Committee handbook, 1986-87: 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
1986/87

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
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, NW, Washington, DC 20006
(202 872-8190)

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1211 Avenue of the Americas, New York, NY 10036-8775
1234567890 GC 89876
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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 1986-87

OFFICERS 1986-87

J. Michael Cook, Chairman... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0602)
A. Marvin Strait, Vice Chairman... Strait, Kushinsky & Company, 102 South Tejon, Ste. 600, Colorado Springs, CO 80903 (303 471-4290)
Philip B. Chenok, President... American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)
George L. Bernstein, Vice President... Laventhol & Horwath, 1845 Walnut St., Ste. 1900, Philadelphia, PA 19103 (215 299-1821)
Robert L. Bunting, Vice President... Moss Adams, 2830 Bank of California Center, Seattle, WA 98164 (206 223-1820)
Sidney Davidson, Vice President... University of Chicago, Graduate School of Business, 1101 East 58 St., Chicago, IL 60637 (312 962-7136)
Gerald A. Polansky, Treasurer... Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4100)
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 1986-89

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 (312 581-0069)
Thomas W. Rimerman... Frank, Rimerman & Co., 770 Welch Rd., Palo Alto, CA 94304 (415 328-3103)
Kathryn D. Wriston**... Consultant, 870 United Nations Plaza, Ste. 23A, New York, NY 10017 (212 940-3404)

FOR TWO YEARS 1986-88

Paula H. J. Cholmondeley... Blue Cross of Philadelphia, 1333 Chestnut St., Philadelphia, PA 19107 (215 448-2393)
Merle S. Elliott... Smith Elliott Kearns & Company, P. O. Box 947, Hagerstown, MD 21741 (301 733-5020)
Charles Kaiser, Jr.... Pannell Kerr Forster, P. O. Box 60808 AMP, Houston, TX 77205 (713 999-5134)
Ralph S. Saul**... CIGNA Corporation, 1600 Arch St., Philadelphia, PA 19103 (215 241-5051)

FOR ONE YEAR 1986-87

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)
BOARD OF DIRECTORS 1986-87 (CONT'D)

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

EX OFFICIO

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

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

NOTE:
The Chairman of the Board and the President are Ex Officio Members of all Board committees.
The following committees of the Board of Directors have been appointed for 1986-87:

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, 102 South Tejon, Ste. 600, Colorado Springs, CO 80903 (303 471-4290)
Paula H. J. Cholmondeley, Secretary-Treasurer... Blue Cross of Philadelphia, 1333 Chestnut St., Philadelphia, PA 19107 (215 448-2393)
Philip B. Chenok... American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)
Sidney Davidson... University of Chicago, Graduate School of Business, 1101 East 58 St., Chicago, IL 60637 (312 962-7136)
Charles Kaiser, Jr.... Pannell Kerr Forster, P. O. Box 60808 AMF, Houston, TX 77205 (713 999-5134)

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.

J. Michael Cook, President... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0602)
Gerald A. Polansky, Treasurer... Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4100)
Barry B. Findley, Secretary... Findley and Jenkins, 3424 Old Cantrell Rd., Ste. 100, Little Rock, AR 72202 (501 664-8525)
Charles Kaiser, Jr.... Pannell Kerr Forster, P. O. Box 60808 AMF, Houston, TX 77205 (713 999-5134)
Alan B. Levenson... Fulbright & Jaworski, 1150 Connecticut Ave., NW, Ste. 400, Washington, DC 20036 (202 452-6839)
A. Marvin Strait... Strait, Kushinsky & Company, 102 South Tejon, Ste. 600, Colorado Springs, CO 80903 (303 471-4290)

STAFF AIDE:
Donald L. Adams – Vice President, Finance and Administration (212 575-6296)
Theodore C. Barreaux – Vice President, Government Relations (202 872-8190)

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

J. Michael Cook, President... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0602)
Gerald A. Polansky, Treasurer... Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4100)
Thomas W. Rimerman, Secretary... Frank, Rimerman & Co., 770 Welch Rd., Palo Alto, CA 94304 (415 328-3103)
Robert L. Bunting... Moss Adams, 2830 Bank of California Center, Seattle, WA 98164 (206 223-1820)
Paula H. J. Cholmondeley... Blue Cross of Philadelphia, 1333 Chestnut St., Philadelphia, PA 19107 (215 448-2393)

STAFF AIDE:
Donald L. Adams – Vice President, Finance and Administration (212 575-6296)
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; and appraises the AICPA's financial reporting activities and the accounting standards and principles followed by the Chief Financial Officer.

Ralph S. Saul, Chairman... CIGNA Corporation, 1600 Arch St., Philadelphia, PA 19103 (215 241-5051)
George L. Bernstein... Laventhal & Horwath, 1845 Walnut St., Ste. 1900, Philadelphia, PA 19103 (215 299-1821)
Ulysses J. LeGrange... Exxon Company, U.S.A., P. O. Box 2180, Houston, TX 77252 (713 656-4695)
Mahlon Rubin... Rubin, Brown, Gornstein & Co., 230 South Bemiston, St. Louis, MO 63105 (314 727-8150)
Kathryn D. Wriston... Consultant, 870 United Nations Plaza, Ste. 23A, New York, NY 10017 (212 940-3404)
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.

Robert Mednick, Chairman... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 581-0069)
Merle S. Elliott... Smith Elliott Kearns & Company, P. O. Box 947, Hagerstown, MD 21741 (301 733-5020)
Alan B. Levenson... Fulbright & Jaworski, 1150 Connecticut Ave., NW, Ste. 400, Washington, DC 20036 (202 452-6839)
Herman J. Lowe... H. J. Lowe & Company, 1881 Wooddale Blvd., Baton Rouge, LA 70806 (504 924-1772)
A. Marvin Strait... Strait, Kushinsky & Company, 102 South Tejon, Ste. 600, Colorado Springs, CO 80903 (303 471-4290)

EX OFFICIO

Gerald A. Polansky... Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4100)
Ralph S. Saul... CIGNA Corporation, 1600 Arch St., Philadelphia, PA 19103 (215 241-5051)
STAFF AIDE:
Donald L. Adams – Vice President, Finance and Administration (212 575-6296)
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... Seidman & Seidman/BDO, 1707 L St., NW, 8th Fl., Washington, DC 20036 (202 833-2280)
Gerald A. Polansky... Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4100)
Thomas C. Pryor... Consultant, 630 Fifth Ave., New York, NY 10111 (212 765-5350)
Ralph S. Saul... CIGNA Corporation, 1600 Arch St., Philadelphia, PA 19103 (215 241-5051)

STAFF AIDE:
Leonard I. Green – Director, Financial Management (212 575-6383)
COUNCIL – ELECTED MEMBERS

COUNCIL – ELECTED MEMBERS

FOR THREE YEARS 1986-89

Angelo A. Agnello... Kelly Services, Inc., 999 West Big Beaver Rd., Troy, MI 48084 (313 362-4444)
F. Duane Blackley... Peat Marwick, 77 West 200 South, Ste. 300, Salt Lake City, UT 84101 (801 328-0671)
William J. Bomar... Windham, Brannon & Co., 615 Peachtree St., Ste. 900, P. O. Box 54226, Atlanta, GA 30379 (404 875-5661)
Michael L. Borsuk... Coopers & Lybrand, Corporate Center II, 225 Broad Hollow Rd., Melville, NY 11747 (516 420-9200)
Sharon C. Brown... Coopers & Lybrand, 5959 Blue Lagoon Dr., NW 11 St., Miami, FL 33126 (305 263-8200)
Paul R. Browner... Paul Browner, Chartered, 932 Hungerford Dr., Ste. 17, Rockville, MD 20850 (301 340-3340)
Nicholas P. Constantakis... Arthur Andersen & Co., 2100 One PPG Pl., Pittsburgh, PA 15222 (412 232-7060)
Arthur F. Dignam... National Broadcasting Company, 30 Rockefeller Plaza, New York, NY 10112 (212 664-5421)
Thomas M. Feeley... Feeley & Driscoll, P.C., 100 North Washington St., Boston, MA 02114 (617 742-7788)
Robert M. Garber... Ernst & Whinney, 1300 Huntington Bldg., Cleveland, OH 44115 (216 861-5000)
Joseph P. Germain, Jr.... Farrar, Germain and Company, 3950 Main St., Bridgeport, CT 06606 (203 371-6667)
Antonio Ginorio... Price Waterhouse, G. P. O. Box 3566, San Juan, PR 00936 (809 754-9090)
Herman L. Gray... Moore & Gray, P. O. Box 589, Corinth, MS 38834 (601 286-8496)
Duane C. Hansen... Arthur Andersen & Co., One Market Plaza, Ste. 3500, San Francisco, CA 94105 (415 546-8370)
Allen B. Hatfield... Deloitte Haskins & Sells, 3900 U. S. Bancorp Tower, Portland, OR 97204 (503 222-1341)
Paul W. Hillier, Jr.... Price Waterhouse, 1400 First City Center, Dallas, TX 75201 (214 922-8040)
William W. Holder... University of Southern California, School of Accounting, Los Angeles, CA 90007 (213 743-2426)
John C. Kelly... Arthur Andersen & Co., 101 Eisenhower Parkway, Roseland, NJ 07068 (201 226-7900)
John H. Kennedy... Alco Standard Corporation, P. O. Box 834, Valley Forge, PA 19482 (215 296-8000)
Lee Kesselman... Own Account, 1020 Bancroft Parkway, Wilmington, DE 19805 (302 654-8839)
Audrey J. Kleinschmidt... Smith & Gesteland, 2710 Ski Ln., P. O. Box 1764, Madison, WI 53701 (608 271-5220)
John J. Kron... Deloitte Haskins & Sells, 250 East 5 St., Columbia Plaza, Cincinnati, OH 45202 (513 241-2450)
Rex S. Leforgee... Leforgee, Rogers and Evans, Chartered, P. O. Box 1292, Twin Falls, ID 83303 (208 733-4730)
Anthony M. Mandolini... Peat Marwick, 303 East Wacker Dr., Chicago, IL 60601
(312 938-5077)
Robert C. Mann... Price Waterhouse, 1600 Two Tandy Center, Fort Worth, TX
76102 (817 335-6271)
Bernard Mintz... Kalish, Rubinroit & Co., 50 Broadway, New York, NY 10004
(212 425-6500)
Fred J. Nemec... Fields, Nemec & Co., 501 South Tancahua, P. O. Box 23067,
Corpus Christi, TX 78403 (512 883-7475)
William J. Owen, Jr.... Suburban Propane Gas Corporation, 334 Madison Ave.,
CN 1915, Morristown, NJ 07960 (201 540-0300)
Melvin M. Pechon... KMG Main Hurdman, 601 Poydras St., Ste. 2440, New
Orleans, LA 70130 (504 523-4005)
Robert A. Petersen... Petersen Associates, Bldg. 1, Ste. 140, 3000 Sand Hill Rd.,
Menlo Park, CA 94025 (415 854-8060)
John A. Poteet, Jr.... Lange, Poteet & Co., 615 Belknap, P. O. Box 12199, San
Antonio, TX 78212 (512 735-6181)
Embree W. Potts, Jr.... Retired, P. O. Box 1777, Abingdon, VA 24210 (703
628-5181)
Michael J. Schwarz... M. J. Schwarz, An Accountancy Corporation, 5252 Balboa
Ave., Ste. 600, San Diego, CA 92117 (619 278-8772)
Douglas M. Sparks... Ernst & Whinney, 4300 Republic Plaza, Denver, CO 80202
(303 554-4300)
C. Kenneth Spruill... McGladrey Hendrickson & Pullen, P. O. Box 5297, New
Bern, NC 28560 (919 637-5154)
Donald M. Tannenbaum... Oppenheim, Appel, Dixon & Co., One New York Plaza,
29th Fl., New York, NY 10004 (212 422-1000)
John E. Thomas... Arthur Andersen & Co., 386 North Wabasha, Ste. 900, St.
Paul, MN 55102 (612 291-1211)
Charles E. Van Middlesworth... Van Middlesworth & Company, P. A., 678 4 St.
North, St. Petersburgh, FL 33701 (813 898-3626)
Walter H. Webb... Call, Barrick, Ethridge, Webb & Co., 206 North Harrison,
P. O. Box 790, Cushing, OK 74023 (918 225-4216)
Terry W. Weller... McLean, Koehler, Sparks & Hammond, 1122 Kenilworth Dr.,
Ste. 507, Towson, MD 21204 (301 296-6200)

FOR TWO YEARS 1986-88

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, 1500 First American Center, Nashville, TN 37238 (615 244-1602)

Brian A. Brooks... Coopers & Lybrand, One Post Office Square, Boston, MA 01970 (617 574-5805)

Benjamin E. Cohen... Blum Shapiro & Company, P.C., 29 North Main St., P. O. Box 7-6, West Hartford, CT 06107 (203 521-7600)

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 (501 566-1566)

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., P. O. Box 452, Belleville, IL 62222 (618 234-4530)

Jerold W. Filush... Peat Marwick, 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)

Carole A. Gibbs-Fisher... Hawaiian Trust Co., Ltd., 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 10012 (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)
COUNCIL – ELECTED MEMBERS (CONT’D)

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)
John J. Murphy, Jr.... Arthur Young, 1800 NCNB Plaza, Charlotte, NC 28280
(704 372-6300)
Melvin T. Nygaard... Nygaard, Mims & Hoffman, 1200 Lloyd Bldg., 700 NE
Multnomah St., Portland, OR 97232 (503 239-8000)
Pablo O'Neill... Brammer, Chasin & O'Connell, Plot A & B Gallows Bay,
Christiansted, St. Croix, VI 00820 (809 773-4305)
Dominic V. Palazzo... Peat, Marwick, 200 Renaissance Center, Ste. 3400,
Detroit, MI 48243 (313 259-2590)
David E. Peeler... Vilmure, Peeler & Boucher, 13305 Penn St., Ste. 200,
Whittier, CA 90602 (213 945-1611)
Selwin E. Price... Grant Thornton, 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)
Lloyd A. Schwartz... Coopers & Lybrand, 400 Renaissance Center, Detroit, MI
48243 (313 446-7277)
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... Laventhal & Horwath, 101 Convention Center Dr., 7th Fl.,
Las Vegas, NV 89109 (702 737-5533)
Leon H. Turner... Turner, Stauffer & Co., 3317 New Jersey Ave., P. O. Box 477,
Wildwood, NJ 08260 (609 522-0246)
Ronald F. Ueberrhein... Ueberrhein & Associates, 130 Cherry Hill Blvd.,
Lincoln, NE 68510 (402 467-4646)
Ralph E. Wallingford... Wallingford Flavin Fox & Co., P. C., 24 Greenway Plaza,
Ste. 1212, Houston, TX 77046 (713 850-8787)
Eugene R. Wos... Arthur Young, One SeaGate, Toledo, OH 43604 (419 244-8000)
Roger L. Yeley... Bricker & Eckler, 100 East Broad St., Columbus, OH 43215
(614 227-2393)

(One vacancy in Wyoming)
COUNCIL - ELECTED MEMBERS (CONT'D)

FOR ONE YEAR 1986-87

James D. Beaton... Peat Marwick, 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)
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 Plaza, 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)
Eugene L. Delves... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
Martin I. Dittelmann... Laventhol & Horwath, One Hospital Trust Plaza, Providence, RI 02903 (401 421-4800)
R. Lawrence Drees... Drees, Robinson & Perugini, 100 One Summit Square, Fort Wayne, IN 46802 (219 424-1000)
Harold Dubrowsky... Grant Thornton, 26913 Northwestern Highway, Ste. 400, Southfield, MI 48034 (313 262-1950)
Arthur I. Farber... Altshuler, Melvoin and Glasser, 30 South Wacker Dr., Chicago, IL 60606 (312 207-2818)
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)
James W. Grimsley... First Total Systems, 1325 South Colorado Blvd., Ste. 24, Denver, CO 80222 (303 733-0295)
Bryan M. Hassler... Hassler Martin Stuedeman, 2151 Highland Ave., Ste. 214, P. O. Box 55275, Birmingham, AL 35255 (205 933-6505)
Carl D. Herbein... Herbein & Sweren, 401 Oley St., Reading, PA 19601 (215 378-1175)
C. Brooks Hubbert... Ernst & Whiny, 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)
COUNCIL - ELECTED MEMBERS (CONT'D)

Robert L. May... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4000)
Carmen R. Milano... Own Account, 8101 Courte Dr., Apt. 211, Niles, IL 60648 (312 967-6746)
Arthur H. Morrison... Morrison & Morrison, Ltd., Bankers Bldg., 105 West Adams, Chicago, IL 60603 (312 346-2141)
Jake L. Netterville... Postlethwaite & Netterville, 8550 United Plaza Blvd., Ste. 1001, Baton Rouge, LA 70809 (504 922-4600)
George A. Olsen... Augustine & Co., 2413 Grand Ave., Des Moines, IA 50312 (515 282-0254)
J. Allen Poole... Blackwell, Poole & Company, P. O. Box 82472, Atlanta, GA 30354 (404 762-7758)
Gary John Previts... Case Western University, Weatherhead School of Management, Cleveland, OH 44106 (216 368-2074)
John S. Ross, Jr.... Ross Buehler & Company, Fulton Bank Bldg., One Penn Square, Lancaster, PA 17602 (717 393-2700)
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... Trico Capital Management, 117 East Colorado Blvd., Ste. 500, Pasadena, CA 91105 (818 351-9666)
John F. Schilling... Eikill & Schilling, Ltd., 310 Midwest Federal Bldg., Duluth, MN 55802 (218 722-4705)
John P. Thomas... Arthur Young, 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 (602 774-5066)
Joseph G. Trindle... (Kennedy, McKee & Company), P. O. Box 1615, 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 - MEMBERS AT LARGE

FOR THREE YEARS 1986-89

Brenda T. Acken... South Atlantic Coal Company, Inc., 127 North St., P. O. Box 1614, Bluefield, WV 24701 (304 325-7171)
Johnnie L. Clark... (Atlanta University), 2794 Chaucer Dr., SW, Atlanta, GA 30311 (404 681-0251)
Albert B. Ellentuck... Laventhol & Horwath, 1901 L St., NW, Washington, DC 20036 (202 463-0700)
Robert K. Elliott... Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-6507)
Joseph X. Loftus... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10022 (212 819-4824)
W. Val Oveson... Lieutenant Governor, State of Utah, 203 State Capitol Bldg., Salt Lake City, UT 84114 (801 533-5113)
John T. Schiffman... Smith, Batchelder & Rugg, Etna Rd., HC 61, Box 13-B, Lebanon, NH 03766 (603 448-6500)

FOR TWO YEARS 1986-88

Roger Cason... KMG Main Hurdman, Two Embarcadero Center, Ste. 2500, San Francisco, CA 94111 (415 981-7720)
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)
Robert A. Mellin... Hood and Strong, 101 California St., Ste. 1500, San Francisco, CA 94111 (415 781-0793)
Richard E. Piluso... Loews Corporation, 666 Fifth Ave., New York, NY 10103 (212 841-8872)

FOR ONE YEAR 1986-87

John L. Fox... Bessemer Securities Corporation, 630 Fifth Ave., New York, NY 10111 (212 708-9102)
Harry M. Linowes... Seidman & Seidman/BDO, 1707 L St., NW, 8th Fl., Washington, DC 20036 (202 833-2280)
J. Curt Mingle... Clifton, Gunderson & Co., 808 Commercial National Bank Bldg., Peoria, IL 61602 (309 671-4560)
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)
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George D. Anderson... Anderson ZurMuehlen & Co., Sixth & Last Chance Gulch, Power Block Bldg., P. O. Box 1147, Helena, MT 59624 (406 442-3540)

Marshall S. Armstrong... 40 Spring Dr., Raintree Pl., Zionsville, IN 46077 (317 873-5675)

Ivan 6. Bull... 4004 Farhills Dr., Champaign, IL 61821 (217 352-5935)

Michael N. Chetkovich... 93 Serrano Dr., Atherton, CA 94025 (415 367-9675)

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

Philip L. Defliese... Columbia University, Graduate School of Business, 602 Uris Hall, New York, NY 10027 (212 536-2108)

Samuel A. Derieux... Derieux, Baker, Thompson & Whitt, Ross Bldg., P. O. Box 1993, Richmond, VA 23216 (804 643-2875)

Thomas D. Flynn... 277 Park Ave., Ste. 2504, New York, NY 10172 (212 752-6079)

Hilliard R. Giffen... 3937 North Wilson, Fresno, CA 93704

Ray J. Groves... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 888-9100)

Clifford V. Heimbucher... 25 Tanglewood Rd., Berkeley, CA 94705 (415 981-7720)

Alvin R. Jennings... 11901 Old Cutler Rd., Miami, FL 33156

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

Ralph E. Kent... P. O. Box 114, Southern Pines, NC 28378

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

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

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

Walter J. Oliphant... 1003 Lake House Dr. South, Lost Tree Village, North Palm Beach, FL 33408 (305 622-4234)

Louis H. Pilie... Route 8, Box 242, Riverside Dr., Covington, LA 70433 (504 282-7213)

John W. Queenan... 10 Pinecroft Rd., Greenwich, CT 06830

Stanley J. Scott... Southern Methodist University, Department of Accounting, Edwin L. Cox School of Business, Dallas, TX 75275 (214 692-3638)

J. S. Seidman... Two East 67 St., New York, NY 10021 (212 879-3633)

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

Marvin L. Stone... Own Account, 2610 Anaconda Tower, Denver, CO 80202 (303 293-2656)
DESIGNATED COUNCIL REPRESENTATIVES OF STATE SOCIETIES

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Denis L. Adams... Bighorn Transportation, P. O. Box 22007, Billings, MT 59104 (406 652-5280)
Louis J. Barbich... Barbich, Longcrier & Co., 333 Palmer Dr., Ste. 300, P. O. Box 11171, Bakersfield, CA 93389 (805 397-1171)
Donald R. Bays... Toback & Company, 3550 North Central Ave., Ste. 500, Phoenix, AZ 85012 (602 264-9011)
Charles J. Beauvais, Jr.... Stewart Beauvais & Whipple, P. O. Box 558, Port Huron, MI 48060 (313 984-3829)
Luca J. Bianco... S. R. Snodgrass & Company, Hawley Bldg., Ste. 510, Wheeling, WV 26003 (304 233-5030)
Frederick V. Bredemeier... Eide Motors, Inc., 1300 South Washington, Grand Forks, ND 58201 (701 746-9353)
Frederick G. Briggs, Jr.... Own Account, 98 Salmon St., Manchester, NH 03104 (603 668-1340)
Donald S. Brodeur... Donald S. Brodeur, P.C., P. O. Box 164, Old Saybrook, CT 06475 (203 388-4627)
Laurence P. Cable... Maine Bureau of Taxation, State House Station 24, Augusta, ME 04333 (207 289-2076)
John C. Cain... Cain, Ellsworth & Co., 910 Park St., Sheldon, IA 51201 (712 324-4614)
E. M. Campbell, Jr.... Campbell & Wiggins, 201 Avenue G, SW, P. O. Box 1365, Winter Haven, FL 33882 (813 299-1238)
Charles L. Clinkenbeard... KMG Main Hurdman, 606 Merchants National Bank Bldg., Topeka, KS 66612 (913 234-3427)
Julian I. Deal... Sea Island Bank, 2 East Main St., P. O. Box 568, Statesboro, GA 30458 (912 489-8661)
Ralph D. Dickson... Ralph Dickson & Company, 580 South High St., Columbus, OH 43215 (614 464-0320)
Mark W. Diehl... Faw, Casson & Co., 121 Rehoboth Ave., Plaza 3, Rehoboth Beach, DE 19971 (302 227-1891)
Byron M. Eiseman... Friday, Eldredge & Clark, 2000 First Commercial Bldg., Little Rock, AR 72201 (501 376-2011)
Karl F. Ericson... Peat Marwick, 40 Westminster St., Providence, RI 02903 (401 421-6600)
John R. Gallagher... Brammer, Chasen & O'Connell, P. O. Box 2665, St. Thomas, VI 00801 (809 774-6789)
Robert L. Gerth... Touche Ross & Co., 1111 Third Ave., 30th Fl., Seattle, WA 98101 (206 292-1800)
Arthur Greenspan... Arthur Greenspan and Company, 1125 San Jacinto Bldg., Beaumont, TX 77701 (409 835-5358)
Edward D. Grove... Keller, Zanger & Co., 201 Thomas Johnson Dr., Frederick, MD 21701 (301 663-8600)
DESIGNATED COUNCIL REPRESENTATIVES OF STATE SOCIETIES (CONT'D)

Edward T. Hager... Own Account, 145 South Durbin, Ste. 206, Casper, WY 82601 (307 265-2000)
Clarence E. Holtze... Touche Ross & Co., 250 East Wisconsin Ave., Milwaukee, WI 53202 (414 276-0180)
J. H. Kennedy, Jr.... T. E. Lott & Co., P. O. Box 471, Columbus, MS 39703 (601 328-5387)
Samuel M. Klingsberg... Hersh, Klingsberg and Diamond, 824 Boylston St., Chestnut Hill, MA 02167 (617 232-2294)
Francis Paul Lucchese... The Paul Schultz Companies, 501 East Broadway, Louisville, KY 40202 (502 587-8700)
Jack T. Magnuson... Own Account, P. O. Box 107, Dallas, OR 97338 (503 623-2381)
Eugene V. Malinowski... Peat Marwick, 150 JFK Parkway, Short Hills, NJ 07078 (201 467-9650)
Richard D. Maxey... Magnuson, McHugh & Co., P. O. Box 1379, Coeur d’Alene, ID 83814 (208 667-2591)
Patrick D. McCarthy... Patrick D. McCarthy, Ltd., P. O. Drawer 3567, Lafayette, LA 70502
Robert T. McCormack... Ernst & Whitney, 1225 Connecticut Ave., NW, Washington, DC 20036 (202 862-5286)
Carol Ann McKeag... Wall, McKeag & Co., 205 West Boutz, Ste. 5, Las Cruces, NM 87108 (505 523-4517)
John V. P. Meyer... Joseph Pieciak & Co., P.C., 4 Park Pl., P. O. Box 797, Brattleboro, VT 05301 (802 257-0551)
Robert N. Mikunda... Mikunda, Cottrell & Co., Inc., P. O. Box 100675, Anchorage, AK 99510 (907 563-8878)
Donald L. Miller... Ephraim & Miller, P.C., P. O. Box 475, Oklahoma City, OK 73101 (405 232-3416)
Robert J. Minkler... Anders, Minkler & Diehl, 705 Olive St., 10th Fl., St. Louis, MO 63101 (314 231-2441)
Bert N. Mitchell... Mitchell, Titus & Co., Two Park Ave., New York, NY 10016 (212 686-4777)
N. Oscar Miyashita... Miyashita & Dennis, 207 Martyr St., P. O. Box 2356, Agana, GU 96910 (671 472-1195)
William C. Morrison, Jr.... Eggleston, Smith and Company, 1202 Old Colony Ln., Williamsburg, VA 23185 (804 229-4891)
Robert W. Moss... Pannell Kerr Forster, Republic Plaza, Ste. 5000, 370 17th St., Denver, CO 80202 (303 629-6900)
David G. Olson... Endorf, Lurken, Olson & Co., P. O. Box 249, Mitchell, SD 57301 (605 996-7717)
John R. Rogers... Wermer, Rogers, Doran & Ruzon, 57 North Ottawa St., Joliet, IL 60431 (815 722-6693)
James F. Rouch... Deloitte Haskins & Sells, 1444 Woodmen Tower, Omaha, NE 68102 (402 348-1444)
Charles D. Royston... Dent K. Burk Associates, P. O. Box 629, Kingsport, TN 37662 (615 246-6104)
Barbara S. Schmohl... Wiik, Reimer, Lawrence & Dudley, P. O. Box 8481, Mobile, AL 36689 (205 342-8762)
DESIGNATED COUNCIL REPRESENTATIVES OF STATE SOCIETIES (CONT'D)

Anthony W. Smith... Ernst & Whinney, One Indiana Square, Ste. 3400, Indianapolis, IN 46204 (317 236-1100)
Jorge Torres-Valles... Own Account, Centro II Bldg., Ste. 234, Hato Rey, PR 00918 (809 754-6963)
Betty B. Vogler... Barnard, Vogler & Co., 350 South Center St., Ste. 580, Reno, NV 89501 (702 786-6141)
J. Elwood Walker... Price Waterhouse, 3200 One NCNB Plaza, Charlotte, NC 28280 (704 372-9020)
Thomas E. Walsh... (Minnesota Vikings Food Service, Edina), 1535 McCarthy Rd., Eagan, MN 55121
Raymond S. Waters... Waters, Waters, Fields & Gosnell, P. O. Box 1726, Spartanburg, SC 29304 (803 573-9211)
Lynne Cook Wilhelmsen... Peat Marwick, 77 West 200 South, Ste. 300, Salt Lake City, UT 84101 (801 328-0671)
# AICPA COUNCIL BY STATE

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<td>Bryan M. Hassler—Hassler Martin Stuedeman, Birmingham</td>
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<td>Michael T. Cook—KMG Main Hurdman, Fairbanks</td>
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<td>Donald R. Bays—Toback &amp; Company, Phoenix</td>
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<td>James D. Beaton—Peat Marwick, Tempe</td>
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<td>Byron M. Eiseman—Friday, Eldredge &amp; Clark, Little Rock</td>
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<td>Louis J. Barbich—Barbich, Longcrier &amp; Co., Bakersfield</td>
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<td>Shirley J. Garcia—Own Account, Modesto</td>
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<td>Hilliard R. Giffen—(Retired), Fresno</td>
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<td>Clifford V. Heimbucher—(Retired), Berkeley</td>
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<td>William W. Holder—University of Southern California, Los Angeles</td>
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<td>Kenneth H. Lever—Laventhol &amp; Horwath, Los Angeles</td>
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<td>Robert A. Mellin—Hood and Strong, San Francisco</td>
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<td>David E. Peeler—Wilmure, Peeler &amp; Boucher, Whittier</td>
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<td>Gary L. Schaugaard—Trico Capital Management, Pasadena</td>
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<td>Michael J. Schwarz—Michael J. Schwarz, A.C., San Diego</td>
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<td>Maurice H. Stans—(Retired), Pasadena</td>
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<td>Janice I. Vincent—Arthur Young, Los Angeles</td>
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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
COLORADO

James W. Grimsley—First Total Systems, Denver 1987
Robert D. Hammond—Clifton, Gunderson & Co., Denver 1988
Robert W. Moss—Pannell Kerr Forster, Denver 1987
Douglas M. Sparks—Ernst & Whinney, Denver 1989
Marvin L. Stone—Own Account, Denver Ex Officio
A. Marvin Strait—Strait, Kushner & Company, Colorado Springs (Vice Chairman of the Board) 1987

CONNECTICUT

Donald S. Brodeur—Donald S. Brodeur, P.C., Old Saybrook 1987
Benjamin E. Cohen—Blum, Shapiro & Company, P.C., West 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 1989
John W. Queenan—(Retired), Greenwich Ex Officio

DELWARE

Mark W. Diehl—Faw, Casson & Co., Rehoboth Beach 1987
Lee Kesselman—Own Account, Wilmington 1989

DISTRICT OF COLUMBIA

Paul R. Browner—Paul Browner, Chartered, Rockville, MD 1989
Albert B. Ellentuck—Laventhal & Horwath, Washington 1989
Alan B. Levenson—Fulbright & Jaworski, Washington (Public Member) 1987
Harry M. Linowes—Leopold & Linowes, Washington 1987
Robert T. McCormack—Ernst & Whinney, Washington 1987
Gerald A. Polansky—Touche Ross & Co., Washington (Treasurer) 1987

FLORIDA

Russell S. Bogue, Jr.—Coopers & Lybrand, Tampa 1988
Sharon A. Brown—Coopers & Lybrand, Miami 1989
E. M. Campbell, Jr.—Campbell & Wiggins, Winter Haven 1987
Robert C. Ellyson—Coopers & Lybrand, Miami 1987
J. Curtis Hyers—Lucas, Herndon, Hyers & Pennywitt, Jacksonville 1987
Alvin R. Jennings—(Retired), Miami Ex Officio
Patrick J. Knipe—Colley, Trumbower & Howell, Orlando 1988

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)

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<td>William J. Bomar—Windham, Brannon &amp; Co., Atlanta</td>
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<td>Johnnie L. Clark—Atlanta University, Atlanta</td>
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<td>Lamar W. Davis—Lamar Davis &amp; Co., Savannah</td>
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<td>Julian I. Deal—Sea Island Bank, Statesboro</td>
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<td>J. Allen Poole—Blackwell, Poole &amp; Company, Atlanta</td>
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<td>Carole A. Gibbs-Fisher—Hawaiian Trust Co., Ltd., Honolulu</td>
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<td>Richard D. Maxey—Magnuson, McHugh &amp; Co., Coeur d’Alene</td>
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<td>Ivan O. Bull—(Retired), Champaign</td>
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<td>Sidney Davidson—University of Chicago, Chicago (Vice President)</td>
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<td>Robert D. Thorne—USG Corporation, Chicago</td>
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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
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<td>Jack G. Wahlig—McGladrey Hendrickson &amp; Pullen, Des Moines</td>
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<td>David L. Chervenak—Cotton and Allen, Louisville</td>
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<td>Francis Paul Lucchese—The Paul Schultz Companies, Louisville</td>
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<td>Herman J. Lowe—H. J. Lowe &amp; Company, Baton Rouge</td>
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<td>Jake L. Netterville—Postlethwaite &amp; Netterville, Baton Rouge</td>
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<td>Louis B. Pilie—(Retired), Covington</td>
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<td>MAINE</td>
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<td>Laurence P. Cable—Maine Bureau of Taxation, Augusta</td>
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<td>Terry W. Weller—McLean, Koehler, Sparks &amp; Hammond, Towson</td>
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1Serving on Council as a Member of the Board of Directors
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<td>John F. Schilling—Eikill &amp; Schilling, Ltd., Duluth</td>
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<td>Denis L. Adams—Bighorn Transportation, Billings</td>
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<td>George D. Anderson—Anderson ZurMuehlen &amp; Co., Helena</td>
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<td>Ellen J. Feaver—State of Montana, Helena</td>
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<td>Frederick G. Briggs, Jr.&lt;sup&gt;3&lt;/sup&gt;—Own Account, Manchester</td>
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<td>Raymond C. Dugdale—Own Account, Manchester</td>
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<td>Lawrence R. Cinquegrana—R. D. Hunter and Company, Paramus</td>
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<td>LeRoy Layton—(Retired), Franklin Lakes</td>
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<td>Eugene V. Malinowski&lt;sup&gt;3&lt;/sup&gt;—Peat Marwick, Short Hills</td>
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<td>William J. Owen, Jr.—Suburban Propane Gas Corporation, Morristown</td>
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<td><strong>NEW YORK</strong></td>
<td>David A. Berenson—Ernst &amp; Whinney, Washington, DC</td>
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<td>Michael L. Borsuk—Coopers &amp; Lybrand, Melville</td>
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<td>Philip B. Chenok&lt;sup&gt;1&lt;/sup&gt;—American Institute of CPAs, New York (President)</td>
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<td>J. Michael Cook&lt;sup&gt;1&lt;/sup&gt;—Deloitte Haskins &amp; Sells, New York (Chairman of the Board)</td>
<td>1987</td>
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<td>Philip L. Defliese—Columbia University, New York</td>
<td>Ex Officio</td>
</tr>
<tr>
<td></td>
<td>Robert K. Elliott&lt;sup&gt;2&lt;/sup&gt;—Peat Marwick, New York</td>
<td>1989</td>
</tr>
<tr>
<td></td>
<td>Steven N. Fischer—Urbach, Kahn &amp; Werlin, Albany</td>
<td>1987</td>
</tr>
<tr>
<td></td>
<td>Thomas D. Flynn—(Retired), New York</td>
<td>Ex Officio</td>
</tr>
<tr>
<td></td>
<td>John L. Fox&lt;sup&gt;2&lt;/sup&gt;—Bessemer Securities Corporation, New York</td>
<td>1987</td>
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</tbody>
</table>

<sup>1</sup>Serving on Council as a Member of the Board of Directors
<sup>2</sup>Serving on Council as Member at Large
<sup>3</sup>Serving on Council as the State Society Representative
## AICPA Council by State (Cont'd)

<table>
<thead>
<tr>
<th>State</th>
<th>Term Expires</th>
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<tbody>
<tr>
<td>Ray J. Groves — Ernst &amp; Whinney, New York</td>
<td>Ex Officio</td>
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<tr>
<td>Robert L. Israeloff — Israeloff, Trattner &amp; Co., Valley Stream</td>
<td>1988</td>
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<tr>
<td>William S. Kanaga — Arthur Young, New York</td>
<td>Ex Officio</td>
</tr>
<tr>
<td>Donald J. Schneeman — American Institute of CPAs, New York (Secretary)</td>
<td>Ex Officio</td>
</tr>
<tr>
<td>J. S. Seidman — (Retired), New York</td>
<td>Ex Officio</td>
</tr>
<tr>
<td>Kathryn D. Wriston — Consultant, New York (Public Member)</td>
<td>1989</td>
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## NORTH CAROLINA

<table>
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<tr>
<th>Term Expires</th>
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<tbody>
<tr>
<td>Ralph E. Kent — (Retired), Southern Pines</td>
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<tr>
<td>John J. Murphy, Jr. — Arthur Young, Charlotte</td>
</tr>
<tr>
<td>C. Kenneth Spruill — McGladrey Hendrickson &amp; Pullen, New Bern</td>
</tr>
<tr>
<td>J. Elwood Walker — Price Waterhouse, Charlotte</td>
</tr>
<tr>
<td>Jodie D. Woolard, Jr. — Shackelford, Gatewood, Woolard &amp; Prescott, Kinston</td>
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## NORTH DAKOTA

<table>
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<tr>
<th>Term Expires</th>
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<tbody>
<tr>
<td>Frederick V. Bredemeier — Eide Motors, Inc., Grand Forks</td>
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## OHIO

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<th>Term Expires</th>
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<tbody>
<tr>
<td>Ralph D. Dickson — Ralph Dickson &amp; Company, Columbus</td>
</tr>
<tr>
<td>Robert M. Garber — Ernst &amp; Whinney, Cleveland</td>
</tr>
<tr>
<td>John J. Kron — Deloitte Haskins &amp; Sells, Cincinnati</td>
</tr>
<tr>
<td>Gary John Previts — Case Western Reserve University, Cleveland</td>
</tr>
<tr>
<td>Eugene R. Wos — Arthur Young, Toledo</td>
</tr>
<tr>
<td>Roger L. Yeley — Bricker &amp; Eckler, Columbus</td>
</tr>
</tbody>
</table>

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1 Serving on Council as a Member of the Board of Directors
2 Serving on Council as Member at Large
3 Serving on Council as the State Society Representative
<table>
<thead>
<tr>
<th>State</th>
<th>Term Expires</th>
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<tbody>
<tr>
<td>OKLAHOMA</td>
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<tr>
<td>Donald L. Miller—Ephraim &amp; Miller, Oklahoma City</td>
<td>1987</td>
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<tr>
<td>Walter H. Webb—Call, Barrick, Ethridge, Webb &amp; Co., Cushing</td>
<td>1989</td>
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<td>OREGON</td>
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<tr>
<td>Allen B. Hatfield—Deloitte Haskins &amp; Sells, Portland</td>
<td>1989</td>
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<tr>
<td>Jack D. Magnuson—Own Account, Dallas</td>
<td>1987</td>
</tr>
<tr>
<td>Melvin T. Nygaard—Nygaard, Mims &amp; Hoffman, Portland</td>
<td>1988</td>
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<tr>
<td>PENNSYLVANIA</td>
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<tr>
<td>George L. Bernstein—Laventhol &amp; Horwath, Philadelphia (Vice President)</td>
<td>1987</td>
</tr>
<tr>
<td>Daniel J. Collins, Jr.—Peat Marwick, Pittsburgh</td>
<td>1987</td>
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<tr>
<td>Nicholas P. Constantakis—Arthur Andersen &amp; Co., Pittsburgh</td>
<td>1989</td>
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<tr>
<td>Lester S. Fry—Ernst &amp; Whinney, Philadelphia</td>
<td>1988</td>
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<tr>
<td>Carl D. Herbein—Herbein &amp; Sweren, Reading</td>
<td>1987</td>
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<tr>
<td>Dean M. Hottle—Bulow, Hottle &amp; Co., Somerset</td>
<td>1988</td>
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<tr>
<td>John H. Kennedy—Alco Standard Corporation, Valley Forge</td>
<td>1989</td>
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<tr>
<td>John S. Ross, Jr.—Ross, Buehler &amp; Company, Lancaster</td>
<td>1987</td>
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<tr>
<td>Ralph S. Saul—CIGNA Corporation, Philadelphia (Public Member)</td>
<td>1988</td>
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<td>PUERTO RICO</td>
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<tr>
<td>Antonio Ginorio—Price Waterhouse, San Juan</td>
<td>1989</td>
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<tr>
<td>Jorge Torres-Valles—Own Account, Hato Rey</td>
<td>1987</td>
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<tr>
<td>RHODE ISLAND</td>
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<tr>
<td>Martin I. Dittelman—Laventhol &amp; Horwath, Providence</td>
<td>1987</td>
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<tr>
<td>Karl F. Ericson—Peat Marwick, Providence</td>
<td>1987</td>
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<tr>
<td>SOUTH CAROLINA</td>
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<tr>
<td>Francis A. Humphries—Humphries &amp; Company, Charleston</td>
<td>1988</td>
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<tr>
<td>Raymond S. Waters—Waters, Waters, Fields &amp; Gosnell, Spartanburg</td>
<td>1987</td>
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<tr>
<td>SOUTH DAKOTA</td>
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<tr>
<td>Don H. De Haan—Henry Scholten &amp; Company, Sioux Falls</td>
<td>1988</td>
</tr>
<tr>
<td>David G. Olson—Endorf, Lurkin, Olson &amp; Co., Mitchell</td>
<td>1987</td>
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</tbody>
</table>

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)

<table>
<thead>
<tr>
<th>State</th>
<th>Term Expires</th>
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<tbody>
<tr>
<td>TENNESSEE</td>
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<tr>
<td>Robert C. Brannon—Peat Marwick, Nashville</td>
<td>1988</td>
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<td>Truman W. Brooks—Own Account, Chattanooga</td>
<td>1987</td>
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<tr>
<td>Charles D. Royston(^3)—Dent K. Burk Associates, Kingsport</td>
<td>1987</td>
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<tr>
<td>MASON L. BACKUS—ARMSTRONG, BACKUS &amp; BAKER, SAN ANGELO</td>
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<tr>
<td>ARTHUR GREENSPAN(^3)—ARTHUR GREENSPAN AND COMPANY, BEAUMONT</td>
<td>1987</td>
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<td>J. IKE GUEST—DELOITTE HASKINS &amp; SELLS, IRVING</td>
<td>1988</td>
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<td>DAN H. HANKE—HANKE &amp; HANKE, SAN ANTONIO</td>
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<tr>
<td>PAUL W. HILLIER, JR.—PRICE WATERHOUSE, DALLAS</td>
<td>1989</td>
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<tr>
<td>CHARLES KAISER, JR.(^1)—PANNELL KERR FORSTER, HOUSTON</td>
<td>1988</td>
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<tr>
<td>BERNARD Z. LEE—SEIDMAN &amp; SEIDMAN/BDO, HOUSTON</td>
<td>Ex Officio</td>
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<tr>
<td>ULYESSE J. LEGRANGE(^1)—EXXON COMPANY, USA, HOUSTON</td>
<td>1989</td>
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<td>DON M. LYDA—(Retired), AUSTIN</td>
<td>1987</td>
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<td>ROBERT C. MANN—PRICE WATERHOUSE, FORT WORTH</td>
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<td>JIMMIE L. MASON—MASON, NICKELS &amp; WARNER, LUBBOCK</td>
<td>1987</td>
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<td>FRED J. NEMEC—FIELDS, NEMEC &amp; CO., CORPUS CHRISTI</td>
<td>1989</td>
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<td>JOHN A. POTTEET, JR.—LANGE, POTTEET &amp; CO., SAN ANTONIO</td>
<td>1989</td>
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<td>RONNIE RUDD—ARTHUR ANDERSEN &amp; CO., HOUSTON</td>
<td>1987</td>
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<td>STANLEY J. SCOTT—SOUTHERN METHODIST UNIVERSITY, DALLAS</td>
<td>Ex Officio</td>
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<tr>
<td>RALPH E. WALLINGFORD—WALLINGFORD FLAVIN FOX &amp; CO., P.C., HOUSTON</td>
<td>1988</td>
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<tr>
<td>UTAH</td>
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<tr>
<td>F. DUANE BLACKLEY—PEAT MARWICK, SALT LAKE CITY</td>
<td>1989</td>
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<tr>
<td>W. VAL OVESON(^2)—LIEUTENANT GOVERNOR, STATE OF UTAH, SALT LAKE CITY</td>
<td>1989</td>
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<tr>
<td>K. FRED SKOUSSEN(^2)—BRIGHAM YOUNG UNIVERSITY, PROVO</td>
<td>1987</td>
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<tr>
<td>LYNNE COOK WILHELMSEN(^3)—PEAT MARWICK, SALT LAKE CITY</td>
<td>1987</td>
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<tr>
<td>VERMONT</td>
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<tr>
<td>WILLIAM J. FISK—KMG MAIN HURDMAN, BENNINGTON</td>
<td>1988</td>
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<tr>
<td>JOHN V. P. MEYER(^3)—JOSEPH PIECIAK &amp; CO., BRATTLEBORO</td>
<td>1987</td>
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<td>VIRGINIA</td>
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<td>JULIAN D. BERLIN, JR.—YOUNT, HYDE &amp; BARBOUR, WINCHESTER</td>
<td>1987</td>
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<tr>
<td>SAMUEL A. DERIEUX—DERIEUX, BAKER, THOMPSON &amp; WHITT, RICHMOND</td>
<td>Ex Officio</td>
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<tr>
<td>STEPHEN D. HOLTON(^2)—MARTIN, DOLAN &amp; HOLTON, LTD., RICHMOND</td>
<td>1988</td>
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</table>

\(^1\)Serving on Council as a Member of the Board of Directors
\(^2\)Serving on Council as Member at Large
\(^3\)Serving on Council as the State Society Representative
<table>
<thead>
<tr>
<th>State</th>
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<tr>
<td>Embree W. Potts, Jr. — Retired, Abingdon</td>
<td>1989</td>
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<td>VIRGIN ISLANDS</td>
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<td>John R. Gallagher³ — Brammer, Chasen &amp; O’Connell, St. Thomas</td>
<td>1987</td>
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<td>Pablo O’Neill — Brammer, Chasen &amp; O’Connell, Christiansted, St. Croix</td>
<td>1988</td>
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<td>WASHINGTON</td>
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<tr>
<td>Robert L. Bunting¹ — Moss Adams, Seattle (Vice President)</td>
<td>1987</td>
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<tr>
<td>John F. Clearman — N. C. Machinery Company, Seattle</td>
<td>1987</td>
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<tr>
<td>Robert L. Gerth³ — Touche Ross &amp; Co., Seattle</td>
<td>1987</td>
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<td>Thomas H. Richardson — LeMaster &amp; Daniels, Spokane</td>
<td>1988</td>
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<td>WEST VIRGINIA</td>
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<td>Brenda T. Acken² — South Atlantic Coal Company, Inc., Bluefield</td>
<td>1989</td>
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<tr>
<td>WISCONSIN</td>
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<tr>
<td>Audrey J. Kleinschmidt — Smith &amp; Gesteland, Madison</td>
<td>1989</td>
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<tr>
<td>Duane W. Kuehl — Kuehl &amp; Company, Menomonee Falls</td>
<td>1988</td>
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<td>WYOMING</td>
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<tr>
<td>Edward T. Hager³ — Own Account, Casper</td>
<td>1987</td>
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<tr>
<td>(One vacancy)</td>
<td>1988</td>
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</tbody>
</table>

¹Serving on Council as a Member of the Board of Directors
²Serving on Council as Member at Large
³Serving on Council as the State Society Representative
Alphabetical Listing of Members of Boards, Executive Committees, Committees, Special Committees, Subcommittees, and Affiliated Entities
ACCOUNTANTS' LEGAL LIABILITY SPECIAL COMMITTEE

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

Ray J. Groves, Chairman... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 888-9100)
John D. Abernathy III... Seidman & Seidman/BDO, 15 Columbus Circle, New York, NY 10023 (212 765-7500)
Harris J. Amhowitz*... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2500)
Paul V. Breazeale... Breazeale, Saunders & O'Neil, Ltd., P. O. Box 80, Jackson, MS 39205 (601 969-7440)
Robert B. Geis... Geis, Buhrdorf & Co., 2630 South Tower, Dominion Plaza Bldg., 600 17 St., Denver, CO 80202 (303 534-1322)
Robert L. Israeloff... Israeloff, Trattner & Co., 11 Sunrise Plaza, Valley Stream, NY 11582 (516 872-3300)
Robert Mednick... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 581-0069)
Jay L. Rothberg*... Society of Louisiana CPAs, 2450 Severn Ave., Ste. 210, Metairie, LA 70001 (504 835-1040)
Gilbert Simonetti, Jr.*... Price Waterhouse, 1801 K St., NW, Washington, DC 20006 (202 296-0800)
John A. Thompson... KMG Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5785)

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

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)
Andrew H. Barnett... San Diego State University, School of Accountancy, San Diego, CA 92182 (619 265-6347)
Kenneth W. Huffman... Phibbs, Burkholder, Geisert & Huffman, 558 South Main St., Harrisonburg, VA 22801 (703 434-5975)

*Consultant
ACCOUNTING AND REVIEW SERVICES COMMITTEE (CONT'D)

Dennis R. Kroner... Kroner, Bretl, Roth & Company, Ltd., 208 South LaSalle St., Ste. 510, Chicago, IL 60604 (312 346-8700)
Wanda L. Lorenz... Lane, Gorman, Trubitt & Company, 2301 North Akard St., Ste. 200, Dallas, TX 75201 (214 871-7500)
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 O. 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)
Mary E. Burnet... Consultant, 31 Huckleberry Hill, Fort Mitchell, KY 41017 (606 341-8774)
Stephen L. Buzby... Michigan State University, College of Business, East Lansing, MI 48824 (517 355-7448)
Irwin Goldberg... Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)
William J. Morgan... Peat Marwick, 150 J.F.K. Parkway, Short Hills, NJ 07078 (201 467-9650)
Bernard W. Revisne... 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)
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, 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)
ACCOUNTING STANDARDS EXECUTIVE COMMITTEE (CONT'D)

John R. Deming... KMG Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5798)
David W. Dusendschon... Kimberly-Clark Corporation, DFW Airport Station, P. O. Box 619100, Dallas, TX 75261 (214 830-1473)
Wayne A. Kolins... Seidman & Seidman/BDO, 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)
Alan A. McDonald... Own Account, 985 Moraga Rd., Ste. 205, Lafayette, CA 94549 (415 283-7121)
Edward J. McGowen... Pannell Kerr Forster, 420 Lexington Ave., Ste. 2400, New York, NY 10170 (212 867-8000)
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)
D. Gerald Searfoss... Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)
Norman N. Strauss... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 888-9100)
Glenn A. Van Noord... Kregel, Raterink, Kingma & Co., 400 Parke-Century Bldg., 168 Louis Campau Promenade NW, Grand Rapids, MI 49503 (616 459-6133)

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

INTERNATIONAL TECHNICAL STANDARDS SUBCOMMITTEE

OBJECTIVE: To maintain liaison with bodies in the U. S. having authority over financial accounting and financial reporting matters on studies and pronouncements by international committees and to encourage appropriate standard-setting bodies in the U. S. to embrace such pronouncements, to keep up-to-date on developments within the European economic community, and to monitor activities of international agencies on accounting matters, coordinating such liaison activities with those of other Institute committees.

Melvin Penner, Chairman... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-1945)
John F. Chironna*... IBM Europe, SA, Tour Pascal, Paris – La DeFense, FRANCE
Timothy J. Doherty... Mazars & Co., 1270 Avenue of the Americas, Ste. 508, New York, NY 10020 (212 664-0459)
John F. Green... Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-6694)

*Consultant
INTERNATIONAL TECHNICAL STANDARDS SUBCOMMITTEE (CONT’D)

William P. Hauworth II... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
James C. Meehan... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2285)
Gerhard G. Mueller... University of Washington, 262 MacKenzie Hall, DJ-10, Seattle, WA 98195 (206 543-4368)
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., 801 Nicollet Mall, Ste. 1200, Minneapolis, MN 55402 (612 332-1111)
Lorence L. Bravenec... Texas A&M University, College of Business Administration, Department of Accounting, College Station, TX 77843 (713 845-4384)
Gail N. Brown... (Touche Ross & Co., San Francisco), 67 Larkstone Court, Danville, CA 94526 (415 838-7386)
Robert L. Burton... LeMaster & Daniels, 920 West Ivy, Moses Lake, WA 98837 (509 765-1281)
Virgil S. Chandler... Grant Thornton, 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)
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)
STAFF AIDE:
Peg C. Fagan – Practice Fellow, Auditing Standards (212 575-6399)

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

Joseph P. Germain, Jr., President... Farrar, Germain and Company, 3950 Main St., Bridgeport, CT 06606 (203 371-6667)
Gerald A. Polansky, Secretary-Treasurer... Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4100)
Robert J. Baker... Myers, Baker, Rife and Denham, 112 North Webb, P. O. Box 629, Webb City, MO 64870 (417 673-2433)
James D. Beaton... Peat Marwick, 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)
C. Kenneth Spruill... McGladrey Hendrickson & Pullen, P. O. Box 5297, New Bern, NC 28560 (919 637-5154)

STAFF AIDE:
Steven L. Gutmore – Director, Member Programs (212 575-3659)

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.

Norman C. Batchelder, Chairman... New Hampshire Society of CPAs, 530 Chestnut St., Manchester, NH 03104 (603 622-1999)
Joseph B. Dresselhaus... Retired, 3811 South 40, Lincoln, NE 68506 (402 488-5273)
Robert B. Geis... Geis, Buhrdorf & Co., 2630 South Tower, Dominion Plaza Bldg., 600 17 St., Denver, CO 80202 (303 534-1322)
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.... Spann and Associates, 115 East Fifth Ave., Ste. 300, P. O. Box 5470, Pine Bluff, AR 71611 (501 535-2727)
Walter R. Stock... Stock, Poff & Company, P. O. Box 741685, Dallas, TX 75374 (214 690-6023)
Larry W. Trimble... Own Account, 5112 East 97 St., Tulsa, OK 74137 (918 299-6955)
James D. Winemiller... Blue & Co., 9100 Keystone Crossing, Ste. 500, P. O. Box 80069, Indianapolis, IN 46280-0069 (317 848-8920)

STAFF AIDE:
William C. Tamulinas – Director, General Counsel Administration (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... Rutgers State University of New Jersey, Graduate School of Management, 92 New St., Newark, NJ 07102 (201 648-5227)
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., P. O. Box 2020, Bloomfield Hills, MI 48303 (313 258-5200)
J. Stephen Kennedy*... Deloitte Haskins & Sells, 200 East Randolph Dr., Chicago, IL 60601 (312 856-8254)

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

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)
Barry Barber... Grant Thornton, 605 Third Ave., New York, NY 10016 (212 599-0100)
John F. Barna... Peat Marwick, 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)
James L. Brown... Crowe Chizek & Company, 330 East Jefferson Blvd., P. O. Box 7, South Bend, IN 46601 (219 232-3992)
Patrick S. Callahan... Frederick B. Hill and Company, 1630 United Virginia Bank Bldg., Norfolk, VA 23510 (804 662-2504)
James Clancy... Price Waterhouse, 30 South 17 St., Philadelphia, PA 19103 (215 665-9500)
John C. Compton... Cherry, Bekaert & Holland, 2550 Charlotte Plaza, Charlotte, NC 28244 (704 377-3741)
Phillip W. Crawford... Berry, Dunn, McNeil & Parker, 477 Congress St., Portland, ME 04101 (207 775-2387)
Donald B. Dodson... Gary, Stosch, Walls & Company, 700 East Main Bldg., Ste. 1700, Richmond, VA 23219 (804 649-0351)
John E. Ellingsen... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0710)
Barbara Hutson Gonzales... McElroy Quirk & Co., 800 Kirby St., P. O. Box 3069, Lake Charles, LA 70602 (318 433-1063)

*Consultant
AUDITING STANDARDS BOARD (CONT'D)

Samuel P. Gunther... Own Account, 305 Madison Ave., Ste. 948, New York, NY 10165 (212 986-6338)
Richard D. Johnson... Iowa Auditor of State, State Capitol, Des Moines, IA 50319 (515 281-5835)
Conrad A. Kappel... Blum Shapiro & Company, P. C., 29 North Main St., P. O. Box 7-6, West Hartford, CT 06107 (203 521-7600)
James K. Loebbeke... University of Utah, College of Business, Salt Lake City, UT 84112 (801 581-7616)
Harold L. Monk, Jr.... Davis, Monk, Farnsworth & Company, P. O. Box 13494, Gainesville, FL 32604 (904 372-6300)
Donald L. Neebes... Ernst & Whinney, 1225 Connecticut Ave., NW, Washington, DC 20036 (202 862-6316)
Robert S. Roussey... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
Robert H. Temkin... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-1947)
Ernest L. TenEyck... Laventhol & Horwath, 1845 Walnut St., Philadelphia, PA 19103 (215 299-1600)

STAFF AIDES:
Dan M. Guy – Vice President, Auditing (212 575-6377)
Camryn O. Carleton – Technical Manager, Auditing Standards (212 575-5404)

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.

Jack M. Elston, Chairman... Crowe, Chizek and Company, 330 East Jefferson, P. O. Box 7, South Bend, IN 46624 (219 232-3992)
Samuel H. Bahn... Samuel H. Bahn & Associates, 157 West 73 St., 5th Fl., New York, NY 10023 (212 580-4941)
Richard M. Barnes... Lone Star Industries, Inc., One Greenwich Plaza, Greenwich, CT 06830 (203 661-3100)
Kathleen M. Broderick... Coca-Cola Bottling Corporation of Cincinnati, 5100 Duck Creek, Cincinnati, OH 45227 (513 527-6625)
Karen L. Cooper... U. S. Customs Service, 8819 Gramercy Ln., Laurel, MD 20708 (202 566-8592)
Kent T. Fields*... Auburn University, School of Accountancy, Auburn, AL 36849 (205 826-4008)
John C. Gazlay... Fireman’s Fund Insurance Companies, 1600 Los Gamos Rd., San Rafael, CA 94911 (415 492-6202)
John A. Kuyers... Ernst & Whinney, 2001 Ross Ave., Ste. 2800, Dallas, TX 75201 (214 979-1700)
Karen M. Lee... KMG Main Hurdman, 4200 M Corp Plaza, Houston, TX 77002 (713 654-9100)
Lawrence R. Lentini... Pannel Kerr Forster, 1900 Market St., Philadelphia, PA 19103 (215 563-5300)

*Consultant
COMPUTER AUDITING SUBCOMMITTEE (CONT'D)

Robert R. Moeller... Grant Thornton, Prudential Plaza, Ste. 600, Chicago, IL 60601 (312 856-0001)
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)
Ronald A. Safran... Peat Marwick, 560 Lexington Ave., 17th Fl., New York, NY 10022 (212 872-6662)
Donald A. Walker, Jr.... Hilton, Walker, Books, 395 Elliot St., Newton, MA 02164 (617 964-1152)
STAFF AIDE:
Anthony Dalessio – Technical Manager, Auditing Standards (212 575-7070)

AWARDS COMMITTEE

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

Rholan E. Larson, Chairman... Larson, Allen, Weishair & Co., 1200 Shelard Tower, 600 South County Rd. 18, Minneapolis, MN 55426 (612 546-2211)
James Don Edwards... University of Georgia, School of Accounting, Athens, GA 30602 (404 542-1616)
John L. Fox... Bessemer Securities Corporation, 630 Fifth Ave., New York, NY 10111 (212 708-9102)
Glenn Ingram, Jr.... Glenn Ingram & Company, 150 North Wacker Dr., Chicago, IL 60606 (312 368-0220)
Kenneth H. Lever... Laventhol & Horwath, 3699 Wilshire Blvd., Ste. 700, Los Angeles, CA 90010 (213 381-5393)
Jake L. Netterville... Postlethwaite & Netterville, 8550 United Plaza Blvd., Ste. 1001, Baton Rouge, LA 70809 (504 922-4600)
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.

William J. Dolan, Jr., Chairman... Arthur Andersen & Co., 33 West Monroe, Chicago, IL 60603 (312 580-0033)
Martin F. Baumann... Price Waterhouse, 153 East 53 St., New York, NY 10022 (212 371-2000)
Clark Bernard... Coopers & Lybrand, One Post Office Square, Boston, MA 02109 (617 574-5192)

*Consultant
BANKING COMMITTEE (CONT’D)

Philip M. Comerford... State National Bank of Maryland, 7220 Wisconsin Ave.,
Bethesda, MD 20814 (301 961-5200)
Kenneth F. Cooper... Touche Ross & Co., One World Trade Center, New York,
NY 10048 (212 839-6653)
Don H. Jackson... Arthur Young, 2121 San Jacinto St., Ste. 600, P. O. Box 599,
Dallas, TX 75221 (214 969-8681)
Terence O. Martin... Chemical Bank, 380 Madison Ave., 10th Fl., New York,
NY 10017 (212 309-4473)
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., Accounting Policies Division,
33 Maiden Ln., 21st Fl., New York, NY 10081 (212 968-3760)
Dennis L. O’Connor... Deloitte Haskins & Sells, 1400 Lincoln Plaza, LB #4, Dallas,
TX 75201 (214 954-4560)
William P. O’Halloran... SunTrust Banks, Inc., P. O. Box 4418, Atlanta, GA
30302 (404 588-8776)
Paul E. Reali... Clifton, Gunderson & Co., 900 Commercial National Bank, Peoria,
IL 61602 (309 671-4500)
Larry H. Roles... Wells Fargo Bank, N.A., 525 Market St., San Francisco, CA
94163 (415 396-3325)
Stéven J. Schenck... Indiana National Bank, One Indiana Square, Indianapolis,
IN 46266 (317 266-5639)
Bruce E. Seagrist... KMG Main Hurdman, 225 Market St., Ste. 300, P. O. Box
1190, Harrisburg, PA 17108 (717 238-7131)
John T. Shanahan, Jr.... Peat Marwick, 345 Park Ave., New York, NY 10154
(212 872-5708)
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)
Thomas W. Taylor... Ernst & Whinney, 2000 National City Center, Cleveland,
OH 44114 (216 861-5000)
STAFF AIDE:
Joseph F. Moraglio – Director, 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.
BOARD OF EXAMINERS (CONT'D)

Perren A. Cherry, Chairman... Roberts, Cherry and Company, P. O. Box 4278, Shreveport, LA 71134 (318 222-2222)
Richard E. Flaherty... Arizona State University, Department of Accounting, Tempe, AZ 85287 (602 965-7197)
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)
J. Arthur Leer... University of Wisconsin-Milwaukee, W254 S8760 Hi-Lo Dr., Mukwonago, WI 53149 (414 662-2534)
Willard Douglas Logan... Own Account, P. O. Box 549, Athens, AL 35611 (205 232-2713)
Carmen R. Milano... Own Account, 8101 Courte Dr., Apt. 211, Niles, IL 60648 (312 967-6746)
John K. Simmons... University of Florida, School of Accounting, Gainesville, FL 32611 (904 392-0155)
Dennis G. Thompson... Grant Thornton, P. O. Box 30, Reno, NV 89504 (702 786-1520)
STAFF AIDES:
James D. Blum – Director, Examinations (212 575-6495)
Steven Rubin – 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.

Dennis G. Thompson, Chairman... Grant Thornton, P. O. Box 30, Reno, NV 89504 (702 786-1520)
Virginia G. Hill... Own Account, 10103 Fondren, Ste. 300, Houston, TX 77096 (713 776-8685)
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)
George A. Lewis... Broussard, Poche', Lewis & Breaux, 4112 West Congress St., Lafayette, LA 70506 (318 988-4900)
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)
Jay M. Smith, Jr.... Brigham Young University, 532 Tanner Bldg., Provo, UT 84602 (801 378-2381)
George T. Strassburger... Carter, Hamilton, Dieterman & Co., 200 College Park Plaza, 180 North Division, Grand Rapids, MI 49503 (616 774-8221)
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.

Willard Douglas Logan, Chairman... Own Account, P. O. Box 549, Athens, AL 35611 (205 232-2713)
Richard E. Flaherty... Arizona State University, Department of Accounting, Tempe, AZ 85287 (602 965-7197)
Richard W. Metcalf... University of Nebraska-Lincoln, Lincoln, NE 68588-0400 (402 472-3380)
Russell J. Petersen... University of Iowa, 528 Phillips Hall, Iowa City, IA 52242 (319 353-5936)

STAFF AIDES:
James D. Blum – Director, Examinations (212 575-6495)
Steven Rubin – 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.

G. William Glezen, Chairman... University of Arkansas, College of Business, Department of Accounting, Fayetteville, AR 72701 (501 575-4051)
James E. Brown... Baird, Kurtz & Dobson, First National Bldg., Joplin, MO 64801 (417 624-1065)
Sabino Olivas III... Olivas & Company, Ltd., P. O. Box 25683, Albuquerque, NM 87125 (505 842-9991)
Carl S. Warren... University of Georgia, School of Accounting, Athens, GA 30602 (404 542-1616)

STAFF AIDES:
Steven Rubin – 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)
Joseph G. Aronson*... Own Account, 743 Northfield Ave., West Orange, NJ 07052 (201 736-4442)
George R. Kamperschroer... Boardman, Suhr, Curry & Field, 1 South Pinckney St., P. O. Box 927, Madison, WI 53701 (608 257-9521)
Carmen R. Milano... Own Account, 8101 Courte Dr., Apt. 211, Niles, IL 60648 (312 967-6746)

*Consultant
BUSINESS LAW SUBCOMMITTEE (CONT'D)

Charles A. Werner... Loyola University, 820 North Michigan, Chicago, IL 60611 (312 670-2784)

STAFF AIDES:
Steven Rubin – 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.

John K. Simmons, Chairman... University of Florida, School of Accounting, Gainesville, FL 32611 (904 392-0155)
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)
Dennis G. Thompson... Grant Thornton, P. O. Box 30, Reno, NV 89504 (702 786-1520)

STAFF AIDES:
James D. Blum – Director, Examinations (212 575-6495)
Bruce H. Biskin – Psychometrician, Examinations (212 575-7654)

CENTENNIAL MEMBERS MEETING HOSPITALITY COMMITTEE

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

Stuart Kessler, Chairman... Goldstein, Golub, Kessler & Company, P.C., 245 Park Ave., New York, NY 10167 (212 661-3300)
David A. Berenson, Vice Chairman... Ernst & Whinney, 1225 Connecticut Ave., NW, Washington, DC 20036 (202 862-7521)

STAFF AIDE:
Marilyn J. Stoddard – Manager, Meetings and Travel (212 575-5495)

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)
CENTENNIAL INTERNATIONAL LIAISON COMMITTEE

OBJECTIVE: To provide advice primarily on programs and activities for international guests at the 1987 annual meeting.

Robert L. May, Chairman... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4000)
James L. McGregor... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0500)
Robert N. Sempier... International Federation of Accountants, 540 Madison Ave., New York, NY 10022 (212 486-2446)

STAFF AIDE:
James F. Flynn – Director, State Society Relations (212 575-3882)

CENTENNIAL LIAISON WITH STATE SOCIETIES AND OTHER PROFESSIONAL GROUPS COMMITTEE

OBJECTIVE: To advise on how CPA state societies and other professional groups can be actively involved in the AICPA Centennial Celebration.

Rhola E. Larson, Chairman... Larson, Allen, Weishair & Co., 1200 Shelard Tower, 600 South County Rd. 18, Minneapolis, MN 55426 (612 546-2211)
George D. Anderson... Anderson ZurMuehle & Co., Sixth & Last Chance Gulch, Power Block Bldg., P. O. Box 1147, Helena, MT 59624 (406 442-3540)
Thomas M. Berry, Jr.*... Virginia Society of CPAs, P. O. Box 31635, Richmond, VA 23294 (804 270-5344)
Robert A. Bogan, Jr.*... Michigan Association of CPAs, 28116 Orchard Lake Dr., P. O. Box 9054, Farmington Hills, MI 48018 (313 855-2288)

*Consultant
CENTENNIAL LIAISON WITH STATE SOCIETIES AND OTHER PROFESSIONAL GROUPS COMMITTEE (CONT'D)

Theodore J. Flynn*... Massachusetts Society of CPAs, Three Center Plaza, Boston, MA 02108 (617 227-0196)
Thomas W. Rimerman... Frank, Rimerman & Co., 770 Welch Rd., Palo Alto, CA 94304 (415 328-3103)
Gordon H. Scheer*... Colorado Society of CPAs, 7720 East Belleview Ave., Englewood, CO 80111 (303 773-2877)
STAFF AIDES:
James F. Flynn – Director, State Society Relations (212 575-3882)
Helene A. Kennedy – Manager, Public Relations (212 575-3880)

CENTENNIAL MEMBERS IN EDUCATION COMMITTEE

OBJECTIVE: To advise on how the AICPA Centennial Celebration can best serve and represent the interests of this important segment of the Institute's membership.

James Don Edwards, Chairman... University of Georgia, School of Accounting, Athens, GA 30602 (404 542-1616)
Sidney Davidson... University of Chicago, Graduate School of Business, 1101 East 58 St., Chicago, IL 60637 (312 962-7136)
Gary John Previts... Case Western University, Weatherhead School of Management, Cleveland, OH 44106 (216 368-2074)
Doyle Z. Williams... University of Southern California, School of Accounting-MC1421, Los Angeles, CA 90089 (213 743-2100)
STAFF AIDE:
James F. Flynn – Director, State Society Relations (212 575-3882)

CENTENNIAL MEMBERS IN GOVERNMENT COMMITTEE

OBJECTIVE: To advise on how the AICPA Centennial Celebration can best serve and represent the interests of this important segment of the Institute's membership.

Charles A. Bowsher, Chairman... U. S. General Accounting Office, 441 G St., NW, Washington, DC 20548 (202 275-5481)
Theodore C. Barreaux*... American Institute of CPAs, 1620 Eye St., NW, Washington, DC 20006 (202 872-8190)
Roscoe L. Egger, Jr.... United States Internal Revenue Service, Washington, DC 20224 (202 566-4115)
Edward J. Mazur... Commonwealth of Virginia, P. O. Box 6-N, Richmond, VA 23215 (804 225-2109)
W. Val Oveson... Lieutenant Governor, State of Utah, 203 State Capitol Bldg., Salt Lake City, UT 84114 (801 533-5113)
Anthony Piccirilli... Office of the Auditor General, 87 Park St., Providence, RI 02908 (401 277-2435)

*Consultant
CENTENNIAL MEMBERS IN GOVERNMENT COMMITTEE (CONT'D)

A. Clarence Sampson... Securities and Exchange Commission, 450 Fifth St., NW, Washington, DC 20202 (202 272-2050)
James B. Thomas, Jr.... (U. S. Department of Education), 8340 Greensboro Dr., Unit 601, McLean, VA 22102 (202 453-4039)

STAFF AIDE:
James F. Flynn – Director, State Society Relations (212 575-3882)

CENTENNIAL MEMBERS MEETING COMMITTEE

OBJECTIVE: To plan and organize the AICPA Centennial annual meeting.

Bernard Z. Lee, Chairman... Seidman & Seidman/BDO, 500 Citicorp Center, 1200 Smith St., Houston, TX 77002 (713 659-6551)
Michael L. Borsuk... Coopers & Lybrand, Corporate Center II, 225 Broad Hollow Rd., Melville, NY 11747 (516 420-9200)
John C. Burton... Columbia University, Graduate School of Business, 101 Uris Hall, New York, NY 10027 (212 280-3401)
Robert L. Gray*... New York State Society of CPAs, 600 Third Ave., New York, NY 10016 (212 661-2020)
Robert L. Israeloff... Israeloff, Trattner & Co., 11 Sunrise Plaza, Valley Stream, NY 11582 (516 872-3300)
Joel R. Kamil... Own Account, 14216 Reelfoot Lake Dr., Chesterfield, MO 63017 (314 469-1184)
Bert N. Mitchell... Mitchell, Titus & Co., Two Park Ave., New York, NY 10016 (212 686-4777)
Gary M. Scopes*... Texas Society of CPAs, 1111 West Mockingbird Ln., Ste. 201, Dallas, TX 75247 (214 630-8900)
Robert S. Siskin... Coopers & Lybrand, 280 Trumbull St., Hartford, CT 06103 (203 722-1902)
Sandra A. Suran... Peat Marwick, 4800 SW Griffith Dr., Ste. 301, Beaverton, OR 97005 (503 641-7031)

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

CENTENNIAL PUBLIC RELATIONS COMMITTEE

OBJECTIVE: To decide on public relations activities that will be most effective and meaningful for Institute members during the yearlong AICPA Centennial Celebration.

Samuel A. Derieux, Chairman... Derieux, Baker, Thompson & Whitt, Ross Bldg., P. O. Box 1993, Richmond, VA 23216 (804 643-2875)
Barry B. Findley... Findley and Jenkins, 3424 Old Cantrell Rd., Ste. 100, Little Rock, AR 72202 (501 664-8525)
Morris I. Hollander... Kaufman, Rossin & Co., 2699 South Bayshore Dr., Miami, FL 33133 (305 858-5600)

*Consultant
CENTENNIAL PUBLIC RELATIONS COMMITTEE (CONT'D)

L. Martin Miller... Cogen, Sklar, Levick & Co., 225 City Line Ave., P. O. Box 4656, Philadelphia, PA 19127 (215 668-9700)
J. Clarke Price*... Ohio Society of CPAs, 535 Metro Place South, P. O. Box 306, Dublin, OH 43017 (614 764-2727)
A. Marvin Strait... Strait, Kushinsky & Company, 102 South Tejon, Ste. 600, Colorado Springs, CO 80903 (303 471-4290)
Donald P. Zima... Mechalf, Zima & Company, 1700 Peachtree Summit, 401 West Peachtree St., Atlanta, GA 30308 (404 266-9180)
STAFF AIDE:
Helene A. Kennedy – Manager, Public Relations (212 575-3880)

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.

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., 200 Vesey St., WFC, 10th Fl., New York, NY 10285 (212 640-6314)
G. Victor Johnson... Checkers, Simon & Rosner, 1 South Wacker Dr., Ste. 2400, Chicago, IL 60606 (312 917-0630)
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, MN 55422 (612 546-4404)
James W. Laures... Arthur Andersen & Co., 33 West Monroe St., Chicago, IL 60603 (312 580-0033)
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., 1723 Cloverfield Blvd., Santa Monica, CA 90404 (213 828-9798)
Charles H. Smith... University of Illinois, 270 Commerce Bldg. West, Rm. 270, 1206 South 6 St., Champaign, IL 61820 (217 333-4535)
Barry N. Winograd... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2352)
STAFF AIDE:
Patrick M. Finnegan – Technical Manager, Accounting Standards (212 575-7073)

*Consultant
CONTINUING PROFESSIONAL EDUCATION EXECUTIVE COMMITTEE

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

Irvin F. Diamond, Chairman... Rogoff, Diamond & Walker, P. O. Box 25707, Albuquerque, NM 87125 (505 242-5271)
Larry D. Braga... LeForgee, Rogers & Evans, Chartered, P. O. Box 1292, Twin Falls, ID 83301 (208 733-4730)
Converse A. Chellis III... Chellis, Mitchum and Company, P. O. Box 927, Summerville, SC 29484 (803 873-8850)
Diane S. Conant... Conant & Company, P. C., 801 South Rancho Dr., Ste. E6, Las Vegas, NV 89106 (702 385-5959)
David A. Curbo... Cannon & Company, 5605 Murray Rd., Memphis, TN 38119 (901 761-1710)
John S. Purtill... Own Account, 408 Highland Ave., Cheshire, CT 06410 (203 272-2844)
Robert J. Ranweiler... Biebl, Ranweiler, Larson & Company, Chartered, 108 North Minnesota St., New Ulm, MN 56073 (507 359-2014)
Thomas J. Roberts... Fitts, Roberts & Co., Inc., P. C., 6437 High Star, Houston, TX 77074 (713 774-9761)
Robert M. Rosen... Ernst & Whinney, 1225 Connecticut Ave., NW, Washington, DC 20036 (202 862-6250)
John S. Ross, Jr.... Ross Buehler & Company, Fulton Bank Bldg., One Penn Square, Lancaster, PA 17602 (717 393-2700)
Aurora M. Rubin... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0769)
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., 110 Grace St., P. O. Box 661, Wilmington, NC 28402 (919 761-9671)

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 AICPA and state societies. To act as a communication link between the CPE Division and state society leadership.

Gary L. Fish, Chairman... Illinois State University, Department of Accounting, Normal, IL 61761 (309 438-5259)
Joann Benzer*... Illinois CPA Society, 135 South LaSalle St., Ste. 400, Chicago, IL 60603 (312 346-7957)

*Consultant
CPE MARKETING AND DISTRIBUTION SUBCOMMITTEE (CONT'D)

Donald E. Breimeier*... Missouri Society of CPAs, Woodlands Plaza I, Ste. 200, 11720 Borman Dr., P. O. Box 28325, St. Louis, MO 63146 (314 997-7966)
Joseph T. Cote... California CPA Foundation for Education and Research, 1000 Welch Rd., Palo Alto, CA 94304 (415 321-9545)
Theodore J. Flynn*... Massachusetts Society of CPAs, Three Center Plaza, Boston, MA 02108 (617 227-0196)
Douglas E. Hull... Hull, Fothergill & Company, P.C., 143 Barre St., Montpelier, VT 05602 (802 223-3658)
Linda B. Linscott... J. C. Penney Co., Inc., 715 Peachtree St., Atlanta, GA 30308 (404 897-5448)
Patricia Peterson*... Colorado Society of CPAs, 7720 East Belleview Ave., Ste. 46B, Englewood, CO 80111 (303 773-2877)
Brian M. Tinker... Own Account, 3340 Arctic Blvd., Anchorage, AK 99503 (907 561-4949)
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, 3396 Lakeside Court, Reno, NV 89509 (702 826-6800)
Karen L. Verrico*... New York State Society of CPAs, 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 (212 819-4816)
Hugo J. Bartell... Coopers & Lybrand, 80 Park Plaza, Newark, NJ 07102 (201 621-5719)
B. Gary Dando... Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)
Michael Gaines... Oppenheim, Appel, Dixon & Co., 101 Park Ave., New York, NY 10017 (212 661-4200)
Neil J. Miotto... Peat Marwick, 810 7 Ave., New York, NY 10019 (212 603-3840)
George A. Rabito... Seidman & Seidman/BDO, 15 Columbus Circle, New York, NY 10023 (212 765-7500)
Michael R. Ross*... McGladrey Hendrickson & Pullen, 525 17 St., Rock Island, IL 61201 (309 794-1144)
Aurora M. Rubin... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0769)
Kenneth E. Shipley, Jr.*... Laventhal & Horwath, 1845 Walnut St., Philadelphia, PA 19103 (215 299-1600)
H. Carl Sturcke... KMG Main Hurdman, 7 Becker Farm Rd., Roseland, NJ 07068 (201 994-1141)

*Consultant
EDUCATIONAL MATERIALS EXCHANGE SUBCOMMITTEE (CONT'D)

Milton F. Usry... The University of West Florida, Dept. of Finance and Accounting, Pensacola, FL 32514 (904 474-2916)
Karen L. Verrico*... New York State Society of CPA's, 600 Third Ave., New York, NY 10016 (212 661-2020)
Ira R. Weiss... Pannell Kerr Forster, 262 North Belt East, Ste. 300, Houston, TX 77060 (713 999-5134)
STAFF AIDE:
Lochlann B. Dey – Director, CPE Program Development Administration (212 575-6233)

NATIONAL CURRICULUM SUBCOMMITTEE

OBJECTIVE: To review comments and to revise the Curriculum in the light of suggestions received from different segments of AICPA membership.

Stanley Person, Chairman... Person & Company, 300 Madison Ave., New York, NY 10017 (212 286-1111)
Virginia L. Baeten... Community Service Center, 1673 Dousman St., P. O. Box 10766, Green Bay, WI 54307 (414 494-8791)
Joseph T. Cote... California CPA Foundation for Education and Research, 1000 Welch Rd., Palo Alto, CA 94304 (415 321-9545)
Margaret A. Loscalzo... Loscalzo Associates, P.C., 130 Monmouth St., Red Bank, NJ 07701
Suzanne P. McGrath... Black & Company, Inc., 1 SW Columbia, Portland, OR 97258 (503 248-9600)
Ernest J. Pavlock... Virginia Polytechnic Institute & State University, Northern Va. Graduate Center, 2990 Telestar Ct., Falls Church, VA 22042 (703 698-6067)
Gordon H. Scheer*... Colorado Society of CPAs, 7720 East Belleview Ave., Englewood, CO 80111 (303 773-2877)
James G. Sprinkel... Morris & Sprinkel, 721 North Main St., Harrisonburg, VA 22801 (703 434-1706)
Linda J. Steinkraus... Cullum, Keen & McIlroy, 440 Plaza West Bldg., Little Rock, AR 72205 (501 664-4233)
Judith R. Trepeck... Grey & Trepeck, P.C., 30700 Telegraph Rd., Ste. 2675, Birmingham, MI 48010 (313 645-2200)
John D. Wright... Burt, Wright & Co., 4001 Indian School Rd., NE, Ste. 214, Albuquerque, NM 87110 (505 265-6604)
STAFF AIDE:
Lorrin Phillipson – Curriculum Coordinator, CPE Marketing Services (212 575-5402)

*Consultant
CREDIT UNIONS COMMITTEE

OBJECTIVE: To sponsor an annual conference on credit unions and to prepare letters of comment on accounting and auditing pronouncements and proposals of the National Credit Unions Administration.

Theodore E. Hart, Chairman... Clifton, Gunderson & Co., 4801 West Peterson, Ste. 200, Chicago, IL 60646 (312 539-3030)
Ronald J. Bannister... Price Waterhouse, 810 Two Bent Tree Tower, 16479 Dallas Parkway, Dallas, TX 75248 (214 733-1212)
Roger D. Brown... Grant Thornton, 36 South State St., Ste. 1900, Salt Lake City, UT 84111 (801 531-6888)
Phillip G. Hise... Mutual Guaranty Corporation, P. O. Box 21429, Chattanooga, TN 37421 (615 899-2350)
Jennifer A. Lehn... McFarland & Alton, 1800 Seafirst Financial Center, Spokane, WA 99201 (509 747-2600)
Stephen W. Lipscomb... Hereford, Lynch & Co., P. C., P. O. Box 2548, Conroe, TX 77305 (409 756-8127)
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)
Alan S. Witt... Rauch, Witt & Company, 739 Thimble Shoals Blvd., Ste. 405, Newport News, VA 23606 (804 873-1587)

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)
George E. Alvarez... Retired, 2850 Christine St., Boise, ID 83704 (208 375-2372)
Charles G. Carpenter... Miami University, Department of Accountancy, 310 Laws, Oxford, OH 45056 (513 529-6200)
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)
Harold Q. Langenderfer... University of North Carolina, School of Business Administration, 12A New Carroll Hall, Chapel Hill, NC 27514 (919 962-3219)
EDUCATION EXECUTIVE COMMITTEE (CONT'D)

Douglas R. Martin... State Education Department, Board for Public Accountancy, Rm. 3011 CEC, Albany, NY 12230 (518 474-3837)
Albert R. Mitchell... Arthur Young, 1950 Roland Clarke Place, Reston, VA 22091 (703 648-2259)
Frederick L. Neumann... University of Illinois, 1206 South Sixth St., Champaign, IL 61820 (217 333-2451)
Leonard M. Savoie... University of Notre Dame, College of Business Administration, Notre Dame, IN 46556 (219 239-7324)
Stanley J. Scott... Southern Methodist University, Department of Accounting, Edwin L. Cox School of Business, Dallas, TX 75275 (214 692-3638)
Brian S. Soiref... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 888-9100)

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 Administration, Portland, OR 97207 (503 229-3713)
Jan Steensen Crangle... South Carolina Tax Commission, P. O. Box 125, Columbia, SC 29214 (803 758-3460)
Thomas W. Farley... Arthur Young, 1950 Roland Clarke Pl., Reston, VA 22091 (703 648-2247)
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, School of Accountancy, Fogelman College of Business, Memphis, TN 38152 (901 682-9829)
Walter M. Shea... Own Account, 310 Middle Town Bldg., Ste. 205, Langhorne, PA 19047 (215 750-0530)

STAFF AIDE:
Beatrice Sanders – Manager, Relations with Educators (212 575-6434)

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.

*Consultant
RELATIONS WITH EDUCATORS AND STUDENTS SUBCOMMITTEE (CONT'D)

Charles G. Carpenter, Chairman... Miami University, Department of Accountancy, 310 Laws, Oxford, OH 45056 (513 529-6200)
Doris M. Cook... University of Arkansas, College of Business Administration, Dept. of Accounting, Rm. 204, Fayetteville, AR 72701 (501 575-6125)
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, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2000)
Patrick J. Kelly... Arthur Andersen & Co., One Market Plaza, Spear Street Tower, Ste. 3500, San Francisco, CA 94105 (415 546-8219)
J. Patrick McFarland... McFarland & Alton, P. S., 1800 Seafirst Financial Center, Spokane, WA 99201 (509 747-2600)
J. Clarke Price*... Ohio Society of CPAs, 535 Metro Place South, P. O. Box 306, Dublin, OH 43017 (614 764-2727)
Michael F. Renehan... YMCA of the USA, 101 North Wacker Dr., Chicago, IL 60606 (312 269-0513)

STAFF AIDE:
Beatrice Sanders – Manager, Relations with Educators (212 575-6434)

FEDERAL GOVERNMENT ACCOUNTING AND AUDITING COMMITTEE

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 (202 475-9507)
Jake D. Dunton... Blue & Co., 9100 Keystone Crossing, Ste. 500, P. O. Box 80069, Indianapolis, IN 46240 (317 848-8920)
Morton Egol... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4855)
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)

*Consultant
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)  
Thomas L. Maher... McGladrey Hendrickson & Pullen, 600 35 Ave., Moline, IL 
61265 (309 762-4040)  
Stanley H. Malis... Pannell Kerr Forster, 101 Pearl St., Hartford, CT 06103 (203 
525-1509)  
Claude Nixon, Jr.... Bourgeois, Bennett, Thokey & Hickey, 111 Veterans Blvd., 
Ste. 800, Metairie, LA 70005 (504 831-4949)  
Joseph J. Scudese... M. D. Oppenheim & Company, 255 Old New Brunswick 
Rd., Piscataway, NJ 08854 (201 981-0355)  
Randolph H. Waterfield, Jr.... Arthur Young, 3000 K St., NW, Washington, DC 
20007 (202 828-7216)  
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)  

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)  
Cheryl Gibson Fuller... (Baker, Fuller & White, Orange), 46 Stewart Ave., Irvington, 
NJ 07111 (201 675-5151)  
Frances Garcia... Own Account, 2500 Virginia Ave., NW, Ste. 1010 S, Washington, 
DC 20037  
William D. Smith... Morrison and Smith, P. O. Drawer 5, Tuscaloosa, AL 35402 
(205 349-4242)  
Jerome P. Solomon... Pannell Kerr Forster, 100 Summer St., Boston, MA 02110 
(617 423-1920)  
Harold I. Steinberg... Peat Marwick, 1990 K St., NW, Washington, DC 20006 
(202 223-9525)  
James B. Thomas, Jr.... (U. S. Department of Education), 8340 Greensboro Dr., 
Unit 601, McLean, VA 22102 (202 453-4039)  
Cornelius E. Tierney... Arthur Young, 3000 K St., NW, Washington, DC 20007 
(202 956-6374)  
Thomas S. Watson, Jr.... Watson, Rice & Company, 1110 Vermont Ave., NW, 
Ste. 1260, Washington, DC 20005 (202 628-0833)  

*Consultant
FEDERAL GOVERNMENT EXECUTIVE COMMITTEE (CONT'D)

Allen J. Weltmann... Coopers & Lybrand, 1800 M St., NW, Washington, DC 20036 (202 822-4222)
Richard B. Willett... Grant Thornton, 1850 M St., NW, Ste. 300, Washington, DC 20036 (202 296-7800)
Frederick D. Wolf... United States General Accounting Office, 441 G. St., NW, Rm. 6001, Washington, DC 20548 (202 275-9461)
STAFF AIDE: Joseph F. Moraglio – Director, 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.

Herbert J. Lerner, Chairman... Ernst & Whinney, 1225 Connecticut Ave., NW, Ste. 600, Washington, DC 20036 (202 862-6000)
Julian D. Berlin, Jr.... Yount, Hyde & Barbour, 50 South Cameron St., P. O. Box 2560, Winchester, VA 22601 (703 662-3417)
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)
Arthur S. Hoffman... Oppenheim, Appel, Dixon & Co., 101 Park Ave., New York, NY 10178 (212 661-4200)
Robert I. Karon... Schweitzer, Rubin, Gottlieb & Karon, 1420 Twin City Federal Tower, Minneapolis, MN 55402 (612 339-7811)
Daniel F. Kruger... Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-6664)
Bernard W. Nebenzahl... KMG Main Hurdman, Two Embarcadero Center, Ste. 2500, San Francisco, CA 94111 (415 981-7720)
Frank J. O'Connell, Jr.... Laventhol & Horwath, 1901 L St., NW, Ste. 200, Washington, DC 20036 (202 463-0700)
Charles W. Philiippi... Burt, Wright & Company, 4001 Indian School Rd., NE, Ste. 214, Albuquerque, NM 87110 (505 265-6604)
Milton Pickman... Anchin, Block & Anchin, 270 Madison Ave., New York, NY 10016 (212 679-3456)
James G. Sprinkel... Morris & Sprinkel, 721 North Main St., Harrisonburg, VA 22801 (703 434-1706)
Richard J. Stricof... Seidman & Seidman/BDO, 1430 Broadway, New York, NY 10018 (212 302-0100)
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)

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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.

Milton Pickman, Chairman... Anchin, Block & Anchin, 270 Madison Ave., New York, NY 10016 (212 679-3456)
William Nathan Cabaniss... Cabaniss, Horn & Domaschik, 2929 Allen Parkway, Ste. 1700, Houston, TX 77019 (713 520-1986)
Sheldon P. Cohen... Own Account, 19A Hamill Rd., Baltimore, MD 21210 (301 323-3935)
Robert J. Dema... CPI Qualified Plan Consultants, Inc., 1400 Polk, Great Bend, KS 67530 (316 793-8473)
Arthur I. Gordon... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 888-9100)
Robert M. Gundersen... Own Account, 1015 Park Place Tower, Birmingham, AL 35203 (205 251-4581)
Lloyd W. Herrold... Michael, Best & Frederick, 250 East Wisconsin Ave., Milwaukee, WI 53202 (414 271-6560)
David J. Kautter... Arthur Young, 3000 K St., NW, Washington, DC 20007 (202 956-6184)
Michael R. Keiser... Alan C. Lindquist & Company, 3685 Mt. Diablo Blvd., Ste. 300, Lafayette, CA 94549 (415 284-9343)
John O. Kyle... Own Account, 7700 Edgewater Dr., Ste. 547, Oakland, CA 94621 (415 430-8711)
Thomas K. McCain... Edison Brothers Stores, Inc., 501 North Broadway, P. O. Box 14445, St. Louis, MO 63178 (314 331-6570)
Karin M. Skadden... University of North Carolina, School of Business Administration, Carroll Hall 012 A, Chapel Hill, NC 27514 (919 962-3207)
Michael J. Sommers... Pannell Kerr Forster, 720 Olive St., Ste. 2300, St. Louis, MO 63101 (314 231-7575)
Deborah Walker... Peat Marwick, 1990 K St., NW, Washington, DC 20006 (202 223-9525)

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.

Richard B. Hayes, Chairman... Idelberg & Hayes, 4100 East Mississippi Ave., Ste. 1600, Denver, CO 80222 (303 758-0176)
Charles A. Baker... Ernst & Whinney, 333 Clay St., Ste. 3100, Houston, TX 77002 (713 751-1200)
ENERGY TAXATION SUBCOMMITTEE (CONT'D)

Donald Larry Crumbley... Texas A & M University, Department of Accounting, College Station, TX 77843 (409 845-4884)
Robert E. Knox, Jr.... Own Account, 3321 Belmead Ln., Tyler, TX 75701 (214 592-4500)
Raymond W. Lombardi... Touche Ross & Co., 200 Renaissance Center, 16th Fl., Detroit, MI 48243 (313 446-1500)
G. Malcolm Louden... Walsh & Watts, Inc., 1007 InterFirst Fort Worth Bldg., Fort Worth, TX 76102 (817 335-3741)
James J. Mazzu... Lake Ronel Oil Company, P. O. Box 179, Tyler, TX 75710 (214 597-6381)
William E. Newby, Jr.... O'Connor-Braman, One O'Connor Plaza, Ste. 1100, Victoria, TX 77901 (512 578-6271)
James J. O'Brien... Peat Marwick, 2300 First City Bank Tower, 201 Main St., Fort Worth, TX 76102 (817 335-2655)
Kenneth N. Orbach... Louisiana State University, Department of Accounting, College of Business Administration, Baton Rouge, LA 70803 (504 388-6214)
John G. Pirsch, Jr.... Coopers & Lybrand, Interfirst Plaza, 1100 Louisiana, Ste. 4100, Houston, TX 77002 (713 757-5200)
Ray M. Poage... KMG Main Hurdman, 414 West Texas, Ste. 400, P. O. Box 870, Midland, TX 79702 (915 682-5201)
Steven L. Roe... Deloitte Haskins & Sells, 1200 Travis, Ste. 2600, Houston, TX 77002 (713 651-1700)
James R. Rogers... Brantley, Frazier, Sipes & Company, P. C., 200 West Seventh St., Ste. 2600, Fort Worth, TX 76102 (817 877-5698)
Lawrence R. Tedford... Kemper CPA Group, 1500 Cherry St., P. O. Box 470, Mt. 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 Center, Ste. 2500, San Francisco, CA 94111 (415 981-7720)
Harvey J. Berger... Grant Thornton, 1850 M St., NW, Ste. 300, Washington, DC 20036 (202 861-4108)
David J. Bramson... Laventhol & Horwath, 300 South Riverside Plaza, Chicago, IL 60606 (312 648-0555)
David K. Carlson... Arthur Andersen & Co., 33 West Monroe St., Chicago, IL 60603 (312 560-0033)
Thomas J. DeLuca... Touche Ross & Co., 1900 Federated Bldg., 7 West 7 St., Cincinnati, OH 45202 (513 381-5547)
William T. Diss... Arthur Young, 707 17 St., Ste. 3800, Denver, CO 80202 (303 831-9500)
ESTATE PLANNING SUBCOMMITTEE (CONT'D)

Carole A. Gibbs-Fisher... Hawaiian Trust Co., Ltd., P. O. Box 3170, Honolulu, HI 96802 (808 525-7502)
John N. Kamp... Seidman & Seidman/BDO, 500 Citicorp Center, 1200 Smith, Houston, TX 77002 (713 659-6551)
John Joseph Sehrt... LaPorte, Sehrt, Romig and Hand, 2475 Canal St., Ste. 400, New Orleans, LA 70119 (504 821-5512)
Paul J. Streer... University of Georgia, J. M. Tull School of Accounting, Athens, GA 30602 (404 542-1616)
Eugene J. Tschoepe... Ernst & Whinney, 225 Peachtree St., NE, Atlanta, GA 30303 (404 681-7109)
Joseph William Walloch... Soren, Ahern, Christenson, Bartells and Walloch, P. O. Box 219, Redlands, CA 92373 (714 798-2222)
Stuart J. Zimmerman... Rubin, Brown, Gornstein & Co., 230 South Bemiston Ave., Clayton, MO 63105 (314 727-8150)

STAFF AIDE:
Carol B. 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.

Richard J. Stricof, Chairman... Seidman & Seidman/BDO, 1430 Broadway, New York, NY 10018 (212 302-0100)
Gerald T. Ball... Arthur Andersen & Co., 133 Peachtree St., NE, Atlanta, GA 30303 (404 658-1776)
David F. Bertrand... Laventhol & Horwath, 919 Third Ave., New York, NY 10022 (212 980-3100)
Roger J. Conlon... Touche Ross & Co., 900 Pillsbury Center, Minneapolis, MN 55402 (612 333-2301)
Edward L. Farrell, Jr.,... Grant Thornton, 605 Third Ave., 30th Fl., New York, NY 10158 (212 599-0100)
Eli H. Fink... Deloitte Haskins & Sells, One World Trade Center, New York, NY 10048 (212 669-5365)
Jay M. Gonzalez... Coopers & Lybrand, 333 Market St., San Francisco, CA 94105 (415 957-3185)
Mukund G. Mehta... Texaco Inc., Tax Department, 2000 Westchester Ave., White Plains, NY 10605 (914 253-4429)
Michael L. Moore... University of Southern California, School of Accounting, Los Angeles, CA 90089 (213 743-8786)
B. Thomas Mueller... KMG Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5355)
INTERNATIONAL TAXATION SUBCOMMITTEE (CONT'D)


John F. Nicolai... Ernst & Whinney, 555 California St., Ste. 3000, San Francisco, CA 94104 (415 981-8890)

John R. Raedel... Peat Marwick, 1990 K St., NW, Washington, DC 20006 (202 223-9525)

Richard B. Skor... Price Waterhouse, 3500 One Biscayne Tower, Miami, FL 33176 (305 358-3682)

Henry I. Sonnabend... Arthur Young, 2121 San Jacinto St., Ste. 700, P. O. Box 599, Dallas, TX 75221 (214 969-8478)

J. Ben Vernazza... Own Account, 1641 Calypso Dr., Aptos, CA 95003 (408 688-3181)

STAFF AIDE:
James Clark – Technical Manager, Federal Taxation (202 872-8190)

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.

Edward A. Bush, Chairman... Meaden & Moore, 1010 Huntington Bldg., Cleveland, OH 44115 (216 241-3272)

Norman A. Barker... Ernst & Whinney, 18400 Von Karman Ave., Ste. 800, Irvine, CA 92715 (714 863-3010)

Stuart Becker... Stuart Becker & Company, 665 Fifth Ave., New York, NY 10022 (212 758-3340)

Wayne C. Bradley... Charles Bailly & Company, Fargo National Bank Bldg., Ste. 1100, Fargo, ND 58124 (701 237-5275)

David L. Buchholz... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)

Steven M. Bullard... Baird, Kurtz & Dobson, P. O. Box 1866, Springfield, MO 65805 (417 831-7283)

Gary D. Cornwell... Brown, Edwards & Company, P. O. Box 1697, Bluefield, WV 24701 (304 325-8157)

Joseph M. Freimuth... Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4221)

William C. Kerecman, Jr.... Seidman & Seidman/BDO, 700 Comerica Bldg., Kalamazoo, MI 49007 (616 382-0170)

Robert M. Pielech... Pielech & Pielech, 300 Union St., New Bedford, MA 02740 (617 996-3974)

Wilhelm L. Sandvik... Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-6897)

Joseph T. Senko... Joseph T. Senko & Associates, Inc., 275 Curry Hollow Rd., P. O. Box 18062, Pittsburgh, PA 15236 (412 892-2900)
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).

G. Fred Streuling, Chairman... Brigham Young University, School of Accountancy, 540 TNRB, Provo, UT 84602 (801 378-3100)
Jacob R. Brandzel... Laventhol & Horwath, 300 South Riverside Plaza, Chicago, IL 60606 (312 648-0555)
Roxanne J. Coady... Seidman & Seidman/BDO, 15 Columbus Circle, New York, NY 10023 (212 765-7500)
Harvey L. Coustan... Arthur Young, One IBM Plaza, Chicago, IL 60611 (312 645-3495)
Stephen F. Deviney... Zelenkofske, Axelrod & Co., Benjamin Fox Pavilion, Ste. 615, Jenkintown, PA 19046 (215 572-7410)
John Scott Duncan... Coopers & Lybrand, M Bank Plaza, Ste. 1600, El Paso, TX 79901 (915 544-1989)
Steven M. Frankiel... London & Heisman Accountancy Corporation, 11661 San Vicente Blvd., Ste. 900, Los Angeles, CA 90049 (213 826-0855)
William E. Greaney, Jr.... Deloitte Haskins & Sells, Crocker Center, 333 South Grand, Los Angeles, CA 90071 (213 253-4600)
Walter R. Knepper... Fannell Kerr Forster, 720 Olive St., Ste. 2300, St. Louis, MO 63101 (314 231-7575)
Larry B. Kominsky... Oppenheim, Appel, Dixon & Co., 222 South Riverside Plaza, Ste. 800, Chicago, IL 60606 (312 648-1211)
Alan D. Lewis... Kenneth Leventhal & Company, 2000 K St., NW, Washington, DC 20006 (202 775-1880)
Alan David Paul... Grant Thornton, Exchange Pl., 53 State St., Boston, MA 02109 (617 723-7900)
Gail L. Pogge... Shenkin, Kurtz, Baker & Co., 155 South Madison, Ste. 329, Denver, CO 80209 (303 320-5533)
Valerie C. Robbins... Beers & Cutler, 1250 Connecticut Ave., NW, 4th Fl., Washington, DC 20036 (202 331-0300)
Stephen M. Walker... Rogoff, Diamond & Walker, P. O. Box 25707, Albuquerque, NM 87125 (505 424-5271)
Alan E. Weiner... Holtz Rubenstein & Co., 445 Broad Hollow Rd., Melville, NY 11747 (516 752-7400)
Philip J. Wiesner... Peat Marwick, 1990 K St., NW, Washington, DC 20006 (202 223-9525)

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.

Leonard Podolin, Chairman... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
Barry C. Broden... University of Hartford Tax Institute, 200 Bloomfield Ave., West Hartford, CT 06117 (203 243-4271)
Leonard P. Cohen... KMG Main Hurdman, 1600 Three Penn Center, Philadelphia, PA 19102 (215 665-3800)
Donald M. Edwards... Pannell Kerr Forster, 11661 San Vicente Blvd., Ste. 200, Los Angeles, CA 90049 (213 820-6941)
Lionel I. Endsley... Price Waterhouse, 200 Renaissance Center, Detroit, MI 48243 (313 259-0500)
John C. Gardner... University of Wisconsin, College of Business Administration, Department of Accounting, LaCrosse, WI 54601 (608 785-8646)
Wayne L. Harvey... Darling, Wold & Agee, P. O. Box 348, Whittier, CA 90608 (213 698-9891)
LeRoy B. Jones... Kennedy and Coe, 420 South Jackson, P. O. Box 327, Pratt, KS 67124 (316 672-7476)
Martin L. Kamerow... Harab, Kamerow & Associates, P. C., 11820 Parklawn Dr., Ste. 400, Rockville, MD 20852 (301 231-0600)
Stuart Kessler... Goldstein, Golub, Kessler & Company, P.C., 245 Park Ave., New York, NY 10167 (212 661-3300)
Roger C. Markhus... Touche Ross & Co., 1 Federal St., Boston, MA 02110 (617 426-5151)
Victor B. Noschese... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2700)
Joseph V. Richards... Ernst & Whinney, 1300 Huntington Bldg., Cleveland, OH 44115 (216 861-5000)
Steve J. Witkowski, Jr.... Witkowski & Wallner, 5205 North Ironwood Rd., Milwaukee, WI 53217 (414 961-0800)
STAFF AIDE:
James Clark – Technical Manager, Federal Taxation (202 872-8190)
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 the 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.

Charles W. Phillippi, Chairman... Burt, Wright & Company, 4001 Indian School Rd., NE, Ste. 214, Albuquerque, NM 87110 (505 265-6604)
Harry W. Abel... Seidman & Seidman/BDO, 700 Union Bank Plaza, Grand Rapids, MI 49503 (616 774-7000)
Rick G. Betts... McFarland & Alton, 1800 Seafirst Financial Center, Spokane, WA 99201 (509 747-2600)
Ward M. Bukofsky... Braverman, Codron & Co., 233 South Beverly Dr., Beverly Hills, CA 90212 (213 272-8456)
Marvin J. Dickman... Arthur Andersen & Co., 10 Gould Center, Ste. 707, Rolling Meadows, IL 60008 (312 981-1050)
Robert L. Haddad... Price Waterhouse, One Federal St., Boston, MA 02110 (617 423-7330)
Thomas R. Hoffman... Shenkin, Kurtz, Baker & Co., 155 South Madison St., Ste. 329, Denver, CO 80209 (303 320-5533)
Louise S. Jackson... Own Account, 1745 Old Spring House Lane, Suite 405-426, Dunwoody, GA 30338 (404 451-1720)
Stuart S. Lang... Stuart Lang & Co., 111 SW Columbia, Ste. 900, Portland, OR 97201 (503 227-1100)
Norman R. Milefsky... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10022 (212 536-2591)
Thomas E. Reardon... KMG Main Hurdman, 1200 TCF Tower, Minneapolis, MN 55402 (612 338-8821)
Richard C. Simma... Simma, Flottemesch & Orenstein, Ltd., 103 North Knowles Ave., P. O. Box 158, New Richmond, WI 54017 (715 246-5777)
B. Quinn Waters... Purvis Gray & Company, P. O. Box 23999, Gainesville, FL 32602 (904 378-2461)
Eric M. Wolf... Ernst & Whinney, 200 Clarendon St., Boston, MA 02116 (617 266-2000)

STAFF AIDE:
James Clark – Technical Manager, Federal Taxation (202 872-8190)

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.
TAX ACCOUNTING PERIODS, METHODS, AND CONSOLIDATED RETURNS SUBCOMMITTEE (CONT'D)

Donald C. Wiese, Chairman... Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4213)
Glenda M. Bayless... Bayless Accountancy Corporation, 720 Bloomington Ave., Bloomington, CA 92316 (714 875-0244)
Jack Crestol... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2581)
Bernard A. Finkelstein... Ernst & Whinney, 1300 Huntington Bldg., Cleveland, OH 44115 (216 861-5000)
Bruce M. Greenwald... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2164)
Frank J. Kalis, Jr.... Peat Marwick, 1990 K St., NW, Washington, DC 20006 (202 223-9525)
Harold Levine... Own Account, 167 Worcester St., Wellesley Hills, MA 02181 (617 237-0622)
John E. McDonald... Wallingford, McDonald, Fox & Co., P.C., 24 Greenway Plaza, Ste. 1212, Houston, TX 77046 (713 850-8787)
Dan L. Mendelson... Deloitte Haskins & Sells, Two Hopkins Plaza, Suite 1100, Baltimore, MD 21201 (301 576-6700)
James F. Pinner... Bourgeois, Bennett, Thokey & Hickey, 111 Veterans Blvd., Metairie, LA 70005 (504 831-4949)
Lawrence F. Portnoy... Price Waterhouse, 1801 K St., NW, Washington, DC 20006 (202 296-0800)
Joseph J. Tapajna... Arthur Andersen & Co., 33 West Monroe St., Chicago, IL 60603 (312 580-0033)

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

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.

Joseph E. DeCaminada, Chairman... Coopers & Lybrand, 400 Renaissance Center, Detroit, MI 48243 (313 446-7216)
Lawrence S. Albert... Eisner & Lubin, 250 Park Ave., New York, NY 10177 (212 370-9000)
Marie G. Baca... Summit Health, Ltd., 1800 Avenue of the Stars, Los Angeles, CA 90067 (213 201-4075)
Alfonso C. Bellanca... Own Account, 501 North Kenter Ave., Los Angeles, CA 90049 (213 472-0221)
Ira Bergman... Bergman, Schraier & Co., 7777 Bonhomme, Ste. 1501, St. Louis, MO 63105 (314 727-2002)
TAX ADMINISTRATION SUBCOMMITTEE (CONT'D)

H. Kenneth Fleishman... Kaufman, Davis, Ruebelmann, Posner & Kurtz, 3301
New Mexico Ave., NW, Ste. 304, Washington, DC 20016 (202 244-3636)
Francis M. Gaffney... KMG Main Hurdman, Park Avenue Plaza, 55 East 52
St., New York, NY 10055 (212 909-5651)
Richard A. Goodman... Laventhol & Horwath, 300 South Riverside Plaza,
Chicago, IL 60606 (312 648-0555)
Gerald W. Keil... J. H. Cohn & Company, 75 Eisenhower Parkway, Roseland,
NJ 07068 (201 228-3500)
Terence E. Kelly... Seidman & Seidman/BDO, 700 Union Bank Plaza, Grand
Rapids, MI 49503 (616 774-7000)
Robert P. Kelly... Price Waterhouse, 6500 Rock Spring Dr., Bethesda, MD 20817
(301 530-0333)
Vernon F. Peterson... Vernon F. Peterson & Associates, P. O. Box 65009,
Vancouver, WA 98665 (206 574-0644)
George R. Rea, Jr.... Rea, Shaw, Giffin & Stuart, 2415 9 St., Meridian, MS 39301
(601 693-2841)
Richard D. Thorsen... Charles Bailly & Company, 3000 Piper Jaffray Tower,
Minneapolis, MN 55402 (612 546-0404)
Donald H. Waterman... Touche Ross & Co., 250 East Wisconsin Ave., Milwaukee,
WI 53202 (414 276-0180)
STAFF AIDE:
Edward S. Karl - Technical Manager, Federal Taxation (202 872-8190)

TAX COMPUTER APPLICATIONS SUBCOMMITTEE

OBJECTIVE: To develop guidelines for the application and quality control of
computers to tax practice; to monitor all matters related to the applications of
computers in tax practice, including IRS use; to survey tax division mem­
bership; to determine uses of computer equipment by tax practitioners and to
disseminate the results through appropriate channels; to review and develop
information pertinent to software and hardware developments as related to tax
practice; and to act as liaison with the AICPA Board of Directors Special Com­
mittee on Information Processing and other AICPA bodies concerned with the
issue.

Wilburn C. Robinson, Chairman... Cherry, Bekaert & Holland, One Plaza Pl.,
NE, Ste. 1200, St. Petersburg, FL 33701 (813 822-8811)
Michael L. Bonner... Larry E. Nunn & Associates, Inc., 2545 Foxpointe Dr.,
Columbus, IN 47203 (812 376-3061)
Steven J. Brown... Rubin, Brown, Gornstein & Co., 230 South Bemiston Ave.,
St. Louis, MO 63105 (314 727-8150)
Howard M. Davidson... Own Account, 1450 Lincoln First Tower, Rochester, NY
14604 (716 454-1505)
John E. Haner... Arthur Andersen & Co., 69 West Washington St., Chicago, IL
60602 (312 580-0069)
Jeffery Knepper*... Touche Ross & Co., 1900 M St., NW, Washington, DC 20036
(202 955-4229)

*Consultant

68
Jerry Leaner*... Coopers & Lybrand, 1800 M St., NW, Washington, DC 20036 (202 822-4000)
Jay J. Levine... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-5066)
C. Eugene Prescott... Farley, Prescott, Mizelle & Co., Inc., P. O. Box 1466, 208 East 3 St., Greenville, NC 27835 (919 752-7137)
Robert L. Rubenstein... Morgan, Lewis & Bockius, 1800 M St., NW, Washington, DC 20006 (202 872-7649)
Steven E. Silva... Ziner & Co., 7 Winthrop Square, Boston, MA 02110 (617 542-8880)
Robert C. Wynne... Salada, Wynne, Loncto & Kling, 256 3 St., Niagara Falls, NY 14303 (716 285-9391)

STAFF AIDE: 
James Clark – Technical Manager, Federal Taxation (202 872-8190)

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.

Robert I. Karon, Chairman... Schweitzer, Rubin, Gottlieb & Karon, 1420 Twin City Federal Tower, Minneapolis, MN 55402 (612 339-7811)
Robert L. Black... University of Texas at Austin, Department of Accounting, CBA, 4M.202, Austin, TX 78712 (512 471-5215)
Marvin Brockman... Trager Glass & Co., 1790 Broadway, New York, NY 10019 (212 245-1170)
Andre L. Dery... Coopers & Lybrand, P. O. Box 5080, Manchester, NH 03108 (603 669-2200)
James P. Devine... Own Account, 309 Glenwood Ave., Bloomfield, NJ 07003 (201 743-9363)
Frank C. Devlin, Jr.... Deloitte Haskins & Sells, Metropolitan Square, 655 15 St., NW, Washington, DC 20005 (202 626-1913)
Charles C. Gill... Gerber Scientific, Inc., 83 Gerber Road West, South Windsor, CT 06074 (203 644-1551)
Harvey D. Gold... Hertzbach, Sapperstein & Sidle, 80 Painters Mill Rd., Ste. A, Owings Mills, MD 21117 (301 363-3200)
Clyde L. Hiers... Own Account, P. O. Box 1107, Charleston, SC 29402 (803 722-2988)
James R. Minczewski... Laventhol & Horwath, 2121 San Jacinto, Ste. 1700, Dallas, TX 75201 (214 754-7100)
Scott R. Rosen... Own Account, 2029 Century Park East, Ste. 1550, Los Angeles, CA 90067 (213 553-5131)
Jack L. Stoner... Arthur Young, 2500 Texas Commerce Tower, Houston, TX 77002 (713 221-3325)

*Consultant
TAX DETERMINATION SUBCOMMITTEE (CONT’D)

Mitch L. Stump... Dixon, Odom & Co., 127 North Greene St., Ste. 200, Greensboro, NC 27401 (919 275-4578)

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

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.

James G. Sprinkel, Chairman... Morris & Sprinkel, 721 North Main St., Harrisonburg, VA 22801 (703 434-1706)
Richard C. Assay... Laventhol & Horwath, 370 17 St., Ste. 2100, Denver, CO 80202 (303 595-4000)
Shirley A. Bollinger... Shirley A. Bollinger Accountancy Corporation, P. O. Box 224506, Dallas, TX 75222 (214 946-5632)
Michael H. Camp... Peat Marwick, One Williams Center, Ste. 1600, Tulsa, OK 74172 (918 585-2551)
A. J. Cheifetz... Own Account, 3852 North Fifteenth Ave., Phoenix, AZ 85015 (602 279-5744)
Jack R. Fay... University of South Florida, College of Business Administration, 140 7 Ave., South, St. Petersburg, FL 33701 (813 893-9154)
Anna C. Fowler... University of Texas at Austin, Department of Accounting, CBA 4M.202, Austin, TX 78712 (512 471-9473)
Michael S. Lux... Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4226)
Albert R. Mitchell... Arthur Young, 1950 Roland Clarke Place, Reston, VA 22091 (703 648-2259)
Jack S. Oppenheimer... Geller, Ragans, James, Oppenheimer & Creel, 800 CNA Tower, Orlando, FL 32801 (305 425-4636)
Julian R. Sayre... Clifton, Gunderson & Co., 335 North Wilmot, Ste. 300, Tucson, AZ 85711 (602 790-3500)
Richard L. Thomas... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
Joseph G. Walsh... Golden Gate University, School of Taxation, 536 Mission St., San Francisco, CA 94105 (415 442-7232)
Frank Wolpe... Bentley College Graduate School, Waltham, MA 02254 (617 891-2117)

STAFF AIDE:
Carol B. 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, 2018 East Second St., Montgomery, AL 36106 (205 262-0581)
Eric Brandeis... Research Institute of America, Inc., 90 Fifth Ave., New York, NY 10011 (212 645-4800)
Alan R. Einhorn... Garner, Bloom & Klein, Chartered, 8630 Fenton St., Ste. 708, Silver Spring, MD 20910 (301 585-5300)
Jack W. Griffith... Richard A. Swanberg, 7001 Grapevine Hwy., Ste. 520, Ft. Worth, TX 76180 (817 284-1945)
William C. Hutchison... Hutchison, Hugins and Philips, P. O. Drawer M, Cortez, CO 81321 (303 565-3741)
Nancy K. Hyde... Seidman & Seidman/BDO, Two Leadership Square, Ste. 300, Oklahoma City, OK 73102 (405 272-0866)
Michael E. Mares... Rauch, Witt & Company, 739 Thimble Shoals Blvd., Ste. 405, Newport News, VA 23606 (804 873-1587)
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)
S. Richard Royster... Geo. S. Olive & Co., Citizens Bank Bldg., 14th Fl., P. O. Box 628, Evansville, IN 47704 (812 428-6500)
Joe R. Stafford... Stafford & Co., 5310-G Liberty Rd., Greensboro, NC 27406 (919 674-7901)
Diane J. Sterling... Beez & Dee’s, Inc. 5919 Glen Heather, Dallas, TX 75252 (214 248-4492)
Mark F. Turk... Walthall & Drake, 1300 Keith Bldg., Cleveland, OH 44115 (216 696-2330)
Ralph E. Wisian... Gerhardt & Puckett, P. O. Box 9538, Amarillo, TX 79105 (806 376-5576)

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.
TAX POLICY SUBCOMMITTEE (CONT'D)

Paul M. Bodner... KMG Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5653)
Saul Braverman... Braverman, Codron & Co., 233 South Beverly Dr., Beverly Hills, CA 90212 (213 272-8456)
Robert W. Buesser... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0547)
Irwin R. Ettinger... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2700)
Warren W. Fowler... Meahl, McNamara & Co., 40 Broad St., Boston, MA 02109 (617 482-4840)
Kenneth H. Heller... Ernst & Whinney, 1225 Connecticut Ave., NW, Washington, DC 20036 (202 862-6000)
William H. Hoffman, Jr.... Own Account, 13318 Queensbury, Houston, TX 77079 (713 464-4228)
Robert L. Holman... Cherry, Bekaert & Holland, 1000 Park Place Tower, Birmingham, AL 35203 (205 251-1214)
Matthew C. Kessler... Grant Thornton, 600 Prudential Plaza, Chicago, IL 60601 (312 856-0200)
Edmund Outslay... Michigan State University, Accounting Department, Eppley Center, East Lansing, MI 48824 (517 355-7486)
Michael Raddie... Peat Marwick, 3 Embarcadero Center, San Francisco, CA 94111 (415 981-8230)
Ira H. Shapiro... Coopers & Lybrand, 1800 M St., NW, Washington, DC 20036 (202 223-4232)
Jay Starkman... Jay Starkman, P. C., 18 Executive Park Dr., Ste. 1805, Atlanta, GA 30329 (404 636-1400)
Herbert L. Tarr... Seidman & Seidman/BDO, 1430 Broadway, New York, NY 10018 (212 302-0100)

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.

Frank J. O'Connell, Jr., *Chairman*... Laventhal & 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)
Gilbert D. Bloom... Peat Marwick, 1990 K St., NW, Washington, DC 20006 (202 223-9525)
STAFF AIDE:
Carol B. 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.

David J. Sibits, Chairman... Hauser + Taylor, 1000 Eaton Center, 1111 Superior Ave., Cleveland, OH 44114 (216 523-1900)
Hillel S. Aronson... Columbia Savings & Loan Association, 8840 Wilshire Blvd., Beverly Hills, CA 90242 (213 854-9227)
Thomas M. Brown... Peat Marwick, Thanksgiving Tower, Ste. 1400, 1601 Elm St., Dallas, TX 75201 (214 747-9811)
John E. Cederberg... Touche Ross & Co., 1040 NBC Center, Lincoln, NE 68508 (402 474-1776)
Peter J. Connors... J. C. Penney Company, Inc., 1301 Avenue of the Americas, New York, NY 10019 (212 957-7161)
Brian L. Cornell... Price Waterhouse, One Federal Street, Boston, MA 02110 (617 423-7330)
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, 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 (312 580-0069)
Thomas A. Mahoney... Mahoney, Cohen & Company, 111 West 40 St., New York, NY 10018 (212 490-8000)
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... Blue Cross of Philadelphia, 1333 Chestnut St., Philadelphia, PA 19107 (215 448-2393)
Charles J. Beauvais, Jr.... Stewart Beauvais & Whipple, P. O. Box 558, Port Huron, MI 48060 (313 984-3829)
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, 345 Park Ave., New York, NY 10154 (212 872-6507)
Mandel Gomberg... Altschuler, Melvoin and Glasser, 30 South Wacker Dr., Chicago, IL 60606 (312 207-2823)
Donald C. Jensen... Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)
Joel R. Kamil... Own Account, 14216 Reelfoot Lake Dr., Chesterfield, MO 63017 (314 469-1184)
Ernest J. Pavlock... Virginia Polytechnic Institute & State University, Northern Va. Graduate Center, 2990 Telestar Ct., Falls Church, VA 22042 (703 698-6067)
Marvin V. Quinn... NERCO, Inc., 111 SW Columbia, Ste. 800, Portland, OR 97201 (503 796-6568)
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)
Frank S. Sato... Veterans Administration, Office of Inspector General, 4105 Whispering Ln., Annandale, VA 22003 (202 389-2636)
Kenton J. Sicchitano... Price Waterhouse, One Federal St., Boxton, MA 02110 (617 423-7330)
Abraham M. Stanger*... Seyfarth, Shaw, Fairweather & Geraldson, 757 Third Ave., New York, NY 10017 (212 715-9000)
Albert E. Trexler*... Pennsylvania Institute of CPAs, 1608 Walnut St., 3rd Fl., Philadelphia, PA 19103 (215 735-2635)
Carl Weiss... Logical Solutions, Inc., 425 Broad Hollow Rd., Melville, NY 11747 (516 293-7730)
STAFF AIDE:
Thomas W. McRae – Vice President, Technical (212 575-6398)

GOVERNMENT CONTRACTORS’ GUIDE SPECIAL COMMITTEE

OBJECTIVE: To revise industry audit guide, Audits of Government Contractors.

*Consultant
GOVERNMENT CONTRACTORS' GUIDE SPECIAL COMMITTEE (CONT'D)

Louis I. Rosen, Chairman... Arthur Young, 3000 K St., NW, Ste. 500, Washington, DC 20007 (202 956-6155)

Rein Abel... U. S. General Accounting Office, 441 G St., NW, Washington, DC 20548 (202 275-9428)

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

James P. Bedingfield... University of Maryland, 3304 Hipsley Mill Rd., Woodbine, MD 21797 (301 854-6157)

William T. Keevan... Arthur Andersen & Co., 1300 Louisiana St., Ste. 1300, Houston, TX 77002 (713 237-5206)

Leslie A. Leiper... Leonard G. Birnbaum & Company, 6285 Franconia Rd., Alexandria, VA 22310 (703 922-7622)

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

Charles H. Noski... Deloitte Haskins & Sells, Crocker Center, 333 South Grand Ave., Los Angeles, CA 90071 (213 253-4631)

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

STAFF AIDE:
William J. Holmes – Technical Manager, Federal Government Relations (202 872-8238)

HEALTH CARE COMMITTEE

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, P.C., 66 State St., Albany, NY 12207 (518 449-3166)

Shirley J. Dahl... Price Waterhouse, 400 South Hope St., Los Angeles, CA 90071 (213 236-3316)

John E. Fowler... KMG Main Hurdman, 2020 Commerce Union Tower, 633 Chestnut St., Chattanooga, TN 37450 (615 756-7500)

Gerard C. Haas... Pannell Kerr Forster, 420 Lexington Ave., New York, NY 10170 (212 867-8000)

James E. Kading... Lovelace, Roby & Company, 1940 Ringling Blvd., Sarasota, FL 33577 (813 366-7793)

Durrel E. Kelley... Grant Thornton, 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)

Lawrence J. Kramer... Deloitte Haskins & Sells, One World Trade Center, New York, NY 10048 (212 669-5109)
HEALTH CARE COMMITTEE (CONT'D)

Richard J. Sabolik... Peat Marwick, Thanksgiving Tower, Ste. 1400, 1601 Elm St., Dallas, TX 75201 (214 754-2000)
Richard J. Serluco... Own Account, 952 Holmdel Rd., Holmdel, NJ 07733 (201 946-2211)
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 (617 574-5252)
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)

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)
Richard Eugene Airing... S. L. Nusbaum & Co., Inc., P. O. Drawer 2491, Norfolk, VA 23501 (804 626-8611)
Steven R. Berlin... CITGO Petroleum Corporation, P. O. Box 3758, Tulsa, OK 74102 (918 495-4434)
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)
Frank V. Grieco... The I.R.E. Group, 1320 South Dixie Highway, Coral Gables, FL 33146 (305 665-8100)
Lawrence D. Handler... Dairy Mart, Inc., 240 South Rd., Enfield, CT 06082 (203 741-3611)
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)
Michael D. Levy... Lozier Homes Corporation, 12443 Bel-Red Rd., Ste. H, Bellevue, WA 98005 (206 454-8690)
INDUSTRY COMMITTEE (CONT'D)

Glenn J. McVeigh... Banking Consultant, 14158 Hubbard Rd., Livonia, MI 48154
(313 540-5652)
Eric L. Schindler... Columbia Paint Company, P. O. Box 5209, Helena, MT 59604
(406 442-7650)
Gary M. Scopes*... Texas Society of CPAs, 1111 West Mockingbird Ln., Ste.
201, Dallas, TX 75247 (214 630-8900)
Roy R. Watts... Nerco, Inc., 111 SW Columbia, Ste. 800, Portland, OR 97201
(503 796-6683)

STAFF AIDES:
Nancy Myers – Director, Industry and Practice Management (212 575-6436)
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... Grant Thornton, 1700 Prudential Plaza, Chicago, IL 60601
(312 856-0001)
Steven K. Bentley... Dorr & Associates, 710 West 8 St., Gillette, WY 82716 (307
682-1500)
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)
Dan H. Hanke... Hanke & Hanke, 7550 IH 10 West, Ste. 500, San Antonio, TX
78229 (512 342-5000)
Michael M. Macdonald... Peat Marwick, 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)
Robert W. Rouse... Clemson University, College of Commerce and Industry,
School of Accountancy, 301 Serrine Hall, Clemson, SC 29631 (803 656-3265)
L. Keith Sandefur... Arthur Andersen & Co., 69 West Washington St., Chicago,
IL 60602 (312 580-0069)

*Consultant
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.

Patrick W. Kenny, Chairman... Peat Marwick, 1 Financial Plaza, Hartford, CT 06103 (203 522-3200)
John T. Baily... Coopers & Lybrand, 280 Trumbull St., Hartford, CT 06103 (203 722-1955)
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)
John F. Eppich... Arthur Young, 901 East Cary St., P. O. Box 3-B, 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)
Paul J. Malvasio... NACRE Corporation, 25 Valley Dr., Greenwich, CT 06830 (203 622-1127)
Ruben D. Nava... Deloitte Haskins & Sells, One World Trade Center, New York, NY 10048 (212 669-5251)
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:
Patrick M. Finnegan – Technical Manager, Accounting Standards (212 575-7073)

*Consultant
INSURANCE TRUST COMMITTEE

OBJECTIVE: To assure the continued success of the present plans of the AICPA Insurance Trust through monitoring of the Plan Agent, Trustee and Insurance Underwriter. Opportunities to improve the plans and expand insurance product offerings to members will be evaluated and presented to the AICPA Board of Directors and to Council when appropriate. The Committee will establish and maintain liaison with: (a) Trustee, (b) Plan Agent, (c) Insurance Carrier, (d) AICPA Board of Directors, (e) Internal and External Auditors, and (f) Investments Committee.

Keith Charles Kakacek, Chairman... Self-Insurance Resource, Inc., 12222 Merit Dr., Dallas, TX 75251 (214 770-4665)
George D. Anderson... Anderson ZurMuehlen & Co., Sixth & Last Chance Gulch, Power Block Bldg., P. O. Box 1147, Helena, MT 59624 (406 442-3540)
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 06831 (203 869-8190)
John L. Fox... Bessemer Securities Corporation, 630 Fifth Ave., New York, NY 10111 (212 708-9102)
Richard J. Guiltinan... Retired, 37 Deerhill Dr., Hohokus, NJ 07423 (201 447-3414)
Linda Lee Hupfer... United States Fidelity and Guaranty Company, P. O. Box 1138, Baltimore, MD 21203 (301 625-5341)
Rholan E. Larson... Larson, Allen, Weishair & Co., 120 Shelard Tower, 600 South Country Rd. 18, Minneapolis, MN 55426 (612 546-2211)
John W. Popp... Retired, 709 Rock Beauty Rd., Frogmore, SC 29920 (803 838-3108)
Don J. Summa... Rutgers State University of New Jersey, Graduate School of Management, 92 New St., Newark, NJ 07102 (201 648-5227)

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.

Howard P. Keefe, Chairman... Own Account, P. O. Box 273327, Boca Raton, FL 33427 (305 997-8397)
J. Stanley Blumin... Pannell Kerr Forster, 1101 Brickell Ave., Ste. 900, Miami, FL 33131 (305 358-1616)
John F. Green... Peat Marwick, 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)
W. Edward Hastings... Ernst & Whinney, 1285 Avenue of the Americas, New York, NY 10019 (212 554-8250)
INTERNATIONAL PRACTICE COMMITTEE (CONT'D)

Charles F. Jacey, Jr.... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2226)
Konrad W. Kubin... Virginia Polytechnic Institute & State University, Department of Accounting, Blacksburg, VA 24061 (703 961-6591)
Angus McDowell... Own Account, 1133 Avenue of the Americas, New York, NY 10036 (212 921-2626)
Herbert A. Morey... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2700)
Alan C. Murphy... Touche Ross & Co., 1633 Broadway, P. O. Box 919, Radio City Station, New York, NY 10019 (212 489-1600)
Ronald Nash... Paneth, Haber & Zimmerman, 600 Third Ave., New York, NY 10016 (212 503-8858)
Frank J. Schwitter... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4113)
Anthony L. Smith*... KMG Main Hurdman, 55 East 52 St., New York, NY 10055 (212 909-5305)
Stanley Weinstein... Mann Judd Landau, 230 Park Ave., New York, NY 10169 (212 661-5500)

STAFF AIDES:
John Graves – Director, Technical Information (212 575-6391)
Susan Sgromo – Technical Manager, Technical Information (212 575-5522)

AICPAA 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... Own Account, P. O. Box 273327, Boca Raton, FL 33427 (305 997-8397)
Marcelo A. Alvarez... Coopers & Lybrand, 5959 Blue Lagoon Dr., Miami, FL 33126 (305 263-8200)

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

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.

*Consultant
INTERNATIONAL ACCOUNTING STANDARDS COMMITTEE (CONT'D)

John F. Chironna*... IBM Europe, SA, Tour Pascal, Paris - La DeFense, FRANCE
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.

COUNCIL
Robert L. May, President... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4000)
Bernard Z. Lee... Seidman & Seidman/BDO, 500 Citicorp Center, 1200 Smith St., Houston, TX 77002 (713 659-6551)
Philip B. Chenok... American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)

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

INTERNATIONAL AUDITING PRACTICE COMMITTEE
John D. Collins... Peat Marwick, 345 Park Ave., New York, NY 10154 (212 758-9700)

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

*Consultant
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, 1133 Avenue of the Americas, New York, NY 10036 (212 269-7663)
Jerry A. Davis... Ernst & Whinney, 333 Clay St., Ste. 3100, Houston, TX 77002 (713 751-1200)
Frank T. Giannetta... Meahl, McNamara & Co., 40 Broad St., Boston, MA 02109 (617 482-4840)
Harry W. Kirchheimer... Arthur Young, One IBM Plaza, Ste. 3500, Chicago, IL 60611 (312 645-3300)
James F. Mahoney... Tait, Weller & Baker, 121 South Broad St., Philadelphia, PA 19107 (215 545-1115)
Richard P. Meyerowich... Deloitte Haskins & Sells, One World Trade Center, New York, NY 10048 (212 669-5250)
Frank Nesvet... Fidelity Management & Research Co., 82 Devonshire St., Boston, MA 02109 (617 570-6285)
Edward J. Spellman... Peat Marwick, One Boston Pl., Boston, MA 02108 (617 723-7700)
Robert W. Uek... Coopers & Lybrand, One Post Office Square, Boston, MA 02109 (617 574-5136)
Frederick M. Werblow... Price Waterhouse, 153 East 53 St., New York, NY 10022 (212 371-2000)
Jonathan F. Zeschin... Stein, Roe & Farnham, 300 West Adams, Chicago, IL 60606 (312 368-7832)

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.
NATIONAL REVIEW BOARD (CONT'D)

TERM EXPIRES - ANNUAL BUSINESS MEETING 1989
Harvey Frank... Grant Thornton, 3000 Town Center, Ste. 1600, Southfield, MI 48075 (313 355-5580)
Roy E. Garland... Crittenden & Co., 510 East Johnson St., Dawson, GA 31742 (912 995-5841)
Raymond L. Hellmuth... Meahl, McNamara & Co., 111 Devonshire St., Boston, MA 02109 (617 482-4840)
Edwin M. Lamb... Arthur Young, 515 South Flower St., Los Angeles, CA 90017 (213 977-3200)

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/BDO, 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)
John A. Favret... Deloitte Haskins & Sells, 1717 East 9 St., Cleveland, OH 44114 (216 861-1250)
Robert B. Geis... Geis, Buhrdorf & Co., 2630 South Tower, Dominion Plaza Bldg., 600 17 St., Denver, CO 80202 (303 534-1322)
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
Thomas B. Wall, Chairman... Touche Ross & Co., One Maritime Plaza, Ste. 1900, San Francisco, CA 94111 (415 781-9570)
Charles Chazen... Laventhol & Horwath, 3700 Wilshire Blvd., Ste. 900, Los Angeles, CA 90010 (213 381-5393)
Stuart H. Harden... Silva Harden & Co., 2455 West Shaw, Ste. 102, Fresno, CA 93711 (209 227-2916)
REGION II - ALASKA, GUAM, HAWAII, IDAHO, MONTANA, OREGON, WASHINGTON

Michael W. Holland, Chairman... Own Account, 1120 Logan, Helena, MT 59601 (406 442-9686)
Jerome F. Beeeson... Presnell, Gage & Co., P. O. Box 1693, Boise, ID 83701 (208 345-2350)
Raymond N. Johnson... Portland State University, P. O. Box 751, Portland, OR 97207 (503 220-3713)
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)
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)
Robert M. Lowery... Deason, Peters, Stockton & Co., P. O. Drawer 1517, Roswell, NM 88201 (505 622-5200)
Oliver K. Meservy... Own Account, 904 West 7 St., Ste. 303, Reno, NV 89503 (702 329-6500)
Sherman Smith... Schmitt, Griffiths, Anderson, Smith, 4155 Harrison Blvd., Ste. 300, Ogden, UT 84403 (801 621-1575)

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

Patrick W. Jacobs, Chairman... Jacobs, Hayden & Co., 2855 Anthony Ln. South, Minneapolis, MN 55418 (612 788-9182)
Harlan L. Gronewold... Gronewold, Bell, Kyhnn & Co., P.C. 7 St. at Highway 71, P. O. Box 369, Atlantic, IA 50022
James A. Herbert... Own Account, 8990 West Dodge Rd., Ste. 220, Omaha, NE 68114 (402 391-3939)
Daniel Earl Loveland... Williams & Company, P. O. Box 36, Yankton, SD 57078 (605 665-9401)
Cecil R. Miller... Peat Marwick, 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)
Robert D. Wilbur... Kennedy & Coe, United Bldg., P. O. Box 1179, Salina, KS 67401 (913 825-1561)
REGIONAL TRIAL BOARDS (CONT'D)

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 South 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
W. Foster LaRue, Jr., Chairman... Wiseman Hutzell & Co., 710 Hawley Bldg., Wheeling, WV 26003 (304 233-7600)
Richard W. Beuter... Coopers & Lybrand, 2900 One American Square, Box 82002, Indianapolis, IN 46282 (317 639-4161)
William J. Hajjar... Telesis Systems Corporation, Two Omni Way, Chelmsford, MA 01824
M. Richard Herman... Herman & McLean, P.C., 865 Penobscot Bldg., Detroit, MI 48226 (313 961-3515)
James L. Stricklin... Own Account, 1836 Euclid Ave., Ste. 710, Cleveland, OH 44115 (216 781-2566)

REGION VIII - ALABAMA, ARKANSAS, GEORGIA, KENTUCKY, LOUISIANA, MISSISSIPPI, NORTH CAROLINA, OKLAHOMA, SOUTH CAROLINA, TENNESSEE, VIRGINIA
Gene Cogbill, Chairman... Thomas and Thomas, 701 Arkansas Blvd., Texarkana, AR 75502 (501 773-2168)
Al J. Braxton... Arthur Young, 235 Peachtree St., NE, Ste. 1900, Atlanta, GA 30043 (404 581-1300)
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 (405 848-7313)
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)
REGIONAL TRIAL BOARDS (CONT'D)

John J. Sehrt... Laporte, Sehrt, Romig & Hand, 2475 Canal St., Ste. 400, New Orleans, LA 70119 (504 821-5512)

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)

REGION X - DELAWARE, DISTRICT OF COLUMBIA, MARYLAND, NEW JERSEY, PENNSYLVANIA
Harry Yolles, Chairman... Louis C. Grossberg Company, 9505 Avenel Rd., Silver Spring, MD 20903 (301 434-4649)
Patricia B. Bissell... Bissell, Gorochow & Associates, 6000 Executive Blvd., Ste. 310, Rockville, MD 20852 (301 770-7730)
Theodore Romak... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2240)

REGION XI - NEW YORK
Wallace B. Greene, Chairman... Robbins, Greene, Horowitz & Co., 337 Fullerton Ave., P. O. Box 2296, Newburgh, NY 12550 (914 562-1037)
Kermit J. Berylson... 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
Andre L. Dery, Chairman... Coopers & Lybrand, P. O. Box 5080, Manchester, NH 03108 (603 669-2200)
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)
Robert J. Pue... Pue, Semel & Co., 281 Hartford Turnpike, P. O. Box 2250, Vernon, CT 06066 (203 871-1722)

STAFF AIDES:
Donald J. Schneeman – Secretary, Regional Trial Boards (212 575-5649)
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/BDO, 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 Palmaire Ave., Glendale, AZ 85301 (602 939-3612)

Gene Cogbill... Thomas & Thomas, 701 Arkansas Blvd., Texarkana, AR 75502 (501 773-2168)

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

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

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

Robert B. Geis... Geis, Buhrdorf & 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)

Michael W. Holland... Own Account, 1120 Logan, Helena, MT 59601 (406 442-9686)

Patrick W. Jacobs... Jacobs, Hayden & Co., 3433 Broadway St., NE, Ste. 555, Minneapolis, MN 55418 (612 788-9182)

W. Foster LaRue, Jr.... Wiseman, Hutzell & Co., Hawley Bldg., Ste. 710, Wheeling, WV 26003 (304 233-7600)

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 B. Wall... Touche Ross & Co., One Maritime Plaza, Ste. 1900, San Francisco, CA 94111 (415 781-9570)

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, 9505 Avenel Rd., Silver Spring, MD 20903 (301 434-4649)

**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 Bldg., Ste 1800, Los Angeles, CA 90017 (213 680-0900)
Ronald S. Berkley... Berkhall Computer Service, 180 South Middle Neck Rd., Great Neck, NY 11021 (516 466-0106)
Thomas A. Brown... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-4739)
Neil C. Churchill... Southern Methodist University, Edwin L. Cox School of Business, Dallas, TX 75275 (214 692-3185)
Joseph P. Conlon, Jr.... Grant Thornton, 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)
William H. Gaik... Deloitte Haskins & Sells, 100 Peachtree St., Ste. 1800, Atlanta, GA 30303 (404 656-1518)
Michael W. Harnish... Crowe, Chizek and Company, 400 Commerce Bldg., Grand Rapids, MI 49503 (616 774-0774)
Rebecca M. Lee... Brooke, Freeman & Lee, 2100 South Bridge Parkway, Ste. 377, Birmingham, AL 35209 (205 870-7555)
Bruce N. Lowery... Seidman & Seidman/BDO, 700 Union Bank Bldg., Grand Rapids, MI 49503 (616 774-7000)
Kenneth C. Pailet... Pailet 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)
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.
COMPUTER APPLICATIONS SUBCOMMITTEE (CONT'D)

Michael J. Eggers, Chairman... Arthur Young, 2175 North California Blvd., Walnut Creek, CA 94596 (415 977-2900)
Michael J. Cross... Own Account, P. O. Box 357, Hunt Valley, MD 21030 (301 667-4650)
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)
Eugene H. Kramer... Kramer & Stoll Accounting, Inc., 8380 Melrose Ave., Ste. 302, Los Angeles, CA 90069 (213 651-0173)
Donald L. Leonard... Skinner & Kennedy Co., 9451 Natural Bridge, St. Louis, MO 63134 (314 426-2800)
Carol M. Lockwood... Fred A. Lockwood & Co., P. C., P. O. Box 535, Scottsbluff, NE 69341 (308 436-5081)
Bruce F. Malott... Meyners + Company, 300 Central SW, Ste. 1040, Albuquerque, NM 87102 (505 842-8290)
G. Tim Orwick... Own Account, P. O. Box 1409, Golden, CO 80402 (303 877-1234)
Roger B. Pinnock... Pinnock, Robbins & Company, 275 East South Temple, Ste. 2250, Salt Lake City, UT 84111 (801 533-0409)
David E. Schlotzhauer*... Jackson & Co., 1200 Commerce Trust Bldg., Kansas City, MO 64106 (816 842-7500)
Donald J. Zehner, Jr.... Smith, Thompson, Wihebrink & Co., Inc., 300 East Broadway, Ste. 501, P. O. Box 877, Logansport, IN 47947 (219 722-2550)

STAFF AIDES:
Monroe S. Kuttner – Director, Management Advisory Services (212 575-6363)
Steven E. Sacks – Senior Technical Manager, Management Advisory Services (212 575-3647)

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)
Raymond W. Elliott*... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 903-3268)
Mark A. Fien... Samuel Klein and 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)
Richard K. Oppenheim... Oppenheim, Appel, Dixon & Co., 101 Park Ave., New York, NY 10178 (212 661-4200)
Paul John Steinbart... University of Utah, Department of Accounting, Salt Lake City, UT 84112
Trevor R. Stewart*... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0812)

*Consultant
EDP TECHNOLOGY RESEARCH SUBCOMMITTEE (CONT'D)

Robert B. Sweeney... Memphis State University, Department of Accountancy, Memphis, TN 38152 (901 454-2465)
Kenneth L. Vander Wal... Ernst & Whinney, 150 South Wacker Dr., Chicago, IL 60606 (312 368-1800)
Gerald M. Ward... Price Waterhouse, 153 East 53 St., New York, NY 10021 (212 371-2000)
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; and to visit colleges and universities to inform students and faculty members about MAS.

Richard S. Savich, Chairman... University of Southern California, School of Accounting, Los Angeles, CA 90089 (213 743-2426)
Lucy R. Carter... Carter, Young, Perry & Wolf, P. C., Riverdale Executive Park, 907 Two Mile Parkway, Bldg. A, Goodlettsville, TN 37072 (615 859-9880)
Karen K. Clark... Dobbins, DeGuire & Tucker, 3819 Stephens, Missoula, MT 59801 (406 721-4550)
Kenneth C. Cole... California State University, 906 Terrace Dr., Los Altos, CA 94022 (415 881-3166)
Arthur L. Crandall... Own Account, 950 Green Bay Rd., Winnetka, IL 60093 (312 441-8654)
Henry S. Moss... DePaul University, 25 East Jackson Blvd., Chicago, IL 60604-2287 (312 341-8305)
Edward Rofes... Own Account, 1000 South Ocean, #11P, Pompano Beach, FL 33062 (305 467-6850)
James P. Ross... Altschuler, Melvoin and Glasser, 30 South Wacker Dr., Chicago, IL 60606 (312 207-2834)
John F. Simonette... United States General Accounting Office, AFM Division, 441 G. St., NW, Washington, DC 20548 (202 275-9490)
Lawrence J. Stallman... IBM Corporation, 3715 North Side Parkway, Atlanta, GA 30327 (404 238-2990)
Kevin D. Stocks... Brigham Young University, 535 TNRB - BYU, Provo, UT 84602 (801 378-4613)
John M. Tucker... Peat Marwick, 1600 National City Center, Cleveland, OH 44114 (216 696-9100)
Glenn H. Van Doren*... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-1775)
Roger L. Wayman... Wolkow Sharp Calys & Flint, 5201 Johnson Dr., Mission, KS 66205 (913 677-0505)

*Consultant
MAS EDUCATION AND INFORMATION SUBCOMMITTEE (CONT’D)

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; and to develop material to be published as MAS Practice Administration Aids.

George Edward Tucker, Jr., Chairman... Blue Cross and Blue Shield of Mississippi, Inc., P. O. Box 1043, Jackson MS 39215 (601 932-3704)
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)
Larry Baumgarten... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-1871)
William T. Cuppett... Doak, Cuppett & Poling, P. O. Drawer 1626, Clarksburg, WV 26301 (304 622-0804)
Stephen D. Nadler... Schneider & Shuster, 950 South Cherry St., Ste. 800, Denver, CO 80222 (303 691-9600)
J. T. Marty O’Malley... Rogoff, Diamond & Walker, P. O. Box 25707, Albuquerque, NM 87125 (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)
Robert F. Shriver*... McGladrey Hendrickson & Pullen, 900 Davenport Bank Bldg., Davenport, IA 52801 (319 326-5111)
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; and to undertake other projects that would enhance a practitioner’s ability to provide advice and assistance to small business clients.

*Consultant
John C. Foley, *Chairman*... Baditoi, Segroves & Co., 25901 West Ten Mile Rd., Southfield, MI 48034 (313 353-9700)

Charles K. Benn... Pfanner & Tate Accountancy Corporation, 1420 River Park Dr., Ste. 200, Sacramento, CA 95815 (916 929-3680)

Harold Irving Berliner... Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-5649)

Richard L. Bullard III... Own Account, 3029 Mountainbrook Rd., Charlotte, NC 28210 (704 553-1228)

Byron S. Cherkas... Cherkas, Stein, Sherrin & Co., Dadeland 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)

Ray A. Housel... Monroe Shine & Co., Inc., P. O. Box 754, Bedford, IN 47421 (812 279-3551)

Leroy Koross... Pannell Kerr Forster, 2441 Hollywood Blvd., Hollywood, FL 33020 (305 764-3200)

Jean E. Kruse... Own Account, 222 Edgewood Rd., NW, Cedar Rapids, IA 52405 (319 396-6479)

Stephen J. Lux... Consulting Associates of Virginia, Inc., 4902 Riverside Dr., Richmond, VA 23225 (804 231-2124)

E. Burns McLindon... Councilor, Buchanan & Mitchell, 7101 Wisconsin Ave., Ste. 1110, Bethesda, MD 20814 (301 986-0600)

Lawrence S. Nannis... John J. Hurley & Co., Inc., 99 High St., Boston, MA 02110 (617 542-1210)

Richard E. Schultz... Larry E. Nunn & Associates, 2545 Foxpointe Dr., Ste. A, Columbus, IN 47203 (812 376-3061)

Thomas J. Stevenson... McFarland & Alton, 1800 Seafirst Financial Center, Spokane, WA 99201 (509 747-2600)

Gene L. Temkin... Clifton, Gunderson & Co., 4801 West Peterson Ave., Chicago, IL 60646 (312 725-3030)

**STAFF AIDES:**

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

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

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**MAS TECHNICAL AND INDUSTRY CONSULTING PRACTICES SUBCOMMITTEE**

*OBJECTIVE:* To identify subjects for proposed MAS Technical and Industry Consulting Practice Aids; and 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, One IBM Plaza, Chicago, IL 60611 (312 645-3450)
MAS TECHNICAL AND INDUSTRY CONSULTING PRACTICES
SUBCOMMITTEE (CONT'D)

Edward J. Dupke,... Rehman, Robson & Co., P. O. Box 449, Jackson, MI 49204 (517 788-8111)
Robert P. Evans... Sproles-Woodard & Company, 2305 Texas American Bank Bldg., Fort Worth, TX 76102 (817 332-1328)
Bruce P. Farley... McFarland & Alton, P. S., 1800 Seafirst Financial Center, Spokane, WA 99201 (509 747-2600)
Lowell V. Getz... Financial Consultant, 3815 Richmond, Ste. 111, Houston, TX 77027 (713 623-4991)
James C. Kinard... The Ohio State University, College of Business, 1775 College Rd., Columbus, OH 43210 (614 422-2328)
Christine A. Lauber... Own Account, 212 Commerce Bldg., South Bend, IN 46601 (219 288-4801)
Jerome H. Lipman... Jerome H. Lipman & Co., Ltd., 1 North LaSalle St., Ste. 1965, Chicago, IL 60602 (312 263-4455)
Mark L. Moczkowski... Own Account, 101 East Kennedy Blvd., Ste. 1785, Tampa, FL 33602 (813 221-7860)
Sue Y. Whitt... Millsaps College, P. O. Box 15490, STA A, Jackson, MS 39210 (601 354-5201)

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; and 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)
Louis J. Barbich... Barbich, Longcier & Co., 333 Palmer Dr., Ste. 300, P. O. Box 11171, Bakersfield, CA 93389 (805 397-1171)
Robert J. Batson... Batson, Jones, Bennett & Co., 8211 College Parkway, Fort Myers, FL 33907 (813 482-5522)
Paul V. Breazeale... Breazeale, Saunders & O’Neil, Ltd., P. O. Box 80, Jackson, MS 39205 (601 969-7440)
Darold D. Brockhaus... Wipfli, Ullrich & Company, First American Center, P. O. Box 8010, Wausau, WI 54402 (715 845-3111)
Stanley K. Brownlee... Randall & Brownlee, Inc., 2613 North Van Buren, Enid, OK 73701 (405 237-5201)
Gary B. Carlson... Anderson ZurMuehlen & Co., P. O. Box 1147, Helena, MT 59624 (406 442-3540)
MEMBERS IN GOVERNMENT COMMITTEE

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

Arlene J. Lurie, Chairman... The City of New York Human Resources Administration, 250 Church St., Office of Audit, New York, NY 10013 (212 553-6592)
John J. Adair... United States General Accounting Office, 441 G. St., NW, Rm. 6124, Washington, DC 20548 (202 275-9359)
MEMBERS IN GOVERNMENT COMMITTEE (CONT'D)

Tom L. Allen... Utah State Auditor, State Capitol, Rm. 211, Salt Lake City, UT 84114 (801 533-4043)
Linda J. Blessing... State of Arizona, Auditor General’s Office, 2700 North Central, Ste. 700, Phoenix, AZ 85004 (602 255-4385)
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... Veterans Administration, Office of Inspector General, 810 Vermont Ave., NW, (52) Washington, DC 20420 (202 389-2259)
Katherine L. Garcia... Washoe County, 655 West Joy Lake Rd., Reno, NV 89511 (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)
Terrill W. Ramsey... City of Richmond, 900 East Broad St., Richmond, VA 23219 (804 780-4506)
Edward P. Ryan... City of San Diego, 202 C St., Mail Station 9B, San Diego, CA 92101 (619 236-6150)
Willam J. Sharkey... Defense Contract Audit Agency, Cameron Station (4A270), Alexandria, VA 22314 (202 274-7323)
Edgar A. Vaughn, Jr.... State Auditor, State of South Carolina, P. O. Box 11333, Columbia, SC 29211 (803 734-1727)

STAFF AIDE:
Frank S. Synowiec, Jr. - 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.

Robert J. Jimenez, Chairman... Own Account, P. O. Box 8031, Boise, ID 83707 (208 327-0477)
Leopoldo P. Botello, Jr.... Own Account, P. O. Box 40517, San Antonio, TX 78229 (512 691-1237)
Claude C. Butler... Own Account, 1501 Euclid Ave., Ste. 537, Cleveland, OH 44115 (216 696-0588)
Sunny K. Cherian... Own Account, 5827 Columbia Pike, Ste. 315, Falls Church, VA 22041 (703 998-0330)
Laurence R. Crepeau... Evans, Crepeau & Co., Ltd., 333 Rosedale Towers, 1700 West Highway 36, Roseville, MN 55113 (612 633-8831)
Louis P. Davis... Retired, 1592 Viewsite Dr., Los Angeles, CA 90069 (213 659-3445)
Daniel Dennis, Sr.... Daniel Dennis & Company, Copley Place, 100 Huntington Ave., Ste. 37, Boston, MA 02116 (617 262-9898)
Norma J. Fleisher... The Lincoln Telephone & Telegraph Company, 1440 M St., Lincoln, NE 68508 (402 476-5662)
MINORITY BUSINESS DEVELOPMENT COMMITTEE (CONT’D)

Patricia A. Foxx... Foxx & Co., One Lytle Pl., Ste. 407, Cincinnati, OH 45202 (513 241-1616)
Toni R. McKinley... Harris, McMillan, Hudgins & Co., P. O. Box 10250, Greenville, SC 29603 (803 233-1800)
Yvonne Perkins... Citizens Gas & Coke Utility, 2020 North Meridian St., Indianapolis, IN 46202 (317 927-4577)
Frank K. Ross... Peat Marwick, 1990 K St., NW, Washington, DC 20006 (202 223-9525)
Jess W. Tafoya... Jess W. Tafoya & Co., P.A., 1028 Eubank, NE, Albuquerque, NM 87110 (505 292-0661)

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

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 (919 334-7581)
Harold Ronald Pitt... Northern Arizona University, College of Business, Box 15066, Flagstaff, AZ 86011 (602 523-7348)
Raphael N. Thompson*... North Carolina Central University, School of Business, Department of Accounting, Durham, NC 27707 (919 683-6120)
Milton Wilson... Howard University, School of Business and Public Administration, Washington, DC 20059 (202 636-5105)

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.

*Consultant
Quiester Craig, *Chairman*... North Carolina A&T State University, School of Business & Economics, 1601 East Market St., Greensboro, NC 27411 (919 334-7632)

Jack R. Beighley*... Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)

Yovonda D. Brooks... Hill, Taylor & Company, 1120 G St., NW, Ste. 215, Washington, DC 20005 (202 393-7575)

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

Francisco V. Diaz... F. V. Diaz & Co., 1415 North Loop West, Ste. 1140, Houston, TX 77008 (713 863-0566)

Michael Dinkins*... General Electric Company, 3135 Easton Turnpike, Fairfield, CT 06431 (203 373-3155)

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

Walter R. Glover... Philip Morris USA, P. O. Box 26603, Richmond, VA 23261 (804 274-5671)

William A. Jackson, Jr.... Grant Thornton, Exchange Pl., 53 State St., Boston, MA 02109 (617 723-7900)

Mitchell A. Martin... Johnson, Martin, Murphy, Harps & Sypheoe, 151 Ponce de Leon Ave., Ste. 103, Atlanta, GA 30308 (404 885-1194)

Eddie R. Munson... Peat Marwick, 200 Renaissance Center, Ste. 3400, Detroit, MI 48243 (313 259-2590)

Calvin E. Person... Calvin E. Person & Associates, 6200 North Central Expressway, Ste. 222, Dallas, TX 75206

Peter Pesce*... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)

Eustace A. Phillip... University of Massachusetts, 151 Almont St., Boston, MA 02126 (617 929-8103)

John E. Price... Jackson State University, School of Business, Jackson, MS 39217 (601 968-2411)

Virginia B. Robinson... U. S. General Accounting Office, 441 G St., NW, Rm. 6102, Washington, DC 20548 (202 275-9513)

George Rogers, Jr.... International Paper Company, 77 West 45 St., Ste. 28-07, New York, NY 10036 (212 536-7678)

John R. Thornton... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2121)

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

**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.

*Consultant*
NOMINATIONS COMMITTEE (CONT'D)

Herman J. Lowe, Chairman... H. J. Lowe & Company, 1881 Wooddale Blvd., Baton Rouge, LA 70806 (504 924-1772)
Patricia B. Bissell... Bissell, Gorochow & Associates, 6000 Executive Blvd., Ste. 310, Rockville, MD 20852 (301 770-7730)
William D. Devlin... Own Account, 100 Pine St., Ste. 1225, San Francisco, CA 94111 (415 398-8717)
David H. Dievler... Alliance Capital Management, 140 Broadway, New York, NY 10005 (212 902-9850)
Gerald W. Hepp... Plante & Moran, 26211 Central Park Blvd., P. O. Box 307, Southfield, MI 48037 (313 352-2500)
Thomas L. Holton... Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-5810)
Glenn Ingram, Jr.... Glenn Ingram & Company, 150 North Wacker Dr., Chicago, IL 60606 (312 368-0220)
John H. Kennedy... Alco Standard Corporation, P. O. Box 834, Valley Forge, PA 19482 (215 296-8000)
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)
Dominic Tarantino... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-4850)

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.

Charles Kirkland, Chairman... Kirkland & Associates, 211 Center St., Hobart, IN 46342 (219 947-1113)
Paul K. Brace... Poccia & Brace, 7 Dempsey Pl., Eastchester, NY 10709 (914 793-7699)
Robert D. Clyde... Arthur Andersen & Co., 5600 InterFirst Plaza, 901 Main St., Dallas, TX 75202 (214 741-8308)
Allen L. Fetterman... Loeb & Troper, 270 Madison Ave., New York, NY 10016 (212 889-7880)
Leon E. Hay... University of Arkansas, Business Administration-204, Fayetteville, AR 72701 (501 575-6123)
William R. Hazelton... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2387)
Richard F. Larkin... Price Waterhouse, 6500 Rock Spring Dr., Bethesda, MD 20817 (301 493-2640)
Frances A. Mlocek... U. S. Catholic Conference, 1312 Massachusetts Ave., NW, Washington, DC 20005 (202 659-6781)
NONPROFIT ORGANIZATIONS COMMITTEE (CONT'D)

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)
Nile J. Webb... Deloitte Haskins & Sells, 1101 15th St., NW, Washington, DC 20005 (202 862-3543)
Leonard V. Wesolowski... Yale University, 155 Whiney Ave., New Haven, CT 06520 (203 432-5524)
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 Dept., 3101 CEBA Bldg., Baton Rouge, LA 70803 (504 388-6202)
Dwight E. Cacy... Marathon Oil Co., 1030 Oakdale Dr., Findlay, OH 45840 (419 422-0304)
Jerry D. Carlisle... Louisiana Land & Exploration, P. O. Box 60350, New Orleans, LA 70160 (504 566-6500)
Richard D. Dole... Coopers & Lybrand, 370 17 St., 33rd Fl., Denver, CO 80202 (303 573-2811)
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/BDO, 4200 InterFirst Two, Dallas, TX 75270 (214 741-4200)
Robert A. Lahr... Kemper CPA Group, 1500 Cherry St., P. O. Box 470, Mt. Carmel, IL 62863 (618 263-3888)
Robert W. Lambert... Peat Marwick, Thanksgiving Tower, Ste. 1400, 1601 Elm St., Dallas, TX 75201 (214 754-2213)
Stephen R. Roark... McGladrey Hendrickson & Pullen, 360 South Monroe St., Ste. 600, Denver, CO 80209 (303 399-3840)
William W. Soward... Poore, Dameron & Plopa, Chartered, 820 North Main, Wichita, KS 67203 (316 265-5600)
Raymond L. Tullius, Jr.... Arthur Young, P. O. Box 1529, Tulsa, OK 74101 (918 582-9921)
STAFF AIDE:
Patrick M. Finnegan – Technical Manager, Accounting Standards (212 575-7073)
PERSONAL FINANCIAL PLANNING EXECUTIVE COMMITTEE

OBJECTIVE: To plan, initiate, supervise and coordinate projects, programs and activities of the personal financial planning division under the control of the AICPA Board of Directors. The committee assists in developing statements made by the AICPA in the area of personal financial planning.

Stanley H. Breitbard, Chairman... Price Waterhouse, 1880 Century Park East, Los Angeles, CA 90067 (213 201-1838)
Michael A. Azorsky... Mayer Hoffman McCann, 420 Nichols Rd., Kansas City, MO 64112 (816 753-3870)
John F. Edgar, Jr.... Windham, Brannon & Co., 615 Peachtree St., NE, P. O. Box 54226, Atlanta, GA 30308 (404 875-5661)
Merle S. Elliott... Smith Elliott Kears & Company, P. O. Box 947, Hagerstown, MD 21741 (301 733-5020)
William J. Goldberg... Peat Marwick, 3000 Republic Bank Center, P. O. Box 4545, Houston, TX (713 224-4262)
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)
Anthony T. Krzystofik... University of Massachusetts, School of Business Administration, Amherst, MA 01003 (413 545-2525)
H. William Kuehl, Jr.... William Kuehl, Ltd., Fidelity Bankers Bldg., Ste. 1101, 830 East Main St., Richmond, VA 23219 (804 648-9228)
Rebecca M. Lee... Brooke, Freeman & Lee, 2100 South Bridge Parkway, Ste. 377, Birmingham, AL 35209 (205 870-7555)
John H. Mullen... KMG Main Hurdman, 18300 Von Karman, Ste. 700, Irvine, CA 92715 (714 553-1005)
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., 110 Grace 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 (212 575-3644)
POSTBACCALAUREATE EDUCATION REQUIREMENT COMMITTEE

OBJECTIVE: To develop a program for legislative implementation of a post-baccalaureate 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.

Doyle Z. Williams, Chairman... University of Southern California, School of Accounting-MC1421, Los Angeles, CA 90089 (213 743-2100)
B. Gary Dando... Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)
Richard K. Gohr... Arthur Andersen & Co., 1405 North Fifth Ave., St. Charles, IL 60174 (312 377-3100)
Robert L. Israeloff... Israeloff, Trattner & Co., 11 Sunrise Plaza, Valley Stream, NY 11582 (516 872-3300)
Patrick J. Knipe... Colley, Trumbower & Howell, 501 North Orange Ave., Orlando, FL 32801 (305 843-1190)
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)
Belverd E. Needles, Jr.... DePaul University, 25 East Jackson Blvd., Chicago, IL 60604 (312 321-7820)
A. Tom Nelson... The University of Utah, Graduate School of Business, Department of Accounting, Salt Lake City, UT 84112 (801 581-7431)
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 ADVERTISING SPECIAL COMMITTEE

OBJECTIVE: To consider the use of professional advertising as a means of educating the public about the CPA profession.

Edward A. Weinstein, Chairman... Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)
Arthur F. Dignam... National Broadcasting Company, 30 Rockefeller Plaza, New York, NY 10112 (212 664-5421)
Ellen J. Feaver... State of Montana, Department of Administration, Mitchell Bldg., Rm. 155, Helena, MT 59620 (406 444-2032)
Arthur W. Hoffman... Mayer Hoffman McCann, 420 Nichols Rd., Kansas City, MO 64112 (816 753-3870)
Charles Kaiser, Jr.... Pannell Kerr Forster, P. O. Box 60808 AMF, Houston, TX 77205 (713 999-5134)
Stuart Kessler... Goldstein, Golub, Kessler & Company, P.C., 245 Park Ave., New York, NY 10167 (212 661-3300)
Herman J. Lowe... H. J. Lowe & Company, 1881 Wooddale Blvd., Baton Rouge, LA 70806 (504 924-1772)
Bruce N. Lowery... Seidman & Seidman/BDO, 700 Union Bank Bldg., Grand Rapids, MI 49503 (616 774-7000)
James P. Martin, Jr.*... Georgia Society of CPAs, Tower Pl., Ste. 1980, 3340 Peachtree Rd., NE, Atlanta, GA 30026 (404 231-8676)
Gary John Previts... Case Western University, Weatherhead School of Management, Cleveland, OH 44106 (216 388-2074)
Howard Safer... Kraft Bros., Esstman, Patton & Harrell, 404 James Robertson Parkway, Ste. 103, Nashville, TN 37219 (615 242-7351)

STAFF AIDES:
Jerome Walsh – Public Relations Coordinator, Public Relations (212 575-5497)
William J. Corbett – Vice President, Communications (212 575-7089)

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)
Robert W. Burmester... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2345)
Ralph D. Dickson... Ralph Dickson & Company, 580 South High St., Columbus, OH 43215 (614 464-0320)

*Consultant
GOVERNMENTAL TECHNICAL STANDARDS SUBCOMMITTEE

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

Harry J. Becker, Jr., *Chairman*... Coopers & Lybrand, 1000 Morgan Keegan Tower, 50 North Front St., Memphis, TN 38103 (901 529-1100)
Ronald Benjamin... Mitchell, Titus & Company, Two Park Ave., New York, NY 10016 (212 686-4777)
Jake D. Dunton... Blue & Co., 9100 Keystone Crossing, Ste. 500, P. O. Box 80069, Indianapolis, IN 46240 (317 848-8920)
Ronald J. Fudge... Wooden & Benson, 100 West Pennsylvania Ave., Baltimore, MD 21204 (301 825-4860)
Glenn L. Goodwin... Seidman & Seidman/BDO, 700 Union Bank Bldg., Grand Rapids, MI 49503 (616 774-7000)
Edward M. Klasny... Ernst & Whinney, 200 National City Center, Cleveland, OH 44114 (216 861-5000)
GOVERNMENTAL TECHNICAL STANDARDS SUBCOMMITTEE (CONT'D)

Kenneth J. Kunkel... Plante & Moran, P. O. Box 307, Southfield, MI 48037 (313 352-2500)
Claude Nixon, Jr.... Bourgeois, Bennett, Thokey & Hickey, 111 Veterans Blvd., Ste. 800, Metaire, LA 70005 (504 831-4949)
Dennis O'Connor... Peat Marwick, One Jericho Plaza, Jericho, NY 11753 (516 822-9100)
William J. Raftery, Jr.... KMG Main Hurdman, 900 Bedford St., Stamford, CT 06901 (203 327-0000)
Sheldon M. Whitman... Laventhol & Horwath, P. O. Box 11, East Brunswick, NJ 08816 (201 257-6000)
James L. Williams... Deloitte Haskins & Sells, 1200 Travis, Ste. 2600, Houston, TX 77002 (713 651-1700)

STAFF AIDES:
Edith Breitner – Technical Manager, Professional Ethics (212 575-6247)
Ruth Hanauer – Technical Manager, Professional Ethics (212 575-6215)
Leonard Hecht – Technical Manager, Professional Ethics (212 575-6214)

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.

Gary B. Goolsby, Chairman... Arthur Andersen & Co., 711 Louisiana, Ste. 1300, Houston, TX 77002 (713 237-2323)
Michael A. Conway... Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-6510)
Jay M. Decker... Kraft, Miles & Tatum, 1800 North Westwood Blvd., Poplar Bluff, MO 63901 (314 785-6438)
Raymond L. Dever... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2802)
Thomas R. Farm... Olsen, Thielen & Co., Ltd., 223 Little Canada Rd., St. Paul, MN 55117 (612 483-4521)
Mary A. Finan... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-1932)
Jerry W. Jackson... Brown, Edwards & Company, 1815 Jefferson St., P. O. Box 1697, Bluefield, WV 24701 (304 325-8157)
James L. Kirtland... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0624)
John A. Lanier, Jr.... National Enterprises, Inc., P. O. Box 29037, Atlanta, GA 30359 (404 329-0780)
Sandor E. Lenner... Eisner & Lubin, 777 Brickell Ave., Miami, FL 33131 (305 358-7130)
INDEPENDENCE-BEHAVIORAL STANDARDS SUBCOMMITTEE (CONT'D)

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

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, 1000 Morgan Keegan Tower, 50 North Front St., Memphis, TN 38103 (901 529-1100)
William A. Bonfield... Bonfield & Company, S. C., 740 North Plankinton Ave., Milwaukee, WI 53203 (414 276-2160)
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)
Lamar W. Gardner, Jr.... Own Account, 1 Riverwalk Pl., Ste. 1290, 700 North St. Mary's, San Antonio, TX 78205 (512 226-4373)
Robert J. Hyde... Touche Ross & Co., 900 Pillsbury Center, Minneapolis, MN 55402 (612 333-2301)
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 10020 (212 819-4824)
Robert F. McCullough... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4104)
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, Republic Plaza, Ste. 5000, 370 17th St., Denver, CO 80202 (303 629-6900)
Marilyn A. Pendergast... Urbach, Kahn & Werlin, 400 Financial Plaza, Burlington, VT 05401 (802 864-6833)
L. Glenn Perry... Peat Marwick, 345 Park Ave., New York, NY 10154 (212 758-9700)
Harvey B. Rose... Robbins, Baer, Baygood & Telpner, 312 West Randolph St., Chicago, IL 60606 (312 332-2900)
Jerry I. Sokolow... Sokolow & Sokolow, 1680 NE 135 St., Ste. 255, Miami, FL 33181 (305 895-9955)
D. Wayne Tidwell... Weaver & Tidwell, 1500 Commerce Bldg., 307 West 7 St.,
Fort Worth, TX 76102 (817 332-7905)
Louis Vernick... Retired, 2148 Ford St., Brooklyn, NY 11229 (718 648-0575)

STAFF AIDES:
Edith Breitner – Technical Manager, Professional Ethics (212 575-6247)
Ruth Hanauer – Technical Manager, Professional Ethics (212 575-6215)
Leonard Hecht – Technical Manager, Professional Ethics (212 575-6214)

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.

AREA I - CONNECTICUT, MAINE, MASSACHUSETTS,
NEW HAMPSHIRE, NEW JERSEY, NEW YORK, PENNSYLVANIA,
RHODE ISLAND, VERMONT
Richard Schwartz, 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,
NORTH CAROLINA, PUERTO RICO, SOUTH CAROLINA,
TENNESSEE, VIRGIN ISLANDS, VIRGINIA, WEST VIRGINIA
Jerry I. Sokolow, Chairman... Sokolow & Sokolow, 1680 NE 135 St., Ste. 255,
Miami, FL 33181 (305 895-9955)

AREA III - ILLINOIS, INDIANA, IOWA, KANSAS, MICHIGAN,
MINNESOTA, MISSOURI, NEBRASKA, NORTH DAKOTA, OHIO,
SOUTH DAKOTA, WISCONSIN
Thomas G. Jordan, Chairman... B and E Sales Company, Inc., P. O. Box 2020,
Bloomfield Hills, MI 48303 (313 258-5200)

AREA IV - ARKANSAS, LOUISIANA, NEW MEXICO, OKLAHOMA,
TEXAS
James L. Pioso, Chairman... Seidman & Seidman/BDO, 700 West Michigan St.,
Milwaukee, WI 53233 (414 272-5900)

AREA V - ALASKA, ARIZONA, CALIFORNIA, COLORADO, GUAM,
HAWAII, IDAHO, MONTANA, NEVADA, OREGON, UTAH,
WASHINGTON, WYOMING
Ralph D. Dickson, Chairman... Ralph Dickson & Company, 580 South High
St., Columbus, OH 43215 (614 464-0320)
PROFESSIONAL ETHICS AREA PLANNING SUBCOMMITTEES (CONT'D)

STAFF AIDES:
George R. Dick – Vice President, Review and 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; by affording national recognition to CPAs honored by their state so­
cieties with Public Service Awards; by acting as a clearinghouse of information
on all aspects of public service efforts undertaken by CPAs; and by monitoring
and reporting the public service achievements of CPAs.

Robert L. Bovitz, Chairman... 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., 55 East Fifth
St., 1300 Norwest Center, St. Paul, MN 55101 (612 222-1801)
550, Atlanta, GA 30305 (404 261-1158)
Michael R. Moore... Arthur Young, 707 17 St., Ste. 3800, Denver, CO 80202 (303
297-9500)
James H. West... West, Johnston, Turnquist & Schmitt, 2550 Fifth Ave., Ste.
1009, San Diego, CA 92103 (619 234-6775)
Yale J. Wiesberg... Internal Revenue Service, 17 Hibiscus Court, Gaithersburg,
MD 20878 (202 376-0022)

STAFF AIDES:
Teresa A. Zimmerer – Manager, Communications (212 575-5573)
William J. Corbett – Vice President, Communications (212 575-7089)
David DeMala – Director, Communications (212 575-3877)

PUBLIC UTILITIES COMMITTEE

OBJECTIVE: To prepare letters of comment on accounting and auditing
pronouncement 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 includ­
ing gas pipelines, electric utilities, and telecommunications companies, and to
communicate with regulatory and industry officials on matters of mutual interest.

Robert L. Hahne, Chairman... Deloitte Haskins & Sells, 655 15 St., NW, Ste.
700, Washington, DC 20005 (202 626-1957)
Harold R. Baer... Lovett, Baer & Foster, Ltd., P. O. Box 342, Little Rock, AR
72203 (501 376-6728)
PUBLIC UTILITIES COMMITTEE (CONT'D)

Dennis B. Bongers... Peat Marwick, 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)
Michael P. Glinsky... Coopers & Lybrand, 370 17 St., Ste. 3300, Denver, CO 80202 (303 573-2800)
John M. Little... Ernst & Whinney, 2001 Ross Ave., Ste. 2800, Dallas, TX 75201 (214 979-1700)
Robert D. Lundgren... Arthur Young, 4300 One Williams Center, Tulsa, OK 74172 (918 582-9921)
John S. Quinn... Grant Thornton, Exchange Pl., 53 State St., Boston, MA 02110 (617 357-5787)
Harold J. Straka... Price Waterhouse, One Centerre Plaza, St. Louis, MO 63101 (314 425-0500)

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

REAL ESTATE COMMITTEE

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

Robert F. Richter, Chairman... Laventhal & Horwath, 1845 Walnut St., Philadelphia, PA 19103 (215 299-1600)
Benedetto Bongiorno... Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)
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)
Neil Francis Dimick... Deloitte Haskins & Sells, 695 Town Center Dr., Ste. 1200, P. O. Box 7050, Costa Mesa, CA 92628 (714 641-5500)
Bernard G. Feldman... Seidman & Seidman/BDO, Rivergate Plaza, Ste. 800, 444 Brickell Ave., Miami, FL 33131 (305 371-6363)
Manuel Greenfield... Wolpoff & Company, 1111 North Charles St., Baltimore, MD 21201 (301 837-3770)
Richard D. Isserman... Peat Marwick, 345 Park Ave., New York, NY 10154 (212 758-9700)
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)
Francis J. O'Brien... Arthur Young, 515 South Flower St., Los Angeles, CA 90071 (213 977-3559)

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REAL ESTATE COMMITTEE (CONT'D)

Stanley R. Perla... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 888-9100)
Chester P. Sadowski... U.S. Home Corporation, 1800 West Loop South, P. O. Box 2863, Houston, TX 77252 (713 877-2361)
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.

Andrew J. Capelli, Chairman... Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-5845)
Brian A. Brooks... Coopers & Lybrand, One Post Office Square, Boston, MA 01970 (617 574-5000)
Peter S. Burgess... Arthur Andersen & Co., One Financial Plaza, Hartford, CT 06103 (203 522-2600)
Dale L. Gerboth... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-1949)
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)
Robert A. Semenza... KMG Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5337)

STAFF AIDE:
Patrick M. Finnegan – 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; and 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)

J. Allen Poole, Chairman... Blackwell, Poole & Company, P. O. Box 82472, Atlanta, GA 30354 (404 762-7758)
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, 1325 South Colorado Blvd., Ste. 24, Denver, CO 80222 (303 753-0295)
Stephen A. Hennesey... Arthur Andersen & Co., 101 Eisenhower Parkway, Roseland, NJ 07068 (201 226-7900)
Daryl J. Hill*... North Dakota Society of CPAs, Box 8104, University Station, Grand Forks, ND 58202 (701 777-3869)
Larry S. Kamanitz... Kamanitz, Uhlfelder & Permison, 1515 Reisterstown Rd., Ste. 304, Baltimore, MD 21208 (301 484-8700)
Jeannie Patton*... Utah Association of CPAs, 669 South 200 East, Ste. 100, Salt Lake City, UT 84111 (801 359-3533)
Dennis S. Sterosky... Pulakos & Alongi, Ltd., 5700 Harper Dr., NE, Ste. 320, Albuquerque, NM 87109 (505 821-1600)
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.

Morton B. Solomon, Chairman... KMG Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5791)
Byrle M. Abbin... Arthur Andersen & Co., 1666 K St., NW, Washington, DC 20006 (202 862-3368)
John D. Collins... Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-5748)
Albert B. Ellentuck... Laventhal & Horwath, 1901 L St., NW, Washington, DC 20036 (202 463-0700)
Lawrence I. Morgan... Pannell Kerr Forster, 420 Lexington Ave., New York, NY 10170 (212 867-8000)
Harvey D. Moskowitz... Seidman & Seidman/BDO, 1430 Broadway, New York, NY 10018 (212 302-0100)
Gerald W. Padwe... Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4214)
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... Seidman & Seidman/BDO, 1707 L St., NW, 8th Fl., Washington, DC 20036 (202 833-2280)
David H. Dievler... Alliance Capital Management, 140 Broadway, New York, NY 10005 (212 902-9850)
Wellington Hall... Own Account, 1710 West Cameron Ave., Ste. 202, West Covina, CA 91790 (818 960-8555)
William T. Hankins, Jr.... Retired, 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)
Henry A. McFaddin... Own Account, 115 Broad St., Sumpter, SC 29150 (803 778-2998)
Walton A. Williams... Own Account, 85 Watervliet Ave., Albany, NY 12206 (518 453-2446)

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; and to serve the interests of the profession by sponsoring technical conferences on current accounting and auditing issues and periodic publications.

Douglas J. McEachern, Chairman... Touche Ross & Co., 3700 Wilshire Blvd., Los Angeles, CA 90010 (213 381-3251)
Frederick T. Alt... Federal Home Loan Mortgage Corporation, 1771 Business Center Dr., Reston, VA 22090 (703 450-3110)
George P. Bohnert, Jr.... Hausser + Taylor, 1000 Eaton Center, Cleveland, OH 44114 (216 523-1900)
Robert E. Creager... Coopers & Lybrand, InterFirst Plaza, 1100 Louisiana, Ste. 4100, Houston, TX 77002 (713 757-5218)
Donald C. Ellwood... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-1929)
Henry D. Forer... Deoitte Haskins & Sells, One SE Third Ave., Ste. 2000, Miami, FL 33131 (305 372-3128)
SAVINGS AND LOAN ASSOCIATIONS COMMITTEE (CONT’D)

Mandel Gomberg... Altschuler, Melvoin and Glasser, 30 South Wacker Dr., Chicago, IL 60606 (312 207-2823)
David T. Hansen... Glendale Federal Savings, 700 North Brand Blvd., Glendale, CA 91209 (818 500-2404)
Michael S. Joseph... Ernst & Whitinney, 150 South Wacker Dr., Chicago, IL 60606 (312 368-1800)
Philip E. Leone... Seidman & Seidman/BDO, Forum III, A, Ste. 1005, 1675 Palm Beach Lakes Blvd., West Palm Beach, FL 33401 (305 689-0609)
George E. Massaro... Arthur Andersen & Co., 100 Federal St., Boston, MA 02110 (617 423-1400)
Joseph Mauriello... Peat Marwick, 725 South Figueroa St., Los Angeles, CA 90017 (213 955-8415)
Dennis D. Morrison... Price Waterhouse, 400 South Hope St., Los Angeles, CA 90071 (213 236-3256)
Jeffrey R. Morton... Grant Thornton, P. O. Box 19585, Irvine, CA 92713 (714 553-1600)
David L. Rice... California Federal Savings & Loan, 5670 Wilshire, Los Angeles, CA 90036 (213 932-2920)
David Rosenthal... Columbia Savings & Loan Association, 8840 Wilshire Blvd., Beverly Hills, CA 90211 (213 657-6134)
Michael D. Trokey... Michael Trokey & Company, 1034 South Brentwood, St. Louis, MO 63117 (314 863-0210)

STAFF AIDE:
Joseph F. Moraglio – Director, 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.

Allan J. Winick, Chairman... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
Allan J. Ackerman... KMG Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5512)
J. T. Bartee... Weaver and Tidwell, 1500 Commerce Bldg., 307 West 7 St., Fort Worth, TX 76102 (817 332-7905)
Susan A. Frieden... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2708)
Leland E. Graul... Seidman & Seidman/BDO, 15 Columbus Circle, New York, NY 10023 (212 765-7500)
Robert J. Gummer... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0526)
Carl Kampel... Laventhol & Horwath, 2115 East Jefferson, Rockville, MD 20852 (301 468-0888)
SEC REGULATIONS COMMITTEE (CONT’D)

Kalman M. Kessler... J. H. Cohn & Company, 75 Eisenhower Parkway, Roseland, NJ 07068 (201 228-3500)
George Lieberman... Richard A. Eisner & Company, 380 Madison Ave., New York, NY 10017 (212 949-4000)
Stephen Lis... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-1393)
Donald J. Moulin... Peat Marwick, 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)
Gerald A. Polansky... Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 953-4100)
William T. Read... Grant Thornton, 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)
Daniel Schechtman... Mann Judd Landau, 230 Park Ave., New York, NY 10169 (212 681-5500)
George C. Wahlig... McGladrey Hendrickson & Pullen, 900 Davenport Bank Bldg., Davenport, IA 52801 (319 326-5111)

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.

Daniel A. Giannini, Chairman... Coopers & Lybrand, 2100 Mercantile Bank & Trust Bldg., Baltimore, MD 21201 (301 727-7240)
Richard L. Bauer... Herbein & Sweren, 401 Oley St., Reading, PA 19601 (215 376-8241)
W. Thomas Cooper, Jr.... Potter & Co., 420 Fincastle Bldg., Third & Broadway, Louisville, KY 40202 (502 584-1101)
Tom Huyer... Granite City Steel Company, 20th & State St., Granite City, IL 62026 (618 451-3241)
J. Robert Kelly... Bank of Bentonville, P. O. Box 1229, Bentonville, AR 72712 (501 273-3331)
Joel S. Koenig... Touche Ross & Co., 3700 Wilshire Blvd., P. O. Box 76928, Los Angeles, CA 90010 (213 381-3251)
SMALL BUSINESS COMMITTEE (CONT'D)

Joseph P. Kristy... Meaden & Moore, 1010 Huntington Bldg., Cleveland, OH 44115 (216 241-3272)
Saundra A. Lewis... Own Account, 1604 Eighth Ave. South, Nashville, TN 37203 (615 256-4700)
Howard N. Miller... Peat Marwick, 345 Park Ave., New York, NY 10154 (212 758-9700)
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)
Zell E. Sunderland... Diamond, Sunderland & Co., P. O. Box 527, Huntington, WV 25701 (304 523-9473)
Steve C. Swanson... Swanson & Co., Inc., P. O. Box 396, Boise, ID 83701 (208 336-3636)
Elaine M. Tiegen... Elaine Tiegen & Co., 880 NE 72 Terrace, Miami, FL 33138 (305 592-5995)
Jerry Van Beveren... Flusche, Van Beveren & Kilgore, 1700 The 600 Bldg., Corpus Christi, TX 78473 (512 888-8138)
Phyllis A. Webster... University of North Carolina at Greensboro, Department of Accounting, SBE 218, Greensboro, NC 27412 (919 379-5647)
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)

SPECIALIZATION COMMITTEE

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

Merle S. Elliott, Chairman... Smith Elliott Kearns & Company, P. O. Box 947, Hagerstown, MD 21741 (301 733-5020)
Robert T. Ciesick... Meaden & Moore, 1010 Huntington Bldg., Cleveland, OH 44115 (216 241-3272)
Larry L. Dowell... McGladrey Hendrickson & Pullen, 1699 East Woodfield Rd., Ste. 410, Schaumburg, IL 60195 (312 885-7070)
Albert B. Ellentuck... Laventhol & Horwath, 1901 L St., NW, Washington, DC 20036 (202 463-0700)
Wanda L. Lorenz... Lane, Gorman, Trubitt & Company, 2301 North Akard St., Ste. 200, Dallas, TX 75201 (214 871-7500)
SPECIALIZATION COMMITTEE (CONT'D)

James H. Naus... Crowe, Chizek and Company, 1 American Square, Ste. 3000, P. O. Box 82011, Indianapolis, IN 46282 (317 632-8989)
Leon K. Poche’... Broussard, Poche’, Lewis & Breaux, P. O. Box 307, Crowley, LA 70526 (318 783-0650)
Jerome P. Solomon... Pannell Kerr Forster, 100 Summer St., Boston, MA 02110 (617 423-1920)
Robert F. Warwick... Lowrimore, Warwick & Co., 110 Grace St., P. O. Box 661, Wilmington, NC 28402 (919 762-9671)
Michael D. Weatherwax... Weatherwax & Associates, 1790 30th St., Ste. 214, Boulder, CO 80301 (303 447-8886)

STAFF AIDE:
George R. Dick – Vice President, Review and Regulation (212 575-6474)

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)
Donald E. Callahan... Diehl, Evans & Co., 1910 North Bush, Santa Ana, CA 92706 (714 542-4453)
Edward P. Chait... Price Waterhouse, 6500 Rock Spring Dr., Ste. 600, Bethesda, MD 20817 (301 493-2684)
James B. Dodson... Harris, Huber and Company, 123 West First St., Ste. 860, P. O. Box 2655, Casper, WY 82602 (307 265-7080)
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)
Robert C. Hacking... Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)
J. Dwight Hadley... Division of Municipal Affairs, Office of the State Comptroller, A.E.S. State Office Bldg., Albany, NY 12236 (518 474-4005)
Edward P. Henderson... U. S. General Accounting Office, 441 G St., NW, Rm. 6102, Washington, DC 20548 (202 275-9450)
Dean H. Johnson... Oppenheim, Appel, Dixon & Co., 1355 South Colorado Blvd., Ste. 800, Denver, CO 80222 (303 753-1210)
Susan M. Miller... City of Boca Raton, 201 West Palmetto Park Rd., Boca Raton, FL 33432 (305 393-7729)
Paula C. O’Connor... Deloitte Haskins & Sells, 1111 Third Ave., 11th Fl., Seattle, WA 98101 (206 624-0050)
STATE AND LOCAL GOVERNMENT COMMITTEE (CONT'D)

William J. Raftery, Jr.... KMG Main Hurdman, 900 Bedford St., Stamford, CT 06901 (203 327-0000)
Thomas A. Wanat... Touche Ross & Co., 250 East Wisconsin, Milwaukee, WI 53202 (414 276-0180)
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, 150 John F. Kennedy Parkway, Short Hills, NJ 07078 (201 467-9650)
David B. Aas... First Western Bank, P. O. Box 1090, Minot, ND 58702 (701 857-6183)
C. Kenneth Cobb... Cobb, Phillips & Company, P. O. Box 2298, Myrtle Beach, SC 29578 (803 449-9691)
Marie E. Dubke... Memphis State University, Fogelman College, School of Accountancy, Memphis, TN 38152 (901 454-2465)
David G. Efurd... Price Waterhouse, 101 Southwest Main, Ste. 1700, Portland, OR 97204 (503 224-9040)
Thomas M. Feeley... Feeley & Driscoll, P.C., 100 North Washington St., Boston, MA 02114 (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)
Donald N. Jones... KMG Main Hurdman, 770 East Shaw Ave., Ste. 300, Fresno, CA 93710 (209 224-1536)
James M. Lane... Colley, Trumbower & Howell, 501 North Orange Ave., Orlando, FL 32801 (305 843-1190)
Byron W. Luckenbach... Green & McElreath, 1001 Fannin St., Ste. 909, Houston, TX 77002 (713 652-0980)
Teresa J. McCanlies... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2363)
William H. Rea... Rea, Gross, Logan & Co., Inc., P. O. Box 1059, Marion, IN 46952 (317 664-2366)
Brian E. Rowe... New Mexico Trust & Financial Services, Inc., 2501 San Pedro, NE, Ste. 207, Albuquerque, NM 87176 (505 888-7009)
STATE LEGISLATION COMMITTEE (CONT'D)

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

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

AREA II - ALABAMA, DELAWARE, DISTRICT OF COLUMBIA, 
FLORIDA, GEORGIA, KENTUCKY, MARYLAND, MISSISSIPPI, 
NORTH CAROLINA, PUERTO RICO, SOUTH CAROLINA, 
TENNESSEE, VIRGIN ISLANDS, VIRGINIA, WEST VIRGINIA

James M. Lane, Chairman... Colley, Trumbower & Howell, 501 North Orange 
Ave., Orlando, FL 32801 (305 843-1190)

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

Clair J. Galloway, Chairman... Own Account, 550 39 St., Ste. 304, Des Moines, 
IA 50312 (515 255-0132)

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

Brian E. Rowe, Chairman... New Mexico Trust & Financial Services, Inc., 2501 
San Pedro, NE, Ste. 207, Albuquerque, NM 87176 (505 888-7009)

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 (206 448-1665)

STAFF AIDES:
William M. Crane – Technical Manager, State Legislation Department (212 575-6210)
STOCKBROKERAGE AND INVESTMENT BANKING COMMITTEE

OBJECTIVE: To maintain communications between regulatory agencies, the brokerage industry and the accounting profession; and to promote the use of GAAP and adoption of sound reporting practices in the brokerage industry.

Michael J. Passarella, Chairman... Price Waterhouse, 153 East 53 St., New York, NY 10022 (212 371-2000)
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, 345 Park Ave., New York, NY 10154 (212 872-5839)
Michael Ferman... Touche Ross & Co., One World Trade Center, Ste. 9300, New York, NY 10048 (212 839-6600)
David C. Fisher... Salomon Brothers, One New York Plaza, 24th Fl., New York, NY 10004 (212 747-7451)
Richard C. Flowers... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4507)
Dennis P. Harrington... Deloitte Haskins & Sells, One World Trade Center, New York, NY 10048 (212 699-5268)
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... Grant Thornton, 1660 Lincoln St., Ste. 2600, Denver, CO 80264 (303 861-5555)
Sherwood P. Larkin... Seidman & Seidman/BDO, 15 Columbus Circle, New York, NY 10023 (212 765-7500)
Marshall J. Levinson... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-3234)
Arthur M. Scutro, Jr.... Paine Webber, 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:
Roger Bruce Brasell – Technical Manager, Accounting Standards (212 575-3698)
TRANSPORTATION COMMITTEE

OBJECTIVE: To prepare letters of comment on accounting and auditing pronouncements and proposals of the AICPA, the FASB and governmental agencies and legislative proposals of the Congress. To issue publications, as needed, on the application of accounting and auditing standards to the trucking, railroad, airline, and water transportation industries, and to communicate with regulatory and industry officials on matters of mutual interest.

Edward A. Robinson, Chairman... Deloitte Haskins & Sells, 625 Fourth Avenue South, Ste. 1000, Minneapolis, MN 55415 (612 344-0224)
Michael B. Becker... Arthur Young, 2121 San Jacinto, Ste. 700, Dallas, TX 75201 (214 969-8718)
Domenic J. Finelli... Coopers & Lybrand, 1900 Three Mellon Bank Center, Philadelphia, PA 19102 (215 587-5005)
James L. Gegg... Price Waterhouse, 2900 Commerce Tower, P. O. Box 13164, Kansas City, MO 64199 (816 474-6590)
Richard N. Hamlin... Peat Marwick, One Commercial Pl., Norfolk, VA 23510 (804 622-6533)
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)
James L. Ross... Ernst & Whinney, One North Charles St., Baltimore, MD 21201 (301 539-7940)
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)

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 (404 658-4475)
Eileen T. Corcoran... Arthur Young, One IBM Plaza, Chicago, IL 60611 (312 645-3000)
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)
UPWARD MOBILITY OF WOMEN SPECIAL COMMITTEE (CONT'D)

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 (415 627-8356)

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

1986
New York, New York
December 11-12
AICPA Board Room

1987
New York, New York
February 12-13
AICPA Board Room
New York, New York
April 9-10
AICPA Board Room
New York, New York
July 16-17
AICPA Board Room
New York, New York
September 18
AICPA Board Room

The Finance Committee of the Board is scheduled to meet prior to each Board meeting.

1988
Boca Raton, Florida
May 19-21
Boca Raton Hotel & Club

1989
Scottsdale, Arizona
May 18-20
(tentative)

ANNUAL MEETINGS

1987
New York, New York
September 19-22
Hilton

1988
Los Angeles, California
October 2-5
Baltimore/Westin Bonaventure

1989
San Antonio, Texas
September 24-27
Hyatt/Marriott/Hilton

1990
Baltimore, Maryland
October 21-23
Hyatt/Sheraton/Stouffer

*SPRING COUNCIL MEETINGS

1987
Scottsdale, Arizona
May 18-20
Arizona Biltmore

* The fall Council meeting is traditionally held on the Saturday preceding the annual meeting.
## AICPA COMMITTEE STAFF AIDES

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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, Etna Rd., HC61, Box 13-B, Lebanon, NH 03766 (603 448-6500)
Jerrell A. Atkinson... Atkinson & Co., Ltd., 707 Broadway, NE, P. O. Box 25246, Albuquerque, NM 87102 (505 843-6492)
Jon A. Barrows... Bolan, Vassar & Barrows, 3443 North Central Ave., Phoenix, AZ 85012 (602 277-4826)
William J. Bomar... Windham, Brannon & Co., 615 Peachtree St., Ste. 900, P. O. Box 54226, Atlanta, GA 30379 (404 875-5661)
Dennis R. Carson... Olsen, Thielten & Co., Ltd., 223 Little Canada Rd., St. Paul, MN 55117 (612 483-4521)
Benjamin E. Cohen... Blum Shapiro & Company, P.C., 29 North Main St., P. O. Box 7-6, West Hartford, CT 06107 (203 521-7600)
Sam I. Diamond, Jr.... Diamond, Kelley & Company, 475 South Hull St., Montgomery, AL 36104 (205 834-7720)
Raymond D. Falconetti... Faw, Casson & Co., 885 South Governors Ave., P. O. Box 516, Dover, DE 19901 (302 674-4305)
Bruce J. Harper... Harper & Pearson Company, One Riverway, Ste. 1900, Houston, TX 77056 (713 622-2310)
Jerome A. Harris... Checkers, Simon & Rosner, One South Wacker Dr., Chicago, IL 60606 (312 346-4242)
Robert L. Israeloff... Israeloff, Trattner & Co., 11 Sunrise Plaza, Valley Stream, NY 11582 (516 872-3300)
A. E. Iverson... Clifton, Gunderson & Co., 118 South Clinton St., Ste. 200, Iowa City, IA 52244 (319 354-3015)
Don L. Keller... Lautze & Lautze Accountancy Corporation, 2025 Gateway Pl., Ste. 400, San Jose, CA 95110 (408 287-6840)
James Maher, Jr.... Duplantier, Hrapmann, Hogan & Maher, 1108 Richards Bldg., New Orleans, LA 70112 (504 586-8866)
Zeno H. Montgomery... Rogers, Montgomery, Devaney & Company, P.A., P. O. Box 124, Columbia, SC 29202 (803 779-5870)
James J. O'Neill... Hausser + Taylor, 1000 Eaton Center, Cleveland, OH 44114 (216 523-1900)
Edward H. Pendergast... Tonneson, Kennedy and Lehan, 1 Monarch Dr., North Quincy, MA 02171 (617 472-0700)
Philip W. Presnell... Presnell, Gage & Co., 1216 Idaho St., P. O. Box 555, Lewiston, ID 83501 (208 746-8281)
Michael M. Vekich... Vekich, Arkema & Company, 6600 City West Parkway, Ste. 300, Eden Prairie, MN 55344 (612 941-8323)
Bernard Werner... Kipnis & Karchmer, 50 West 40 St., New York, NY 10018 (212 221-6330)

STAFF AIDES:
John R. Mitchell – Director (212 575-6359)
George E. Hoffmann – Technical Manager (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.

Herman J. Lowe, Chairman... H. J. Lowe & Company, 1881 Wooddale Blvd., Baton Rouge, LA 70806 (504 924-1772)
R. Phillip Baker... Baker & Company, 14001 Dallas Parkway, Ste. 500, Dallas, TX 75240 (214 661-1843)
Thomas L. Holton... Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-5810)
Glenn Ingram, Jr.... Glenn Ingram & Company, 150 North Wacker Dr., Chicago, IL 60606 (312 368-0220)
James H. Naus... Crowe, Chizek and Company, 1 American Square, Ste. 3000, P. O. Box 82011, Indianapolis, IN 46282 (317 632-8989)
Dominic Tarantino... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-4850)
Alfred M. Walpert... Walpert, Smullian & Blumenthal, The Lafayette Bldg., Ste. 300, 40 West Chesapeake Ave., Baltimore, MD 21204 (301 296-4600)

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 26301 (304 624-5471)
PCPS MEMBER SERVICES COMMITTEE (CONT'D)

Melvin M. Bloom... Hochschild, Bloom & Company, 16100 Chesterfield Village Parkway, Chesterfield, MO 63017 (314 532-9525)
Ronald S. Katch... Katch, Tyson & Company, 191 Waukegan Rd., Northfield, IL 60093 (312 446-0550)
Steven Kaufman... Kaufman, Rosenbloom & Shapiro, P. A., 6931 Arlington Rd., Ste. 400, Bethesda, MD 20814 (301 657-1910)
Jerry D. Marlar... Valdes, McLain, Pratt & Co., 1215 Manatee Avenue West, Bradenton, FL 33505 (813 748-3666)
Judith H. O'Dell... Hutton, Patterson & Co., P.C., 4450 Stigma Rd., Ste. 130, Dallas, TX 75244
Howard D. Poarch... Hassler Martin Stuedeman Pitts, P.C., 2151 Highland Ave., Ste. 214, Birmingham, AL 35255 (205 933-6505)
Stephen G. Romig... LaPorte, Sehrt, Romig & Hand, 2475 Canal St., New Orleans, LA 70119 (504 821-5512)

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.

John Mason Andres, Chairman... Thomas & Thomas, 701 Arkansas Blvd., Texarkana, AR 75502 (501 773-2168)
Gerald H. Banwart... Heinold-Banwart, 2400 North Main, East Peoria, IL 61611 (309 694-4251)
Francis X. Bochanski... Marucci, Ortais, Annett & Geisel, 133 Long Ln., Upper Darby, PA 19082 (215 734-1800)
Spencer A. Coates... James R. Meany & Associates, P. S. C., 911 College St., P. O. Box 1196, Bowling Green, KY 42101 (502 781-0111)
L. Thomas Cox, Jr.... Williams, Cox, Weidner & Cox, 1713 Mahan Dr., Tallahassee, FL 32308 (904 878-8777)
Larry L. Creek... Presnell, Gage & Co., P. O. Box 1693, Boise, ID 83701 (208 345-2350)
Jerry W. Crisp... Condeley and Company, P. O. Box 2993, Abilene, TX 79604 (915 677-6251)
Ted M. Felix... Weiner & Company, 177 Madison Ave., Morristown, NJ 07960 (201 267-4200)
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)
PEER REVIEW COMMITTEE (CONT'D)

Douglas S. Mathison... Parent, Dott & Company, Ltd., 1017 North Spring St., P. O. Box 516, Beaver Dam, WI 53916 (414 885-3388)
Mark E. Mersmann... St. John & Mersmann, Inc., 105 Long Rd., Chesterfield, MO 63017 (314 532-2350)
George S. Smith... Burkhalter & Company, P.A., 520 East Capitol St., P. O. Box 23027, Jackson, MS 39201 (601 948-6700)
C. David Stauffer... Stauffer & Company, P. O. Box 391, Canon City, CO 81212 (303 275-7449)

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, 1964 Hillcrest Ln., Ventura, CA 93001 (805 643-2385)
Andrew D. Finger... Cohen & Company, 1310 Bond Court Bldg., Cleveland, OH 44114 (216 579-1040)
Carl P. Gross... Altschuler, Melvoin and Glasser, 30 South Wacker Dr., Ste. 2600, 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)
Gregory H. Lurie... Roth, Lurie, Jeffers & Nobis, P.C., 75 State St., Albany, NY 12207 (518 465-3345)
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)
Edward F. Rockman... Alpern, Rosenthal & Company, The Pitt Bldg., 213 Smithfield St., Ste. 200, Pittsburgh, PA 15222 (412 281-2501)
John F. Schilling... Eikill & Schilling, Ltd., 310 Midwest Federal Bldg., Duluth, MN 55802 (218 722-4705)
Dennis D. Stene... Henry Scholten & Company, 100 South Phillips Ave., Ste. 310, Sioux Falls, SD 57102 (605 336-0916)
Kim L. Tredinnick... Virchow, Krause & Company, 4130 Lien Rd., P. O. Box 7398, Madison, WI 53707 (608 249-6622)
Gerald N. Tuch... J. H. Cohn & Company, 75 Eisenhower Parkway, Roseland, NJ 07068 (201 228-3500)
JOINT COORDINATING COMMITTEE

OBJECTIVE: To facilitate coordination between the two sections on issues common to both.

Eli Hoffman, Chairman... J. H. Cohn & Company, 75 Eisenhower Parkway, Roseland, NJ 07068 (201 228-3500)
John D. Abernathy III... Seidman & Seidman/BDO, 15 Columbus Circle, New York, NY 10023 (212 765-7500)
William C. Carpenter... Wolf and Company of Massachusetts, 175 Federal Street, Boston, MA 02110 (617 426-0100)
Sam I. Diamond, Jr.... Diamond, Kelley & Company, 475 South Hull St., Montgomery, AL 36104 (205 834-7720)
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)
James J. O’Neill... Hausser + Taylor, 1000 Eaton Center, Cleveland, OH 44114 (216 523-1900)
John T. Schiffman... Smith, Batchelder & Rugg, Etna Road, HC 61, Box 13-B, Lebanon, NH 03766 (603 448-6500)
Millard E. Smith... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0673)

STAFF AIDES:
Thomas P. Kelley – Group Vice President, Professional (212 575-6656)
John R. Mitchell – Director, Private Companies Practice Section (212 575-6359)

SEC PRACTICE SECTION EXECUTIVE COMMITTEE

OBJECTIVE: To improve the quality of practice by CPA firms before the Securities and Exchange Commission through establishment of practice requirements for member firms; to establish and maintain an effective system of self-regulation of member firms by means of mandatory peer reviews, required maintenance of appropriate quality controls and the imposition of sanctions for failure to meet membership requirements; to enhance the effectiveness of the section’s regulatory system through the monitoring and evaluation activities of an independent oversight board composed of public members; and to provide a forum for development of technical information relating to SEC practice.
John D. Abernathy III, Chairman... Seidman & Seidman/BDO, 15 Columbus Circle, New York, NY 10023 (212 765-7500)
Lowell A. Baker... Meaden & Moore, 1010 Union Commerce Bldg., Cleveland, OH 44115 (216 241-3272)
Lawrence D. Behm... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2440)
George L. Bernstein... Laventhol & Horwath, 1845 Walnut St., Ste. 1900, Philadelphia, PA 19103 (215 299-1821)
Richard H. Bertholdt... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 489-8900)
William C. Carpenter... Wolf and Company of Massachusetts, 175 Federal St., Boston, MA 02110 (617 426-0100)
Howard Groveman... Grant Thornton, 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)
Gerald W. Hepp... Plante & Moran, 26211 Central Park Blvd., P. O. Box 307, Southfield, MI 48037 (313 352-2500)
Eli Hoffman... J. H. Cohn & Company, 75 Eisenhower Parkway, Roseland, NJ 07068 (201 228-3500)
Louis E. Levy... Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-6509)
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 (212 661-4200)
James J. Quinn... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2110)
Frank A. Rossi... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
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.

Herman J. Lowe, Chairman... H. J. Lowe & Company, 1881 Wooddale Blvd., Baton Rouge, LA 70806 (504 924-1772)
Donald M. Dale... Goodman & Company, 500 Plume St. East, Norfolk, VA 23510 (804 622-6366)
Thomas L. Holton... Peat Marwick, 345 Park Ave., New York, NY 10154 (212 372-5810)
Conrad A. Kappel... Blum Shapiro & Company, P.C., 29 North Main St., P. O. Box 7-6, West Hartford, CT 06107 (203 521-7600)
James H. Naus... Crowe, Chizek and Company, 1 American Square, Ste. 3000, P. O. Box 82011, Indianapolis, IN 46282 (317 632-8989)
Arnold N. Parris... Tait, Weller & Baker, 121 South Broad St., Philadelphia, PA 19107 (215 545-1115)
Dominic Tarantino... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-4850)

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.

David B. Pearson, Chairman... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-1938)
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 P. Callahan... Tyler, Ellis, Tuffly & Co., 5718 Westheimer, Ste. 800, Houston, TX 77057 (713 952-1040)
Daniel J. Cronin... KMG Main Hurdman, 55 East 52 St., New York, NY 10055 (212 909-5733)
David B. Greer... DeMiller, Denny, Word & Co., 1616 Capital Towers, Jackson, MS 39201 (601 948-0784)
James A. Hogan... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2803)
PEER REVIEW COMMITTEE (CONT'D)

William B. Hufferd... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 888-9100)
James I. Konkel... Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)
Daniel P. Mageras... Peat Marwick, 345 Park Ave., New York, NY 10154 (212 872-5820)
Joe D. Ratliff... Baird, Kurtz & Dobson, P. O. Box 8306, Pine Bluff, AR 71611 (501 534-9172)
George E. Schott, Jr... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-4868)
Delbert J. Wacker... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
Lester I. Wolosoff... Grant Thornton, 605 Third Ave., New York, NY 10158 (212 599-0100)

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 specified alleged audit failure.

Robert A. Mellin, Chairman... Hood and Strong, 101 California St., Ste. 1500, San Francisco, CA 94111 (415 781-0793)
Robert E. Fleming... Urbach, Kahn & Werlin, P.C., 66 State St., Albany, NY 12207 (518 449-3166)
Mario J. Formichella... Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2300)
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... Retired, 2837 Scott Crescent, Flossmoor, IL 60422 (312 798-3524)

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.

A. A. Sommer, Jr.*, 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... Editor, Accounting Horizons, 684 East 4149 South, Salt Lake City, UT 84107 (801 265-0116)
Paul W. McCracken*... American Enterprise Institute, 1150 17 St., NW, Washington, DC 20036 (202 862-5895)

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
Gary L. Julian, Executive Director . . . 1250 East Baseline Rd., Ste. 104, Tempe, AZ 85283 (602 839-9942)

Arkansas Society of CPAs
William C. Yarbrough, Executive Director . . . 970 Plaza West, Little Rock, AR 72205 (501 664-8739)

California Society of CPAs
James R. Kurtz, Executive Director . . . 1000 Welch Rd., Palo Alto, CA 94304 (415 321-9545)

Colorado Society of CPAs
Gordon H. Scheer, Executive Director . . . 7720 East Belleview Ave., Ste. 46B, Englewood, CO 80111 (303 773-2877)

Connecticut Society of CPAs
Jack Brooks, Executive Director . . . 179 Allyn St., Hartford, CT 06103-2696 (203 525-1153)

Delaware Society of CPAs
Margaret W. Mahood, Executive Director . . . 6 Broadbent Rd., Northminster, Wilmington, DE 19810 (302 475-0640)

District of Columbia Institute of CPAs
John Roosma, Jr., Executive Director . . . 2100 Pennsylvania Ave., NW, Ste. 240, Washington, DC 20037 (202 659-9183)

Florida Institute of CPAs
Lloyd A. Turman, Executive Director . . . 325 West College Avenue, P. O. Box 5437, Tallahassee, FL 32314 (904 878-8228)

Georgia Society of CPAs
James P. Martin, Jr., Executive Director . . . 3340 Peachtree Rd., NE, Ste. 1980, Atlanta, GA 30026 (404 231-8676)

Guam Society of CPAs
Jerold W. Filush, Executive Director . . . P.O. Box P, Agana, GU 96910 (671 646-6987)

Hawaii Society of CPAs
Betsy J. Bright, Executive Director . . . P. O. Box 1754, Honolulu, HI 96806 (808 523-3097)
Idaho Society of CPAs
Melissa Nelson, Executive Director . . . 323 West Idaho, Ste. 1, Boise, ID 83702 (208 344-6261)

Illinois CPA Society
Martin Rosenberg, Executive Director . . . 135 South LaSalle St., Ste. 400, Chicago, IL 60603 (312 346-7957)

Indiana CPA Society
Jack E. Noble, Executive Vice President . . . 9002 Purdue Rd., Ste. 121, P.O. Box 68357, Indianapolis, IN 46268 (317 872-5184)

Iowa Society of CPAs
Stanton Bonta, Executive Director . . . 4000 Westown Parkway, West Des Moines, IA 50265 (515 223-8161)

Kansas Society of CPAs
T.C. Anderson, Executive Director . . . 400 Croix, P.O. Box 5654, Topeka, KS 66605 (913 267-6460)

Kentucky Society of CPAs
Bernard W. Gratzer, Executive Director . . . 310 West Liberty St., Rm. 701, Louisville, KY 40202 (502 589-9239)

Society of Louisiana CPAs
Jay L. Rothberg, Executive Director . . . 2450 Severn Ave., Ste. 210, Metairie, LA 70001 (504 835-1040)

Maine Society of CPAs
Philip M. Harmon, Executive Director . . . 22 Free St., Box 7406, DTS, Portland, ME 04112 (207 772-9639)

Maryland Association of CPAs
Thomas L. Woods, Executive Vice President . . . 1300 York Rd., Ste. 10, Lutherville, MD 21093 (301 296-6250)

Massachusetts Society of CPAs
Theodore J. Flynn, Executive Director . . . Three Center Plaza, Boston, MA 02108 (617 227-0196)

Michigan Association of CPAs
Robert A. Bogan, Jr., Executive Director . . . 28116 Orchard Lake Road, P. O. Box 9054, Farmington Hills, MI 48018 (313 855-2288)

Minnesota Society of CPAs
Clair G. Budke, Executive Director . . . 7900 Xerxes Ave., Ste. 718, Minneapolis, MN 55431 (612 831-2707)

Mississippi Society of CPAs
Robert L. Nickey, Executive Director . . . 246 Highland Village, Jackson, MS 39211 (601 366-3473)
STATE SOCIETY OFFICES (CONT'D)

Missouri Society of CPAs
Donald E. Breimeier, Executive Director . . . Woodlands Plaza I, Ste. 200, 11720 Borman Dr., P.O. Box 28325, St. Louis, MO 63146 (314 997-7966)

Montana Society of CPAs
Jane Campbell, Executive Director . . . P.O. Box 138, Helena, MT 59624-0138 (406 442-7301)

Nebraska Society of CPAs
Arnold Magnuson, Executive Vice President . . . 635 South 14 St., Ste. 330, Lincoln, NE 68508 (402 476-8482)

Nevada Society of CPAs
Minor Kelso, Executive Director . . . 3396 Lakeside Court, Reno, NV 89509 (702 826-6800)

New Hampshire Society of CPAs
Norman C. Batchelder, Executive Director . . . 530 Chestnut St., Manchester, NH 03104 (603 622-1999)

New Jersey Society of CPAs
Robert L. Garrity, CPA, Executive Director . . . 65 Livingston Ave., Roseland, NJ 07068 (201 994-4888)

New Mexico Society of CPAs
Susan L. Sterling, Executive Director . . . 300 San Mateo, NE, Ste. 101, Albuquerque, NM 87108-1520 (505 262-1926)

New York State Society of CPAs
Robert L. Gray, CPA, Executive Director . . . 600 Third Ave., New York, NY 10016 (212 661-2020)

North Carolina Association of CPAs
John M. Sharbaugh, Executive Director . . . 4509 Creedmoor Rd., Ste. 102, Raleigh, NC 27612 (919 782-2304)

North Dakota Society of CPAs
Daryl J. Hill, Executive Director . . . Box 8104, University Station, Grand Forks, ND 58202 (701 777-3869)

Ohio Society of CPAs
Victor A. Feldmiller, Executive Director . . . 535 Metro Pl. South, P.O. Box 1810, Dublin, OH 43017 (614 764-2727)

Oklahoma Society of CPAs
Retha Duggan, Executive Director . . . 128 West Hefner Rd., Oklahoma City, OK 73114-6629 (405 478-4484)

Oregon Society of CPAs
James K. Lawrence, Jr., Executive Director . . . 10206 Southwest Laurel St., Beaverton, OR 97005 (503 641-7200)
Pennsylvania Institute of CPAs
Albert E. Trenxler, Executive Director . . . 1608 Walnut St., 3rd Fl., Philadelphia, PA 19103 (215 735-2635)

Colegio de Contadores Publicos Autorizados de Puerto Rico
Marcos Rivera Genaro, Executive Vice President . . . Apartado Postal 71352, San Juan, PR 00936-1352 (809 754-1950)

Rhode Island Society of CPAs
Stanley B. Thomas, Executive Director . . . One Franklin Square, Providence, RI 02903 (401 331-5720)

South Carolina Association of CPAs
Lollie B. Klemick, Executive Director . . . P. O. Box 5678, West Columbia, SC 29171 (803 791-4181)

South Dakota Society of CPAs
Muriel J. Shepard, Executive Director . . . P. O. Box 533, Rapid City, SD 57709 (605 341-1876)

Tennessee Society of CPAs
Nels T. Moody, Executive Director . . . 2000 Richard Jones Rd., Ste. 105, P. O. Box 150549, Nashville, TN 37215 (615 269-3478)

Texas Society of CPAs
Gary M. Scopes, Executive Director . . . 1421 West Mockingbird Ln., Ste. 100, Dallas, TX 75247-4957 (214 689-6000)

Utah Association of CPAs
Jeannie Patton, Executive Director . . . 669 South 200 East, Ste. 100, Salt Lake City, UT 84111 (801 359-3533)

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
Robert G. Rambo, Secretary . . . P. O. Box 5249, St. Thomas, VI 00801 (809 776-9200)

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

West Virginia Society of CPAs
Mary Neale, Executive Director . . . P. O. Box 1142, Charleston, WV 25324 (304 342-5461)
**STATE SOCIETY OFFICES (CONT'D)**

**Wisconsin Institute of CPAs**
Joseph Sperstad, *Executive Director* . . . 180 North Executive Dr.,
   P. O. Box 1010, Brookfield, WI 53008-9010 (414 785-0445)

**Wyoming Society of CPAs**
Karla Thompson, *Executive Director* . . . 1902 Thomes Ave., Ste. 201,
   Cheyenne, WY 82001 (307 634-7039)