen, Sklar, Levick & Co., 225 City Line Ave., P. O. Box 4656, Philadelphia, PA 19127 (215 668-9700)

STAFF AIDES:

Alan J. Winters – Director, Audit Research (212 575-5510)

Camryn C. Carleton – Technical Manager, Auditing Standards (212 575-5404)

ACCOUNTING LITERATURE AWARDS COMMITTEE

OBJECTIVE: To select for recognition those articles, monographs, or books, published in English, which in the view of the committee make outstanding contributions to the literature of accounting.

Joseph G. San Miguel, *Chairman*... Naval Postgraduate School, Monterey, CA 93943 (408 646-2187)

Stephen L. Buzby... Michigan State University, College of Business, East Lansing, MI 48824 (517 355-7448)

William J. Morgan... Peat, Marwick, Mitchell & Co., 150 J.F.K. Parkway, Short Hills, NJ 07078 (201 467-9650)

Russell J. Petersen... University of Iowa, 528 Phillips Hall, Iowa City, IA 52242 (319 353-5936)

Bernard W. Revsine... Royal Continental Box Company, 1301 South 47 Ave., Cicero, IL 60650 (312 656-2020)

Glenda E. Ried... University of Toledo, 2801 West Bancroft St., Toledo, OH 43606 (419 537-2258)

ACCOUNTING LITERATURE AWARDS COMMITTEE (CONT'D)

Paul J. Wendell... Warren, Gorham & Lamont, Inc., 1633 Broadway, New York,
NY 10019 (212 977-7040)

Oliver Ray Whittington... San Diego State University, School of Accountancy,
San Diego, CA 92182 (619 295-2980)

STAFF AIDE:

Mary McInnes – Coordinator, Relations with Educators (212 575-5504)

**ACCOUNTING STANDARDS EXECUTIVE
COMMITTEE**

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

Walter P. Schuetze, *Chairman*... Peat, Marwick, Mitchell & Co., 345 Park Ave.,
New York, NY 10154 (212 872-6511)

G. Michael Crooch... Arthur Andersen & Co., 69 West Washington St., Chicago,
IL 60602 (312 580-0069)

David W. Dusendschon... Kimberly-Clark Corporation, DFW Airport Station,
P. O. Box 619100, Dallas, TX 75261 (214 830-1473)

John W. Hoyt... McGladrey Hendrickson & Pullen, 400 Locust St., Ste. 640,
Des Moines, IA 50309 (515 284-8660)

Wayne A. Kolins... Seidman & Seidman, 15 Columbus Circle, New York, NY
10023 (212 765-7500)

John L. Kreischer... Kreischer, Miller & Co., 1069 Easton Rd., Abington, PA
19001 (215 885-7875)

Howard B. Levy... Laventhol & Horwath, 1845 Walnut St., 19th Fl., Philadelphia,
PA 19103 (215 299-1600)

Alan A. McDonald... Own Account, 985 Moraba Rd., Ste. 205, Lafayette, CA
94549 (415 283-7121)

Conlyn E. Noland, Jr. ... du Pont Company, du Pont Bldg., Ste. 8006, 1007
Market St., Wilmington, DE 19898 (302 774-6114)

John J. Robbins... Kenneth Leventhal & Company, 805 Third Ave., New York,
NY 10022 (212 832-6990)

Rudolph W. Schattke... University of Colorado, College of Business, Campus
Box 419, Boulder, CO 80309 (303 492-8535)

Richard B. Schultz... Deloitte Haskins & Sells, 1114 Avenue of the Americas,
New York, NY 10036 (212 790-0642)

James O. Stepp... Price Waterhouse, 1251 Avenue of the Americas, New York, NY
10020 (212 819-4826)

Norman N. Strauss... Ernst & Whinney, 153 East 53 St., New York, NY 10022
(212 888-9100)

Glenn A. Van Noord... Kregal, Raterink, Kingma & Co., 400 Parke-Century Bldg.,
168 Louis Campau Promenade NW, Grand Rapids, MI 49503 (616 459-
6133)

STAFF AIDES:

Paul Rosenfield – Director, Accounting Standards (212 575-6368)

Steven Rubin – Technical/Administrative Manager, Accounting Standards
(212 575-5493)

**INTERNATIONAL TECHNICAL STANDARDS
SUBCOMMITTEE**

OBJECTIVE: To maintain liaison with bodies in the U. S. having authority over financial accounting matters on studies and pronouncements by international committees and to encourage appropriate standard setting bodies in the U. S. to embrace such pronouncements.

Melvin Penner, *Chairman*... Arthur Young, 277 Park Ave., New York, NY 10172
(212 407-1945)

Timothy J. Doherty... (Hood Sailmakers, Inc./Cross Atlantic Group), 8 South
St., Marblehead, MA 01945 (617 639-0294)

John F. Green... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY
10154 (212 872-6694)

William P. Hauworth II... Arthur Andersen & Co., 69 West Washington St.,
Chicago, IL 60602 (312 580-0069)

Gerhard G. Mueller... University of Washington, 262 MacKenzie Hall, DJ-10,
Seattle, WA 98195 (206 543-4368)

Dennis L. Neider... Price Waterhouse, 65 Madison Ave., Morristown, NJ 07960
(201 540-8980)

Aurora M. Rubin... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New
York, NY 10036 (212 790-0769)

Ralph E. Walters... California Society of CPAs, 1000 Welch Rd., Palo Alto, CA
94304 (415 321-9545)

John K. Wulff... KMG Main Hurdman, 900 Bedford St., Stamford, CT 06901
(203 327-0000)

STAFF AIDE:

Frederick R. Gill – Technical Manager, Accounting Standards (212 575-5511)

AGRIBUSINESS SPECIAL COMMITTEE

OBJECTIVE: To prepare an audit and accounting guide on agricultural producers and agricultural cooperatives.

Donald F. Linsteadt, *Chairman*... KMG Main Hurdman, 300 Capitol Mall, Ste.
1100, Sacramento, CA 95814 (916 444-2050)

Richard M. Arndt... Arthur Andersen & Co., 386 North Wabasha, Ste. 900, St.
Paul, MN 55102 (612 291-1211)

Lorence L. Bravenec... Texas A&M University, College of Business
Administration, Department of Accounting, College Station, TX 77843
(713 845-5014)

Gail N. Brown... Touche Ross & Co., Alcoa Bldg., Ste. 1900, One Maritime Plaza,
San Francisco, CA 94111 (415 781-9570)

Robert L. Burton... LeMaster & Daniels, 920 West Ivy, Moses Lake, WA 98837
(509 765-1281)

Virgil S. Chandler... Alexander Grant & Company, 1101 Walnut St., Ste. 1600,
Kansas City, MO 64106 (816 471-1520)

John P. Gerst... McGladrey Hendrickson & Pullen, Hawkeye Bank Bldg., P. O.
Box 1008, Burlington, IA 52601 (319 752-6355)

AGRIBUSINESS SPECIAL COMMITTEE (CONT'D)

Jerrold A. Hunt... Price Waterhouse, 455 Capitol Mall, Ste. 500, Sacramento, CA 95814 (916 441-2370)

Howard C. Lewis... Retired, P. O. Box 411, Stockton, CA 95201 (209 948-1250)

Thomas B. Lund... Ernst & Whinney, 1400 Pillsbury Center, Minneapolis, MN 55402 (612 339-0771)

William H. Severson... Coopers & Lybrand, 1000 TCF Tower, 121 South Eighth St., Minneapolis, MN 55402 (612 370-9316)

Bill F. Sims... Peat, Marwick, Mitchell & Co., 1624 15 St., P. O. Box 48, Lubbock, TX 79408 (806 765-6352)

STAFF AIDE:

Patrick McNamee - Technical Manager, Auditing Standards (212 575-3800)

AICPA BENEVOLENT FUND, INC.

OBJECTIVE: To raise money to provide financial assistance to needy members of the Institute and their families.

OFFICERS AND BOARD OF TRUSTEES

Arthur H. Burgess, Jr., *President*... Arthur H. Burgess and Company, P. O. Box 2587, Hickory, NC 28603 (704 322-2720)

Don J. Summa, *Secretary-Treasurer*... Arthur Young, 520 Broad St., Newark, NJ 07102 (201 268-2200)

Robert J. Baker... Myers, Baker, Rife and Denham, 112 North Webb, P. O. Box 629, Webb City, MO 64870 (417 673-2433)

Bernard Barnett... Seidman & Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

James D. Beaton... Beaton & DeBernardi, Ltd., 1415 East Guadalupe Rd., Ste. 106, Tempe, AZ 85283 (602 831-1250)

Patricia B. Bissell... Bissell, Gorochow & Associates, 6000 Executive Blvd., Ste. 310, Rockville, MD 20852 (301 770-7730)

William A. Moore... William A. Moore, Inc., 999 Mission De Oro Dr., Redding, CA 96003 (916 223-5350)

STAFF AIDE:

Norman Nestler - Director, Human Resources (212 575-6202)

AICPA PROFESSIONAL LIABILITY INSURANCE PLAN COMMITTEE

OBJECTIVE: To assure the availability at reasonable rates of an insurance program available to all members 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.

AICPA PROFESSIONAL LIABILITY INSURANCE PLAN COMMITTEE (CONT'D)

Walter R. Stock, *Chairman*... Stock, Poff & Company, P. O. Box 741685, Dallas, TX 75374 (214 690-6023)

Norman C. Batchelder... (Smith, Batchelder & Rugg, Manchester), 4 Pinecrest Dr., RFD 1, Goffstown, NH 03045 (603 497-3738)

Joseph B. Dresselhaus... Baird, Kurtz & Dobson, 1400 American Charter Center, Lincoln, NE 68508 (402 474-5000)

Robert B. Geis... Geis, Buhdorf & Co., P.C., 2630 South Tower, Dominion Plaza Bldg., 600 17 St., Denver, CO 80202 (303 534-1322)

Cecil G. Humes... Linkenheimer, Hebrew, Cooper & Kerr, 3033 Cleveland Ave., Ste. 101, Santa Rosa, CA 95401 (707 546-0272)

Ronald S. Katch... Katch, Tyson & Company, 191 Waukegan Rd., Northfield, IL 60093 (312 446-0550)

Charles B. Larson... Own Account, 3300 Dale Ave., Ste. 102, St. Joseph, MO 64506 (816 279-7493)

O. Creed Spann, Jr. ... Hollis, McClain and Howell, Ltd., P. O. Box 8306, Pine Bluff, AR 71611 (501 534-9172)

STAFF AIDE:

William C. Tamulinas - Assistant to General Counsel (212 575-3852)

AICPA STAFF PENSION PLAN COMMITTEE

OBJECTIVE: To determine any debatable question arising in the administration, interpretation and application of the Plan; to adopt, from time to time, actuarial tables and procedures to be used for all actuarial calculations; to recommend to the Board of Directors for approval, the amount or rate of contributions by the Institute; to direct the Trustees as to the method of funding the Plan and the method of payment of benefits; and to originate, when necessary or desirable, revisions and amendments to the Plan.

Don J. Summa, *Chairman*... Arthur Young, 520 Broad St., Newark, NJ 07102 (201 268-2200)

Donald L. Adams... American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-6296)

Thomas G. Jordan... B and E Sales Company, Inc., 200 East Long Lake Rd., Ste. 200, Bloomfield Hills, MI 48013 (313 258-5200)

Ruben D. Nava... Deloitte Haskins & Sells, One World Trade Center, New York, NY 10048 (212 669-5251)

STAFF AIDE:

Leonard I. Green - Director, Financial Management (212 575-6383)

ANNUAL MEETING COMMITTEE

OBJECTIVE: To plan the AICPA Annual Meeting program and coordinate its program and activities with the host state society of CPAs.

Bernard Z. Lee, *Chairman*... Seidman & Seidman, 500 Citicorp Center, 1200 Smith St., Houston, TX 77002 (713 659-6551)

Paul E. Marquart... Retired, 5300 West 84 Terrace, Prairie Village, KS 66207 (913 341-4359)

ANNUAL MEETING COMMITTEE (CONT'D)

- J. Curt Mingle... Clifton, Gunderson & Co., 808 Commercial National Bank Bldg.,
Peoria, IL 61602 (309 671-4511)
- J. Allen Poole... Blackwell, Poole & Company, P. O. Box 82877, Atlanta, GA
30354 (404 762-7758)
- Jerome P. Solomon... Pannell Kerr Forster, 100 Summer St., Boston, MA 02110
(617 423-1920)

STAFF AIDE:

Charles A. McGrath – Director, Meetings and Travel (212 575-6444)

ANNUAL MEETING HOSPITALITY COMMITTEE

OBJECTIVE: To assist in creating a warm spirit of hospitality for members attending the meeting in the host city.

- Paul E. Marquart, *Chairman*... Retired, 5300 West 84 Terrace, Prairie Village,
KS 66207 (913 341-4359)
- Allan M. Block, *Vice Chairman*... Own Account, 1002 Commerce Trust Bldg.,
922 Walnut, Kansas City, MO 64106 (816 842-2780)

STAFF AIDE:

Charles A. McGrath – Director, Meetings and Travel (212 575-6444)

AUDITING STANDARDS BOARD

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

- Jerry D. Sullivan, *Chairman*... Coopers & Lybrand, 1251 Avenue of the Americas,
New York, NY 10020 (212 536-2880)
- John F. Barna... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY
10154 (212 872-6505)
- Thomas P. Bintinger... Touche Ross & Co., 1633 Broadway, New York, NY 10019
(212 489-1600)
- John C. Compton... Cherry, Bekaert & Holland, One Plaza Pl., NE, Ste. 1200,
St. Petersburg, FL 33701 (813 822-8811)
- Phillip W. Crawford... Berry, Dunn, McNeil & Parker, 477 Congress St.,
Portland, ME 04101 (207 775-2387)
- Louis W. Dooner... Dooner, Edwards & Fletcher, 113 North Madison St., Quincy
FL 32351 (904 627-7109)
- John E. Ellingsen... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New
York, NY 10036 (212 790-0710)
- F. Wayne Glenn... Glenn & Vagneur, 105 East Vermijo Ave., Ste. 600, Colorado
Springs, CO 80903 (303 633-7150)
- Samuel P. Gunther... Own Account, 305 Madison Ave., Ste. 948, New York, NY
10165 (212 986-6338)
- Morris I. Hollander... Kaufman, Rossin & Co., 2699 South Bayshore Dr., Miami, FL
33133 (305 858-5600)
- Richard D. Johnson... Iowa Auditor of State, State Capitol, Des Moines, IA 50319
(515 281-5835)

AUDITING STANDARDS BOARD (CONT'D)

James Loebbecke... University of Utah, Department of Accounting, Salt Lake City, UT 84112 (801 581-7616)

Wanda Lorenz... Lane, Gorman, Trubitt & Company, Akard Place Bldg., 2301 North Akard St., Ste. 200, Dallas, TX 75201 (214 871-7500)

Howard P. McMurrian... Cole, Evans & Peterson, P. O. Drawer 1768, Shreveport, LA 71166 (318 222-8367)

Robert H. Temkin... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-1947)

STAFF AIDES:

Dan M. Guy – Vice President, Auditing (212 575-6377)

Anthony Dalessio – Technical Manager, Auditing Standards (212 575-7070)

AUDIT TESTING TECHNIQUES SUBCOMMITTEE

OBJECTIVE: To disseminate information about the application of testing techniques as it relates to the audit testing process to the membership and to advise the Auditing Standards Board, other senior committees and the membership of the Institute on matters relating to audit testing techniques.

Abraham D. Akresh, *Chairman*... Laventhol & Horwath, 1845 Walnut St., 10th Fl., Philadelphia, PA 19103 (215 299-1628)

Walter O. Baggett... Manhattan College, Manhattan College Parkway, Riverdale, NY 10471 (212 920-0223)

Michael J. Baum... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)

Neal B. Hitzig... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-1904)

Robert B. Ilderton... 2250 Beekman Cove, Germantown, TN 38138 (901 754-2316)

Don L. Keller... Lautze & Lautze Accountancy Corporation, 2025 Gateway Pl., Ste. 400, San Jose, CA 95111 (408 287-6840)

Herbert B. Klein... Seidman & Seidman, 9100 Wilshire Blvd., Ste. 500, Beverly Hills, CA 90212 (213 273-2782)

William H. Kraft, Jr. ... Defense Contract Audit Agency, Federal Bldg., Rm. 4400, 600 Arch St., Philadelphia, PA 19106 (215 597-7459)

Dulcie L. Truitt... KMG Main Hurdman, 3 First National Plaza, Chicago, IL 60602 (312 984-5400)

Oliver Ray Whittington... San Diego State University, School of Accountancy, San Diego, CA 92182 (619 295-2980)

David P. Yon, Jr. ... May, Zima & Co., 5 Piedmont Center, Ste. 610, Atlanta, GA 30305 (404 266-9180)

STAFF AIDE:

Mary Lynn O'Neill – Technical Manager, Auditing Standards (212 575-3838)

COMPUTER AUDITING SUBCOMMITTEE

OBJECTIVE: To provide guidance to auditors regarding the effect computers have on the audit process and to advise the Auditing Standards Board, other senior technical committees, and the membership on computer-related matters.

COMPUTER AUDITING SUBCOMMITTEE (CONT'D)

- Frederick G. Davis, *Chairman*... North Texas State University, College of Business, Denton, TX 76203 (817 565-3085)
- Samuel H. Bahn... Samuel H. Bahn & Associates, 157 West 73 St., 5th Fl., New York, NY 10023 (212 580-4941)
- Robert M. Barbacane... Barbacane, Thornton & Company, 202 Bancroft Bldg., 3411 Silverside Rd., Wilmington, DE 19810 (302 478-8940)
- Kathleen M. Broderick... Coca-Cola Bottling Corporation of Cincinnati, 5100 Duck Creek, Cincinnati, OH 45227 (513 527-6625)
- Jack M. Elston... Crowe, Chizek and Company, 330 East Jefferson, P. O. Box 7, South Bend, IN 46624 (219 232-3992)
- John C. Gazlay... Arthur Young, One Sansome St., Ste. 3500, San Francisco, CA 94104 (415 951-3020)
- John A. Kuyers... Ernst & Whinney, 2001 Ross Ave., Ste. 2800, Dallas, TX 75201 (214 979-1700)
- Karen Lee... KMG Main Hurdman, 4200 M Corp. Plaza, Houston, TX 77002 (713 654-9100)
- Robert J. Melby... Defense Contract Audit Agency, 4075 Park Ave., Memphis, TN 38111 (901 458-4890)
- Robert R. Moeller... Alexander Grant & Company, Prudential Plaza, Ste.600, Chicago, IL 60601 (312 856-0200)
- P. Jarlath O'Neil-Dunne*... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-3039)
- Donald P. Regan... Hemming Morse, Inc., 1700 South El Camino Real, San Mateo, CA 94402 (415 574-1900)
- Wilburn C. Robinson... Cherry, Bekaert & Holland, One Plaza Pl., NE, Ste. 1200, St. Petersburg, FL 33701 (813 822-8811)
- Ronald A. Safran... Peat, Marwick, Mitchell & Co., 560 Lexington Ave., New York, NY 10022 (212 758-9700)
- Donald A. Walker, Jr. ... Own Account, 95 Clearwater Dr., Falmouth, ME 04105 (617 967-1152)

STAFF AIDE:

Anthony Dalessio - Technical Manager, Auditing Standards (212 575-7070)

STOCKBROKERAGE AUDITING SUBCOMMITTEE

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.

- Michael P. Helmick, *Chairman*... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-3207)
- Jeffrey C. Bernstein... Oppenheim, Appel, Dixon & Co., One New York Plaza, New York, NY 10004 (212 422-1000)
- Barton T. Black... Eppler, Guerin & Turner, Inc., 2001 Bryan Tower, Ste. 2300, Dallas, TX 75201 (214 880-9000)
- Thomas J. Carroll... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 872-5839)

*Consultant

STOCKBROKERAGE AUDITING SUBCOMMITTEE (CONT'D)

- William P. Casciani... S. B. Lewis & Company, 76 Beaver St., New York, NY
10005 (212 635-2350)
- Jeffrey L. Harfst... Prudential/Bache Securities, 100 Gold St., New York, NY
10292 (212 406-6400)
- Dennis P. Harrington... Deloitte Haskins & Sells, One World Trade Center, New
York, NY 10048 (212 669-5268)
- Paul W. Higgins... Touche Ross & Co., One World Trade Center, New York, NY
10048 (212 839-6600)
- Kent D. Johnson... Ernst & Whinney, 153 East 53 St., New York, NY 10022
(212 888-9100)
- Dennis M. Kortman... McGladrey Hendrickson & Pullen, 360 South Monroe
St., Denver, CO 80209 (303 399-3840)
- Lawrence L. Lang... Alexander Grant & Company, 1600 Lincoln St., Ste. 2600,
Denver, CO 80264 (303 861-5555)
- Joel E. Miller... Arthur Andersen & Co., 1345 Avenue of the Americas, New York,
NY 10105 (212 708-4527)
- Michael J. Passarella... Price Waterhouse, 153 East 53 St., New York, NY 10022
(212 371-2000)
- Stephen M. Rubenstein... Cantor, Fitzgerald, & Co., Inc., 9350 Wilshire Blvd.,
4th Fl., Beverly Hills, CA 90210 (213 858-5000)
- Arthur M. Scutro, Jr. ... PaineWebber, Inc., 1285 Avenue of the Americas, New
York, NY 10019 (212 713-2737)
- David J. Sheehe... Coopers & Lybrand, 1251 Avenue of the Americas, New York,
NY 10020 (212 536-2000)

STAFF AIDE:

Eileen F. Demichelis - Technical Manager, Auditing Standards (212 575-6404)

AWARDS COMMITTEE

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

- Samuel A. Derieux, *Chairman*... Derieux, Baker, Thompson & Whitt, F & M
Center, P. O. Box 1993, Richmond, VA 23216 (804 643-2875)
- Glenn Ingram, Jr. ... Glenn Ingram & Company, 150 North Wacker Dr., Chicago,
IL 60606 (312 368-0220)
- William B. Keast... Retired, 420 Cascada Way, Los Angeles, CA 90049
(213 476-4701)
- Archibald E. MacKay... (Fairlines, Inc., Baltimore), Route 4, Box 483, Easton,
MD 21601 (301 822-7920)
- Harry R. Mancher... Retired, 153 East 53 St., Ste. 5107, New York, NY 10022
(212 888-9100)
- Robert A. Mellin... Hood and Strong, 101 California St., Ste. 1500, San
Francisco, CA 94111 (415 781-0793)
- Charles T. Zlatkovich... 5900 Cary Dr., Austin, TX 78757 (512 459-8134)

STAFF AIDE:

Donald J. Schneeman - General Counsel and Secretary (212 575-6469)

BANKING COMMITTEE

OBJECTIVE: To prepare position statements on pronouncements and proposals of the bank regulatory agencies and legislative proposals of the Congress which pertain to accounting and auditing requirements in the banking industry; to cooperate with and support other committees of the Institute on banking related matters; to serve the interests of the profession by sponsoring technical conferences on current accounting and auditing issues and periodic publications.

J. Thomas Macy, *Chairman...* Price Waterhouse, 153 East 53 St., New York, NY 10022 (212 371-2000)

Clark Chandler... Coopers & Lybrand, One Post Office Square, Boston, MA 02109 (617 574-5223)

Philip M. Comerford... State National Bank of Maryland, 11616 Rockville Pike, Rockville, MD 20852 (301 881-7000)

Kenneth F. Cooper... Touche Ross & Co., One World Trade Center, New York, NY 10048 (212 839-6653)

William J. Dolan, Jr. ... Arthur Andersen & Co., 33 West Monroe, Chicago, IL 60606 (312 580-0033)

Don H. Jackson... Arthur Young, 2121 San Jacinto St., Ste. 600, P. O. Box 599, Dallas, TX 75221 (214 969-8681)

Frank P. Johnson... Colorado State University, 203 Administration Bldg., Ft. Collins, CO 80523 (303 491-5371)

Thomas F. Keaveney... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 872-5696)

Gerald R. Lindstrom... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 888-9100)

B. J. Montgomery... Padgett, Stratemann & Co., 1635 Northeast Loop 410, Ste. 700, San Antonio, TX 78209 (512 828-6281)

David M. Morris... Chase Manhattan Bank, N.A., One Chase Manhattan Plaza, New York, NY 10081 (212 552-2911)

Dennis L. O'Connor... Deloitte Haskins & Sells, 1400 Lincoln Plaza, LB #4, Dallas, TX 75201 (214 954-4560)

Paul E. Reali... Clifton, Gunderson & Co., 900 Commercial National Bank, Peoria, IL 61602 (309 671-4500)

M. Scott Reed... Alexander Grant & Company, 900 Texas Commerce Bank Bldg., P. O. Box 1511, Odessa, TX 79760 (915 337-5555)

Larry H. Roles... Wells Fargo Bank, N.A., 475 Sansome St., Department 1056, San Francisco, CA 94111 (415 396-3325)

Steven J. Schenck... Indiana National Bank, One Indiana Square, Indianapolis, IN 46266 (317 266-5639)

Kenneth R. Simpson... Simpson & Company, 1997 South 1100 East, Salt Lake City, UT 84105 (801 484-5206)

Stephen M. Singer... J. H. Cohn & Company, 75 Eisenhower Parkway, Roseland, NJ 07068 (201 228-3500)

Roger W. Trupin... Citibank, N.A., 399 Park Ave., 31st Fl., New York, NY 10043 (212 559-2867)

STAFF AIDE:

Maryn H. Fisher - Technical Manager, Federal Government Relations
(202 872-8190)

BOARD OF EXAMINERS

OBJECTIVE: To establish policy for the Examinations Division and to supervise, coordinate, plan and initiate all of the projects, programs and activities of the subcommittees and task forces of the Board of Examiners. Specific responsibilities of this committee are to prepare semiannual uniform examinations in accounting theory, accounting practice, auditing and business law which may be used by state boards of accountancy for examining CPA candidates; to make available to state examining boards a uniform grading service; to provide state 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.

Everette Howard Cannon, *Chairman*... Cannon & Company, 901 Peters Creek Parkway, P. O. Box 5158, Winston-Salem, NC 27103 (919 725-0635)

Perren A. Cherry... Roberts, Cherry and Company, P. O. Box 4278, Shreveport, LA 71134 (318 222-2222)

John W. Cook... Georgia State University, University Plaza, Atlanta, GA 30303 (404 658-4474)

James Wesley Deskins... (Wichita State University), P. O. Box 8114, Wichita, KS 67208 (316 689-3215)

G. William Glezen... University of Arkansas, College of Business, Department of Accounting, Fayetteville, AR 72701 (501 575-4051)

Bruce L. Harms... Easton & Harms, 25 West Main St., Ste. 565, Madison, WI 53703 (608 256-6106)

Willard Douglas Logan... Own Account, P. O. Box 549, Athens, AL 35611 (205 232-2713)

John K. Simmons... University of Florida, School of Accounting, Gainesville, FL 32611 (904 392-0155)

Barbara S. Yates... Baird, Kurtz & Dobson, P. O. Box 3667, Little Rock, AR 72203 (501 661-0163)

STAFF AIDES:

George R. Dick - Director, Examinations (212 575-6495)

James D. Blum - Assistant Director, Examinations (212 575-6499)

ACCOUNTING PRACTICE SUBCOMMITTEE

OBJECTIVE: To develop a semiannual examination on accounting practice in accordance with guidelines and policies established by the Board of Examiners.

Perren A. Cherry, *Chairman*... Roberts, Cherry and Company, P. O. Box 4278, Shreveport, LA 71134 (318 222-2222)

James W. Giese... North Texas State University, Department of Accounting, College of Business, Denton, TX 76201 (817 788-2311)

Felix P. Kollaritsch... The Ohio State University, 1775 South College, Columbus, OH 43210 (614 422-2081)

J. Arthur Leer... University of Wisconsin-Milwaukee, W254 S8760 Hi-Lo Dr., Mukwonago, WI 53149 (414 662-2534)

ACCOUNTING PRACTICE SUBCOMMITTEE (CONT'D)

- Patrick B. McKenzie... Arizona State University, 4026 South Holbrook, Tempe, AZ 85282 (602 965-3631)
- Anelise N. Mosich... University of Southern California, 5890 West 75 St., Los Angeles, CA 90045 (213 743-2426)
- William H. Polk... William H. Polk & Co., 105 Public Square, P. O. Box 232, Batesville, MS 38606 (601 563-8661)
- John K. Simmons... University of Florida, School of Accounting, Gainesville, FL 32611 (904 392-0155)
- Dennis G. Thompson... Alexander Grant & Company, P. O. Box 30. Reno, NV 89504 (702 786-1520)

STAFF AIDES:

- David S. Dexter – Technical Manager, Examinations (212 575-3871)
- Aubrey Kosson – Technical Manager, Examinations (212 575-6498)

ACCOUNTING THEORY SUBCOMMITTEE

OBJECTIVE: To develop a semiannual examination on accounting theory in accordance with guidelines and policies established by the Board of Examiners.

- James Wesley Deskins, *Chairman*... (Wichita State University), P. O. Box 8114, Wichita, KS 67208 (316 689-3215)
- Marie E. Dubke... Memphis State University, Fogelman College of Business & Economics, Memphis, TN 38152 (901 454-2445)
- Richard E. Flaherty... Arizona State University, Department of Accounting, Tempe, AZ 85287 (602 965-7197)
- Willard Douglas Logan... Own Account, P. O. Box 549, Athens, AL 35611 (205 232-2713)

STAFF AIDES:

- James D. Blum – Assistant Director, Examinations (212 575-6499)
- Charles A. Rhuda – Technical Manager, Examinations (212 575-6497)

AUDITING SUBCOMMITTEE

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

- John W. Cook, *Chairman*... Georgia State University, University Plaza, Atlanta, GA 30303 (404 658-4474)
- James E. Brown... Baird, Kurtz & Dobson, First National Bldg., Joplin, MO 64801 (417 624-1065)
- G. William Glezen... University of Arkansas, College of Business, Department of Accounting, Fayetteville, AR 72701 (501 575-4051)
- Sabino Olivas III... Own Account, P. O. Box 25683, Albuquerque, NM 87125 (505 842-9991)

STAFF AIDES:

- James D. Blum – Assistant Director, Examinations (212 575-6499)
- Edward R. Gehl – Technical Manager, Examinations (212 575-3870)

BUSINESS LAW SUBCOMMITTEE

OBJECTIVE: To develop a semiannual examination on business law in accordance with guidelines and policies established by the Board of Examiners.

Bruce L. Harms, *Chairman*... Easton & Harms, 25 West Main St., Ste. 565, Madison, WI 53703 (608 256-6106)

Yale Kramer... Reiss Corporation, 8033 University, Des Moines, IA 50311 (515 224-0104)

Carmen R. Milano... Own Account, 22 South Washington St., Park Ridge, IL 60068 (312 696-0234)

Frank E. Watkins, Jr. ... University of Alabama at Birmingham, School of Business, Birmingham, AL 35294 (205 934-8820)

STAFF AIDES:

James D. Blum – Assistant Director, Examinations (212 575-6499)

Mark S. Goldstein – Technical Manager, Examinations (212 575-5584)

GRADING SUBCOMMITTEE

OBJECTIVE: To review the functioning of the Advisory Grading Service and to ensure that the grading of the Examination is performed fairly and uniformly.

Perren A. Cherry, *Chairman*... Roberts, Cherry and Company, P. O. Box 4278, Shreveport, LA 71134 (318 222-2222)

John W. Cook... Georgia State University, University Plaza, Atlanta, GA 30303 (404 658-4474)

James Wesley Deskins... (Wichita State University), P. O. Box 8114, Wichita, KS 67208 (316 689-3215)

Bruce L. Harms... Easton & Harms, 25 West Main St., Ste. 565, Madison, WI 53703 (608 256-6106)

John K. Simmons... University of Florida, School of Accounting, Gainesville, FL 32611 (904 392-0155)

STAFF AIDE:

George R. Dick – Director, Examinations (212 575-6495)

CENTENNIAL STEERING COMMITTEE

OBJECTIVE: Committee will be responsible for the general planning and organizing of the AICPA Centennial.

William S. Kanaga, *Chairman*... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2334)

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

James Don Edwards... University of Georgia, School of Accounting, Athens, GA 30602 (404 542-1616)

Walter E. Hanson... Retired, 126 Beachside Ave., Westport, CT 06880 (203 255-8894)

CENTENNIAL STEERING COMMITTEE (CONT'D)

Rholan E. Larson... Larson, Allen, Weishair & Co., 1200 Shelard Tower, 600 South County Rd. 18, Minneapolis, MN 55426 (612 546-2211)

Bernard Z. Lee... Seidman & Seidman, 500 Citicorp Center, 1200 Smith St., Houston, TX 77002 (713 659-6551)

Robert L. May... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4000)

John R. Meinert... Hartmarx Corporation, 101 North Wacker Dr., Chicago, IL 60606 (312 372-6300)

Donald H. Trautlein... Bethlehem Steel Corporation, Martin Tower, Eighth & Eaton Ave., Bethlehem, PA 18016 (215 694-7767)

STAFF AIDES:

Donald J. Schneeman - General Counsel and Secretary (212 575-6469)

James F. Flynn - Director, State Society Relations (212 575-3882)

CIVIL AERONAUTICS SPECIAL COMMITTEE

OBJECTIVE: To prepare letters of comment on accounting and auditing pronouncements and proposals of the Civil Aeronautics Board and legislative proposals of the Congress. To issue publications, as needed, on the application of accounting and auditing standards to the airline industry, and to communicate with regulatory and industry officials on matters of mutual interest.

Thomas E. Sinton, Jr., *Chairman*... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-3125)

Howard S. Frank Price Waterhouse, 3500 One Biscayne Tower, Miami, FL 33131 (305 358-3682)

John C. Heinmiller... Alexander Grant & Company, 500 Pillsbury Center, Minneapolis, MN 55402 (612 332-0001)

Thomas B. Lund... Ernst & Whinney, 1400 Pillsbury Center, Minneapolis, MN 55402 (612 339-0771)

Ronald L. Merriman ... Peat, Marwick, Mitchell & Co., 650 Town Center Dr., Costa Mesa, CA 92626 (714 850-4350)

Thomas J. Niemann... Touche Ross & Co., 2100 Railway Exchange Bldg., St. Louis, MO 63101 (314 231-3110)

James H. Pendleton... Arthur Andersen & Co., 911 Main St., P. O. Box 13406, Kansas City, MO 64199 (816 221-4200)

S. Barry Sherlock... Coopers & Lybrand, One Lincoln Center, Syracuse, NY 13202 (315 474-8541)

STAFF AIDE:

William J. Holmes - Technical Manager, Federal Government Relations (202 872-8190)

COMMODITY FUTURES TRADING SPECIAL COMMITTEE

OBJECTIVE: To provide liaison between the accounting profession and the Commodity Futures Trading Commission, to offer the assistance of the profession in formulating reporting practices within the commodities industry, and to prepare an audit and accounting guide when CFTC regulations are issued.

COMMODITY FUTURES TRADING SPECIAL COMMITTEE (CONT'D)

- Alfred N. Schrott, *Chairman*... Oppenheim, Appel, Dixon & Co., One New York Plaza, New York, NY 10004 (212 422-1000)
- Irving I. Cohen... Lehman Commercial Paper, Inc., 2 Broadway, New York, NY 10004 (212 668-2213)
- Mitchell R. Fulscher... Arthur Andersen & Co., 33 West Monroe St., Chicago, IL 60603 (312 580-0033)
- Charles A. Hurty... Peat, Marwick, Mitchell & Co., 505 South Flagler Dr., West Palm Beach, FL 33401 (305 832-8300)
- G. Victor Johnson... Checkers, Simon & Rosner, 1 South Wacker Dr., Ste. 2400, Chicago, IL 60606 (312 346-4242)
- Lewis Kramer... Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)
- Neil N. Lapidus... Lurie, Eiger, Besikof & Co., 621 North Lilac Dr., Minneapolis, MI 55422 (612 546-4404)
- Lewis B. Leventhal... KMG Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5348)
- Thomas C. Lockburner... Deloitte Haskins & Sells, One World Trade Center, New York, NY 10048 (212 669-5259)
- John L. Manley... Touche Ross & Co., One World Trade Center, New York, NY 10048 (212 839-6600)
- Sy Nagorsky... Laventhol & Horwath, 300 South Riverside Plaza, Chicago, IL 60606 (312 648-0555)
- Louis H. Savett... Gumbiner, Savett, Friedman & Rose, Inc., 9247 Alden Dr., Beverly Hills, CA 90210 (213 272-3222)
- Charles H. Smith... University of Illinois, 270 Commerce Bldg. West, Rm. 270, 1206 South 6 St., Champaign, IL 61820 (217 333-4535)
- Eli Weinberg... The First Boston Corporation, 5 World Trade Center, New York, NY 10048 (212 524-1090)
- Barry Winograd... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2352)
- STAFF AIDE:**
Patrick McNamee - Technical Manager, Auditing Standards (212 575-3800)

**CONTINUING PROFESSIONAL EDUCATION
EXECUTIVE COMMITTEE**

OBJECTIVE: To establish policies for the constituent committees and the Continuing Professional Education Group.

- Robert T. Ciesick, *Chairman*... Meaden & Moore, 1010 Union Commerce Bldg., Cleveland, OH 44115 (216 241-3272)
- Brenda T. Acken... South Atlantic Coal Co., Inc., 127 North St., P. O. Box 1614, Bluefield, WV 24701 (304 325-7171)
- Converse A. Chellis III... Chellis, Mitchum and Company, P. O. Box 927, Summerville, SC 29484 (803 873-8850)
- Irvin F. Diamond... Rogoff, Diamond & Walker, 1001 Medical Arts Ave., NE, P. O. Box 25707, Albuquerque, NM 87125 (505 242-5271)

CONTINUING PROFESSIONAL EDUCATION EXECUTIVE COMMITTEE (CONT'D)

- Kenneth H. Lever... Laventhol & Horwath, 3699 Wilshire Blvd., Ste. 700, Los Angeles, CA 90010 (213 381-5393)
- Tom R. Locke... Lanier, Locke & Ritter, American Plaza, Ste. 1090, Austin, TX 78701 (512 474-5753)
- Suzanne P. McGrath... Black & Company, Inc., 1 SW Columbia, Portland, OR 97258 (503 248-9600)
- John S. Purtill... Own Account, 408 Highland Ave., Cheshire, CT 06410 (203 272-2844)
- Robert M. Rosen... Ernst & Whinney, 1225 Connecticut Ave., NW, Washington, DC 20036 (202 862-6250)
- James E. Sorensen... University of Denver, School of Accountancy, Denver, CO 80208 (303 871-2028)
- Harold L. Stugart... U. S. Army Audit Agency, 3101 Park Center Dr., Alexandria, VA 22302 (202 756-2809)
- Robert F. Warwick... Lowrimore, Warwick & Co., 321 North Front St., P. O. Box 661, Wilmington, NC 28402 (919 762-9671)

STAFF AIDE:

- Thomas J. Murphy - Vice President, CPE and Publications Administration (212 575-5498)

CPE MARKETING AND DISTRIBUTION SUBCOMMITTEE

OBJECTIVE: To recommend policies and procedures that impact the delivery of quality continuing education service to members of the CPE Division and state societies. To act as a communication link between the CPE Division and state society leadership.

- Harold L. Monk, Jr., *Chairman*... Davis, Monk, Farnsworth & Company, P. O. Box 13494, Gainesville, FL 32604 (904 372-6300)
- T. C. Anderson*... Kansas Society of CPAs, 400 Croix, P. O. Box 5654, Topeka, KS 66605 (913 267-6460)
- Joann Benzer*... Illinois CPA Society, 135 South LaSalle St., Ste. 400, Chicago, IL 60603 (312 346-7957)
- Larry D. Braga... LeForgee, Rogers & Evans, P. O. Box 1292, Twin Falls, ID 83301 (208 733-4730)
- Joseph T. Cote... California CPA Foundation for Education and Research, 1000 Welch Rd., Palo Alto, CA 94304 (415 321-9545)
- Bernard W. Gratzner*... Kentucky Society of CPAs, 310 West Liberty St., Ste. 701, Louisville, KY 40202 (502 589-9239)
- Douglas E. Hull... Own Account, 143 Barre St., Montpelier, VT 05602 (802 223-3658)
- Patricia Peterson*... Colorado Society of CPAs, 7720 East Belleview Ave., Ste. 468 Englewood, CO 80111 (303 773-2877)
- Brian M. Tinker... Own Account, 3340 Arctic Blvd., Anchorage, AK 99503 (907 561-4949)

*Consultant

CPE MARKETING AND DISTRIBUTION SUBCOMMITTEE (CONT'D)

- Betty Tysinger*... North Carolina Association of CPAs, 4509 Creedmoor Rd.,
Ste. 102, Raleigh, NC 27612 (919 782-2304)
Sharon K. Uithoven*... Nevada Society of CPAs, One East Liberty St., Ste. 613,
Reno, NV 89501 (702 323-2234)
Karen L. Verrico*... New York State Society of CPA's, 600 Third Ave., New York,
NY 10016 (212 661-2020)

STAFF AIDES:

- Malcolm Buhler – Director, CPE Marketing Administration (212 575-7085)
Mary Anne Tait – Director, CPE Operations Administration (212 575-5660)

EDUCATIONAL MATERIALS EXCHANGE SUBCOMMITTEE

OBJECTIVE: To study and promote the exchange of CPE materials and methodologies and to recommend policy for the operation of the AICPA materials exchange library.

- William M. Keane, *Chairman*... Price Waterhouse, 1251 Avenue of the Americas,
New York, NY 10020 (212 489-8900)
B. Gary Dando... Ernst & Whinney, 2000 National City Center, Cleveland, OH
44114 (216 861-5000)
R. Bruce Earls... Peat, Marwick, Mitchell & Co., 810 Seventh Ave., New York,
NY 10019 (212 603-3840)
Michael Gaines*... Oppenheim, Appel, Dixon & Co., 101 Park Ave., New York,
NY 10178 (212 422-1000)
Richard K. Gohr... Arthur Andersen & Co., 1405 North Fifth Ave., St. Charles, IL
60174 (312 377-3100)
David R. Powell... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New
York, NY 10036 (212 790-0698)
Martin H. Rosenberg*... Illinois CPA Society, 135 South LaSalle St., Ste. 400,
Chicago, IL 60603 (312 346-7957)
Howard Rosenthal*... Dunwoody & Company, Royal Bank Plaza, P. O. Box 32,
Toronto, Ontario, CN M5J2J8 (416 865-0111)
Michael R. Ross*... McGladrey Hendrickson & Pullen, 525 17 St., Rock Island,
IL 21201 (309 794-1144)
Kenneth E. Shipley, Jr.*... Laventhol & Horwath, 1845 Walnut St., Philadelphia,
PA 19103 (215 299-1600)
H. Carl Sturcke... KMG Main Hurdman, Park Avenue Plaza, 55 East 52 St.,
New York, NY 10055 (212 909-5000)
Milton F. Usry... Oklahoma State University, School of Accounting, Stillwater,
OK 74078 (405 624-5086)
Ira R. Weiss... Pannell Kerr Forster, 262 North Belt East, Ste. 300, Houston,
TX 77060 (713 999-5154)

STAFF AIDE:

- Lochlann B. Dey – Director, CPE Program Development — Group Study
(212 575-6233)

*Consultant

CREDIT UNIONS COMMITTEE

OBJECTIVE: To prepare an AICPA Audit Guide for credit unions and to prepare letters of comment on accounting and auditing pronouncements and proposals of the National Credit Unions Administration.

Clifford Heffner, *Chairman*... Clifford Heffner, An Accountancy Corporation, 15501 San Fernando Mission Blvd., P. O. Box 7459, Mission Hills, CA 91346-7459 (818 365-5611)

Roger D. Brown... Alexander Grant & Company, 36 South State St., Salt Lake City, UT 84111 (801 531-6888)

Theodore E. Hart... Clifton, Gunderson & Co., 900 Commercial National Bank, Peoria, IL 61602 (309 671-4523)

Phillip G. Hise... State Credit Union Share Insurance Corporation, P. O. Box 21130, Chattanooga, TN 37421 (615 899-2350)

Jennifer A. Lehn... McFarland & Alton, 1800 Seafirst Financial Center, Spokane, WA 99201 (509 747-2600)

Dwight L. Reeves... Carter, Belcourt & Atkinson, 402 South Kentucky Ave., Lakeland, FL 33801 (813 687-4010)

Michael A. Rizzo... Arthur Young, 800 Fleet National Bank Bldg., Providence, RI 02903 (401 274-1800)

Lloyd A. Schwartz... Coopers & Lybrand, 400 Renaissance Center, Detroit, MI 48243 (313 446-7277)

Lawrence E. Thompson... Own Account, 20010 Kelley Rd., Harper Woods, MI 48225 (313 839-4933)

STAFF AIDE:

William J. Holmes - Technical Manager, Federal Government Relations
(202 872-8190)

EDUCATION EXECUTIVE COMMITTEE

OBJECTIVE: To formulate and recommend to the Board of Directors policy on issues pertaining to pre-entry accounting education and related matters; and to consider for approval the implementation of projects and activities recommended by the subcommittees.

A. Tom Nelson, *Chairman*... The University of Utah, Graduate School of Business, Department of Accounting, Salt Lake City, UT 84112
(801 581-7431)

Quiester Craig... North Carolina A&T State University, School of Business & Economics, 1601 East Market St., Greensboro, NC 27411
(919 379-7632)

William S. DeMayo... University of New Haven, 300 Orange Ave., West Haven, CT 06516 (203 932-7112)

Ronald S. Greene... Kellogg & Andelson Accountancy Corporation, 825 North San Vicente Blvd., West Hollywood, CA 90069 (213 659-4477)

Hugh D. Hammerslag... Seidman & Seidman, 600 Talcott Bldg., Rockford, IL 61101 (815 965-9481)

EDUCATION EXECUTIVE COMMITTEE (CONT'D)

- Daniel L. Jensen... The Ohio State University, Faculty of Accounting,
1775 College Rd., Columbus, OH 43210 (614 422-2529)
- Larry N. Killough... Virginia Polytechnic Institute & State University, Department
of Accounting, College of Business, Blacksburg, VA 24061
(703 961-6542)
- Gerold D. Miles... Arthur Andersen & Co., 1405 North Fifth Ave., St. Charles,
IL 60174 (312 377-3100)
- Frederick L. Neumann... University of Illinois, 1206 South Sixth St., Champaign, IL
61820 (217 333-2451)
- Imogene A. Posey... University of Tennessee, Department of Accounting and
Business Law, Knoxville, TN 37996 (615 974-1749)
- Leonard M. Savoie... University of Notre Dame, College of Business
Administration, Notre Dame, IN 46556 (219 239-7324)
- Brian Soiref... Ernst & Whinney, 153 East 53 St., New York, NY 10022
(212 888-9100)
- John J. Willingham... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York,
NY 10154 (212 758-9700)

STAFF AIDE:

James H. MacNeill - Director, Relations with Educators (212 575-6357)

PERSONNEL TESTING SUBCOMMITTEE

OBJECTIVE: To develop policy for operation of the professional and college testing programs; to encourage test usage; to assist in the development of new test forms; to study the predictive qualities of these tests; and to consider other related testing matters.

- William S. DeMayo, *Chairman*... University of New Haven, 300 Orange Ave.,
West Haven, CT 06516 (203 932-7112)
- Bruce Baldwin*... Portland State University, College of Business, Department
of Accounting, Portland, OR 97207 (503 472-3673)
- Thomas W. Farley... Arthur Young, 1950 Roland Clarke Pl., Reston, VA 22091
(703 620-3888)
- Joseph F. Guy... Georgia State University, University Plaza, Atlanta, GA 30303
(404 658-2619)
- James W. Pattillo... Indiana University, Division of Business & Economics,
P. O. Box 7111, South Bend, IN 46634 (219 272-6122)
- Letricia Gayle Rayburn... Memphis State University, Accounting Department,
Fogelman College of Business, Memphis, TN 38152 (901 682-9829)
- Walter M. Shea... Own Account, 16 Kenmore Rd., Yardley, PA 19067
(215 295-5567)

STAFF AIDE:

Beatrice Sanders - Manager, Relations with Educators (212 575-6434)

*Consultant

**RELATIONS WITH EDUCATORS AND STUDENTS
SUBCOMMITTEE**

OBJECTIVE: To establish and maintain relationships with administrators and faculties of accounting programs and organizations representing these individuals, and to encourage a flow of qualified persons into the accounting profession by promoting student interest in careers as certified public accountants.

Hugh D. Hammerslag, *Chairman*... Seidman & Seidman, 600 Talcott Bldg., Rockford, IL 61101 (815 965-9481)

James W. Davis... University of Mississippi, School of Accountancy, University, MS 38677 (601 232-7468)

Richard L. Davison... The Continental Association of CPA Firms, Inc., 6000 South Ulster, Ste. 204, Englewood, CO 80111 (303 771-4600)

Michael H. Granof... University of Texas, College of Business Admn., Dept. of Accounting, BEB 311, Austin, TX 78712 (512 471-5215)

Murray B. Hirsch... Coopers & Lybrand, 80 Park Plaza, Newark, NJ 07102 (201 621-5721)

Robert E. Knox*... California Society of CPAs, 100 Pine St., Ste. 1650, San Francisco, CA 94111 (415 986-5254)

J. Patrick McFarland... McFarland & Alton, P.S., 1800 Seafirst Financial Center, Spokane, WA 99201 (509 747-2600)

Michael F. Renehan... YMCA of the USA, 101 North Wacker Dr., Chicago, IL 60606 (312 269-0513)

Loudell O. Robinson... University of Alabama in Birmingham, School of Business, University Station, Birmingham, AL 35294 (205 934-8820)

STAFF AIDE:

Beatrice Sanders - Manager, Relations with Educators (212 575-6434)

FEDERAL ACQUISITION SPECIAL COMMITTEE

OBJECTIVE: To assist in the development of a more effective relationship between the accounting profession and the government in the area of federal acquisition. To identify issues and to offer the assistance of the accounting profession in formulating legislation and regulations relating to federal acquisition.

Seymour Herman, *Chairman*... Arthur Andersen & Co., 1666 K St., NW, Washington, DC 20006 (202 862-6740)

Frank M. Alston... Price Waterhouse, 6500 Rock Spring Dr., Bethesda, MD 20817 (301 493-2629)

Bennie L. Hadnott... Watson, Rice & Co., 928 Broadway, New York, NY 10010 (212 505-5757)

Carol A. Langelier... Deloitte Haskins & Sells, 1101 15 St., NW, Ste. 805, 655 15 St., NW, Washington, DC 20005 (202 862-3519)

Fred J. Newton... Defense Contract Audit Agency, Cameron Station, Rm. 4C346, Alexandria, VA 22304 (202 274-7281)

*Consultant

FEDERAL ACQUISITION SPECIAL COMMITTEE (CONT'D)

Daniel Peck... Peck Associates, 20 Walnut St., Wellesley Hills, MA 02181
(617 235-7517)

Louis I. Rosen... Arthur Young, 1025 Connecticut Ave., NW,
Washington, DC 20036 (202 828-7231)

Nelson H. Shapiro... Touche Ross & Co., 1900 M St., NW., Washington, DC
20036 (202 452-1200)

Richard B. Willett... Alexander Grant & Company, 2000 L St., NW, Washington,
DC 20036 (202 296-7800)

STAFF AIDE:

Joseph F. Moraglio – Director, Federal Government Relations (202
872-8190)

**FEDERAL GOVERNMENT EXECUTIVE
COMMITTEE**

OBJECTIVE: To assist in the development of a more effective relationship with leaders in the government and executive branch. To identify public issues on which the public accounting profession is particularly qualified to make a contribution. To provide advice on how the accounting profession can make its skills available to the government in its effort to improve its financial controls.

Robert T. Atwood, *Chairman*... Deloitte Haskins & Sells, National Affairs Office,
Ste. 700, 655 15 St., NW, Washington, DC 20005 (202 626-1990)

Robert B. Carleson*... KMG Main Hurdman, 1201 Pennsylvania Ave., NW,
Washington, DC 20004 (202 737-5360)

Frances Garcia... Quezada, Navarro & Co., 2000 L St., NW, Ste. 200,
Washington, DC 20036 (202 296-1944)

Samuel E. Hudgins... Arthur Andersen & Co., 1666 K St., NW, Washington,
DC 20006 (202 862-3394)

Gerald A. Polansky... Touche Ross & Co., 1900 M St., NW, Washington, DC
20036 (202 452-1200)

William D. Smith... Morrison and Smith, P. O. Drawer 5, Tuscaloosa, AL 35402
(205 349-2424)

Harold I. Steinberg... Peat, Marwick, Mitchell & Co., 1990 K St., NW,
Washington, DC 20006 (202 223-9525)

James B. Thomas, Jr. ... (U. S. Department of Education), 6116 Franklin Park
Rd., McLean, VA 22101 (202 453-4039)

Cornelius E. Tierney... Arthur Young, 1025 Connecticut Ave., NW, Washington,
DC 20036 (202 775-6394)

Thomas S. Watson, Jr. ... Watson, Rice & Company, 1110 Vermont Ave., NW,
Ste. 1170, Washington, DC 20005 (202 628-0833)

Allen J. Weltmann... Coopers & Lybrand, 1800 M St., NW, Washington, DC
20036 (202 822-4222)

Richard B. Willett... Alexander Grant & Company, 2000 L St., NW, Washington,
DC 20036 (202 296-7800)

STAFF AIDE:

Joseph F. Moraglio – Director, Federal Government Relations (202 872-8190)

*Consultant

**FEDERAL GOVERNMENT ACCOUNTING AND AUDITING
SUBCOMMITTEE**

OBJECTIVE: To monitor and provide advice and assistance on proposed federal legislation and regulations affecting federal governmental accounting and auditing. To provide advice and assistance to the GAO, OMB, and federal agencies in matters of mutual concern in the public interest. To advise senior technical committees and Institute members regarding federal governmental accounting and auditing and other relevant matters.

- Thomas R. Hanley, *Chairman*... Touche Ross & Co., 1900 M St., NW,
Washington, DC 20036 (202 955-4000)
- Edward P. Chait... Price Waterhouse, 6500 Rock Spring Dr., Ste. 600, Bethesda,
MD 20817 (301 493-2684)
- Linda K. Cheatham... Williams, Young & Associates, 2901 West Beltline Highway,
P. O. Box 8700, Madison, WI 53708 (608 274-1980)
- Joseph L. Dillon... Environmental Protection Agency, PM 226, 401 M St., SW,
Washington, DC 20460 (202 382-2090)
- Jake D. Dunton... Blue & Co., 6609 East 82 St., P. O. Box 50920, Indianapolis,
IN 46250 (317 842-8961)
- Ronald C. Gibson... Foxx & Co., 175 West Jackson Blvd., Ste. A1416, Chicago,
IL 60604 (312 922-0113)
- Bernard K. Jarvis... District of Columbia, 1215 Lawrence St., NE, Washington,
DC 20017 (202 529-1793)
- Mitchell L. Laine... Office of Inspector General, U. S. Department of Education,
MES Bldg., Rm. 4200, 400 Maryland Ave., SW, Washington, DC
20202 (202 245-0621)
- Stephen R. Leser... Alexander Grant & Company, 1220 19 St., NW, Washington,
DC 20036 (202 785-9800)
- Stanley H. Malis... Pannell Kerr Forster, 101 Pearl St., Hartford, CT 06103
(203 525-1509)
- Peter M. Nunn... Coopers & Lybrand, 1800 M St., NW, Washington, DC 20036
(202 822-4112)
- David A. Shulman... Bennett, Kielson & Co., 317 North Ave., New Rochelle,
NY 10801 (914 636-7979)
- Joseph A. Sickon... Finance Department, City Hall, P. O. Box 178, Alexandria,
VA 22313 (703 838-4755)
- Randolph H. Waterfield, Jr. ... Arthur Young, 1025 Connecticut Ave., NW,
Washington, DC 20036 (202 828-7216)
- Robert H. Werner... Own Account, P. O. Box 1453, Princeton, NJ 08542
(201 821-4148)
- James L. Williams... Deloitte Haskins & Sells, 1200 Travis, Ste. 2600, Houston,
TX 77002 (713 651-1700)
- STAFF AIDE:**
Frank S. Synowiec, Jr. – Technical Manager, Federal Government Relations
(202 872-8190)

HEALTH CARE MATTERS SUBCOMMITTEE

HEALTH CARE SUBCOMMITTEE

OBJECTIVE: To develop recommendations in connection with all services provided by the profession to the health care industry and to provide consultation on health care legislation and regulations with Committees of the Congress of the United States and with executive branch departments and offices.

- Robert A. Cerrone, *Chairman*... Urbach Kahn & Werlin, 66 State St., Albany, NY 12207 (518 449-3166)
- Raymond J. Cisneros... Touche Ross & Co., One Federal St., Boston, MA 02110 (617 426-5151)
- John E. Fowler... KMG Main Hurdman, 2020 Commerce Union Tower, 633 Chestnut St., Chattanooga, TN 37450 (615 756-7500)
- Thomas J. Gazdic... Peat, Marwick, Mitchell & Co., 1600 National City Center, Cleveland, OH 44114 (216 696-9100)
- James E. Kading... Lovelace, Roby & Company, 1940 Ringling Blvd., Sarasota, FL 33577 (813 366-7793)
- Durrel E. Kelley... Alexander Grant & Company, 800 Fourth Financial Center, Wichita, KS 67202 (316 265-3231)
- Edmund C. King... Arthur Young, 515 South Flower St., Los Angeles, CA 90071 (213 977-3377)
- Merlyn E. Knapp... Memorial Health System, Inc., 205 West Jefferson, South Bend, IN 46601 (219 287-5009)
- Darwin W. Schlag, Jr. ... Laventhol & Horwath, Ten Broadway, Ste. 1000, St. Louis, MO 63102 (314 421-1710)
- J. William Tillet... Ernst & Whinney, 1800 Peachtree Center South Tower, 225 Peachtree St., NE, Atlanta, GA 30303 (404 658-9400)
- James P. Tyler... Medical Center of Delaware, 501 West 14 St., Wilmington, DE 19899 (302 428-2572)
- John V. Valorz... Coopers & Lybrand, One Post Office Square, Boston, MA 02109 (617 575-5252)
- Kenneth F. Winton... McGladrey Hendrickson & Pullen, P. O. Box 10366, Raleigh, NC 27605 (919 834-1327)
- Paul A. Yhouse... Arthur Andersen & Co., 400 Renaissance Center, Ste. 2500, Detroit, MI 48243 (313 259-8100)

STAFF AIDE:

Frank S. Synowiec, Jr. - Technical Manager, Federal Government Relations (202 872-8190)

ICC REGULATED CARRIERS SUBCOMMITTEE

OBJECTIVE: To prepare letters of comment on accounting and auditing pronouncements and proposals of the Interstate Commerce Commission and legislative proposals of the Congress. To issue publications, as needed, on the application of accounting and auditing standards to the trucking and railroad industries, and to communicate with regulatory and industry officials on matters of mutual interest.

ICC REGULATED CARRIERS SUBCOMMITTEE (CONT'D)

- Edward A. Robinson, *Chairman*... Deloitte Haskins & Sells, 1360 Norwest Center, 55 East Fifth St., St. Paul, MN 55101 (612 291-8110)
- Daniel P. Connealy... Price Waterhouse, 2900 Commerce Tower, P. O. Box 13164, Kansas City, MO 64199 (816 474-6590)
- Domenic J. Finelli... Coopers & Lybrand, 1900 Three Mellon Bank Center, Philadelphia, PA 19102 (215 587-5005)
- Richard N. Hamlin... Peat, Marwick, Mitchell & Co., One Commercial Pl., Norfolk, VA 23510 (804 622-6533)
- James A. Marren... Arthur Andersen & Co., 33 West Monroe St., Chicago, IL 60603 (312 580-0033)
- Thomas L. Milan... Ernst & Whinney, 707 East Main St., Richmond, VA 23219 (804 780-0010)
- Alvis P. Stephens... Arthur Young, 2200 Texas American Bank, Fort Worth, TX 76102 (817 335-1900)
- Benjamin Weinmann... Own Account, 702 Russell Ave., Gaithersburg, MD 20877 (301 840-5990)
- STAFF AIDE:**
William J. Holmes – Technical Manager, Federal Government Relations (202 872-8190)

PUBLIC UTILITIES SUBCOMMITTEE

OBJECTIVE: To prepare letters of comment on accounting and auditing pronouncements and proposals of the Federal Energy Regulatory Commission and legislative proposals of the Congress. To issue publications, as needed, on the application of accounting and auditing standards to public utilities, and to communicate with regulatory and industry officials on matters of mutual interest.

- Paul R. Bjorn, *Chairman*... Price Waterhouse, 1900 Central National Bank Bldg., Cleveland, OH 44114 (216 781-3700)
- Donald J. Andra... Alexander Grant & Company, 1500 First National Bank Tower, Topeka, KS 66603 (913 233-4226)
- Harold R. Baer... Lovett, Baer & Foster, Ltd., P. O. Box 342, Little Rock, AR 72203 (501 376-6728)
- Dennis B. Bongers... Peat, Marwick, Mitchell & Co., Thanksgiving Tower, Ste. 1400, 1601 Elm St., Dallas, TX 75201 (214 754-2000)
- Patrick J. Condon... Arthur Andersen & Co., 33 West Monroe St., Chicago, IL 60603 (312 580-0033)
- LaVerne E. Heithoff... Troupe, Kehoe, Whiteaker & Kent, 3100 Broadway, Ste. 900, Kansas City, MO 64111 (816 221-0188)
- John M. Little... Ernst & Whinney, 2001 Ross Ave., Ste. 2800, Dallas, TX 75201 (214 979-1700)
- Jan A. Umbaugh... Deloitte Haskins & Sells, Metropolitan Square, Ste. 700, 655 15 St., NW, Washington, DC 20005 (202 626-1953)
- J. Donald Warren, Jr. ... Coopers & Lybrand, Interfirst Plaza, 1100 Louisiana, Ste. 4100, Houston, TX 77002 (713 757-5229)
- John L. Wilson... Arthur Young, P. O. Box 1529, Tulsa, OK 74101 (918 582-9921)

PUBLIC UTILITIES SUBCOMMITTEE (CONT'D)

STAFF AIDE:

William J. Holmes – Technical Manager, Federal Government Relations
(202 872-8190)

FEDERAL TAXATION EXECUTIVE COMMITTEE

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

- Albert B. Ellentuck, *Chairman*... Laventhol & Horwath, 1901 L St., NW,
Washington, DC 20036 (202 463-0700)
- Mario P. Borini... Seidman & Seidman, 15 Columbus Circle, New York, NY
10023 (212 765-7500)
- Edward A. Bush... Meaden & Moore, 1010 Huntington Bldg., Cleveland, OH
44115 (216 241-3272)
- Joseph E. DeCaminada... Coopers & Lybrand, 400 Renaissance Center, Detroit,
MI 48243 (313 446-7216)
- Arthur M. Friedman... Arthur Andersen & Co., 911 Wilshire Blvd., Los Angeles,
CA 90017 (213 614-6414)
- Robert R. Hill... Eskew & Gresham, 10100 Linn Station Rd., Louisville, KY 40223
(502 426-3700)
- C. Paul Jannis... Retired, 31 Churchill Rd., Pittsburgh, PA, 15235 (412 242-3380)
- Robert I. Karon... Schweitzer, Rubin, Gottlieb & Karon, 1420 Twin City Federal
Tower, Minneapolis, MN 55402 (612 339-7811)
- Jerry D. Kimbrough... Summerford, Warren, Averott, Kimbrough & Marino,
P. C., 2500 Action Rd., Birmingham, AL 35243 (205 979-4100)
- Daniel F. Kruger... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York,
NY 10154 (212 872-6664)
- Herbert J. Lerner... Ernst & Whinney, 1225 Connecticut Ave., NW, Ste. 600,
Washington, DC 20036 (202 862-6000)
- Bernard W. Nebenzahl... KMG Main Hurdman, Two Embarcadero Center, Ste.
2500, San Francisco, CA 94111 (415 981-7720)
- Charles W. Phillippi... Burt, Wright & Company, 4001 Indian School Rd., NE,
Ste. 214, Albuquerque, NM 87110 (505 265-6604)
- Weldon J. Squyres... Squyres, Johnson, Squyres & Co., 1000 Interfirst Plaza
Tower, Tyler, TX 75702 (214 597-2021)
- Dominic Tarantino... Price Waterhouse, 1251 Avenue of the Americas, New York,
NY 10020 (212 819-4850)

STAFF AIDE:

Kenneth F. Thomas – Director, Federal Taxation (202 872-8190)

EMPLOYEE BENEFITS SUBCOMMITTEE

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

EMPLOYEE BENEFITS SUBCOMMITTEE (CONT'D)

- Jerry D. Kimbrough, *Chairman*... Summerford, Warren, Averott, Kimbrough & Marino, P.C., 2500 Action Rd., Birmingham, AL 35243 (205 979-4100)
- John R. Connell... Touche Ross & Co., 1700 Lincoln, Ste. 4100, Denver, CO 80203 (303 861-4462)
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- STAFF AIDE:**
Edward S. Karl – Technical Manager, Federal Taxation (202 872-8190)

ENERGY TAXATION SUBCOMMITTEE

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

- Weldon J. Squyres, *Chairman*... Squyres, Johnson, Squyres & Co., 1000 Interfirst Plaza Tower, Tyler, TX 75702 (214 597-2021)
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ENERGY TAXATION SUBCOMMITTEE (CONT'D)

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- Steven L. Roe... Deloitte Haskins & Sells, 1200 Travis, Ste. 2600, Houston, TX
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Carmel, IL 62863 (618 263-3888)
- STAFF AIDE:
James Clark - Technical Manager, Federal Taxation (202 872-8190)

ESTATE PLANNING SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to the taxation of estates, trusts, beneficiaries and decedents and to estate and gift taxes.

- Bernard W. Nebenzahl, *Chairman*... KMG Main Hurdman, Two Embarcadero
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ESTATE PLANNING SUBCOMMITTEE (CONT'D)

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- STAFF AIDE:**
Carol Ferguson - Technical Manager, Federal Taxation (202 872-8190)

INTERNATIONAL TAXATION SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and the Internal Revenue Service technical and policy recommendations 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; and to encourage CPA awareness of the emerging issues in this area.

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INTERNATIONAL TAXATION SUBCOMMITTEE (CONT'D)

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STAFF AIDE:

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LEGISLATIVE AFFAIRS SUBCOMMITTEE

OBJECTIVE: To implement the tax division's legislative recommendations through cooperative efforts with other divisions of the AICPA; to provide liaison with Congress and agencies of the Executive Branch; and to advise and coordinate the federal tax division's activities in support of legislative recommendations.

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MANAGEMENT OF A TAX PRACTICE SUBCOMMITTEE

OBJECTIVE: To monitor all matters related to the management and scope of the tax function within the practice unit, and to communicate helpful information for the use of AICPA members, including the use of computers in tax practice, except those areas assigned to the Tax Education Subcommittee, Responsibilities in Tax Practice Subcommittee and technical subcommittees.

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MANAGEMENT OF A TAX PRACTICE SUBCOMMITTEE (CONT'D)

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- STAFF AIDE:
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PARTNERSHIP SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to partners and partnerships (i.e., Subchapter K of the Internal Revenue Code).

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STAFF AIDE:

Edward S. Karl – Technical Manager, Federal Taxation (202 872-8190)

RESPONSIBILITIES IN TAX PRACTICE SUBCOMMITTEE

OBJECTIVE: To identify and develop appropriate guidelines for responsibilities in tax practice and to disseminate information to CPAs to implement the observance and application of such guidelines. To monitor and comment upon the development, promulgation and implementation of legislation and pronouncements by the Treasury Department and Internal Revenue Service related to tax practice by CPAs, and to advise CPAs as to their responsibilities in connection with such matters. To encourage the Internal Revenue Service to develop and implement commensurate guidelines for their personnel in the administration of tax laws, regulations and procedures.

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RESPONSIBILITIES IN TAX PRACTICE SUBCOMMITTEE (CONT'D)

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STAFF AIDE:

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SMALL BUSINESS TAXATION SUBCOMMITTEE

OBJECTIVE: To consider all matters involving S corporations and professional corporations; to formulate and submit to the Congress, the Treasury Department and Internal Revenue Service technical and policy recommendations for improvements in the federal tax process relating to small business enterprises; to deal with problems of small business in various tax matters; and to assist, or accept assignments from, other subcommittees in areas of legislation, regulation or administration specifically designed as incentives to or which impact upon small business enterprises.

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STAFF AIDE:

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*TAX ACCOUNTING PERIODS, METHODS, AND CONSOLIDATED RETURNS
SUBCOMMITTEE*

**TAX ACCOUNTING PERIODS, METHODS, AND
CONSOLIDATED RETURNS SUBCOMMITTEE**

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and the Internal Revenue Service administrative, technical and policy recommendations for improvements of the federal tax process relating to tax accounting periods, tax methods of accounting, consolidated returns, and controlled corporations.

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STAFF AIDE:

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TAX ADMINISTRATION SUBCOMMITTEE

OBJECTIVE: To act as a liaison for the AICPA federal 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 and submit to Congress policy recommendations for improvement related to procedural and general administrative matters.

TAX ADMINISTRATION SUBCOMMITTEE (CONT'D)

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- STAFF AIDE:
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TAX DETERMINATION SUBCOMMITTEE

OBJECTIVE: To review, formulate and submit to Congress, the Treasury Department and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to the determination of tax liability including computation of taxable income, determination of gain or loss on disposition of property, capital gains and losses, readjustment of tax between years, and certain tax credits.

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STAFF AIDE:

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TAX EDUCATION SUBCOMMITTEE

OBJECTIVE: To continually review graduate and undergraduate tax education (and the CPE division tax output) with a view to recommending to the educational community (or the CPE division) changes in course content, curricula or accreditation rules for graduate tax programs or which are responsive to the needs of practitioners. To coordinate or assist in coordinating other tax education activities within the federal tax division.

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(601 354-5201)

Frank Wolpe... Bentley College Graduate School, Waltham, MA 02254
(617 891-2117)

STAFF AIDE:

Carol Ferguson – Technical Manager, Federal Taxation (202 872-8190)

TAX FORMS SUBCOMMITTEE

OBJECTIVE: To review federal tax forms, instructions and publications and submit to the Internal Revenue Service recommendations for simplification and revisions where required. The review shall be done in close cooperation with the members of the Tax Forms Coordinating Committee of the Internal Revenue Service. The subcommittee shall work closely with other tax division subcommittees in receiving technical assistance, and request assistance from state society tax committees and individual AICPA members.

Julian D. Berlin, Jr., *Chairman*... Yount, Hyde & Barbour, 50 South Cameron
St., P. O. Box 2560, Winchester, VA 22601 (703 662-3417)

Barbara L. Barganier... Own Account, 2640 Zelda Rd., Montgomery, AL 36107
(205 262-0581)

George W. Carnrick, Jr. ... Ehrenkrantz and Company, 200 Executive Dr., West
Orange, NJ 07052 (201 325-0090)

Stephen C. Gaerte... Geo. S. Olive & Co., 320 North Meridian St., Indianapolis,
IN 46204 (317 267-8416)

Jack W. Griffith... Richard A. Swanberg, 7001 Grapevine Hwy., Ste. 520, Ft.
Worth, TX 76118 (817 284-1945)

William C. Hutchison... Hutchison, Hugins and Philips, P. O. Drawer M, Cortez,
CO 81321 (303 565-3741)

Nancy K. Hyde... Nancy K. Hyde, Inc., 7100 North Classen, Ste. 203, Oklahoma
City, OK 73116 (405 840-3488)

Michael E. Mares... Rauch, Witt & Company, 739 Thimble Shoals Blvd., Ste.
405, Newport News, VA 23606 (804 873-1587)

Jesse P. Matthews, Jr. ... Jesse P. Matthews and Company, P. O. Box 16389,
Jackson, MS 39236 (601 981-1966)

John W. Puckett... Gerhardt & Puckett, P. O. Box 9538, Amarillo, TX 79105
(806 376-5575)

Jack N. Rosenberg... Schinder & Rosenberg, P. A., 633 NE 167 St., Ste. 701,
North Miami Beach, FL 33162 (305 652-4255)

Gerald J. Roth... Mann Judd Landau, 230 Park Ave., New York, NY 10169
(212 661-5500)

Diane J. Sterling... Computer Language Research, Inc., 2395 Midway Rd.,
Carrollton, TX 75006 (214 250-7204)

TAX FORMS SUBCOMMITTEE (CONT'D)

Joseph F. Taricani... Joseph Taricani & Co., 213 West Beaver Ave., State College,
PA 16801 (814 234-5638)

Mark F. Turk... Walthall & Drake, 1300 Keith Bldg., Cleveland, OH 44115
(216 696-2330)

STAFF AIDE:

Edward S. Karl – Technical Manager, Federal Taxation (202 872-8190)

TAX POLICY SUBCOMMITTEE

OBJECTIVE: To examine broad tax policy subject areas and coordinate the preparation of well-reasoned study documents, statements, and other position papers related thereto.

Arthur M. Friedman, *Chairman*... Arthur Andersen & Co., 911 Wilshire Blvd.,
Los Angeles, CA 90017 (213 614-6414)

David A. Berenson... Ernst & Whinney, 1225 Connecticut Ave., NW, Washington,
DC 20036 (202 862-7521)

Saul Braverman... Braverman, Codron & Co., 233 South Beverly Dr., Beverly
Hills, CA 90212 (213 272-8456)

Warren W. Fowler... Meahl, McNamara & Co., 111 Devonshire St., Boston, MA
02109 (617 482-4840)

Kenneth H. Heller... The University of Georgia, J. M. Tull School of Accounting,
Athens, GA 30602 (404 542-1616)

Arthur S. Hoffman... Oppenheim, Appel, Dixon & Co., 101 Park Ave., New York,
NY 10178 (212 661-4200)

Robert L. Holman... Cherry, Bekaert & Holland, 1000 Park Place Tower,
Birmingham, AL 35203 (205 251-1214)

Paul D. Koehler... Laventhol & Horwath, 3699 Wilshire Blvd., Los Angeles, CA
90010 (213 381-5393)

Michael Raddie... Peat, Marwick, Mitchell & Co., 3 Embarcadero Center, San
Francisco, CA 94111 (415 981-8230)

Ira H. Shapiro... Coopers & Lybrand, 1800 M St., NW, Washington, DC 20036
(202 822-4232)

Herbert L. Tarr... Brout & Company, 1430 Broadway, New York, NY 10018
(212 302-0100)

John R. Towle, Jr. ... Arthur Young, 1 IBM Plaza, Chicago, IL 60611 (312 645-3241)

STAFF AIDE:

William R. Stromsem – Assistant Director, Federal Taxation (202 872-8190)

**TAXATION OF CORPORATIONS AND SHAREHOLDERS
SUBCOMMITTEE**

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and Internal Revenue Service technical and policy recommendations for improvements of the federal tax process relating to corporate distributions and adjustments, corporations used to avoid income tax on shareholders and the tax on transfers to avoid income tax.

TAXATION OF CORPORATIONS AND SHAREHOLDERS SUBCOMMITTEE (CONT'D)

- Frank J. O'Connell, Jr., *Chairman*... Laventhol & Horwath, 1901 L St., NW, Ste. 200, Washington, DC 20036 (202 463-0700)
- Robert L. Bean... Touche Ross & Co., 1 Maritime Plaza, Ste. 1500, San Francisco, CA 94111 (415 781-9570)
- Richard K. Berkowitz... Arthur Andersen & Co., 33 West Monroe, Chicago, IL 60603 (312 580-0033)
- Alan K. Bloom... J. H. Cohn & Company, 75 Eisenhower Parkway, Roseland, NJ 07068 (201 228-3500)
- Howard W. Dragutsky... Weber, Lipshie & Co., 9100 Wilshire Blvd., Beverly Hills, CA 90212 (213 272-4176)
- Michael R. Frankel... KMG Main Hurdman, 1201 Pennsylvania Ave., NW, Ste. 330, Washington, DC 20004 (202 737-5360)
- Bertrand I. Ginsberg... Arthur Young, 515 South Flower St., Los Angeles, CA 90071 (213 977-3200)
- Jack E. Hunter, Jr. ... Mann Judd Landau, 1401 Walnut St., Philadelphia, PA 19102 (215 567-3400)
- Steven J. Leifer... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 888-9100)
- Thomas P. Ochenschlager*. Alexander Grant & Company, 2000 L St., NW, Washington, DC 20036 (202 296-7800)
- Steven D. Oppenheim... Oppenheim, Appel, Dixon & Co., One New York Plaza, New York, NY 10004 (212 422-1000)
- Wendell L. Quist... Seim, Johnson, Sestak & Quist, 10831 Old Mill Rd., Omaha, NE 68154 (402 330-2660)
- William B. Rosenberg... Weiner & Company, 177 Madison Ave., Morristown, NJ 07960 (201 267-4200)
- Paul A. Schecter... Coopers & Lybrand, 1800 M St., NW, Washington, DC 20036 (202 822-4246)
- Dennis S. Sterosky... Pulakos & Alongi, Ltd., 5700 Harper Dr., NE, Ste. 320, Albuquerque, NM 87109 (505 821-1600)
- STAFF AIDE:
Carol Ferguson - Technical Manager, Federal Taxation (202 872-8190)

**TAXATION OF SPECIAL ENTITIES AND INDUSTRIES
SUBCOMMITTEE**

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to banking institutions, insurance companies, regulated investment companies, real estate investment trusts, and tax exempt organizations.

- Robert R. Hill, *Chairman*... Eskew & Gresham, 10100 Linn Station Rd., Louisville, KY 40223 (502 426-3700)
- Marshall J. Besikof... Lurie, Eiger, Besikof & Co., 621 North Lilac Dr., Minneapolis, MN 55422 (612 546-4404)
- Thomas M. Brown... Peat, Marwick, Mitchell & Co., Thanksgiving Tower, Ste. 1400, 1601 Elm St., Dallas, TX 75201 (214 747-9811)

*Consultant

TAXATION OF SPECIAL ENTITIES AND INDUSTRIES SUBCOMMITTEE (CONT'D)

- John E. Cederberg... Touche Ross & Co., 1040 NBC Center, Lincoln, NE 68508
(402 474-1776)
- Brian L. Cornell... Price Waterhouse, One Federal Street, Boston, MA 02110
(617 423-7330)
- Paul Farber... Ernst & Whinney, 153 East 53 St., New York, NY 10022
(212 888-9100)
- Ellen J. Feaver... State of Montana, Department of Administration, Mitchell
Bldg., Rm. 155, Helena, MT 59620 (406 444-2032)
- Harry F. Immerman... Coopers & Lybrand, 1251 Avenue of the Americas, New
York, NY 10020 (212 536-2594)
- Gerald N. McPherson... McDonald, Holligan & McPherson, Inc., 740 Thatcher
Bldg., Pueblo, CO 81003 (303 543-0516)
- William J. Rumpf*... Cherry, Bekaert & Holland, P. O. Box 300, St. Petersburg,
FL 33731 (813 822-8811)
- Robert A. Stein... Seidman & Seidman, 444 Brickell Ave., Ste. 800, Miami, FL
33131 (305 371-6363)
- Joseph William Walloch... Soren, Ahern, Christenson, Bartells and Walloch,
P. O. Box 219, Redlands, CA 92373 (714 798-2222)
- J. Vern Williams... Williams, Cox, Weidner & Cox, 1713 Mahan Dr., Tallahassee,
FL 32308 (904 878-8777)
- STAFF AIDE:**
Carol Ferguson - Technical Manager, Federal Taxation (202 872-8190)

**FINANCE COMPANIES GUIDE SPECIAL
COMMITTEE**

OBJECTIVE: To revise the present guide on Audits of Finance Companies to cover developments since it was published.

- Gaylen N. Larson, *Chairman*... Household International, Inc., 2700 Sanders Rd.,
Prospect Heights, IL 60070 (312 564-6304)
- William L. Blackwell... Laventhol & Horwath, 300 South Riverside Plaza,
Chicago, IL 60606 (312 648-0555)
- James V. Cleary... Peat, Marwick, Mitchell & Co., 811 East Seminary Ave.,
Towson, MD 21204 (301 828-0646)
- Albert A. Hepting... Commercial Credit Co., 300 St. Paul Pl., Baltimore, MD
21202 (301 332-3346)
- Edward M. Karlin... Eisner & Lubin, 250 Park Ave., New York, NY 10177
(212 370-9000)
- Richard A. Lindrooth... Arthur Andersen & Co., 33 West Monroe St., Chicago, IL
60603 (312 580-0033)
- Thomas A. Mahoney... Mahoney, Cohen & Company, 330 Madison Ave., New
York, NY 10017 (212 490-8000)

*Consultant

FINANCE COMPANIES GUIDE SPECIAL COMMITTEE (CONT'D)

- Howard W. Moody... First Bank System, Inc., 1500 First Bank Place East,
P. O. Box 522, Minneapolis, MN 55480 (612 370-5149)
- Stephen M. Todd... Ernst & Whinney, 1100 Independence Center, Charlotte,
NC 28246 (704 372-6450)
- Stanley Weinstein... Mann Judd Landau, 230 Park Ave., New York, NY 10169
(212 661-5500)

STAFF AIDE:

- Frederick R. Gill - Technical Manager, Accounting Standards (212 575-6380)

FUTURE ISSUES COMMITTEE

OBJECTIVE: To identify and consider future problems and opportunities facing the AICPA.

- Paula H. J. Cholmondeley, *Chairman*... Westinghouse Elevator Company, 8231
Penn Randall Pl., Upper Marlboro, MD 20772 (202 833-5187)
- David H. Abramson... Alexander Grant & Company, 500 Pillsbury Center,
Minneapolis, MN 55402 (612 332-0001)
- Campbell E. Corfe... KMG Main Hurdman, 55 East 52 St., New York, NY 10055
(212 909-5760)
- Clarence A. Davis... Oppenheim, Appel, Dixon & Co., 101 Park Ave., New York,
NY 10178 (212 661-4200)
- Robert K. Elliott... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York,
NY 10154 (212 872-6507)
- R. Scott Elsasser... Seidman & Seidman, 111 East Wacker St., Chicago, IL 60601
(312 644-7400)
- Mandel Gomburg... Altschuler, Melvoin & Glasser, 30 South Wacker Dr., Chicago,
IL 60606 (312 207-2823)
- Charles T. Horngren... Stanford University, Graduate School of Business,
Stanford, CA 94305 (415 497-2764)
- Donald C. Jensen... Ernst & Whinney, 2000 National City Center, Cleveland,
OH 44114 (216 861-5000)
- M. Mendel Piser... Crowe, Chizek and Company, 330 East Jefferson Blvd.,
P. O. Box 7, South Bend, IN 46624 (219 232-3992)
- William L. Raby... Touche Ross & Co., 4041 North Central Ave., Ste. 1600, Phoenix,
AZ 85012 (602 234-5100)
- Thomas W. Rimerman... Frank, Rimerman & Co., 770 Welch Rd., Palo Alto,
CA 94304 (415 328-3103)
- Kenton J. Sicchitano... Price Waterhouse, 1251 Avenue of the Americas, New York,
NY 10020 (212 819-4858)
- Abraham M. Stanger*... Seyfarth, Shaw, Fairweather & Geraldson, 520 Madison
Ave., New York, NY 10022 (212 715-9000)
- A. Marvin Strait... Strait, Kushinsky & Company, Holly Sugar Bldg., Ste. 1110,
Colorado Springs, CO 80903 (303 471-4290)

*Consultant

FUTURE ISSUES COMMITTEE (CONT'D)

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George L. Yungmarm... The Rouse Company, 10275 Little Patuxent Parkway, Columbia, MD 21044 (301 992-6470)

STAFF AIDE:

Thomas W. McRae – Vice President, Technical (212 575-6398)

INDUSTRY COMMITTEE

OBJECTIVE: To advise other committees and boards on the interests and needs of members in industry and implement programs for this segment of the membership.

Richard E. Piluso, *Chairman*... Loews Corporation, 666 Fifth Ave., New York, NY 10103 (212 841-8872)

George E. Alvarez... (Boise Cascade Corporation), 2850 Christine St., Boise, ID 83704 (208 375-2372)

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

William L. Bouton, Jr. ... Stockham Valves & Fittings Inc., P. O. Box 10326, Birmingham, AL 35202 (205 592-6361)

Donald J. Brush... Norwest Bank Des Moines, N.A., 666 Walnut St., Des Moines, IA 50304 (515 245-3003)

Denise L. Devine... Campbell Soup Company, Box 64, Campbell Pl., Camden, NJ 08101 (609 342-3750)

Kathryn Forbes... Arizona Public Service Co., P. O. Box 53999, Station 1565, Phoenix, AZ 85072 (602 250-2626)

Robert E. Gresham, Jr. ... Service Distributing Co., Inc., P. O. Box 310, Albemarle, NC 28001 (704 982-2197)

Lawrence D. Handler... Dairy Mart, Inc., 240 South Rd., Enfield, CT 06082 (203 745-1661)

Milwood Hobbs... Embassy Suites Hotel Division, 1355 Terrell Mill Rd., Bldg. 1478, Ste. 100, Atlanta, GA 30067 (404 984-9400)

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

Judy T. Jurdan... Northrop Corporation, 1840 Century Park East, Los Angeles, CA 90067 (213 201-3403)

Brian E. Kendrick... Goudchaux/Maison Blanche, 1500 Main St., Baton Rouge, LA 70821 (504 389-7245)

John A. Lanier, Jr. ... National Enterprises, Inc., P. O. Box 29037, Atlanta, GA 30359 (404 329-0780)

Michael D. Levy... Lozier Homes Corporation, 12443 Bel-Red Rd., Ste. H, Bellevue, WA 98005 (206 454-8690)

Gary M. Scopes*... Texas Society of CPAs, 1111 West Mockingbird Ln., Ste. 201, Dallas, TX 75247 (214 630-8900)

Roy R. Watts... Nerco Mining Co., 101 SW Main, Ste. 1300, Portland, OR 97204 (503 796-6683)

*Consultant

INDUSTRY COMMITTEE (CONT'D)

STAFF AIDES:

- Nancy Myers – Director, Industry and Practice Management (212 575-6436)
Lloyd Bosca – Technical Advisor, Industry and Practice Management
(212 575-6437)
Robert F. Gannon – Technical Advisor, Industry and Practice Management
(212 575-3826)

INFORMATION RETRIEVAL COMMITTEE

OBJECTIVE: To promote the benefits obtainable by the profession through NAARS through continuous improvement of the NAARS data base and through advising the AICPA on topics for Financial Report Surveys. To consider and recommend improvements to the AICPA's computerized indexing system and its Index to Accounting and Auditing Technical Pronouncements. To approve budgets and monitor costs incurred in the NAARS and indexing programs. To assist in the development of new techniques for performing professional accounting research.

- Dowlan R. Nelson, *Chairman*... Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)
Theodore M. Asner... Alexander Grant & Company, 1700 Prudential Plaza, Chicago, IL 60601 (312 856-0001)
William E. Decker, Jr. ... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2799)
John C. Frye... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-4987)
Michael M. Macdonald*... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)
Rene A. Miller... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-1965)
Mark W. Pearson... Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)
David N. Ricchiute... University of Notre Dame, College of Business Administration, Notre Dame, IN 46556 (219 239-5276)
L. Keith Sandefur... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
Richard B. Schultz... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0642)
H. Carl Sturcke... KMG Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5000)
Richard A. Vines... Broadview Associates, 2115 Linwood Ave., Fort Lee, NJ 07024 (201 461-7929)
Leonard Weinstock... Cornick, Garber & Sandler, 1133 Avenue of the Americas, New York, NY 10036 (212 221-7411)

STAFF AIDE:

- Hortense Goodman – Manager, Information Retrieval (212 575-6393)

*Consultant

INSURANCE COMPANIES COMMITTEE

INSURANCE COMPANIES COMMITTEE

OBJECTIVE: To maintain communications between governmental supervisory agencies, the insurance industry 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 accounting issues papers. To develop guidance on the application of generally accepted auditing standards in audits of insurance companies.

Frank A. Bruni, *Chairman*... Deloitte Haskins & Sells, 701 B St., Ste. 1900, San Diego, CA 92101 (619 232-6500)

Stephen E. Canup... KMG Main Hurdman, Central Texas Tower, P. O. Box 7616, Waco, TX 76710 (817 776-4190)

Dennis H. Chookaszian... CNA Financial Corporation, CNA Plaza, Chicago, IL 60685 (312 822-5212)

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John F. Eppich... Arthur Young, 901 East Cary St., Richmond, VA 23219 (804 775-4402)

Thomas Fee... Jefferson-Pilot Corporation, P. O. Box 21008, Greensboro, NC 27420 (919 378-2417)

William C. Freda... Touche Ross & Co., Gateway I, Newark, NJ 07102 (201 622-7100)

Wayne Kauth... Ernst & Whinney, 150 South Wacker Dr., Chicago, IL 60606 (312 368-1800)

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Paul J. Malvasio... Coopers & Lybrand, 80 Park Plaza, Newark, NJ 07102 (201 621-1270)

Ken Patterson... Republic Financial Services, Inc., 2727 Turtle Creek Blvd., P. O. Box 223000, Dallas, TX 75222 (214 559-1429)

Coleman D. Ross... Price Waterhouse, One Financial Plaza, Hartford, CT 06103 (203 525-4600)

Neal C. Schneider... Arthur Andersen & Co., 5 Penn Center Plaza, Philadelphia, PA 19103 (215 241-7318)

STAFF AIDE:

Lailani Moody – Technical Manager, Auditing Standards (212 575-7073)

INSURANCE TRUST COMMITTEE

OBJECTIVE: To assure the continued success of the present plans of the AICPA Insurance Trust and to be alert to the opportunities for improvement and expansion of those programs.

Keith Charles Kakacek, *Chairman*... Self-Insurance Resource, Inc., 558 South Central Expressway, Ste. 280, Richardson, TX 75080 (214 690-6182)

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

Joseph P. Cummings... 11 Skyridge Rd., Greenwich, CT 06830 (203 869-8190)

INSURANCE TRUST COMMITTEE (CONT'D)

John L. Fox... Bessemer Securities Corporation, 630 Fifth Ave., New York, NY 10111 (212 708-9102)

Richard J. Guiltinan... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 704-2476)

John W. Sparks... Own Account, P. O. Box 10201, Greensboro, NC 27404 (919 292-9928)

STAFF AIDE:

Leonard I. Green - Director, Financial Management (212 575-6383)

INTERNATIONAL PRACTICE COMMITTEE

OBJECTIVE: To foster a better understanding of the international aspects of public accounting among AICPA members, to promote high standards of practice among firms with international clients, and to encourage freedom of movement of accountants and auditors across national borders.

Harvey D. Moskowitz, *Chairman*... Seidman & Seidman, 1200 18 St., NW, Washington, DC 20036 (202 293-1570)

J. Stanley Blumin... Pannell Kerr Forster, 1101 Brickell Ave., Ste. 900, Miami, FL 33131 (305 358-1616)

John F. Green... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 872-6694)

James M. Halsey... Dunwoody Robson McGladrey & Pullen, 1133 Avenue of the Americas, New York, NY 10036 (212 382-0493)

Perry D. Harbour... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2930)

W. Edward Hastings... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 888-9100)

Konrad W. Kubin... Virginia Polytechnic Institute & State University, Department of Accounting, Blacksburg, VA 24061 (703 961-6591)

Angus Mc Dowell... Own Account, 1133 Avenue of the Americas, New York, NY 10036 (212 921-2626)

Alan C. Murphy... Touche Ross & Co., One World Trade Center, Ste. 86101, New York, NY 10048 (212 839-6606)

Ronald Nash... Paneth, Haber & Zimmerman, 600 Third Ave., New York, NY 10016 (212 503-8858)

W. C. Brian Peoples... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4100)

Bruce D. Robertson... International Management & Engineering Consultants, Ltd., 7076 Robb St., Arvada, CO 80004 (303 431-1088)

Gary S. Schieneman... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2120)

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Stanley Weinstein... Mann Judd Landau, 230 Park Ave., New York, NY 10169 (212 661-5500)

*Consultant

INTERNATIONAL PRACTICE COMMITTEE (CONT'D)

STAFF AIDES:

Thomas W. McRae – Vice President, Technical (212 575-6398)

John Graves – Director, Technical Information (212 575-6391)

Susan Sgromo – Technical Manager, Technical Information (212 575-5522)

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 and the improvement of professional standards and to promote lasting and cordial relationships among the accountants of the American countries.

Howard P. Keefe, *Chairman...* Retired, P. O. Box 273327, Boca Raton, FL 33427
(305 997-8397)

Norbert Janis, *Alternate Chairman...* Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0593)

STAFF AIDE:

Thomas P. Kelley – Group Vice President, Professional (212 575-6656)

INTERNATIONAL ACCOUNTING STANDARDS COMMITTEE

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

Ralph E. Walters... California Society of CPAs, 1000 Welch Rd., Palo Alto, CA 94304 (415 321-9545)

STAFF AIDE:

Thomas W. McRae – Vice President, Technical (212 575-6398)

INTERNATIONAL FEDERATION OF ACCOUNTANTS

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

Philip B. Chenok... American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)

Bernard Z. Lee... Seidman & Seidman, 500 Citicorp Center, 1200 Smith St., Houston, TX 77002 (713 659-6551)

Robert L. May... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4000)

STAFF AIDE:

Thomas P. Kelley – Group Vice President, Professional (212 575-6656)

Standing committees of the International Federation of Accountants have been established for the purpose of working towards achieving the broad objective of IFAC, by issuing guidelines and other documents which members are obliged to work towards implementation in their own countries.

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

ETHICS COMMITTEE

Robert C. Ellyson... Coopers & Lybrand, 5959 Blue Lagoon Dr., NW 11 St., Miami, FL 33126 (305 263-8201)

INTERNATIONAL AUDITING PRACTICE COMMITTEE

John D. Collins... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)

PLANNING COMMITTEE

Bernard Z. Lee... Seidman & Seidman, 500 Citicorp Center, 1200 Smith St., Houston, TX 77002 (713 659-6551)

INVESTMENT COMPANIES SPECIAL COMMITTEE

OBJECTIVE: To revise the present guide on Audits of Investment Companies to cover developments since it was published and to keep abreast of new issues that affect the industry to develop timely responses.

James H. Muller, *Chairman*... McGladrey Hendrickson & Pullen, 70 Pine St., New York, NY 10270 (212 269-7663)

Allan J. Ackerman... KMG Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5512)

William R. Anderson... Wooden & Benson, 100 West Pennsylvania Ave., Baltimore, MD 21204 (301 825-4860)

Phillip L. Cohen... Arthur Andersen & Co., 100 Federal St., Boston, MA 02110 (617 423-1400)

Jerry A. Davis... Ernst & Whinney, 333 Clay St., Ste. 3100, Houston, TX 77002 (713 751-1200)

Frank T. Giannetta... Meahl, McNamara & Co., 111 Devonshire St., Boston, MA 02109 (617 482-4840)

David V. Green... Deloitte Haskins & Sells, One World Trade Center, New York, NY 10048 (212 669-5262)

Harry W. Kirchheimer... Arthur Young, One IBM Plaza, Ste. 3500, Chicago, IL 60611 (312 645-3300)

INVESTMENT COMPANIES SPECIAL COMMITTEE (CONT'D)

Frank Nesvet... Fidelity Management & Research Co., 82 Devonshire St.,
Boston, MA 02109 (617 570-6285)
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York, NY 10020 (212 819-4868)
Edward J. Spellman... Peat, Marwick, Mitchell & Co., One Boston Pl., Boston,
MA 02108 (617 723-7700)
Robert W. Uek... Coopers & Lybrand, One Post Office Square, Boston, MA 02109
(617 574-5136)
John Woodcock, Jr. ... Tait, Weller & Baker, 121 South Broad St., Philadelphia,
PA 19107 (215 545-1115)

STAFF AIDE:

Judith Weiss - Technical Manager, Accounting Standards (212 575-7645)

JOINT TRIAL BOARD

OBJECTIVE: To provide for uniform enforcement of professional standards by adjudicating disciplinary charges against state society and AICPA members through a system of regional trial boards and a National Review Board pursuant to Section 7.4 of the bylaws. Decisions affect both AICPA and state society membership.

NATIONAL REVIEW BOARD

The National Review Board consists of twelve members who are members of the Institute and a state CPA society elected by Council to exercise appellate jurisdiction over regional trial board decisions and to hear and adjudicate charges against members as a tribunal of first instance.

TERM EXPIRES - ANNUAL BUSINESS MEETING 1988

Bennett D. Levy... Laventhol & Horwath, 1100 Charter Bank Center, Kansas
City, MO 64105 (816 221-6500)
James Maher, Jr. ... Duplantier, Hrapmann, Hogan & Maher, 1108 Richards
Bldg., New Orleans, LA 70112 (504 586-8866)
A. Clayton Ostlund... Touche Ross & Co., 111 East Wacker Dr., Chicago, IL
60601 (312 644-8900)
Everit A. Sliter... Jordahl, Sliter & Bragg, P. O. Box 817, Kalispell, MT 59901
(406 257-4354)

TERM EXPIRES - ANNUAL BUSINESS MEETING 1987

Bernard Barnett, *Chairman*... Seidman & Seidman, 15 Columbus Circle,
New York, NY 10023 (212 765-7500)
Mason L. Backus... Armstrong, Backus & Baker, P. O. Box 71, San Angelo, TX
76902 (915 653-6854)
John A. Favret... Deloitte Haskins & Sells, 1717 East 9 St., Cleveland, OH 44114
(216 861-1250)
Robert B. Geis... Geis, Buhdorf & Co., P.C., 2630 South Tower, Dominion Plaza
Bldg., 600 17 St., Denver, CO 80202 (303 534-1322)

NATIONAL REVIEW BOARD (CONT'D)

TERM EXPIRES - ANNUAL BUSINESS MEETING 1986

- J. Gregory Hickey... Ernst & Whinney, One Constitution Plaza, Hartford, CT
06103 (203 247-3100)
- Don A. Nelson... Deloitte Haskins & Sells, Crocker Center, 333 South Grand, Ste.
2800, Los Angeles, CA 90071 (213 253-4600)
- Jacob J. Rehmann... Rehmann, Robson, Osborn & Co., 2806 Davenport, Saginaw,
MI 48602 (517 799-9580)
- George E. Tornwall... Cherry, Bekaert & Holland, One Plaza Pl., NE, Ste. 1200,
St. Petersburg, FL 33701 (813 822-8811)

STAFF AIDE:

Donald J. Schneeman - Secretary, National Review Board (212 575-6469)

REGIONAL TRIAL BOARDS

Twelve Boards of regional jurisdiction each consisting of a chairman, and of members designated by their respective state CPA societies to hear and adjudicate charges against members of the Institute or participating state societies in the region.

REGION I - CALIFORNIA

- Edwin M. Lamb, *Chairman*... Arthur Young, 515 South Flower St., Los Angeles, CA
90017 (213 977-3200)
- Charles Chazen... Laventhol & Horwath, 3700 Wilshire Blvd., Ste. 900, Los
Angeles, CA 90010 (213 381-5393)
- Thomas B. Wall... Touche Ross & Co., One Maritime Plaza, Ste. 1900, San
Francisco, CA 94111 (415 781-9570)

**REGION II - ALASKA, GUAM, HAWAII, IDAHO, MONTANA,
OREGON, WASHINGTON**

- Michael W. Holland... Own Account, 1120 Logan, Helena, MT 59601
(406 442-9686)
- Jerry L. Myers... The Myers Associates, P.C., 1415 Fifth Ave., Ste. 1521, Seattle,
WA 98171 (206 623-6116)
- Gary T. Nishikawa... Deloitte Haskins & Sells, 745 Fort St., Ste. 1000, Honolulu,
HI 96813 (808 543-0700)

**REGION III - ARIZONA, COLORADO, NEVADA, NEW MEXICO,
UTAH, WYOMING**

- Frederick G. Beyer, *Chairman*... Beyer, Taylor & Nesmith, P.C., 5714 West
Palmaire Ave., Glendale, AZ 85301 (602 939-3612)
- Gary L. Bender... Own Account, P. O. Box 570, Portales, NM 88130 (505 359-1264)
- Albert E. Cartlidge... Cartlidge & Shoolroy, 1440 Haskell St., Reno, NV 89509
(702 329-3496)

REGIONAL TRIAL BOARDS (CONT'D)

- Gerald D. Cornia... Cornia, Howard & Company, 232 East Second St., Ste. 300,
Casper, WY 82601 (307 265-6300)
David C. Irvine... Irvine & Patterson, 3300 East First Ave., Ste. 220, Denver,
CO 80206 (303 320-1200)

**REGION IV - IOWA, KANSAS, MINNESOTA, MISSOURI,
NEBRASKA, NORTH DAKOTA, SOUTH DAKOTA, WISCONSIN**

- Patrick W. Jacobs, *Chairman*... Jacobs, Hayden & Co., 3433 Broadway, NE,
Minneapolis, MN 55413 (612 788-9182)
James A. Herbert... Own Account, 8990 West Dodge Rd., Ste. 220, Omaha, NE
68114 (402 391-3939)
Cecil R. Miller... Peat, Marwick, Mitchell & Co., 2000 Commerce Tower, P. O.
Drawer 13127, Kansas City, MO 64199 (816 474-6480)
Stanley N. Sandvik... Widmer, Roel & Co., 317 South University, Fargo, ND
58103 (701 237-6022)
Paul W. Vander Woude... Doherty, Carmody & Company, P. O. Box 523, Sioux
Falls, SD 57101 (605 336-8330)
Robert D. Wilbur... Kennedy & Coe, United Bldg., P. O. Box 1179, Salina, KS
67401 (913 825-1561)

REGION V - TEXAS

- Curtis L. Frazier, *Chairman*... Brantley, Frazier, Sipes & Company, P.C., 200
West 7 St., Ste. 2600, Fort Worth, TX 76102 (817 877-5698)
James A. Carter... Smith, Davis, Rose, Finley & Hoffman, P. O. Box 271, San
Angelo, TX 76902 (915 653-6721)
Doris Faye King... Chapman, Sanders and King, P.C., 600 The Wichita Tower
Bldg., Wichita Falls, TX 76301 (817 723-5606)

REGION VI - ILLINOIS

- Robert G. Streit, *Chairman*... Ernst & Whinney, 150 Wacker Dr., Chicago, IL
60606 (312 368-1800)
Irwin A. Lyons... Friedman, Eisenstein, Raemer & Schwartz, 401 North Michigan
Ave., Chicago, IL 60611 (312 644-6000)
Marvin Siegel... Laventhol & Horwath, 300 South Riverside Plaza, Ste. 1100,
Chicago, IL 60606 (312 648-0555)

REGION VII - INDIANA, MICHIGAN, OHIO, WEST VIRGINIA

- Harvey Frank, *Chairman*... Alexander Grant & Company, 3000 Town Center,
Ste. 1600, Southfield, MI 48075 (313 355-5580)
Richard W. Beuter... Coopers & Lybrand, 2900 One American Square, Box 82002,
Indianapolis, IN 46282 (317 639-4161)
W. Foster LaRue, Jr. ... Wiseman, Hutzell & Co., 710 Hawley Bldg., Wheeling,
WV 26003 (304 233-7600)
Robert W. McNeese... Arthur Andersen & Co., 425 Walnut St., Cincinnati, OH
45202 (513 381-6900)

REGIONAL TRIAL BOARDS (CONT'D)

**REGION VIII – ALABAMA, ARKANSAS, GEORGIA, KENTUCKY,
LOUISIANA, MISSISSIPPI, N. CAROLINA, OKLAHOMA,
S. CAROLINA, TENNESSEE, VIRGINIA**

- Roy E. Garland, *Chairman*... Crittenden & Co., 510 East Johnson St., Dawson,
GA 31742 (912 995-5841)
- Gene Cogbill... Thomas and Thomas, 701 Arkansas Blvd., Texarkana, AR 75502
(501 773-2168)
- Thomas G. Estes, Jr. ... University of Southern Mississippi, Box 5005, Southern
Station, Hattiesburg, MS 39401 (601 266-7104)
- Johnnie W. Inman... McGladrey Hendrickson & Pullen, P. O. Box 1276,
Richmond, VA 23210 (804 644-4525)
- James P. Luton, Jr. ... James P. Luton, Inc., 16 Northwest 63 St., Ste. 202,
Oklahoma City, OK 73116 (405 840-1711)
- Daniel L. McKnight, Jr. ... McKnight, Frampton, Buskirk & Company, P. O.
Box 220, Charleston, SC 29402 (803 577-7040)
- Julian H. Roberts, Jr. ... Ernst & Whinney, 1100 Independence Center, Charlotte,
NC 28246 (704 372-6450)
- Wesley W. Taylor... Retired, 4577 Aldersgate, Memphis, TN 38117
(901 683-8899)

REGION IX – FLORIDA, PUERTO RICO, VIRGIN ISLANDS

- Thomas Workman, Jr., *Chairman*... Workman, Rhing & Co., 3200 North Federal
Highway, Ste. 221, Boca Raton, FL 33431 (305 391-0747)
- Wallace Vazquez Sanabria... Own Account, El Monte Mall Bldg., 3rd Fl.,
Office 27B, Hato Rey, PR 00918 (809 756-5730)

**REGION X – DELAWARE, DISTRICT OF COLUMBIA, MARYLAND,
NEW JERSEY, PENNSYLVANIA**

- Harry Yolles, *Chairman*... Louis C. Grossberg Company, 5454 Wisconsin Ave.,
Ste. 1300, Chevy Chase, MD 20815 (301 657-4222)
- Patricia B. Bissell... Bissell, Gorochow & Associates, 6000 Executive Blvd., Ste.
310, Rockville, MD 20852 (301 770-7730)
- Albert A. Reidinger... Greenawalt and Company, 279 West Main St., P. O. Box
126, Middletown, PA 17057 (717 944-1474)
- Theodore Romak... Arthur Young, 277 Park Ave., New York, NY 10172
(212 407-2240)

REGION XI – NEW YORK

- Wallace B. Green, *Chairman*... Robbins, Greene, Horowitz & Co., 337 Fullerton
Ave., P. O. Box 2296, Newburgh, NY 12550 (914 562-1037)
- Kermit J. Berylon... KMG Main Hurdman, Park Avenue Plaza, 55 East 52 St.,
New York, NY 10055 (212 909-5483)
- Leonard S. Douglas... Laventhol & Horwath, 919 Third Ave., New York, NY
10022 (212 980-3100)

**REGION XII - CONNECTICUT, MAINE, MASSACHUSETTS,
NEW HAMPSHIRE, RHODE ISLAND, VERMONT**

Raymond L. Hellmuth, *Chairman*... Meahl, McNamara & Co., 111 Devonshire St., Boston, MA 02109 (617 482-4840)

Andre L. Dery... Coopers & Lybrand, P. O. Box 5080, Manchester, NH 03108 (603 669-2200)

Burchard A. Dunn... Berry, Dunn & McNeil, 477 Congress St., Portland, ME 04101 (207 725-2387)

Everett A. Marabian... Ward, Fisher & Company, 50 Clifford St., Providence, RI 02903 (401 421-5768)

Richard A. Montgomery... Own Account, 12 South Main St., P. O. Box 326, Randolph, VT 05060 (802 728-3857)

STAFF AIDES:

Donald J. Schneeman - Secretary, Regional Trial Boards (212 575-6469)

William C. Tamulinas - Assistant to Secretary, Regional Trial Boards (212 575-3852)

JOINT TRIAL BOARD EXECUTIVE COMMITTEE

OBJECTIVE: The Joint Trial Board Executive Committee consists of the chairman of each regional Trial Board and six members appointed by the Joint Trial Board chairman from the National Review Board to act on behalf of the Joint Trial Board Division on administrative matters and with authority to modify the Board's Rules of Procedure and Practice.

Bernard Barnett, *Chairman*... Seidman & Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

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

Frederick G. Beyer... Beyer, Taylor & Nesmith, P. C. 5714 West Palmar Ave., Ste. 1, Glendale, AZ 85301 (602 939-3612)

John A. Favret... Deloitte Haskins & Sells, 1717 East 9 St., Cleveland, OH 44114 (216 861-1250)

Harvey Frank... Alexander Grant & Company, 3000 Town Center, Ste. 1600, Southfield, MI 48075 (313 355-5580)

Curtis L. Frazier... Brantley, Frazier, Sipes & Company, P. C., 200 West 7 St., Ste. 2600, Fort Worth, TX 76102 (817 877-5698)

Roy E. Garland... Crittenden & Co., 510 East Johnson St., Dawson, GA 31742 (912 995-5841)

Robert B. Geis... Geis, Buhdorf & Co., 2630 South Tower, Dominion Plaza Bldg., 600 17 St., Denver, CO 80202 (303 534-1322)

Wallace B. Greene... Robbins, Greene, Horowitz & Co., 337 Fullerton Ave., P. O. Box 2296, Newburgh, NY 12550 (914 562-1037)

Raymond L. Hellmuth... Meahl, McNamara & Co., 111 Devonshire St., Boston, MA 02109 (617 482-4840)

Patrick W. Jacobs... Jacobs Hayden & Co., 3433 Broadway, NE, Minneapolis, MN 55413 (612 788-9182)

JOINT TRIAL BOARD EXECUTIVE COMMITTEE (CONT'D)

Edwin M. Lamb... Arthur Young, 515 South Flower St., Los Angeles, CA 90017 (213 977-3200)

Bennett D. Levy... Laventhol & Horwath, 1100 Charter Bank Center, Kansas City, MO 64105 (816 221-6500)

James Maher, Jr. ... Duplantier, Hrapmann, Hogan & Maher, 1108 Richards Bldg., New Orleans, LA 70112 (504 586-8866)

A. Clayton Ostlund... Touche Ross & Co., 111 East Wacker Dr., Chicago, IL 60601 (312 644-8900)

Robert G. Streit... Ernst & Whinney, 150 South Wacker Dr., Chicago, IL 60606 (312 368-1800)

Thomas Workman, Jr. ... Workman, Rhing & Co., 3200 North Federal Highway, Ste. 221, Boca Raton, FL 33431 (305 391-0747)

Harry Yolles... Louis C. Grossberg Company, 5454 Wisconsin Ave., Ste. 1300, Chevy Chase, MD 20815 (301 657-4222)

STAFF AIDES:

Donald J. Schneeman – Secretary, Joint Trial Board Division (212 575-6469)

William C. Tamulinas – Assistant to Secretary, Joint Trial Board Division (212 575-3852)

**MANAGEMENT ADVISORY SERVICES
EXECUTIVE COMMITTEE**

OBJECTIVE: To develop and interpret standards for the conduct of management advisory services; to communicate current technical developments and assist practitioners in carrying out Management Advisory Services through, for example, practice aids and special reports; and to consider developments that might affect MAS practices.

David A. Tierno, *Chairman*... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-1879)

Bruce Baltin... Pannell Kerr Forster, One Wilshire Blvd., Ste. 1800, Los Angeles, CA 90017 (213 680-0900)

Neil C. Churchill... Southern Methodist University, Edwin L. Cox School of Business, Dallas, TX 75275 (214 692-3185)

Joseph P. Conlon, Jr. ... Alexander Grant & Company, Prudential Plaza, 6th Fl., Chicago, IL 60601 (312 856-0200)

Donald A. Curtis... Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)

Sheldon H. Eveloff... Goldenberg/Rosenthal, 12 South 12 St., 18th Fl., Philadelphia, PA 19107 (215 922-5374)

Michael W. Harnish... Crowe, Chizek and Company, 400 Commerce Bldg., Grand Rapids, MI 49503 (616 774-0774)

George F. J. Krahm... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)

Rebecca M. Lee... Brooke, Freeman & Lee, 2100 South Bridge Parkway, Ste. 377, Birmingham, AL 35209 (205 870-7555)

MANAGEMENT ADVISORY SERVICES EXECUTIVE COMMITTEE (CONT'D)

- Bruce N. Lowery... Seidman & Seidman, 700 Union Bank Bldg., Grand Rapids, MI 49503 (616 774-7000)
- Kenneth C. Paillet... Paillet and Meunier, 3300 West Esplanade Ave., Ste. 210, Metairie, LA 70002 (504 837-0770)
- Herbert S. Schechter... Laventhol & Horwath, 100 Washington Square, Ste. 1650, Minneapolis, MN 55401 (612 332-5500)
- Murray H. Schofel... Coopers & Lybrand, 1999 Bryan St., Ste. 3000, Dallas, TX 75201 (214 754-5130)
- Michael E. Simon... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
- Bernard H. Sirkin... Rubin, Brown, Gornstein & Co., 230 South Bemiston Ave., St. Louis, MO 63105 (314 727-8150)

STAFF AIDE:

- Monroe S. Kuttner - Director, Management Advisory Services (212 575-6363)

COMPUTER APPLICATIONS SUBCOMMITTEE

OBJECTIVE: To develop material on computer-based application systems for publication in MAS Technical Practice Aids (client applications), Computer Guidelines (practice applications) or other appropriate Institute series or periodicals.

- Ronald S. Berkley, *Chairman*... Richard A. Eisner & Company, 380 Madison Ave., New York, NY 10017 (212 986-2629)
- R. Michael Beatty... Kennedy and Coe, P. O. Box 1179, Salina, KS 67402 (913 825-1561)
- Michael J. Cross... Own Account, P. O. Box 357, Hunt Valley, MD 21030 (301 667-4540)
- Michael J. Eggers... Arthur Young, 1615 Bonanza, Ste. 305, Walnut Creek, CA 94596 (415 933-4040)
- Paul E. W. Hemmeter... The University of Texas at San Antonio, Division of Accounting, San Antonio, TX 78285 (512 691-4320)
- Donald W. Hunt... Anderson, Hunt & Company, 1950 North Park Pl., Ste. 600, Atlanta, GA 30339 (404 952-6557)
- Donald L. Leonard... Skinner & Kennedy Co., 9451 Natural Bridge, St. Louis, MO 63134 (314 426-2800)
- Tim Orwick... Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)
- Roger B. Pinnock... Pinnock, Robbins & Company, 275 East South Temple, Salt Lake City, UT 84111 (801 533-0409)
- Harvey L. Shuster... Own Account, 9365 Northlake Dr., Roswell, GA 30076 (404 992-5689)
- Harold R. Smith, Jr. ... Own Account, 2040 South 10 Terrace, Kansas City, KS 66103 (913 621-6150)
- David G. Walters... Hall-Mark Electronics Corporation, 11333 Pagemill Rd., P. O. Box 222035, Dallas, TX 75222 (214 343-5877)

STAFF AIDE:

- Monroe S. Kuttner - Director, Management Advisory Services (212 575-6363)

EDP TECHNOLOGY RESEARCH SUBCOMMITTEE

EDP TECHNOLOGY RESEARCH SUBCOMMITTEE

OBJECTIVE: To study and report on EDP technology as it affects CPAs.

Karl G. King, III, *Chairman*... Crowe, Chizek and Company, P. O. Box 7, South Bend, IN 46624 (219 232-3992)

William Atkins*... Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)

John G. Baab... Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)

Mark A. Fien... Samuel Klein & Company, 1180 Raymond Blvd., Newark, NJ 07102 (201 624-6100)

Elise G. Jancura... Cleveland State University, 1983 East 24 St., Cleveland, OH 44115 (216 687-4721)

John T. Overbey... Western Carolina University, Department of Accounting & Information Systems, Cullowhee, NC 28723 (704 227-7401)

Richard S. Robins... MONY-Mutual Life of NY, 1740 Broadway, Ste. 21-04, New York, NY 10019 (212 708-2211)

Trevor R. Stewart*... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0812)

Gerald M. Ward... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-5021)

Arnold Wasserman*... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 903-3289)

STAFF AIDES:

Monroe S. Kuttner - Director, Management Advisory Services (212 575-6363)

Monte Kaplan - Senior Technical Advisor, Management Advisory Services (212 575-7057)

MAS EDUCATION AND INFORMATION SUBCOMMITTEE

OBJECTIVE: To develop and oversee MAS Division Conference programs; to increase the availability of MAS education and information materials to those within and outside the profession; to participate in the development of MAS education and information materials by the Institute and other bodies; to visit colleges and universities to inform students and faculty members about MAS.

Murray A. Klein, *Chairman*... Laventhol & Horwath, 10 Middle St., Bridgeport, CT 06604 (203 333-5133)

Linda C. Beene... Good Software Corporation, 12900 Preston Rd., Ste. 600, Dallas, TX 75230 (214 239-6085)

Lucy R. Carter... Carter, Young & Perry, P.C., P. O. Box 23618, Nashville, TN 37202 (615 859-9880)

Kenneth C. Cole... California State University, 906 Terrace Dr., Los Altos, CA 94022 (415 881-3971)

Arthur L. Crandall... Own Account, 950 Green Bay Rd., Winnetka, IL 60093 (312 441-8654)

*Consultant

MAS EDUCATION AND INFORMATION SUBCOMMITTEE (CONT'D)

- John L. Fairfield... Arthur Andersen & Co., 33 West Monroe St., Chicago, IL 60603 (312 580-0033)
- Robert J. Mattine... Addington, Breed & Mattine, 2500 Louisiana, NE, Ste. 218, Albuquerque, NM 87110 (505 883-0023)
- Henry S. Moss... DePaul University, 25 East Jackson Blvd., Chicago, IL 60604 (312 341-8305)
- N. Kenneth Nail... Nail, McKinney, Tate & Robinson, P. O. Box 196, Tupelo, MS 38801 (601 842-6475)
- Howard F. Neiman... Hirsch, Babush, Neiman & Kornman, 3333 Peachtree Rd., NE, Atlanta, GA 30326 (404 266-1900)
- Gregson Parker... Babicky, Zielinski & Co., P. C., , 2323 NW Flanders, Portland, OR 97210 (503 224-5910)
- James P. Ross... Altschuler, Melvoin and Glasser, 30 South Wacker Dr., Chicago, IL 60606 (312 236-9500)
- Richard S. Savich... University of Southern California, School of Accounting, Los Angeles, CA 90089 (213 743-2426)
- Lawrence J. Stallman... IBM Corporation, P. O. Box 2150, Atlanta, GA 30055 (404 238-3713)
- John M. Tucker... Peat, Marwick, Mitchell & Co., 1600 National City Center, Cleveland, OH 44114 (216 696-9100)
- STAFF AIDE:
- Monroe S. Kuttner – Director, Management Advisory Services (212 575-6363)

**MAS PRACTICE STANDARDS AND ADMINISTRATION
SUBCOMMITTEE**

OBJECTIVE: To develop and interpret Statements on Standards for Management Advisory Services for the MAS Executive Committee; to develop material to be published as MAS Practice Administration Aids.

- George Edward Tucker, Jr., *Chairman*... Burkhalter & Company, 520 East Capitol St., Jackson, MS 39211 (601 948-6700)
- Carl M. Alongi... Pulakos & Alongi, Ltd., 5700 Harper Dr., NE, Ste. 320, Albuquerque, NM 87109 (505 821-1600)
- Jacqueline L. Babicky... Babicky & Zielinski, 2323 NW Flanders, Portland, OR 97210 (503 224-5910)
- Jack E. Blumenthal... Hein & Associates, 717 17 St., Denver, CO 80202 (303 298-9600)
- William T. Cuppett... Doak, Cuppett & Poling, P. O. Drawer 1626, Clarksburg, WV 26301 (304 622-0804)
- Larry D. Gipple... McGladrey Hendrickson & Pullen, 525 17 St., Rock Island, IL 61201 (309 794-1144)
- Gary Leeman... Linden, Klain, Israel & Ross, 505 Travelers Tower, 26555 Evergreen Rd., Southfield, MI 48076 (313 352-0400)
- Ronald J. Muns... R. J. Muns Company, Inc., 1 North Park East, Ste. 200, Dallas, TX 75231 (214 369-4066)
- Stephen D. Nadler... Schneider & Shuster, 950 South Cherry St., Ste. 800, Denver, CO 80222 (303 691-9600)

MAS PRACTICE STANDARDS AND ADMINISTRATION SUBCOMMITTEE (CONT'D)

- J. T. Marty O'Malley... Bertelson Company, 713 Kenney Ave., Eau Claire, WI 54701 (715 832-3407)
- William E. Partin... Mueller, McCurry & Partin, 600 108 NE, Ste. 347, Bellevue, WA 98004 (206 455-0303)
- Michael G. Persh... Atlantic Research Corporation, 5390 Cherokee Ave., Alexandria, VA 22312 (703 642-4312)
- Donald H. Sweeney... Ernst & Whinney, 1225 Connecticut Ave., NW, Washington, DC 20036 (202 862-6236)
- Garnett William Vining*... Deloitte Haskins & Sells, 1101 15 St., NW, Washington, DC 20005 (202 862-3500)

STAFF AIDE:

- Monroe S. Kuttner - Director, Management Advisory Services (212 575-6363)

**MAS SMALL BUSINESS CONSULTING PRACTICES
SUBCOMMITTEE**

OBJECTIVE: To develop material to be published as MAS Small Business Consulting Practice Aids; to help make practitioners aware of these aids and to provide guidance in their use; to undertake other projects that would enhance a practitioner's ability to provide advice and assistance to small business clients.

- John C. Foley, *Chairman*... Baditoi, Segroves & Co., 25901 West Ten Mile Rd., Southfield, MI 48034 (313 353-9700)
- Murray P. Benenson... Philip Vogel & Co., 12221 Merit Dr., Ste. 1200, Dallas, TX 75251 (214 386-4200)
- Charles K. Benn... Pfanner & Tate Accountancy Corporation, 1420 River Park Dr., Ste. 200, Sacramento, CA 95815 (916 929-3680)
- Allan M. Block... Own Account, 1002 Commerce Trust Bldg., 922 Walnut, Kansas City, MO 64106 (816 842-2780)
- Herbert S. Braun... Ernst & Whinney, 2000 City National Center, Cleveland, OH 44114 (216 861-5000)
- Richard L. Bullard III... Touche Ross & Co., 1 Independence Center, Ste. 1600, Charlotte, NC 28246 (704 377-9383)
- Paul F. Carroll, Jr. ... Own Account, 17303 30 Dr., SE, Bothell, WA 98012 (206 481-9506)
- Byron S. Cherkas... Cherkas, Stein & Sherrin, P. A., Dadelane Square Tower Bldg., Ste. 705, 7700 North Kendall Dr., Miami, FL 33156 (305 595-1411)
- Fred H. Gage... Baden, Conrad, Gage & Schroeder, 400 Metro Bldg., 202 West Berry, Fort Wayne, IN 46802 (219 422-2551)
- Earl A. Jensen... Own Account, 360 Grand Ave., Grand Junction, CO 81501 (303 245-9200)
- Leroy Koross... Pannell Kerr Forster, 2441 Hollywood Blvd., Hollywood, FL 33020 (305 920-4572)

*Consultant

MAS SMALL BUSINESS CONSULTING PRACTICES SUBCOMMITTEE (CONT'D)

Jerry L. Little... Own Account, 1452 Duke St., Alexandria, VA 22314 (703 684-3508)
Stephen J. Lux... Consulting Associates of Virginia, Inc., 4902 Riverside Dr.,
Richmond, VA 23225 (804 231-2124)
Jeffrey J. Sands... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York,
NY 10154 (212 872-5841)
Thomas J. Stevenson... McFarland & Alton, 1800 Seafirst Financial Center,
Spokane, WA 99201 (509 747-2600)
James B. Wener*... Philip Rootberg & Company, 250 South Wacker Dr., Ste.
800, Chicago, IL 60606 (312 930-9600)

STAFF AIDES:

Monroe S. Kuttner – Director, Management Advisory Services (212 575-6363)
Monte Kaplan – Senior Technical Advisor, Management Advisory Services
(212 575-7057)

**MAS TECHNICAL AND INDUSTRY CONSULTING
PRACTICES SUBCOMMITTEE**

OBJECTIVE: To identify subjects for proposed MAS Technical and Industry Consulting Practice Aids; to encourage practitioners outside the MAS Division to author such practice aids, when appropriate, and to provide guidance to volunteer authors.

Joseph E. Palmer, *Chairman*... Heinick, Apple & Co., 1540 West Market St.,
Akron, OH 44313 (216 867-7350)
Anthony P. Basile... Arthur Young & Company, One IBM Plaza, Chicago, IL
60611 (312 645-3450)
Sidney J. Baxendale... University of Louisville, School of Business, Business Bldg.,
Rm. 243, Louisville, KY 40292 (502 588-7832)
Thomas A. Brigham... Own Account, P. O. Box 1693, Bismarck, ND 58502
(701 258-3800)
Edward J. Dupke... E. J. Dupke & Co., P.C., 2030 4 St., Jackson, MI 49203
(517 788-8111)
Paul L. Dutton... Dutton & Associates, 515 North 87 St., Omaha, NE 68114
(402 393-4900)
Bruce P. Farley... McFarland & Alton, P.S., 1800 Seafirst Financial Center
Spokane, WA 99201 (509 747-2600)
Thomas A. Foster... KMG Main Hurdman, One Wilshire Bldg., Ste. 2700,
Los Angeles, CA 90017 (213 680-1810)
Lowell V. Getz... Own Account, 3815 Richmond, Ste. 111, Houston, TX
77027 (713 623-4991)
James R. Hickman... Own Account, 1556 Faringdon Dr., Plano, TX 75075 (214
578-8091)
James C. Kinard... The Ohio State University, College of Administrative Science,
1775 College Rd., Columbus, OH 43210 (614 422-2328)
Christine A. Lauber... Own Account, 212 Commerce Bldg., South Bend, IN 46601
(219 288-4801)

*Consultant

*MAS TECHNICAL AND INDUSTRY CONSULTING PRACTICES
SUBCOMMITTEE (CONT'D)*

STAFF AIDES:

Monroe S. Kuttner – Director, Management Advisory Services (212 575-6363)
Monte Kaplan – Senior Technical Advisor, Management Advisory Services
(212 575-7057)

**MANAGEMENT OF AN ACCOUNTING PRACTICE
COMMITTEE**

OBJECTIVE: To assist members of the Institute in the effective operation of their professional firms; to promote high standards of practice management in CPA firms.

- Carl R. George, *Chairman*... Clifton, Gunderson & Co., 808 Commercial National Bank Bldg., Peoria, IL 61602 (309 671-4560)
- Lowell A. Baker... Meaden & Moore, 1010 Huntington Bldg., Cleveland, OH 44115 (216 241-3272)
- Robert J. Batson... Batson, Jones, Bennett & Co., 1456 College Parkway, Fort Myers, FL 33907 (813 482-5522)
- Gary B. Carlson... Anderson ZurMuehlen & Co., P. O. Box 1147, Helena, MT 59624 (406 442-3540)
- Ronald S. Cohen... Crowe, Chizek and Company, 330 East Jefferson Blvd., P. O. Box 7, South Bend, IN 46624 (219 232-3992)
- Charles M. Cook... Rochlin, Lurie, Cook & Co., 1025 Shelard Tower, Minneapolis, MN 55426 (612 546-4202)
- William G. Farrow... Gallant, Farrow and Greene, 3333 North Seventh Ave., P. O. Box 34350, Phoenix, AZ 85067 (602 263-8810)
- Walter G. Goerss... Botz Goerss & Co., 115 Progress Parkway, Maryland Heights, MO 63043 (314 878-0033)
- James W. Kinzer... Boyer & Ritter, P. O. Box 1135, Harrisburg, PA 17108 (717 761-7210)
- Irving B. Kroll... Kenneth Leventhal & Company, 2049 Century Park East, 17th Fl., Los Angeles, CA 90067 (213 277-0880)
- Ernest D. MacIver... MacIver, Owen & Bell, 12700 Park Central Pl., Ste. 1412, LB 36, Dallas, TX 75251 (214 387-1867)
- E. Burns McLindon... Councilor, Buchanan & Mitchell, 7101 Wisconsin Ave., Bethesda, MD 20814 (301 986-0600)
- James R. Miller... Larson, Allen, Weishair & Co., Shelard Tower, Ste. 1200, 600 South County Rd. 18, Minneapolis, MN 55426 (612 546-2211)
- Donald E. Parent... Parent, McLaughlin & Nangle, One State St., Boston, MA 02109 (617 227-8810)
- Marvin P. Pechter... Connally, Pechter and Co., 1640 Powers Ferry Rd., Bldg. 26, Marietta, GA 30067 (404 955-8600)
- Joseph A. Puleo... Puleo & Spitzbard, P.C., 3139 Whitney Ave., Hamden, CT 06518 (203 288-4144)

MANAGEMENT OF AN ACCOUNTING PRACTICE COMMITTEE (CONT'D)

- Howard M. Schnoll... Nankin, Schnoll & Company, 700 West Michigan St.,
Milwaukee, WI 53233 (414 272-5900)
- David L. Swan... Presnell, Gage & Co., 1216 Idaho St., Lewiston, ID 83501
(208 746-8281)
- James A. Warren... Summerford, Warren, Averett, Kimbrough & Marino,
P. C., 2500 Action Rd., Birmingham, AL 35243 (205 979-4100)
- Ronald G. Weiner... Weiner and Company, 122 East 42 St., New York, NY 10168
(212 697-7910)
- Albert S. Williams... Albert S. Williams & Associates, Inc., 4465 Kipling St.,
Ste. 106, Wheat Ridge, CO 80033 (303 422-7139)

STAFF AIDES:

- Nancy Myers - Director, Industry and Practice Management (212 575-6436)
- Robert F. Gannon - Technical Advisor, Industry and Practice Management
(212 575-3826)
- David W. McThomas - Technical Advisor, Industry and Practice Management
(212 575-6439)

MEMBERS IN GOVERNMENT COMMITTEE

OBJECTIVE: To advise other committees and boards on the interests and needs of members on government and implement programs for this segment on the membership.

- Arlene J. Lurie, *Chairman*... The City of New York Human Resources
Administration, 250 Church St., New York, NY 10013 (212 553-6592)
- Tom L. Allen... Utah State Auditor, State Capitol, Rm. 211, Salt Lake City, UT
84114 (801 533-4043)
- Robert W. Bramlett... City of Austin, P. O. Box 1088, Austin, TX 78767
(512 477-6511)
- Karl W. Dolk... Office of the Auditor General, 660 J St., Ste. 300, Sacramento,
CA 95814 (916 445-0255)
- James B. Durnil... Agency for International Development, Office of Inspector
General, 810 Vermont Ave., NW, Washington, DC 20420 (202 389-2901)
- Dennis F. Dycus... Comptroller of the Treasury, Division of Municipal Audit,
1600 James K. Polk State Office Bldg., Nashville, TN 37219
(615 741-1871)
- Kenneth T. Furukawa... U. S. Department of Transportation - Office of
Inspector General, 400 7 St., NW, Washington, DC 20590 (202 755-4671)
- Katherine L. Garcia... Washoe County, P. O. Box 11130, Reno, NV 89502
(702 785-4210)
- Ralph J. Olmo... U. S. Department of Education, 400 Maryland Ave., SW, FB
#6, Rm. 3181, Washington, DC 20202 (202 245-2254)
- Daniel Paul... City Auditor, City Hall, 1500 Marilla, Ste. 3F South, Dallas, TX
75201 (214 670-3223)
- Jennie S. Stathis... U. S. General Accounting Office, 4726 Albemarle St., NW,
Washington, DC 20016 (202 275-0556)

MEMBERS IN GOVERNMENT COMMITTEE (CONT'D)

Edgar A. Vaughn, Jr. ... State Auditor, State of South Carolina, P. O. Box 11333,
Columbia, SC 29211 (803 758-8406)

STAFF AIDE:

Maryn H. Fisher – Technical Manager, Federal Government Relations
(202 872-8190)

**MINORITY BUSINESS DEVELOPMENT
COMMITTEE**

OBJECTIVE: To assist state societies and members organize and implement programs to provide accounting assistance to minority business owners.

Lawrence Belcher, Jr., *Chairman*... Own Account, 500 Mount Prospect Ave.,
Newark, NJ 07104 (201 481-2200)

Leopoldo P. Botello, Jr. ... Botello, Gonzalez & Farias, P. O. Box 1623, Laredo,
TX 78044 (512 727-3551)

Yovonda D. Brooks... Taylor & Associates, 7310 Ritchie Highway, P. O. Box 710,
Glen Burnie, MD 21061 (301 768-2753)

Claude C. Butler... Tony H. Smith & Company, 12000 Shaker Blvd., Cleveland,
OH 44120 (216 283-1535)

Laurence R. Crepeau... McGladrey Hendrickson & Pullen, 1800 Town Square,
445 Minnesota St., St. Paul, MN 55101 (612 222-8011)

Daniel Dennis, Sr. ... Daniel Dennis & Company, Copley Place, 100 Huntington
Ave., Ste. 37, Boston, MA 02116 (617 262-9898)

Harold Dubrowsky... Alexander Grant & Company, 2400 Penobscot Bldg.,
Detroit, MI 48226 (313 965-6320)

Norma J. Fleisher... The Lincoln Telephone & Telegraph Company, 1440 M St.,
Lincoln, NE 68508 (402 476-5662)

Patricia A. Foxx... Foxx & Co., One Lytle Pl., Ste. 407, Cincinnati, OH 45202
(513 241-1616)

Janet M. Furst... KMG Main Hurdman, 2120 Valley Bank Center, Phoenix, AZ
85073 (602 257-5600)

James Hill, Jr. ... Hill, Taylor & Company, 180 North La Salle St., Ste. 1018,
Chicago, IL 60601 (312 332-4964)

Robert J. Jimenez... (Fairbanks North Star Borough), 240-B Haines Ave.,
Fairbanks, AK 99701 (907 452-4761)

Norbert W. Muench... J. B. Rudolph, Inc., 205 Mariner Square, Tampa, FL 33609
(813 872-6004)

Frank K. Ross... Peat, Marwick, Mitchell & Co., 1990 K St., NW, Washington,
DC 20006 (202 223-9525)

STAFF AIDES:

Nancy Myers – Director, Industry and Practice Management (212 575-6436)

Mary S. Feinstein – Technical Advisor, Industry and Practice Management
(212 575-7062)

MINORITY DOCTORAL FELLOWS COMMITTEE

OBJECTIVE: To award doctoral fellowships to minority professors from developing institutions.

Brenda D. Birkett, *Chairman*... Southern University, Southern Branch Post Office, Baton Rouge, LA 70813 (504 771-5640)

William V. Courtney, Jr. ... Arthur Young, 515 South Flower St., Los Angeles, CA 90071 (213 977-3409)

Walker E. Fesmire... University of Michigan-Flint, School of Management, Flint, MI 48503 (313 762-3160)

Mark Kiel... North Carolina A&T State University, School of Business and Economics, Greensboro, NC 27411 (919 379-7581)

Harold Ronald Pitt... Northern Arizona University, College of Business, Box 15066, Flagstaff, AZ 86011 (602 774-0547)

Raphael N. Thompson*... North Carolina Central University, Department of Accounting, Durham, NC 27707 (919 683-6120)

Milton Wilson... Howard University, School of Business and Public Administration, Washington, DC 20059 (202 636-5100)

STAFF AIDE:

Sharon L. Donahue – Manager, Minority Recruitment (212 575-7641)

MINORITY RECRUITMENT AND EQUAL OPPORTUNITY COMMITTEE

OBJECTIVE: To implement the 1969 resolution of Council to integrate the profession in fact as well as in ideal by encouraging and assisting young men and women from minority groups to prepare themselves for professional careers in accounting and encouraging public accounting firms and other business organizations to take special affirmative action to recruit and promote qualified members of minority groups.

James E. Armstrong, *Chairman*... Ashby, Armstrong & Co., 600 Grant St., Ste. 200, Denver, CO 80203 (303 832-6700)

Howard H. Atkins... U. S. Department of Labor–Office of Inspector General, 450 Golden Gate Ave., Rm. 11411, San Francisco, CA 94102 (415 556-8424)

Michael B. Bruno... Bruno & Tervalon, 650 South Pierce St., Ste. 203, New Orleans, LA 70119 (504 482-8733)

Quiester Craig... North Carolina A&T State University, School of Business & Economics, 1601 East Market St., Greensboro, NC 27411 (919 379-7632)

Tyrone E. Dickerson... Own Account, 2911 Kenbury Rd., Richmond, VA 23235 (804 272-5082)

Thomas A. Gavin... University of Tennessee, Department of Accounting, School of Business, Chattanooga, TN 37403 (615 755-4638)

William A. Jackson, Jr. ... Alexander Grant & Company, 99 High St., Boston, MA 02110 (617 357-5787)

*Consultant

- Meredith W. Johnson... United Way of the National Capital Area, 95 M St., SW, Washington, DC 20024 (202 488-2125)
- Jesus R. Maceda... Quezada Navarro & Co., 3580 Wilshire Blvd., Ste. 1200, Los Angeles, CA 90010 (213 380-0642)
- Mitchell A. Martin... Own Account, 151 Ponce de Leon Ave., Ste. 103, Atlanta, GA 30308 (404 885-1194)
- John O. Mason, Jr. ... University of Alabama, P. O. Drawer AC, University, AL 35486 (205 348-2904)
- Eddie R. Munson... Peat, Marwick, Mitchell & Co., 200 Renaissance Center, Ste. 3400, Detroit, MI 48243 (313 259-2590)
- J. Brian O'Connor... Crown Bank, N.A., P. O. Box 47510, San Antonio, TX 78265 (512 222-2265)
- Cyril C. Ollivierre... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 888-9100)
- Peter Pesce*... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
- George Rogers, Jr. ... International Paper Company, 77 West 45 St., Ste. 29-11, New York, NY 10036 (212 536-6409)
- John R. Thornton... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2121)
- Herbert N. Watkins... Prairie View A&M University, Prairie View, TX 77446 (409 857-2952)
- STAFF AIDE:**
Sharon L. Donahue – Manager, Minority Recruitment (212 575-7641)

MISSION OF AICPA SPECIAL COMMITTEE

OBJECTIVE: To study the objectives of the AICPA as those objectives relate to all of its members, whether in public practice, industry, government, or education. Among other matters, it should consider if the AICPA's traditional focus on public practitioners continues to be appropriate.

- John C. Burton, *Chairman*... Columbia University, Graduate School of Business, 101 Uris Hall, New York, NY 10027 (212 280-3401)
- Jerrell A. Atkinson... Atkinson & Company, 405 Grand Ave., NE, Albuquerque, NM 87102 (505 843-6492)
- Jarman Bass... Retired, 7018 Chevy Chase, Dallas, TX 75225 (214 368-1626)
- Barry B. Findley... Findley and Jenkins, 3424 Old Cantrell Rd., Ste. 100, Little Rock, AR 72202 (501 664-8525)
- Theodore J. Flynn*... Massachusetts Society of CPAs, Three Center Plaza, Boston, MA 02108 (617 227-0196)
- Walter S. Holmes, Jr. ... Retired, 1225 South Ocean Blvd., Delray Beach, FL 33444 (305 278-9753)
- Irving B. Kroll... Kenneth Leventhal & Company, 2049 Century Park East, 17th Fl., Los Angeles, CA 90067 (213 277-0880)

*Consultant

MISSION OF AICPA SPECIAL COMMITTEE (CONT'D)

- Ulyesse J. LeGrange... Exxon Company, U.S.A., P. O. Box 2180, Houston, TX
77252 (713 656-4695)
- Robert Mednick... Arthur Andersen & Co., 69 West Washington St., Chicago, IL
60602 (312 346-6262)
- John R. Meinert... Hartmarx Corporation, 101 North Wacker Dr., Chicago, IL
60606 (312 372-6300)
- Paula C. O'Connor... Deloitte Haskins & Sells, 1111 Third Ave., 12th Fl., Seattle,
WA 98101 (206 624-0050)
- Mahlon Rubin... Rubin, Brown, Gornstein & Co., 230 South Bemiston, St. Louis,
MO 63105 (314 727-8150)
- John T. Schiffman... Smith, Batchelder & Rugg, Lyme Rd., Hanover, NH 03755
(603 643-3413)
- James E. Seitz... Touche Ross & Co., 1633 Broadway, New York, NY 10019
(212 489-1600)
- STAFF AIDES:**
- Nancy Myers - Director, Industry & Practice Management (212 575-6436)
- Lloyd Bosca - Technical Advisor, Industry & Practice Management
(212 575-6437)

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.

- Ray J. Groves, *Chairman*... Ernst & Whinney, 153 East 53 St., New York, NY
10022 (212 418-4596)
- David H. Abramson... Alexander Grant & Company, 500 Pillsbury Center,
Minneapolis, MN 55402 (612 332-0001)
- Stephen D. Holton... Martin, Dolan & Holton, Ltd., 1504 Santa Rosa Rd.,
Richmond, VA 23288 (804 285-8726)
- Charles T. Horngren... Stanford University, Graduate School of Business,
Stanford, CA 94305 (415 497-2764)
- Charles W. Jenkins... Mauldin & Jenkins, 2303 Dawson Rd., Albany, GA 31708
(912 883-3343)
- Archibald E. MacKay... (Fairlines, Inc., Baltimore), Route 4, Box 483, Easton,
MD 21601 (301 882-7920)
- Andrew P. Marincovich... Marincovich & Hickerson, 3711 Long Beach Blvd.,
Ste. 424, Long Beach, CA 90807 (213 595-8341)
- Clinton J. Romig... LaPorte, Sehrt, Romig & Hand, 2475 Canal St., New Orleans,
LA 70119 (504 821-5512)
- Robert C. Sasseti... Frank L. Sasseti & Co., 6611 West North Ave., Oak Park,
IL 60302 (312 386-1433)
- John P. Thomas... May, Zima & Co., 215 South Monroe, Ste. 820, P. O. Box
4108, Tallahassee, FL 32301 (904 224-7194)
- John W. Zick... Price Waterhouse, 1251 Avenue of the Americas, New York, NY
10020 (212 489-8900)

NOMINATIONS COMMITTEE (CONT'D)

STAFF AIDE:

Donald J. Schneeman – General Counsel and Secretary (212 575-6469)

NONPROFIT ORGANIZATIONS COMMITTEE

OBJECTIVE: To develop appropriate responses for nonprofit accounting problems that develop in practice.

John K. McLaughlin, *Chairman*... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 872-5850)

Dennis J. Bodziony... Arthur Young, 1100 Superior, Cleveland, OH 44114 (216 241-2200)

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

Jack Charles Kirkland, Jr. ... Kirkland & Associates, 211 Center St., Hobart, IN 46342 (219 947-1113)

Richard F. Larkin... Price Waterhouse, 6500 Rock Spring Dr., Bethesda, MD 20817 (301 493-2640)

Mary H. Marshall... Hood and Strong, 101 California St., Ste. 1500, San Francisco, CA 94111 (415 781-0793)

Frances A. Mlocek... Own Account, 1001 Spring St., Ste. 205, Silver Spring, MD 20910 (301 585-0932)

Robert E. Plain... Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4000)

Quentin A. Squires... KMG Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5346)

Samuel L. Steinwurtzel... Martin & Martin, 5 Hogan Ct., P. O. Box 347, Florham Park, NJ 07932 (212 732-5393)

Myron Strober... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 888-9100)

Leonard V. Wesolowski... Yale University, 155 Whiney Ave., New Haven, CT 06520 (203 436-3634)

STAFF AIDE:

Frederick R. Gill – Technical Manager, Accounting Standards (212 575-5511)

OIL AND GAS COMMITTEE

OBJECTIVE: To consider the accounting, auditing, and reporting problems for oil and gas producing companies and to maintain liaison with the oil and gas industry as those considerations require.

Kenneth M. Burke, *Chairman*... Ernst & Whinney, 333 Clay St., Houston, TX 77002 (713 751-1200)

Vincent C. Brenner... Louisiana State University, Accounting Department, 3101 CEBA Bldg., Baton Rouge, LA 70803 (504 388-6202)

Jerry D. Carlisle... Louisiana Land & Exploration, P. O. Box 60350, New Orleans, LA 70160 (504 566-6500)

OIL AND GAS COMMITTEE (CONT'D)

- Philip E. Doty... Arthur Andersen & Co., 717 17 St., Ste. 1900, Denver, CO 80202
(303 534-1900)
- Gary L. Duke... Touche Ross & Co., 1200 Smith St., 25th Fl., Houston, TX 77002
(713 651-9581)
- James D. Hall... Deloitte Haskins & Sells, 633 17th St., Ste. 2600, Denver, CO
80202 (303 534-8153)
- John R. Hufnagle... Seidman & Seidman, 4200 InterFirst Two, Dallas, TX 75270
(214 741-4200)
- John L. Jarzab... Coates, Way & Anderson, 304 Fourth Ave., Warren, PA 16365
(814 723-7300)
- Robert J. Koester... Texas Tech University, P. O. Box 93112, Lubbock, TX 79493
(806 745-6476)
- Robert W. Lambert... Peat, Marwick, Mitchell & Co., Thanksgiving Tower, Ste.
1400, 1601 Elm St., Dallas, TX 75201 (214 754-2213)
- Stephen R. Roark... McGladry Hendrickson & Pullen, 360 South Monroe St.,
Ste. 600, Denver, CO 80209 (303 399-3840)
- William W. Soward... Kennedy and Coe, 525 First National Bank Bldg., Wichita,
KS 67202 (316 263-6202)
- Raymond L. Tullius, Jr. ... Arthur Young, P. O. Box 1529, Tulsa, OK 74101
(918 582-9921)

STAFF AIDE:

Michele M. Stanton - Practice Fellow, Auditing Standards (212 575-6399)

PERSONAL FINANCIAL PLANNING COMMITTEE

OBJECTIVE: Identify on an ongoing basis the member needs that should be met by the AICPA to enable them to effectively provide personal financial planning services to clients in a professional manner. Provide, or coordinate the efforts of other AICPA components engaged in providing, the educational, practice development, and technical aids and programs necessary to meet those needs.

- Stanley H. Breitbard, *Chairman*... Price Waterhouse, 400 South Hope St., Los Angeles, CA 90071 (213 236-3617)
- Michael A. Azorsky... Mayer Hoffman McCann, 420 Nichols Rd., Kansas City, MO 64112 (816 753-3870)
- Merle S. Elliott... Smith Elliott Kearns & Company, P. O. Box 947, Hagerstown, MD 21741 (301 733-5020)
- Stephen D. Holton... Martin, Dolan & Holton, Ltd., 1504 Santa Rosa Rd., Richmond, VA 23288 (804 285-8726)
- Charles E. Keller III... Keller, Zanger & Company, 201 Thomas Johnson Dr., Frederick, MD 21701 (301 663-8600)
- Stuart Kessler... Goldstein, Golub, Kessler & Company, P.C., 245 Park Ave., New York, NY 10167 (212 661-3300)
- Rebecca M. Lee... Brooke, Freeman & Lee, 2100 South Bridge Parkway, Ste. 377, Birmingham, AL 35209 (205 870-7555)
- Wanda Lorenz... Lane, Gorman, Trubitt & Company, Akard Place Bldg., 2301 North Akard St., Ste. 200, Dallas, TX 75201 (214 871-7500)

PERSONAL FINANCIAL PLANNING COMMITTEE (CONT'D)

W. Thomas Porter... Rainier Bank, P. O. Box 3966, Seattle, WA 98124
(206 621-5250)

Howard Safer... Kraft Bros., Eastman, Patton & Harrell, 404 James Robertson
Parkway, Ste. 103, Nashville, TN 37219 (615 242-7351)

Robert F. Warwick... Lowrimore, Warwick & Co., 321 North Front St., P. O.
Box 661, Wilmington, NC 28402 (919 762-9671)

James H. Wilson... King College, Bristol, TN 37620 (615 968-1187)

STAFF AIDES:

John Graves - Director, Technical Information (212 575-6391)

Phyllis J. Bernstein - Technical Manager, Technical Information (212 575-3899)

**POSTBACCALAUREATE EDUCATION
REQUIREMENT SPECIAL COMMITTEE**

OBJECTIVE: To develop a program for legislative implementation of a postbaccalaureate education requirement to sit for the CPA examination; to give advice and assistance in achieving a postbaccalaureate education requirement to key states selected by reason of their significance as national leaders or the likelihood of successful implementation; and to seek the support, cooperation, and participation of the state societies, of the state boards of accountancy, and of other professional organizations in developing and implementing the program.

Robert C. Ellyson, *Chairman*... Coopers & Lybrand, 5959 Blue Lagoon Dr., NW
11 St., Miami, FL 33126 (305 263-8201)

Robert L. Israeloff... Israeloff Trattner & Co., 11 Sunrise Plaza, Valley Stream,
NY 11582 (516 872-3300)

Earl E. Mackey... Arthur Young, 707 17 St., Ste. 3800, Denver, CO 80202 (303
297-9500)

Bert N. Mitchell... Mitchell, Titus & Co., Two Park Ave., New York, NY 10016
(212 686-4777)

James H. Naus... Crowe, Chizek and Company, 1 American Square, Ste. 3000,
P. O. Box 82011, Indianapolis, IN 46282 (317 632-8989)

A. Tom Nelson... The University of Utah, Graduate School of Business,
Department of Accounting, Salt Lake City, UT 84112 (801 581-7431)

Jerome P. Solomon... Pannell Kerr Forster, 100 Summer St., Boston, MA 02110
(617 423-1920)

Robert B. Sweeney... Memphis State University, Department of Accountancy,
Memphis, TN 38152 (901 454-2465)

Doyle Z. Williams... University of Southern California, School of Accounting-
MC1421, Los Angeles, CA 90089 (213 743-2311)

Philip T. Winik... Laventhol & Horwath, 3699 Wilshire Blvd., Ste. 700, Los
Angeles, CA 90010 (213 381-5393)

STAFF AIDES:

James H. MacNeill - Director, Relations with Educators (212 575-6357)

William M. Crane - Technical Manager, State Legislation Department
(212 575-6210)

PRACTICE GROUP B ADVISORY COMMITTEE

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

Harold E. Quill, *Chairman*... McGladrey Hendrickson & Pullen, 600 35 Ave.,
Moline, IL 61265 (309 762-4040)

STAFF AIDE:

Donald J. Schneeman – General Counsel and Secretary (212 575-6469)

PROFESSIONAL ETHICS EXECUTIVE COMMITTEE

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

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

Kenneth F. Anderson... Arthur Andersen & Co., 33 West Monroe St., Chicago, IL
60603 (312 580-0033)

Harry J. Becker, Jr. ... Coopers & Lybrand, 775 The Hartford Bldg., Orlando, FL
32801 (305 849-0950)

Neil E. Clifton... Clifton, Gunderson & Co., 808 Commercial National Bank Bldg.,
Peoria, IL 61602 (309 671-4567)

Ralph D. Dickson... Ralph Dickson & Company, 580 South High St., Columbus,
OH 43215 (614 464-0320)

Barry B. Findley... Findley and Jenkins, 3424 Old Cantrell Rd., Ste. 100,
Little Rock, AR 72202 (501 664-8525)

Thomas G. Jordan... B and E Sales Company, Inc., 200 East Long Lake Rd.,
Ste. 200, Bloomfield Hills, MI 48013 (313 258-5200)

James I. Konkel... Touche Ross & Co., 1633 Broadway, New York, NY 10019
(212 489-1600)

Marilyn A. Pendergast... Urbach, Kahn & Werlin, 400 Financial Plaza, Burlington,
VT 05401 (802 864-6833)

L. Glenn Perry... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY
10154 (212 758-9700)

James L. Pioso... Nankin, Schnoll & Co., S. C., 700 West Michigan St., Milwaukee,
WI 53233 (414 272-5900)

William H. Rea... Rea, Gross, Logan & Co., Inc., P. O. Box 1059, Marion, IN
46952 (317 664-2366)

Richard Schwartz... Ernst & Whinney, 153 East 53 St., New York, NY 10022
(212 888-9100)

Jerry I. Sokolow... Sokolow & Sokolow, 1680 NE 135 St., Ste. 255, Miami, FL
33181 (305 895-9955)

PROFESSIONAL ETHICS EXECUTIVE COMMITTEE (CONT'D)

Michael A. Walker... Mann Judd Landau, 230 Park Ave., New York, NY 10169
(212 661-5500)

STAFF AIDE:

Herbert A. Finkston – Director, Professional Ethics (212 575-6209)

**INDEPENDENCE-BEHAVIORAL STANDARDS
SUBCOMMITTEE**

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

Arthur G. Reid, *Chairman*... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 888-9100)

Robert W. Burmester... Arthur Young, 277 Park Ave., New York, NY 10172
(212 407-2345)

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

Ralph D. Dickson... Ralph Dickson & Company, 580 South High St., Columbus, OH 43215 (614 464-0320)

Barry B. Findley... Findley and Jenkins, 3424 Old Cantrell Rd., Ste. 100, Little Rock, AR 72202 (501 664-8525)

Gary B. Goolsby... Arthur Andersen & Co., 69 West Washington, Chicago, IL 60602 (312 580-0069)

John M. Guinan... Peat, Marwick, Mitchell & Co., 1600 Market St., Philadelphia, PA 19103 (215 299-3100)

Sandor E. Lenner... Eisner & Lubin, 777 Brickell Ave., Miami, FL 33131
(305 358-7130)

William D. Lohrey... Lohrey and Jay, 4312 East 51 St., Tulsa, OK 74135
(918 492-8266)

Stephen A. Moore... Stephen A. Moore & Co., 1900 Broadway, Ste. 203, Redwood City, CA 94063 (415 369-5237)

William H. Rea... Rea, Gross, Logan & Co., Inc., P. O. Box 1059, Marion, IN 46952 (317 664-2366)

Joseph H. Todd... Todd & Rivenbark, 315 Dick St., P. O. Box 707, Fayetteville, NC 28302 (919 323-3600)

John K. Wulff... KMG Main Hurdman, 900 Bedford St., Stamford, CT 06901
(203 327-0000)

STAFF AIDE:

Gregory J. Furke – Manager, Professional Ethics (212 575-3841)

TECHNICAL STANDARDS SUBCOMMITTEE

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

- Harry J. Becker, Jr., *Chairman*... Coopers & Lybrand, 775 The Hartford Bldg., Orlando, FL 32801 (305 849-0950)
- Kenneth F. Anderson... Arthur Andersen & Co., 33 West Monroe St., Chicago, IL 60603 (312 580-0033)
- William A. Bonfield... Bonfield & Company, S. C., 740 North Plankinton Ave., Milwaukee, WI 53203 (414 276-2160)
- Neil E. Clifton... Clifton, Gunderson & Co., 808 Commercial National Bank Bldg., Peoria, IL 61602 (309 671-4567)
- Arthur I. Farber... Altschuler, Melvoin and Glasser, 30 South Wacker Dr., Chicago, IL 60606 (312 207-2818)
- Marvin Feller... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 888-9100)
- Julian E. Jacoby... Laventhol & Horwath, 919 Third Ave., New York, NY 10022 (212 980-3100)
- Joseph X. Loftus... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10022 (212 819-4824)
- L. Martin Miller... Cogen, Sklar, Levick & Co., 225 City Line Ave., P. O. Box 4656, Philadelphia, PA 19127 (215 668-9700)
- Robert W. Moss... Pannell Kerr Forster, 1300 Century Towers One, 720 South Colorado Blvd., Denver, CO 80222 (303 759-5970)
- James H. Naus... Crowe, Chizek and Company, 1 American Square, Ste. 3000, P. O. Box 82011, Indianapolis, IN 46282 (317 632-8989)
- Marilyn A. Pendergast... Urbach, Kahn & Werlin, 400 Financial Plaza, Burlington, VT 05401 (802 864-6833)
- L. Glenn Perry... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)
- Jerry I. Sokolow... Sokolow & Sokolow, 1680 NE 135 St., Ste. 255, Miami, FL 33181 (305 895-9955)
- D. Wayne Tidwell... Weaver & Tidwell, 1500 Sinclair Bldg., Fort Worth, TX 76102 (817 332-7905)
- Louis Vernick... Retired, 2148 Ford St., Brooklyn, NY 11229 (718 648-0575)
- Michael A. Walker... Mann Judd Landau, 230 Park Ave., New York, NY 10169 (212 661-5500)
- STAFF AIDE:**
Paul Miller – Senior Technical Manager, Professional Ethics (212 575-6246)

**PROFESSIONAL ETHICS AREA PLANNING
SUBCOMMITTEES**

OBJECTIVE: To act as a forum on emerging ethics issues, to exchange information on procedures to increase the effectiveness of AICPA and state society ethics committees and to improve communications among them.

PROFESSIONAL ETHICS AREA PLANNING SUBCOMMITTEES (CONT'D)

**AREA I - CONNECTICUT, MAINE, MASSACHUSETTS,
NEW HAMPSHIRE, NEW JERSEY, NEW YORK,
PENNSYLVANIA, RHODE ISLAND, VERMONT**

Arthur G. Reid, *Chairman*... Ernst & Whinney, 153 East 53 St., New York, NY
10022 (212 888-9100)

**AREA II - ALABAMA, DELAWARE, DISTRICT OF COLUMBIA,
FLORIDA, GEORGIA, KENTUCKY, MARYLAND, MISSISSIPPI,
N. CAROLINA, PUERTO RICO, S. CAROLINA, TENNESSEE, VIRGIN
ISLANDS, VIRGINIA, W. VIRGINIA**

Harry J. Becker, Jr., *Chairman*... Coopers & Lybrand, 775 The Hartford Bldg.,
Orlando, FL 32801 (305 849-0950)

**AREA III - ILLINOIS, INDIANA, IOWA, KANSAS, MICHIGAN,
MINNESOTA, MISSOURI, NEBRASKA, NORTH DAKOTA, OHIO,
SOUTH DAKOTA, WISCONSIN**

Kenneth F. Anderson, *Chairman*... Arthur Andersen & Co., 33 West Monroe
St., Chicago, IL 60603 (312 580-0033)

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

Barry B. Findley, *Chairman*... Findley and Jenkins, 3424 Old Cantrell Rd., Ste.
100, Little Rock, AR 72202 (501 664-8525)

**AREA V - ALASKA, ARIZONA, CALIFORNIA, COLORADO, GUAM,
HAWAII, IDAHO, MONTANA, NEVADA, OREGON, UTAH,
WASHINGTON, WYOMING**

Neil E. Clifton, *Chairman*... Clifton, Gunderson & Co., 808
Commercial National Bank Bldg., Peoria, IL 61602 (309 671-4567)

STAFF AIDES:

William C. Bruschi - Vice President, Regulation (212 575-6474)

Herbert A. Finkston - Director, Professional Ethics (212 575-6209)

PUBLIC SERVICE COMMITTEE

OBJECTIVE: To encourage CPAs to participate in public service activities by developing programs for the AICPA, state societies and individual members to carry out; to afford national recognition to CPAs honored by their state societies with Public Service Awards; to act as a clearinghouse of information on all aspects of public service efforts undertaken by CPAs; and to monitor and report the public service achievements of CPAs.

PUBLIC SERVICE COMMITTEE (CONT'D)

- Edward A. Weinstein, *Chairman*... Touche Ross & Co., 1700 Market St., 24th Fl., Philadelphia, PA 19103 (215 561-2727)
- Robert L. Bovitz... Bovitz & Co., P.C., 1651 Kingsway Ct., P. O. Box 445, Trenton, MI 48183 (313 671-5300)
- Marcia A. Cribbs... Hirsch/Bedner & Associates, 3216 Nebraska Ave., Santa Monica, CA 90404 (213 829-9087)
- John Paul Dalsimer... San-KNIT-ary Textile Mills, 5423 Lena St., Philadelphia, PA 19144 (215 438-9911)
- Howard M. Guthmann... Wilkerson, Guthmann & Johnson, Ltd., 1300 Norwest Center, St. Paul, MN 55101 (612 222-1801)
- Michael R. Moore... Arthur Young, 707 17 St., Ste. 3800, Denver, CO 80202 (303 297-9500)
- Mark S. Perkins*... Committee on House Administration, U. S. House of Representatives, Washington, DC 20515 (202 225-2061)
- James H. West... West, Johnston, Turnquist & Schmitt, 2550 Fifth Ave., Ste. 1009, San Diego, CA 92103 (619 234-6775)
- STAFF AIDES:**
- William J. Corbett – Vice President, Communications (212 575-7089)
- Teresa A. Zimmerer – Manager, Communications (212 575-5573)

REAL ESTATE COMMITTEE

OBJECTIVE: To develop appropriate responses for all real estate accounting problems that develop in practice.

- Robert F. Richter, *Chairman*... Laventhol & Horwath, 1845 Walnut St., Philadelphia, PA 19103 (215 299-1600)
- Steven L. Brinser... The Cambridge Companies, Inc., 16660 Dallas Parkway, Dallas, TX 75252 (214 931-7311)
- Peter T. Capobianco... Kenneth Leventhal & Company, 660 Newport Center Dr., Ste. 850, Newport Beach, CA 92660 (714 640-5000)
- Edward H. Daly... Aetna Life & Casualty, City Place, Hartford, CT 06156 (203 275-2144)
- Bernard G. Feldman... Seidman & Seidman, Rivergate Plaza, Ste. 800, 444 Brickell Ave., Miami, FL 33131 (305 371-6363)
- Maritza Gomez... Deloitte Haskins & Sells, 1 SE Third Ave., Miami, FL 33131 (305 358-4141)
- Manuel Greenfield... Wolpoff & Company, 1111 North Charles St., Baltimore, MD 21201 (301 837-3770)
- James J. Klink... Price Waterhouse, 153 East 53 St., New York, NY 10022 (212 371-2000)
- Aram G. Kostoglian... Alexander Grant & Company, 605 Third Ave., New York, NY 10158 (212 599-0100)
- James H. Kropp... Morgan Stanley Realty, Inc., 1633 Broadway, New York, NY 10019 (212 974-4378)

*Consultant

REAL ESTATE COMMITTEE (CONT'D)

Andrew F. Laubmeier... Dennis, Schmich & Co., Ltd., 1800 North Central Ave.,
P. O. Box 2831, Phoenix, AZ 85002 (602 258-6411)

Arthur J. Miller... Triad America Corporation, 5225 Wiley Post Way, Ste. 200,
Salt Lake City, UT 84116 (801 537-7300)

Henry J. Murphy... Arthur Andersen & Co., 133 Peachtree St., NE, Atlanta, GA
30303 (404 658-1776)

Stanley J. Perla... Ernst & Whinney, 153 East 53 St., New York, NY 10022
(212 888-9100)

Robert R. Threatt... Gulfstream Land & Development Corporation, 8751 West
Broward Blvd., Plantation, FL 33324 (305 472-4200)

STAFF AIDE:

Judith Weiss – Technical Manager, Accounting Standards (212 575-7645)

RELATIONS WITH ACTUARIES COMMITTEE

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

Edward F. Bader, *Chairman*... Arthur Andersen & Co., One Financial Plaza,
Hartford, CT 06103 (203 522-2600)

Donald E. Danner... Arthur Young, Park 80 Plaza, West-One, Saddle Brook, NJ
07662 (201 843-7200)

Ben B. Korbly... Price Waterhouse, 1 Federal St., Boston, MA 02110
(617 423-7330)

John F. Majors... Ernst & Whinney, 2400 Nationwide Plaza, Columbus, OH 43215
(614 224-5678)

R. Scott Malmgren... Touche Ross & Co., 111 East Wacker St., Chicago, IL 60601
(312 644-8900)

Ruben D. Nava... Deloitte Haskins & Sells, One World Trade Center, New York,
NY 10048 (212 669-5251)

Charles A. Quick... Coopers & Lybrand, 280 Trumbull St., Hartford, CT 06103
(203 722-1900)

Robert A. Semenza... KMG Main Hurdman, Park Avenue Plaza, 55 East 52 St.,
New York, NY 10055 (212 909-5337)

David A. Winetroub... Peat, Marwick, Mitchell & Co., 2000 Commerce Tower,
P. O. Box 13127, Kansas City, MO 64199 (816 474-6480)

STAFF AIDE:

Lailani Moody – Technical Manager, Accounting Standards (212 575-7073)

RELATIONS WITH STATE SOCIETIES EXECUTIVE COMMITTEE

OBJECTIVE: To foster coordination of AICPA and state society programs; to act as an advisory group to the state society division and other divisions of the AICPA as needed; to plan and conduct the State Society Planning Conference. Past state society presidency is a prerequisite for membership on the committee.

RELATIONS WITH STATE SOCIETIES EXECUTIVE COMMITTEE (CONT'D)

- Jerome P. Solomon, *Chairman*... Pannell Kerr Forster, 100 Summer St., Boston, MA 02110 (617 423-1920)
- Alfred K. Carpenter... Carpenter & Mountjoy, P.S.C., 600 West Main St., Ste. 300, Louisville, KY 40202 (502 589-5950)
- James W. Grimsley... First Total Systems, 1650 South Colorado Blvd., Ste. 3, Denver, CO 80222 (303 753-0295)
- Larry S. Kamanitz... Kamanitz, Uhlfelder & Permison, 1515 Reisterstown Rd., Ste. 304, Baltimore, MD 21208 (301 484-8700)
- Lollie B. Klemick*... South Carolina Association of CPAs, P. O. Box 5678, West Columbia, SC 29171 (803 791-4181)
- Duane W. Kuehl... Kuehl & Company, S.C., N82 W15340 Appleton Ave., P. O. Box 39, Menomonee Falls, WI 53051 (414 251-1225)
- Melissa R. Nelson*... Idaho Society of CPAs, 323 West Idaho, Ste. 1, P. O. Box 2896, Boise, ID 83702 (208 344-6261)
- J. Allen Poole... Blackwell, Poole & Company, P. O. Box 82877, Atlanta, GA 30354 (404 762-7758)

STAFF AIDE:

James F. Flynn – Director, State Society Relations (212 575-3882)

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.

- Arthur S. Hoffman, *Chairman*... Oppenheim, Appel, Dixon & Co., 101 Park Ave., New York, NY 10178 (212 661-4200)
- Byrle M. Abbin... Arthur Andersen & Co., 1666 K St., NW, Washington, DC 20006 (202 862-3368)
- B. Terry Aidman... Laventhol & Horwath, One Tampa City Center, Ste. 2900, 201 North Franklin St., Tampa, FL 33602 (813 228-7555)
- John D. Collins... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 872-5748)
- Lawrence I. Morgan... Pannell Kerr Forster, 420 Lexington Ave., New York, NY 10170 (212 867-8000)
- Morton B. Solomon... KMG Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5791)
- Kenneth E. Studdard... Deloitte Haskins & Sells, 44 Montgomery St., San Francisco, CA 94104 (415 393-4312)

STAFF AIDES:

Theodore C. Barreaux – Vice President, Government Relations (202 872-8190)
Kenneth F. Thomas – Director, Federal Taxation (202 872-8190)

*Consultant

RETIREMENT COMMITTEE

OBJECTIVE: To supervise the administration of the American Institute of Certified Public Accountants Retirement Plans for proprietors, partners and their employees and for professional corporations and their employees represented in the Institute and/or a Qualified State Society, and to take such action with respect to the Plans as is authorized by the Plans or by the Institute's Board of Directors.

Harry M. Linowes, *Chairman*... Leopold & Linowes, 1120 Connecticut Ave., NW, Ste. 350, Washington, DC 20036 (202 833-2280)

Aaron Deitsch... Consultant, 551 Fifth Ave., Ste. 1114, New York, NY 10017 (212 949-1096)

David H. Dievler... Alliance Capital Management, 140 Broadway, New York, NY 10005 (212 902-9850)

William T. Hankins, Jr. ... Cherry, Bekaert & Holland, 860 Landmark Dr., NE, Atlanta, GA 30342 (404 255-5611)

Charles T. Hughes, Jr. ... Own Account, 4037 East Independence Blvd., Ste. 650, Charlotte, NC 28205 (704 563-1010)

James L. Kidder... Compensation Planning, Inc., 550 39 St., Ste. 301, Des Moines, IA 50312 (515 274-3550)

Alfred P. Morano... Gerald T. Reilly & Company, 424 Adams St., Milton, MA 02186 (617 696-8900)

STAFF AIDE:

Leonard I. Green - Director, Financial Management (212 575-6383)

SAVINGS AND LOAN ASSOCIATIONS COMMITTEE

OBJECTIVE: To prepare position statements on pronouncements and proposals of the regulatory agencies and legislative proposals of the Congress which pertain to accounting and auditing requirements in the savings and loan industry; to cooperate with and support other committees of the Institute on savings and loan related matters; to serve the interests of the profession by sponsoring technical conferences on current accounting and auditing issues and periodic publications.

Sandra K. Johnigan, *Chairman*... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-1923)

Frederick T. Alt... Federal Home Loan Mortgage Corporation, 1771 Business Center Dr., Reston, VA 22090 (703 450-3110)

Joseph A. Anoli... Merchants Cooperative Bank, 125 Tremont St., Boston, MA 02108 (617 542-6055)

Robert E. Creager... Coopers & Lybrand, InterFirst Plaza, 1100 Louisiana, Ste. 4100, Houston, TX 77002 (713 757-5200)

O. Brent Curry... Regier, Carr & Monroe, 200 West Douglas, Ste. 1000, Wichita, KS 67202 (316 264-2335)

SAVINGS AND LOAN ASSOCIATIONS COMMITTEE (CONT'D)

- Donald B. Dodson... Gary, Stosch, Walls & Company, 700 East Main Bldg.,
Ste. 1700, Richmond, VA 23219 (804 649-0351)
- Roger A. Eastman... Arthur Andersen & Co., 100 Federal St., Boston, MA 02110
(617 423-1400)
- Mandel Gomberg... Altschuler, Melvoin and Glasser, 30 South Wacker Dr.,
Chicago, IL 60606 (312 207-2823)
- James R. Kilzer... Price Waterhouse, 600 Grant St., Ste. 4500, Pittsburgh, PA
15219 (412 355-6100)
- Douglas J. McEachern... Touche Ross & Co., 3700 Wilshire Blvd., Los Angeles,
CA 90010 (213 381-3251)
- Jeffrey R. Morton... Alexander Grant & Company, 660 Newport Center Dr.,
Ste. 1160, Newport Beach, CA 92660 (714 640-4522)
- John J. Owens... Ernst & Whinney, 150 South Wacker Dr., Chicago, IL 60606
(312 368-1800)
- David L. Rice... California Federal Savings & Loan, 5670 Wilshire, Los Angeles,
CA 90036 (213 932-2920)
- David Rosenthal... Columbia Savings & Loan Association, 8730 Wilshire Blvd.,
Beverly Hills, CA 90211 (213 657-6134)
- Alan Sigman... Deloitte Haskins & Sells, 333 South Grand Ave., Los Angeles, CA
90071 (213 253-4600)
- Michael D. Wheeler... McGladrey Hendrickson & Pullen, 640 Capital Square,
4th & Locust, Des Moines, IA 50309 (515 284-8660)
- W. Wayne Woody... Peat, Marwick, Mitchell & Co., 225 Peachtree St., NE,
Atlanta, GA 30043 (404 577-3240)
- STAFF AIDE:**
Maryn H. Fisher – Technical Manager, Federal Government Relations
(202 872-8190)

SEC REGULATIONS COMMITTEE

OBJECTIVE: To provide advice and assistance to the SEC regarding its rules and regulations that are in effect, and those proposed, as they relate to financial statements and related matters included in SEC filings. To advise senior technical committees and Institute members regarding relevant matters.

- Mary A. Finan, *Chairman*... Arthur Young, 277 Park Ave., New York, NY 10172
(212 407-1932)
- William J. Badecker, Jr. ... KMG Main Hurdman, Park Avenue Plaza, 55 East
52 St., New York, NY 10055 (212 909-5175)
- J. T. Bartee... Weaver and Tidwell, 1500 Sinclair Bldg., Fort Worth, TX 76102
(817 332-7905)
- William E. Decker, Jr. ... Coopers & Lybrand, 1251 Avenue of the Americas,
New York, NY 10020 (212 536-2799)
- William C. Ferguson... Ferguson & Company, 8585 Stemmons Freeway,
Ste. 505N, Dallas, TX 75247 (214 630-0973)
- Robert J. Gummer... Deloitte Haskins & Sells, 1114 Avenue of the Americas,
New York, NY 10036 (212 790-0500)

SEC REGULATIONS COMMITTEE (CONT'D)

- Carl Kampel... Laventhol & Horwath, 2115 East Jefferson, Rockville, MD 20852
(301 468-0888)
- J. Terry Manning... Seidman & Seidman, 1200 Smith St., Ste. 500, Houston,
TX 77002 (713 659-6551)
- Donald J. Moulin... Peat, Marwick, Mitchell & Co., 1990 K St., NW, Washington,
DC 20006 (202 835-1831)
- Edward W. O'Connell... Wiss & Company, 354 Eisenhower Parkway, Livingston,
NJ 07034 (201 994-9400)
- David P. Parker... Price Waterhouse, 1251 Avenue of the Americas, New York,
NY 10020 (212 819-4842)
- Ronald M. Pendergast... Pannell Kerr Forster, 420 Lexington Ave., New York,
NY 10170 (212 867-8000)
- Morton Poloway... Touche Ross & Co., 1900 M St., NW, Washington, DC 20036
(202 955-4013)
- William T. Read... Alexander Grant & Company, Prudential Plaza, 17th Fl.,
Chicago, IL 60601 (312 856-0001)
- Robert E. Rossel... Ernst & Whinney, 1225 Connecticut Ave., NW, Washington,
DC 20036 (202 862-6000)
- Thomas G. Rotherham... McGladrey Hendrickson & Pullen, 1300 Midwest Plaza,
800 Marquette Ave., Minneapolis, MN 55402 (612 332-4300)
- Daniel Schechtman... Mann Judd Landau, 230 Park Ave., New York, NY 10169
(212 661-5500)
- Carlene Tannery... Bren & Tannery, 900 Wilshire Blvd., Ste. 1014, Los Angeles,
CA 90017 (213 688-7845)
- Allan J. Winick... Arthur Andersen & Co., 69 West Washington St., Chicago, IL
60602 (312 580-0069)
- STAFF AIDE:**
William J. Holmes - Technical Manager, Federal Government Relations
(202 872-8190)

SMALL BUSINESS COMMITTEE

OBJECTIVE: To monitor all Institute activities that are directed toward assisting small business; recommend and, where appropriate, carry out programs to promote the success of small business; and generally represent the Institute in matters affecting small business.

- Bruce J. Harper, *Chairman*... Harper & Pearson Company, One Riverway, Ste.
1900, Houston, TX 77056 (713 622-2310)
- Paul Browner... Paul Browner, Chartered, 932 Hungerford Dr., Rockville, MD
20850 (301 340-3340)
- W. Thomas Cooper, Jr. ... Potter & Co., 420 Fincastle Bldg., Third & Broadway,
Louisville, KY 40202 (502 584-1101)
- Daniel A. Giannini... Coopers & Lybrand, 2100 Mercantile Bank & Trust Bldg.,
Baltimore, MD 21201 (301 727-7240)
- Tom Huyer... Granite City Steel Company, 20th & State St., Granite City, IL
62026 (618 451-3241)

SMALL BUSINESS COMMITTEE (CONT'D)

- William Kirkman... Baird, Kurtz & Dobson, P. O. Box 1276 S.S.S., Springfield, MO 65805 (417 865-8701)
- Joel S. Koenig... Touche Ross & Co., 3700 Wilshire Blvd., P. O. Box 76928, Los Angeles, CA 90010 (213 381-3251)
- Saundra A. Lewis... Own Account, 1604 Eighth Ave. South, Nashville, TN 37203 (615 256-4700)
- Pat D. McCarty... Republic Bank Houston, P. O. Box 299001, Houston, TX 77299 (713 247-6466)
- Howard N. Miller... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)
- Edward H. Pendergast... Kennedy and Lehan, One Monarch Dr., North Quincy, MA 02171 (617 472-0700)
- Charles W. Phillippi... Burt, Wright & Company, 4001 Indian School Rd., NE, Ste. 214, Albuquerque, NM 87110 (505 265-6604)
- Conway Porter III... Own Account, 268 Main St., Ste. 505, Buffalo, NY 14202 (716 856-0800)
- Donald Rappaport... Price Waterhouse, 1801 K St., NW, Washington, DC 20006 (202 296-0800)
- Elaine M. Tiegan... Elaine Tiegan & Co., Pan American Bank Bldg., Ste. 520, 7220 NW 36 St., Miami, FL 33166 (305 592-5995)
- Phyllis A. Webster... University of North Carolina at Greensboro, Department of Accounting, SBE 218, Greensboro, NC 27412 (919 379-5674)
- Kenneth John Wunderling... Hood and Strong, 285 Hamilton Ave., Palo Alto, CA 94301 (415 327-3535)

STAFF AIDE:

Joseph F. Moraglio – Director, Federal Government Relations (202 872-8190)

**STANDARDS OF PROFESSIONAL CONDUCT FOR
CERTIFIED PUBLIC ACCOUNTANTS SPECIAL
COMMITTEE**

OBJECTIVE: To evaluate the relevancy of present ethical standards to professionalism, integrity and commitment to both quality service and the public interest, in the light of a changing economic, social, legal and regulatory climate. Consider the role of the Institute in the process of establishing standards of professional conduct. Recommend a course of action based on the committee's conclusions.

- George D. Anderson, *Chairman*... Anderson ZurMuehlen & Co., Sixth & Last Chance Gulch, Power Block Bldg., P. O. Box 1147, Helena, MT 59624 (406 442-3540)
- Robert L. Bunting... Moss Adams, 2900 Bank of California Center, Seattle, WA 98164 (206 223-1820)
- Joseph P. Cummings... 11 Skyridge Rd., Greenwich, CT 06830 (203 869-8190)
- James Don Edwards... University of Georgia, School of Accounting, Athens, GA 30602 (404 542-1616)

*STANDARDS OF PROFESSIONAL CONDUCT FOR CERTIFIED PUBLIC
ACCOUNTANTS SPECIAL COMMITTEE (CONT'D)*

- Robert C. Ellyson... Coopers & Lybrand, 5959 Blue Lagoon Dr., NW 11 St.,
Miami, FL 33126 (305 263-8201)
- Francis A. Humphries... Humphries & Company, 151 King St., Charleston, SC
29401 (803 577-5843)
- Richard J. Kasten... Ernst & Whinney, 150 South Wacker Dr., Chicago, IL 60606
(312 368-1800)
- James R. Kurtz*... California Society of CPAs, 1000 Welch Rd., Palo Alto, CA
94304 (415 321-9545)
- Bernard Z. Lee... Seidman & Seidman, 500 Citicorp Center, 1200 Smith St.,
Houston, TX 77002 (713 659-6551)
- Archibald E. MacKay... (Fairlines, Inc., Baltimore), Route 4, Box 483, Easton,
MD 21601 (301 822-7920)
- William L. Raby... Touche Ross & Co., 4041 North Central Ave., Ste. 1600, Phoenix,
AZ 85012 (602 234-5100)
- Frank S. Sato... Veterans Administration, Office of Inspector General, 810
Vermont Ave., NW, Washington, DC 20420 (202 389-2636)
- Ralph S. Saul*... Peers & Co., 1600 Arch St., Philadelphia, PA 19103
(215 241-5051)
- John P. Thomas... May, Zima & Co., 215 South Monroe, Ste. 820, P. O. Box
4108, Tallahassee, FL 32301 (904 224-7194)
- Kathryn D. Wriston*... Consultant, 870 United Nations Plaza, Ste. 23A, New
York, NY 10017 (212 940-3404)
- STAFF AIDE:**
Donald J. Schneeman - General Counsel and Secretary (212 575-6469)

STATE AND LOCAL GOVERNMENT COMMITTEE

- OBJECTIVE:* 1. To provide input for the establishment of generally accepted
accounting principles and auditing standards for state and local governments.
2. To disseminate information about the application of generally accepted
accounting principles and auditing standards for state and local governments.

- Robert D. Hammond, *Chairman*... Clifton, Gunderson & Co., 11990 Grant St.,
Ste. 304 Denver, CO 80233 (303 452-2008)
- Marshall Charles Asche... Seidman & Seidman, One North Broadway, White
Plains, NY 10601 (914 948-0020)
- Philip T. Calder... Arthur Young, 100 Renaissance Center, Detroit, MI 48243
(313 259-0420)
- Edward P. Chait... Price Waterhouse, 6500 Rock Spring Dr., Ste. 600, Bethesda,
MD 20817 (301 493-2684)
- Bert T. Edwards... Arthur Andersen & Co., 1666 K St., NW, Washington, DC
20006 (202 862-3162)
- Robert J. Freeman... Texas Tech University, P. O. Box 4320, Lubbock, TX 79409
(806 742-2098)
- Ronald J. Fudge... Wooden & Benson, 100 West Pennsylvania Ave., Baltimore,
MD 21204 (301 825-4860)

*Consultant

STATE AND LOCAL GOVERNMENT COMMITTEE (CONT'D)

- J. Dwight Hadley... Division of Municipal Affairs, Office of the State
Comptroller, A.E.S. State Office Bldg., Albany, NY 12236
(518 474-4005)
- Mitchell L. Laine... U. S. Department of Education, Office of Inspector General,
MES Bldg., Rm. 4200, 400 Maryland Ave., SW, Washington, DC 20202
(202 245-0621)
- John R. Miller... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY
10154 (212 872-5833)
- Susan M. Miller... City of Boca Raton, 201 West Palmetto Park Rd., Boca Raton,
FL 33432 (305 393-7729)
- Claude Nixon, Jr. ... Bourgeois, Bennett, Thokey & Hickey, Heritage Plaza,
Ste. 800, 111 Veterans Blvd., Metairie, LA 70005 (504 831-4949)
- William J. Raftery, Jr. ... KMG Main Hurdman, 900 Bedford St., Stamford, CT
06901 (203 327-0000)
- J. Alan Taunton... Diamond, Kelley & Co., 475 South Hull St., Montgomery,
AL 36104 (205 834-7720)
- STAFF AIDE:**
Frederick R. Gill - Technical Manager, Accounting Standards (212 575-5511)

STATE LEGISLATION COMMITTEE

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

- William J. Murray, *Chairman*... Peat, Marwick, Mitchell & Co., 150 John F.
Kennedy Parkway, Short Hills, NJ 07078 (201 467-9650)
- William J. Adams... Arthur Andersen & Co., 400 Renaissance Center, Detroit,
MI 48243 (313 259-8100)
- Paul V. Breazeale... Breazeale, Saunders & O'Neil, Ltd., P. O. Box 80, Jackson,
MS 39205 (601 969-7440)
- Thomas M. Feeley... Feeley & Driscoll, 45 School St., Boston, MA 02108
(617 742-7788)
- Clair J. Galloway... Own Account, 550 39 St., Ste. 304, Des Moines, IA 50312
(515 255-0132)
- Vincent A. Gervais... Crow, Gervais and Company, 2030 First Ave., Ste. 300,
Seattle, WA 98121 (206 448-1665)
- James M. Lane... Colley, Trumbower & Howell, 501 North Orange Ave., Orlando,
FL 32801 (305 843-1190)
- Byron W. Luckenback... Green & McElreath, 1001 Fannin St., Ste. 909,
Houston, TX 77002 (713 652-0980)

STATE LEGISLATION COMMITTEE (CONT'D)

John W. McKegney... Alexander Grant & Company, P. O. Box 8100, Madison, WI 53708 (608 257-6761)

Leon K. Poche... Broussard, Poche, Lewis & Breaux, P. O. Box 307, Crowley, LA 70526 (318 783-0650)

Robert T. Reilly... Ernst & Whinney, 212 Locust St., 300 Locust Court, Harrisburg, PA 17101 (717 232-7575)

Brian E. Rowe... New Mexico Trust & Financial Services, Inc., P. O. Box 37530, Albuquerque, NM 87176 (505 888-7661)

Dennis P. Spackman... Church of Jesus Christ of Latter-Day Saints, 50 East North Temple, Ste. 2249, Salt Lake City, UT 84150 (801 531-2004)

Herbert W. Wakeford... Watts, Scobie, Wakeford & McGnirt, Inc., P. O. Box 31622, Raleigh, NC 27612 (919 787-1705)

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

STAFF AIDE:

William M. Crane - Technical Manager, State Legislation Department
(212 575-6210)

STATE LEGISLATION AREA PLANNING SUBCOMMITTEES

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

AREA I - CONNECTICUT, MAINE, MASSACHUSETTS, NEW HAMPSHIRE, NEW JERSEY, NEW YORK, PENNSYLVANIA, RHODE ISLAND, VERMONT

Robert T. Reilly, *Chairman*... Ernst & Whinney, 212 Locust St., 300 Locust Court, Harrisburg, PA 17101 (717 232-7575)

AREA II - ALABAMA, DELAWARE, DIST. OF COLUMBIA, FLORIDA, GEORGIA, KENTUCKY, MARYLAND, MISS., N. CAROLINA, PUERTO RICO, S. CAROLINA, TENN., V. ISLANDS, VIRGINIA, W. VIRGINIA

Paul V. Breazeale, *Chairman*... Breazeale, Saunders & O'Neil, Ltd., P. O. Box 80, Jackson, MS 39205 (601 969-7440)

AREA III - ILLINOIS, INDIANA, IOWA, KANSAS, MICHIGAN, MINNESOTA, MISSOURI, NEBRASKA, NORTH DAKOTA, OHIO, SOUTH DAKOTA, WISCONSIN

John W. McKegney, *Chairman*... Alexander Grant & Company, P. O. Box 8100, Madison, WI 53708 (608 257-6761)

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

Leon K. Poche, *Chairman*... Broussard, Poche, Lewis & Breaux, P. O. Box 307,
Crowley, LA 70526 (318 783-0650)

**AREA V - ALASKA, ARIZONA, CALIFORNIA, COLORADO, GUAM,
HAWAII, IDAHO, MONTANA, NEVADA, OREGON, UTAH,
WASHINGTON, WYOMING**

Vincent A. Gervais, *Chairman*... Crow, Gervais and Company, 2030 First Ave.,
Ste. 300, Seattle, WA 98121 (206 622-1665)

STAFF AIDES:

William M. Crane - Technical Manager, State Legislation Department
(212 575-6210)

Kenneth R. Jackson - Technical Advisor (212 575-6458)

Ralph N. Villanova - Technical Advisor (212 575-6211)

UPWARD MOBILITY OF WOMEN SPECIAL COMMITTEE

OBJECTIVE: To recommend strategies to strengthen the upward mobility of
women in accounting.

Brenda T. Acken, *Chairman*... South Atlantic Coal Company, Inc., 127 North
St., P. O. Box 1614, Bluefield, WV 24701 (304 325-7171)

Kathryn C. Buckner... Georgia State University, School of Accountancy, Atlanta,
GA 30303 (404 658-2619)

Eileen T. Corcoran... Arthur Young, One IBM Plaza, Chicago, IL 60611 (312
751-3340)

Helen T. Farhat... Own Account, 21 Hull Rd., Bernardsville, NJ 07924
(201 766-7382)

Welles R. Guilmartin... Guilmartin & Guilmartin, 505 Main St., Middletown,
CT 06457 (203 347-5689)

Marjorie June... Glenn Ingram & Company, 150 North Wacker Dr., Chicago, IL
60606 (312 368-0220)

Thomas J. Nessinger... Arthur Andersen & Co., 69 West Washington St., Chicago,
IL 60602 (312 580-0069)

James J. Tinney... Pannell Kerr Forster, 420 Lexington Ave., New York, NY
10017 (212 867-8000)

Samuel A. Vitkoski... KMG Main Hurdman, Two Embarcadero Center, Ste.
2400, San Francisco, CA 94111 (415 981-7720)

STAFF AIDES:

Nancy Myers - Director, Industry and Practice Management (212 575-6436)

Mary S. Feinstein - Technical Manager, Industry and Practice Management
(212 575-7062)

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

**AICPA Staff Organization
Chart**

AICPA Committee Staff Aides

**Division for CPA Firms
Sponsored by AICPA**

FUTURE BOARD, COUNCIL, AND ANNUAL MEETING DATES

BOARD MEETINGS

1985

New York, New York
December 5-6
AICPA Board Room

1986

New York, New York
February 6-7
AICPA Board Room

New York, New York
April 3-4
AICPA Board Room

New York, New York
July 10-11
AICPA Board Room

New York, New York
September 4-5
AICPA Board Room

The Finance Committee
of the Board is
scheduled to meet prior
to each Board meeting.

***SPRING COUNCIL MEETINGS**

1986

Boca Raton, Florida
May 15-17
Boca Raton Hotel & Club

1987

Scottsdale, Arizona
May 18-20
Arizona Biltmore

1988

Boca Raton, Florida
May 19-21
Boca Raton Hotel & Club

1989

Scottsdale, Arizona
May 18-20
(tentative)

ANNUAL MEETINGS

1986

Kansas City, Missouri
October 19-21
Crown Center & Hyatt Regency

1987

New York, New York
September 19-22
Hilton

1988

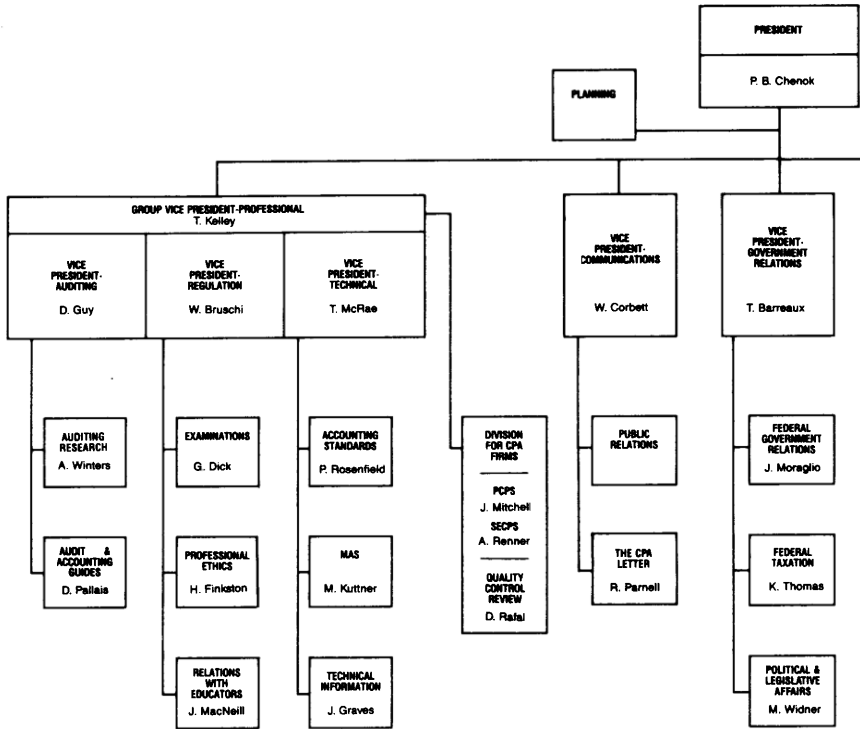
Los Angeles, California
October 2-5
Baltimore, Bonaventure

1989

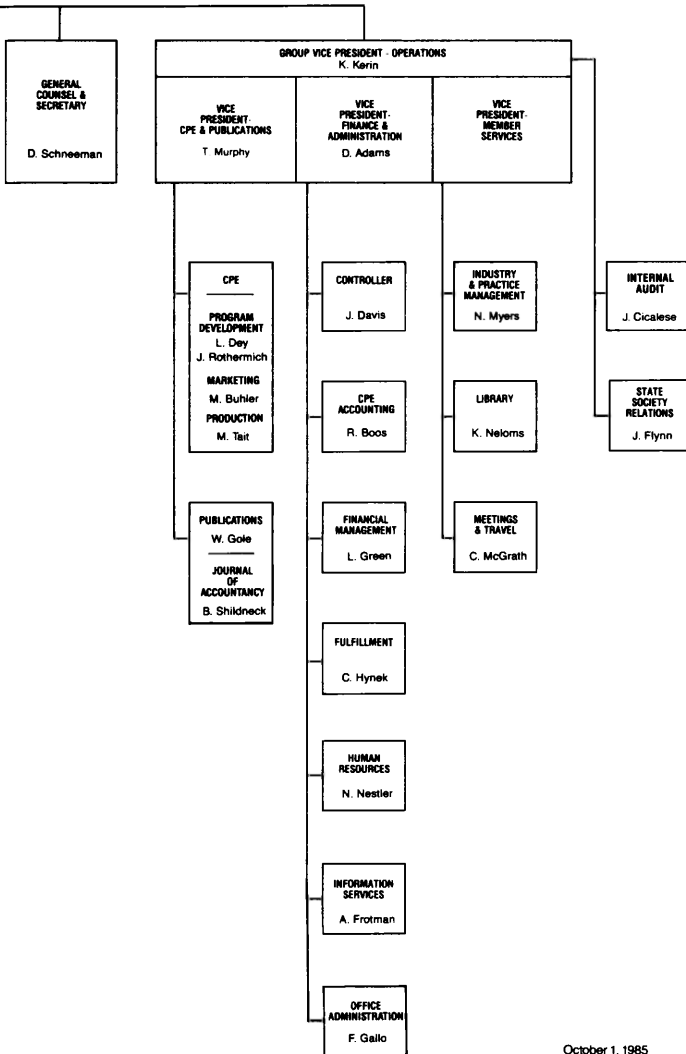
San Antonio, Texas
September 24-27
City Wide

* The fall Council meeting is traditionally held on the Saturday preceding the annual meeting.

SENIOR STAFF – AMERICAN INSTITUTE OF



CERTIFIED PUBLIC ACCOUNTANTS



October 1, 1985

AICPA COMMITTEE STAFF AIDES

NAME	TITLE	DIVISION	TELEPHONE	
			NO.	PAGE
Adams, Donald	Vice President	Finance & Administration	212 575-6296	9, 10, 11
Barreaux, Theodore	Vice President	Government Relations	202 872-8190	108
Bernstein, Phyllis	Technical Manager	Technical Information	212 575-3899	101
Blum, James	Assistant Director	Examinations	212 575-6499	46, 47, 48
Bosca, Lloyd	Technical Advisor	Industry & Practice Management	212 575-6437	77, 98
Brody, Sheldon	Technical Manager	Quality Control Review	212 575-6685	130
Bruschi, William	Vice President	Regulation	212 575-6474	105
Buhler, Malcolm	Director	CPE Marketing Administration	212 575-7085	52
Carleton, Camryn	Technical Manager	Auditing Standards	212 575-5404	36
Cicalese, Jerry	Director	Internal Audit	212 575-6303	11
Clark, James	Technical Manager	Federal Taxation	202 872-8190	62, 64, 65, 67
Corbett, William	Vice President	Communications	212 575-7089	106
Crane, William	Technical Manager	State Legislation Department	212 575-6210	101, 115, 116
Dallessio, Anthony	Technical Manager	Auditing Standards	212 575-7070	42, 43
Demichelis, Eileen	Technical Manager	Auditing Standards	212 575-6404	44
Dexter, David	Technical Manager	Examinations	212 575-3871	47
Dey, Lochlann	Director	CPE Program Development— Group Study	212 575-6233	52
Dick, George	Director	Examinations	212 575-6495	46, 48
Donahue, Sharon	Manager	Minority Recruitment	212 575-7641	96, 97
Feinstein, Mary	Technical Advisor	Industry & Practice Management	212 575-7062	95, 116
Ferguson, Carol	Technical Manager	Federal Taxation	202 872-8190	63, 68, 71, 73, 74
Finkston, Herbert	Director	Professional Ethics	212 575-6209	103, 105
Fisher, Maryn	Technical Manager	Federal Government Relations	202 872-8190	45, 95, 110
Flynn, James	Director	State Society Relations	212 575-3882	49, 108
Furke, Gregory	Manager	Professional Ethics	212 575-3841	103
Gannon, Robert	Technical Advisor	Industry & Practice Management	212 575-3826	77, 94
Gehl, Edward	Technical Manager	Examinations	212 575-3870	47
Gill, Frederick	Technical Manager	Accounting Standards	212 575-5511	38, 75, 99, 114
Goldstein, Mark	Technical Manager	Examinations	212 575-5584	48
Goodman, Hortense	Manager	Information Retrieval	212 575-6393	77
Graves, John	Director	Technical Information	212 575-6391	80, 101
Green, Leonard	Director	Financial Management	212 575-6383	10, 12, 40, 79, 109
Guy, Dan	Vice President	Auditing Standards	212 575-6377	42
Hoffmann, George	Senior Technical Advisor	Private Companies Practice Section	212 575-7642	125, 127
Holmes, William	Technical Manager	Federal Government Relations	202 872-8190	49, 53, 59, 60, 111
Jackson, Kenneth	Technical Advisor	State Legislation	212 575-6458	116
Kaplan, Monte	Senior Technical Advisor	Management Advisory Services	212 575-7057	89, 92, 93
Karl, Edward	Technical Manager	Federal Taxation	202 872-8190	61, 66, 69, 70, 72
Kelley, Thomas	Group Vice President	Professional	212 575-6656	80, 81, 128, 129
Kosson, Aubrey	Technical Manager	Examinations	212 575-6498	47
Kuttner, Monroe	Director	Management Advisory Services	212 575-6363	88, 89, 90, 91, 92, 93
MacNeill, James	Director	Relations with Educators	212 575-6357	54, 101
Matusiak, Louis	Executive Director	Public Oversight Board	212 486-2448	131
McGrath, Charles	Director	Meetings & Travel	212 575-6444	41
McInnes, Mary	Coordinator	Relations with Educators	212 575-5504	37
McNamee, Patrick	Technical Manager	Auditing Standards	212 575-3800	39, 50
McRae, Thomas	Vice President	Technical	212 575-6398	76, 80
McThomas, David	Technical Advisor	Industry & Practice Management	212 575-6439	94

AICPA COMMITTEE STAFF AIDES

NAME	TITLE	DIVISION	TELEPHONE	PAGE
			NO.	
Michel, Kevin	Technical Manager	SEC Practice Section	212 575-3693	131
Miller, Paul	Senior Technical Manager	Professional Ethics	212 575-6246	104
Mitchell, John	Director	Private Companies Practice Section	212 575-6359	125, 126
Moody, Lailani	Technical Manager	Accounting Standards	212 575-7073	78, 107
Moraglio, Joseph	Director	Federal Government Relations	202 872-8190	56, 112
Murphy, Thomas	Vice President	CPE & Publications Administration	212 575-5498	51
Myers, Nancy	Director	Industry & Practice Management	212 575-6436	77, 94, 95, 98, 116
Nestler, Norman	Director	Human Resources	212 575-6202	39
O'Neill, Mary Lynn	Technical Manager	Auditing Standards	212 575-3838	42
Rafal, Dale	Director	Quality Control Review	212 575-6396	127, 130
Renner, Arthur	Director	SEC Practice Section	212 575-6367	129, 131
Rhuda, Charles	Technical Manager	Examinations	212 575-6497	47
Rosenfield, Paul	Director	Accounting Standards	212 575-6368	37
Rubin, Steven	Technical/ Administrative Manager	Accounting Standards	212 575-5493	37
Sanders, Beatrice	Manager	Relations with Educators	212 575-6434	54, 55
Schneeman, Donald	General Counsel & Secretary	General Counsel & Trial Board	212 575-6469	9, 44, 49, 83, 86, 87, 99, 102, 113, 125, 130
Sgromo, Susan	Technical Manager	Technical Information	212 575-5522	80
Sobel, Bernice	Technical Manager	Quality Control Review	212 575-6659	127
Stanton, Michele	Practice Fellow	Auditing Standards	212 575-6399	100
Stromsem, William	Assistant Director	Federal Taxation	202 872-8190	72
Synowiec, Frank, Jr.	Technical Manager	Federal Government Relations	202 872-8190	57, 58
Tamulinas, William	Assistant to General Counsel	General Counsel & Trial Board	212 575-3852	40, 86, 87
Tait, Mary Anne	Director	CPE Operations Administration	212 575-5660	52
Thomas, Kenneth	Director	Federal Taxation	202 872-8190	60, 64, 108
Villanova, Ralph	Technical Advisor	State Legislation	212 575-6211	116
Weiss, Judith	Technical Manager	Accounting Standards	212 575-7645	82, 107
Winters, Alan	Director	Audit Research	212 575-5510	36
Zimmerer, Teresa	Manager	Communications	212 575-5573	106

**DIVISION FOR CPA FIRMS SPONSORED BY
AICPA**

**PRIVATE COMPANIES PRACTICE SECTION
EXECUTIVE COMMITTEE**

OBJECTIVE: To improve the quality of services provided by CPA firms to private companies; to maintain an effective system of self-regulation of member firms by mandatory peer reviews; to require maintenance of appropriate quality controls and to impose appropriate sanctions on firms failing to meet membership requirements; and to provide a better means for member firms to make known their views on professional matters and establishment of technical standards.

- John T. Schiffman, *Chairman*... Smith, Batchelder & Rugg, Lyme Rd., Hanover, NH 03755 (603 643-3413)
- Kenneth J. Ashcraft... Benson & Neff, One Market Plaza, Steuart St., Ste. 2315, San Francisco, CA 94105 (415 777-1616)
- Jon A. Barrows... Bolan, Vassar & Barrows, 3443 North Central Ave., Phoenix, AZ 85012 (602 277-4826)
- Charles H. Bristol... Bristol Leisenring Herkner & Co., 815 Kalamazoo Bldg., Kalamazoo, MI 49007 (616 385-1858)
- Richard A. Chervenak... Chervenak & Associates, 1582 South Parker Rd., Ste. 108, Denver, CO 80231 (303 751-3333)
- Benjamin E. Cohen... Cohen, Rosenfeld & Lieberman, 36 Trumbull St., Hartford, CT 06103 (203 522-8222)
- Sam I. Diamond, Jr. ... Diamond, Kelley & Company, 475 South Hull St., Montgomery, AL 36104 (205 834-7720)
- Jerome A. Harris... Checkers, Simon & Rosner, One South Wacker Dr., Chicago, IL 60606 (312 346-4242)
- Arthur W. Hoffman... Mayer Hoffman McCann, 420 Nichols Rd., Kansas City, MO 64112 (816 753-3870)
- Robert L. Israeloff... Israeloff, Trattner & Co., 11 Sunrise Plaza, Valley Stream, NY 11582 (516 872-3300)
- A. E. Iverson... Dee, Gosling & Company, 118 South Clinton St., Iowa City, IA 52240 (319 354-3015)
- James Maher, Jr. ... Duplantier, Hrapmann, Hogan & Maher, 1108 Richards Bldg., New Orleans, LA 70112 (504 586-8866)
- Arthur H. Metcalf II... Metcalf, Frix & Company, 1700 Peachtree Summit, 401 West Peachtree St., Atlanta, GA 30308 (404 525-1700)
- Zeno H. Montgomery... Rogers Brigman Peterson & Co., P. O. Box 124, Columbia, SC 29202 (803 779-5870)
- James J. O'Neill... Hausser & Taylor, 1410 Terminal Tower, Cleveland, OH 44113 (216 523-1900)
- Philip W. Presnell... Presnell, Gage & Co., P. O. Box 555, Lewiston, ID 83501 (208 746-8281)

PRIVATE COMPANIES PRACTICE SECTION EXECUTIVE COMMITTEE (CONT'D)

O. Creed Spann, Jr. ... Hollis, McClain and Howell, Ltd., P. O. Box 8306, Pine Bluff, AR 71611 (501 534-9172)

Edward L. Strother... Knight, Vale & Gregory, 1500 One Washington Plaza, Tacoma, WA 98402 (206 572-7111)

Michael M. Vekich... Vekich, Arkema & Company, One Corporate Center III, 7300 Metro Blvd., Ste. 500, Minneapolis, MN 55435 (612 835-6166)

Bernard Werner... Kipnis & Karchmer, 50 West 40 St., New York, NY 10018 (212 221-6330)

Donald P. Zima... May, Zima & Co., Five Piedmont Center, Ste. 610, Atlanta, GA 30305 (404 266-9180)

STAFF AIDES:

John R. Mitchell - Director, Private Companies Practice Section (212 575-6359)

George E. Hoffmann - Senior Technical Advisor (212 575-7642)

NOMINATIONS COMMITTEE OF THE PRIVATE COMPANIES PRACTICE SECTION

OBJECTIVE: To provide effective leadership for the Private Companies Practice Section by proposing for appointments to the executive committee, members of highest calibre.

Ray J. Groves, *Chairman*... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 418-4596)

Bruce S. Botwin... Botwin & Co., Two Greentree Center, Ste. 121, Marlton, NJ 08053 (609 596-6870)

Steven N. Fischer... Urbach, Kahn & Werlin, 66 State St., Albany, NY 12207 (518 449-3166)

Stephen D. Holton... Martin, Dolan & Holton, Ltd., 1504 Santa Rosa Rd., Richmond, VA 23288 (804 285-8726)

Charles W. Jenkins... Mauldin & Jenkins, 2303 Dawson Rd., Albany, GA 31708 (912 883-3343)

Clinton J. Romig... LaPorte, Sehart, Romig & Hand, 2475 Canal St., New Orleans, LA 70119 (504 821-5512)

John P. Thomas... May, Zima & Co., 215 South Monroe, Ste. 820, P. O. Box 4108, Tallahassee, FL 32301 (904 224-7194)

STAFF AIDE:

Donald J. Schneeman - General Counsel and Secretary (212 575-6469)

PCPS MEMBER SERVICES COMMITTEE

OBJECTIVE: To develop and monitor services to PCPS member firms designed to improve the quality of practice, coordinating with other AICPA components when appropriate; and to develop and implement programs to encourage firms to join the PCPS.

Thomas L. Aman, *Chairman*... Toothman, Rice & Company, Goff Bldg., P. O. Drawer 2408, Clarksburg, WV 26101 (304 624-5471)

Melvin M. Bloom... Hochschild Bloom & Co., 16100 Chesterfield Village Parkway, Chesterfield, MO 63017 (314 532-9525)

PCPS MEMBER SERVICES COMMITTEE (CONT'D)

Charles H. Bristol... Bristol Leisenring Herkner & Co., 815 Kalamazoo Bldg.,
Kalamazoo, MI 49007 (616 385-1858)

Ronald S. Katch... Katch, Tyson & Company, 191 Waukegan Rd., Northfield,
IL 60093 (312 446-0550)

Steven Kaufman... Kaufman, Rosenbloom & Shapiro, P.A., 4520 East-West
Highway, Ste. 606, Bethesda, MD 20814 (301 657-1910)

John C. MacIlwaine... Battelle & Battelle, 3400 South Dixie Dr., Dayton, OH
45439 (513 298-0201)

Jerry D. Marlar... Valdes, McLain, Pratt & Co., 1215 Manatee Ave. West,
Bradenton, FL 33505 (813 748-3666)

STAFF AIDE:

John R. Mitchell – Director, Private Companies Practice Section
(212 575-6359)

PEER REVIEW COMMITTEE

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

David E. Peeler, *Chairman*... Vilmure, Peeler & Boucher, 13305 Penn St., Ste.
200, Whittier, CA 90602 (213 945-1611)

John Mason Andres... Thomas & Thomas, 701 Arkansas Blvd., Texarkana, AK
75502 (501 773-2168)

David O. Blumhagen... Blumhagen, Peters & Co., P.C., 1290 Pacwest Center,
1211 SW Fifth Ave., Portland, OR 97204 (503 221-1465)

Larry L. Creek... Presnell, Gage & Co., P. O. Box 1693, Boise, ID 83701
(208 345-2350)

Jerry W. Crisp... Condley and Company, P. O. Box 2993, Abilene, TX 79604
(915 677-6251)

William Haller... Strait, Kushinsky & Company, Holly Sugar Bldg., Ste. 1100,
Colorado Springs, CO 80903 (303 471-4290)

John G. Hodgson, Jr. ... J. G. Hodgson & Co., Inc., 38 Elm St., New Bedford, MA
02740 (617 990-2600)

Marjorie June... Glenn Ingram & Company, 150 North Wacker Dr., Chicago, IL
60606 (312 368-0220)

Sandra Lash... Alder Green & Hanson, 10920 Wilshire Blvd., Ste. 1200, Los
Angeles, CA 90024 (213 208-1200)

Mark E. Mersmann... St. John & Mersmann, Inc., 105 Long Rd., Chesterfield,
MO 63017 (314 532-2350)

Howard D. Poarch... Hassler Martin Stuedeman Pitts, P. C., 2151 Highland Ave.,
Ste. 214, Birmingham, AL 35255 (205 933-6505)

John F. Schilling... Eikill & Schilling, Ltd., 310 First Federal Savings Bldg.,
Duluth, MN 55802 (218 722-4705)

Ben H. Shawler... Christen, Brown & Rufer, Lincoln Tower, Ste. 1000, 6100
Dutchmans Ln., Louisville, KY 40205 (502 456-6400)

C. David Stauffer... Stauffer & Company, P. O. Box 391, Canon City, CO 81212
(303 275-7449)

PEER REVIEW COMMITTEE (CONT'D)

Kim L. Tredinnick... Virchow, Krause & Company, 4130 Lien Rd., P. O. Box 7398, Madison, WI 53707 (608 249-6622)

STAFF AIDES:

Dale E. Rafal – Director, Quality Control Review (212 575-6396)

Bernice Sobel – Technical Manager, Quality Control Review (212 575-6659)

TECHNICAL ISSUES COMMITTEE

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

Larry J. Wolfe, *Chairman*... Own Account, P. O. Box 5127, Oxnard, CA 93031 (805 485-0411)

Carl P. Gross... Altschuler, Melvoin and Glasser, 30 South Wacker Dr., Ste. 2600, 127 Chicago, IL 60606 (312 207-2800)

Edwin G. Jolicoeur... LeMaster & Daniels, 800 Seafirst Financial Center, Spokane, WA 99201 (509 624-4315)

Conrad A. Kappel... Blum Shapiro & Company, P.C., 29 North Main St., P. O. Box 7-6, West Hartford, CT 06107 (203 521-7600)

Richard B. Morgan... Gallagher, Flynn, Crampton & Company, 110 South Champlain St., P. O. Box 447, Burlington, VT 05402 (802 863-1331)

Richard H. Murvin... Carter, Belcourt & Atkinson, P.A., 402 South Kentucky Ave., Ste. 290, Lakeland, FL 33801 (813 687-4010)

James L. Pioso... Nankin, Schnoll & Co., S. C., 700 West Michigan St., Milwaukee, WI 53233 (414 272-5900)

Philip Robertson... Bailey, Vaught, Robertson & Company, 1100 Thanksgiving Tower, Dallas, TX 75201 (214 979-0390)

Edward F. Rockman... Alpern, Rosenthal & Company, The Pitt Bldg., 213 Smithfield St., Ste. 200, Pittsburgh, PA 15222 (412 281-2501)

Dennis D. Stene... Henry Scholten & Company, 100 South Phillips Ave., Ste. 310, Sioux Falls, SD 57102 (605 336-0916)

Gerald N. Tuch... J. H. Cohn & Company, 75 Eisenhower Parkway, Roseland, NJ 07068 (201 228-3500)

Robert J. Zarlengo... Hines, Condon & Zarlengo, 4851 Independence St., Ste. 150, Wheat Ridge, CO 80033 (303 421-4775)

STAFF AIDE:

George E. Hoffmann – Senior Technical Advisor, Private Companies Practice Section (212 575-7642)

JOINT COORDINATING COMMITTEE

OBJECTIVE: To facilitate coordination between the two sections on issues common to both.

Donald P. Zima, *Chairman*... May, Zima & Co., Five Piedmont Center, Ste. 610, Atlanta, GA 30305 (404 266-9180)

JOINT COORDINATING COMMITTEE (CONT'D)

John D. Abernathy III... Seidman & Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)
Sam I. Diamond, Jr. ... Diamond, Kelley & Company, 475 South Hull St., Montgomery, AL 36104 (205 834-7720)
Andrew W. Hoffman... Mayer Hoffman McCann, 420 Nichols Rd., Kansas City, MO 64112 (816 753-3870)
Robert D. Neary... Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)
John T. Schiffman... Smith, Batchelder & Rugg, Lyme Rd., Hanover, NH 03755 (603 643-3413)
Michael A. Walker... Mann Judd Landau, 230 Park Ave., New York, NY 10169 (212 661-5500)
John W. Zick... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 489-8900)
STAFF AIDE:
Thomas P. Kelley - Group Vice President, Professional (212 575-6656)

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 by public members; to provide a forum for development of technical information relating to SEC practice.

John W. Zick, *Chairman*... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 489-8900)
John D. Abernathy III... Seidman & Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)
Lowell A. Baker... Meaden & Moore, 1010 Huntington Bldg., Cleveland, OH 44115 (216 241-3272)
George L. Bernstein... Laventhol & Horwath, 1845 Walnut St., Ste. 1900, Philadelphia, PA 19103 (215 299-1821)
William C. Carpenter... Wolf and Company of Massachusetts, 175 Federal St., Boston, MA 02110 (617 426-0100)
Richard A. Eisner... Richard A. Eisner & Company, 380 Madison Ave., New York, NY 10017 (212 949-4000)
Mario J. Formichella... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2300)
James O. Glauser... Baird, Kurtz & Dobson, P. O. Box 1276 SSS, Springfield, MO 65805 (417 865-8701)

SEC PRACTICE SECTION EXECUTIVE COMMITTEE (CONT'D)

Clifford E. Graese... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)

Howard Groveman... Alexander Grant & Company, 605 Third Ave., New York, NY 10016 (212 599-0100)

Clarence D. Hein... Hein + Associates, 717 17 St., Ste. 1600, Denver, CO 80202 (303 298-9600)

Eli Hoffman... J. H. Cohn & Company, 75 Eisenhower Parkway, Roseland, NJ 07068 (201 228-3500)

Robert L. May... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4000)

Robert D. Neary... Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)

Dennis S. Neier... Oppenheim, Appel, Dixon & Co., 101 Park Ave., New York, NY 10178 (212 422-1000)

James J. Quinn... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2110)

Stanley G. Russell, Jr.... Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)

Millard E. Smith... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0673)

John A. Thompson... KMG Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5785)

Jack C. Wahlig... McGladrey Hendrickson & Pullen, 640 Capital Square, Des Moines, IA 50309 (515 284-8660)

Michael A. Walker... Mann Judd Landau, 230 Park Ave., New York, NY 10169 (212 661-5500)

STAFF AIDES:

Thomas P. Kelley – Group Vice President, Professional (212 575-6656)

Arthur J. Renner – Director, SEC Practice Section (212 575-6367)

**NOMINATIONS COMMITTEE OF THE SEC
PRACTICE SECTION**

OBJECTIVE: To provide effective leadership for the SEC Practice Section by proposing for appointments to the executive committee, members of highest calibre.

Ray J. Groves, *Chairman*... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 418-4596)

David H. Abramson... Alexander Grant & Company, 500 Pillsbury Center, Minneapolis, MN 55402 (612 332-0001)

Alan P. Brout... Brout & Company, 1430 Broadway, 6th Fl., New York, NY 10018 (212 682-4200)

Charles W. Jenkins... Mauldin & Jenkins, 2303 Dawson Rd., Albany, GA 31708 (912 883-3343)

Joseph X. Loftus... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10022 (212 819-4824)

Clinton J. Romig... LaPorte, Sehrt, Romig & Hand, 2475 Canal St., New Orleans, LA 70119 (504 821-5512)

NOMINATIONS COMMITTEE OF THE SEC PRACTICE SECTION (CONT'D)

John P. Thomas... May, Zima & Co., 215 South Monroe, Ste. 820, P. O. Box
4108, Tallahassee, FL 32301 (904 224-7194)

STAFF AIDE:

Donald J. Schneeman - General Counsel and Secretary (212 575-6469)

PEER REVIEW COMMITTEE

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

Edward J. O'Grady, *Chairman*... Laventhol & Horwath, 1845 Walnut St.,
Philadelphia, PA 19103 (215 299-1719)

David C. Almond... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New
York, NY 10036 (212 790-0652)

Charles A. Anderson... Anderson & Whitney, Greeley National Plaza, Ste. 760,
Greeley, CO 80631 (303 352-7990)

Thomas E. Byrne, Jr. ... Price Waterhouse, 1251 Avenue of the Americas, New
York, NY 10020 (212 489-8900)

Thomas P. Callahan... Tyler, Willingham, Tuffley & Co., 5718 Westheimer, Ste.
800, Houston, TX 77057 (713 952-1040)

Michael A. Conway... Peat, Marwick, Mitchell & Co., Stamford Square, 3001
Summer St., Stamford, CT 06905 (203 356-9800)

David B. Greer... DeMiller, Denny, Word & Co., 1616 Capital Towers, Jackson,
MS 39201 (601 948-0784)

Robert H. Haas... Coopers & Lybrand, 1251 Avenue of the Americas, New York,
NY 10020 (212 536-2000)

William B. Hufferd... Ernst & Whinney, 153 East 53 St., New York, NY 10022
(212 888-9100)

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800 Marquette Ave., Minneapolis, MN 55402 (612 332-4300)

David B. Pearson... Arthur Young, 277 Park Ave., New York, NY 10172
(212 407-1938)

Joe D. Ratliff... Hollis, McClain & Howell, Ltd., P. O. Box 8306, Pine Bluff, AR
71611 (501 534-9172)

Prentice N. Ursery... Pannell Kerr Forster, P. O. Box 6237, Mobile, AL 36660
(205 476-5500)

Delbert J. Wacker... Arthur Andersen & Co., 69 West Washington St., Chicago,
IL 60602 (312 580-0069)

STAFF AIDES:

Dale E. Rafal - Director, Quality Control Review (212 575-6396)

Sheldon I. Brody - Technical Manager, Quality Control Review
(212 575-6658)

SPECIAL INVESTIGATIONS 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.

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

Mark J. Feingold... Laventhol & Horwath, Two Center Plaza, Boston, MA 02108 (617 742-6100)

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

John J. Fox... Retired, 990 Rancho Alisal Dr., Solvang, CA 93463 (805 688-2894)

Gerald E. Gorans... Touche Ross & Co., 1111 Third Ave., Seattle, WA 98101 (206 292-1800)

John G. Henderson... Retired, 255 Trotwood Dr., Pittsburgh, PA 15241 (412 835-9140)

Joseph Herbst... Retired, 60 Ridge St., Rye, NY 10580 (914 967-5741)

George M. Horn... Pannell Kerr Forster, 626 Wilshire Blvd., Los Angeles, CA 90017 (213 680-0900)

Joseph A. Zulfer... Ernst & Whinney, 157 South Wacker Dr., Chicago, IL 60606 (312 368-1800)

STAFF AIDES:

Arthur J. Renner - Director, SEC Practice Section (212 575-6367)

Kevin A. Michel - Technical Manager, SEC Practice Section (212 575-3693)

SEC PRACTICE SECTION PUBLIC OVERSIGHT BOARD

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

Arthur M. Wood, * *Chairman*... Sears, Roebuck & Co., Sears Tower, Chicago, IL 60684 (312 875-0430)

A. A. Sommer, Jr., * *Vice Chairman*... Morgan, Lewis & Bockius, 1800 M St., NW, Washington, DC 20036 (202 872-7643)

Melvin R. Laird*... Reader's Digest, 1730 Rhode Island Ave., NW, Ste. 212, Washington, DC 20036 (202 223-1642)

Robert K. Mautz... University of Michigan, Graduate School of Business Administration, William A. Paton Accounting Ctr., Ann Arbor, MI 48109 (313 763-1292)

STAFF AIDE:

Louis W. Matusiak - Executive Director, Public Oversight Board (212 486-2448)

*Consultant

State Society Offices

STATE SOCIETY OFFICES

Alabama Society of CPAs

Joseph G. Robertson, *Executive Secretary* . . . P.O. Box 4187, Montgomery, AL
36103 (205 834-7650)

Alaska Society of CPAs

Debbie D. Bradley, *Executive Director* . . . P.O. Box 100675, Anchorage, AK
99510 (907 337-4334)

Arizona Society of CPAs

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Tempe, AZ 85283 (602 839-9942)

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72205 (501 664-8739)

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Wilmington, DE 19810 (302 475-0640)

District of Columbia Institute of CPAs

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5437, Tallahassee, FL 32314 (904 878-8228)

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10016 (212 661-2020)

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Maritza Lopez, *Executive Vice President* . . . Apartado Postal 71352, San Juan, PR 00936 (809 754-1950)

Rhode Island Society of CPAs

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Gary M. Scopes, *Executive Director* . . . 1111 West Mockingbird Ln., Ste. 201, Dallas, TX 75247 (214 630-8900)

Utah Association of CPAs

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Vermont Society of CPAs

Stephen J. MacPherson, *Executive Director* . . . 3 Parkside Dr., Montpelier, VT 05602 (802 229-4939)

Virginia Society of CPAs

Thomas M. Berry, *Executive Vice President* . . . P. O. Box 31635, Richmond, VA 23244-1635 (804 270-5344)

Virgin Islands Society of CPAs

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Wisconsin Institute of CPAs

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Wyoming Society of CPAs

Judith K. Daly, *Executive Director* . . . 1902 Thomas Ave., Ste. 201,
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