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We Present . . .

OUR NEW ASSOCIATES

Atlanta-Duncan Puller joined the Atlanta Office staff December 1. He received his degree from Georgia State College. William E. Patrick also became a member of the audit staff on January 29. He is a graduate of Florida State University. Gene Harkleroad, an intern from the University of Tennessee, will be on our staff for the winter months. Betty Roberts joined our office on December 15, replacing Kathleen Ashford.

Boston-This office has recently welcomed several new members to its audit staff. Thomas M. Luebberman, Cornelius J. Connolly, Jr. and Richard L. Haynes are all graduates of Bentley College of Finance. Daniel P. Whalen received a B.S. degree in Economics from Boston College and an M.B.A. in Finance from Babson Graduate School.

Marguerite T. Walsh joined the firm last October as statistical typist.

Chicago-This office recently acquired three new audit staff members. Loren Alter has a B.S. from DePaul University and received honorable mention in the Elijah Watt Sells Award program in the May 1961 CPA Examination. Jack Himel received a B.S.C. degree, also from DePaul University, while Marvin Pilchen graduated from the University of Illinois with a B.S.C.

Additions to the office staff are Sharon Cullen, statistical typist trainee;

Edward Joyce, part-time multilith operator; Clarence Placek and Angela Shaults, bookkeepers; and Mildred Tulley, secretary. Helen Mack and Eileen Weissman are new proofreaders.

Cleveland—Interns in this office are David B. Karr from Kent State University and Walter M. Nisenson from Fenn College. Diana Koslen is the new bookkeeper.

Dallas—John Drew joined the Dallas Office staff last August. He is a graduate of Stephen F. Austin College and was a letterman in varsity basketball. Virginia Prichard, statistical typist, joined our office staff on October 23, while Maxine Melton is the new bookkeeper.

Dayton-New member of the audit staff is William H. Ingram, a graduate of Ohio State University. Therll Clagg of Ohio State University is interning with this office and Paul Walther, student at the University of Dayton is a part-time proofreader. Doris Critchlow joined the typing department and Grace Schell is head of our proofreading department.

Denver-There have been two additions to the staff of the Denver tax department. Roy G. Peterson has come to Denver after living in Ecuador and Peru where he was working as a consultant; and Muriel Leitner, who has previously been working as our office bookkeeper. Robert Gill, an intern from Denver University, is working with the audit staff during the winter. Emilie Werthman is our new bookkeeper.

Detroit—Thomas W. Henson joined the audit staff in December following his graduation from Michigan State University with a B.A. in accounting.

William R. James joined the management services staff in January. Mr. James, who came to us from industry, has a B.S. M.E. degree from Princeton University and an M.B.A. from Harvard Business School.

William J. Boschma, a student at Michigan State University, is spending the winter quarter as an intern on the audit staff. Five University of Detroit students-Michael J. Baltosiewich, William W. Bucholz, Frederick L. Mac-Donald, David W. Sommerfeld, and Joseph L. Walton-spent their Christmas vacation and the period between the fall and spring semesters assisting the audit staff.

Executive Office-Gloria Pietarinen has joined the Bookkeeping Department.

Grand Rapids-Stephen U. Laza is interning in the Grand Rapids Office this winter. He is a student at Michigan State University. Donald E. Pruis, professor of accounting at Calvin College, has been working with the Grand Rapids staff for several weeks.

Houston-Roger H. Farver joined the tax staff of the Houston Office on October 31. He attended the University of Minnesota and received his B.B.A. from the University of Houston. Albert E. Meyer joined the audit staff on January 29. Mr. Meyer graduated from Rice University with a B.A. in Economics. Jon McElreath, who received his B.A. from Rice University, joined the staff on January 2. Connie Moffitt is a new member of the statistical typing staff.

Kansas City–Thomas Carrico, who will graduate from Kansas State University in June, interned here from December 26 through February 2.

Los Angeles-In December John Cinnamon, graduate of Arizona State, joined the audit staff. Charles Cox and

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Larry Kingler, graduates of Los Angeles State and Brigham Young University, respectively, joined the audit staff in February. Lloyd Price of Brigham Young University interned with us during the months of December and January.

Blone Thompson and Charlotte Samhofer are new in the typing department and Maureen Pedersen is a new secretary.

Milwaukee-Five men joined this office recently. Thomas E. Bretzman and Robert F. Hollman both have degrees from the University of Wisconsin. Patrick J. McKee has a B.S. from Marquette University while John Steinberg has a B.S. from Notre Dame and an LL.B. from the University of Wisconsin. Henry Banzhaf, formerly of Allis Chalmers Mfg. Co., has joined our Management Services staff.

Marilyn Nordquist is a new secretary in the tax department.

Minneapolis-University of Minnesota graduates Melvin Ammon, Morris Becklund, William Colford, and David Sommers joined us recently. Richard Neville is working on a special assignment. Interns from the University of Minnesota are Edward Nicholson, Scott Godin, Robert Berger, and John Rhode.

New in the typing department are Mary Ellen Hoffman and Janice Austin.

New York-Recent additions to our permanent staff include Herbert Posner, a graduate of the University of Pennsylvania; Frederick Zimmermann and Max Lynn, both of New York University; Kenneth McNamara, University of Miami; Seymour Flug, City College of New York; and Charles Fertsch, a Pace College graduate. **Philadelphia**—Francis W. Magann, a graduate of Villanova University, has joined the professional staff. Marguerite O. Fischer is the new proof reader and Ann M. Hampton is the new statistical typist.

Phoenix—During recent weeks we have added three new junior accountants: Frank Snowden, a graduate of State Teachers College in Pennsylvania; James Brown, Arizona State University; and Allan Doyle, Johns Hopkins University. Mr. Doyle also has a master's degree from New York University. New to the office staff are Caroline Biederman, Marlene Olson and Thelma Chadbourne.

Pittsburgh-Joseph A. Fillip, a Duquesne University graduate, joined the staff. Larry F. Myers, presently doing graduate work at Ohio State University, is an intern.

Rochester—Peter Rhodes, a co-op student from Rochester Institute of Technology began a six-month stay with us in January. Beverly Harris, a new typist, joined the office in November.

St. Louis-Roy L. Gates, formerly of the Houston Office and more recently with Food Center Stores in Memphis, has rejoined the firm and is now with the St. Louis Office. Adele Abuzeide is the new secretary in the tax department, while Mary Jo Lawrence joined the report department.

San Francisco-Robert E. Lund is interning with us during the busy season. Mr. Lund is from the University of Minnesota. Edward A. Weiner will be with the audit staff until he enters law school in September. Mr. Weiner received his B.S. in Business Administration from the University of California. Ronald R. Bresolin, a new member of the audit staff, received his B.S. in Busi-

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ness Administration from the University of California.

Greta Hutchison is a new addition to the secretarial staff.

San Jose-Thomas Bruce Williams, honor graduate of the University of Kansas City Junior College, joined the San Jose staff on November 27. He is a member of the National Beta Club, an honor society at the University of Kansas City.

Seattle-Dean L. Kampe joined the staff January 1. He attended the University of Washington and graduated from the University of Arizona. Jack C. Julich, Gary E. Mertes, and David R. Stephens are working part time during the winter in the Seattle Office. They are all students at the University of Washington.

Washington D. C.-Mid-year graduates who have joined the Baltimore-Washington staffs include Jimmy Riggs from the University of Maryland, Arthur Boysen from American University, and William Howlin from George Washington University. Mr. Howlin has returned on a permanent basis after interning this past summer. Interning with us at the present time are Edward Aus and Sandra Kagen from the University of Maryland and Bertin Karpinski from Georgetown University. Elizabeth Metzger is now secretary to Mr. Brasfield, and Donna Contic joined us as a secretary in the Baltimore Office.

CHANGES OF SCENE

Atlanta-E. A. Duff Macbeth, formerly of the Dayton Office, transferred to the Atlanta Office Management Services staff.

Boston-Ronald G. Segel, senior, and James M. Lynch, audit supervisor, transferred to the Boston Office from New York.

Denver-Russ Palmer transferred from the Detroit Office in January to join the audit staff. Los Angeles–Werner O. Hintzen transferred from Detroit to the audit staff in January.

Minneapolis—Robert Mooney of the Seattle Office was transferred to Minneapolis to take over as head of the tax department.

Phoenix – Miles Bresee transferred from San Francisco effective January 17. Mr. Bresee will be in charge of the Phoenix tax department.

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WITH THE ALUMNI

Atlanta-Robert V. Wagner resigned in November to accept a position as controller at Modern Homes Construction Company, a client. Carey Yelton, of Management Services, recently resigned to accept a position in the investment banking field. He will be located in Jackson, Mississippi.

Boston-Robert S. Hall, with TRB&S for many years, recently resigned to become controller of the Enterprise-J. M. Fields, Inc.

Detroit—Charles T. Fisher III, formerly a Detroit staff member and now a vice president of the National Bank of Detroit, was selected "Outstanding Young Man of the Year" by the Detroit Junior Board of Commerce in January. Mr. Fisher also served as chairman of Junior Achievement Week in Detroit in February.

Kansas City-Gary D. Doupnik, member of the Management Services staff for over four years, has recently taken a position with a Kansas City client, Crown-Bremson Industries, Inc.

Management Services Central Staff – Dr. George O'Brien resigned January 17 to become vice president of the Logistics Management Institute in Washington, D.C.

Milwaukee – Ben Case left our staff to study for an advanced degree at the University of Wisconsin.

Minneapolis–James Flaa resigned November 28 to become controller of American Electronics, a client of the Minneapolis Office. Kenneth Parker has taken a position as controller of Farmers Produce Company, Willmar, Minnesota. Mr. Parker was on the staff of the Minneapolis Office from March 1952 to November 1957 and has been serving as secretary-treasurer of J. M. Dain & Co., Inc. Robert Linkenheil was promoted to treasurer and has also been appointed a director of York & Mavroulis, an investment client of the Minneapolis Office. Mr. Linkenheil was on our staff from February 1957 to March 1961.

New York-Florent A. DeBock resigned in January to accept a position as controller of Armor Elevator Company in Woodside, New York. Samuel Siegel recently became associated with the Nuclear Corporation of America, a former New York client now being handled by our new office in Phoenix. The Touche, Niven & Co., TNB&S, and TRB&S Alumni Committee have prepared a directory of the alumni of the New York Office that includes over 325 names. This directory was mailed to all alumni at the end of January, 1962. Arthur Michaels heads the project.

Phoenix—John S. Barrett resigned February 15 to become assistant treasurer of National Securities, Inc., a client of the Phoenix Office. William Blake Harmon resigned effective March 1 to join a local firm in Pasadena, California.

San Francisco-In December, Donald Seese was promoted to the position of assistant controller with the Bank of

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California. E. Bradley Dewey, who was an internal auditor with Henry J. Kaiser Company, was appointed to the position of accounting manager of that company effective in February. Thomas Dunn recently took the position of controller with A. Carlisle and Co., a San Francisco Office client. Leo Feltz, who had been a senior consultant on the San Francisco staff, recently left TRB &S to take the position of Manager of Petroleum and Chemical Industries with the EDP division of Minneapolis-Honeywell. Seattle–W. J. Pennington, a member of the Seattle staff from 1941 to 1951, has been elected president of the Seattle United Good Neighbor Fund for 1962. He is business manager of *The Seattle Times*. This recent civic honor is one of many he has received in the past few years.

Washington-Jerry Polansky has taken a leave of absence to return home and manage his family's business during his father's illness. Our best wishes to Jerry and his family.

TRB&S IN SERVICE

Boston—Armand A. Audet has been recalled into the Army for a one-year term of service.

Chicago-Herbert Golden has returned to the Chicago audit staff after a sixmonth tour of duty with the Army, and Darrell Rutter has left for a two-year assignment. He is presently stationed at Ft. Carson, Colorado.

Milwaukee – Glenn A. Solsrud was called to active duty with the Wisconsin 32nd Division now at Fort Lewis, Washington. David A. Willetts is on active duty at the U.S. Naval Officer Candidate School in Newport, Rhode Island.

Minneapolis—Men who have returned from the service in December and January are James Peter, H. Dan Ness, and Daryl Johnson.

New York-Michael Vaupel returned

to the New York staff after three years in the Marine Corps. The New York audit staff has lost Donald Colistra to the draft for two years, while Jerome Deady was recently taken into the six months program.

Philadelphia—Philadelphia Office welcomes back Thomas J. Ward from his six-month stint with the Army, but bids farewell to Howard L. Grabelle who has just embarked on his six-month tour of duty with the Air Force and is currently stationed at Lackland Air Force Base, Texas.

Pittsburgh—We welcome back Gary A. Daum, who has just completed his sixmonth duty with the Army at Fort Knox, Kentucky.

San Francisco–On January 15 Randall Stearns left for a two-year tour with the United States Army.

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TRB&S Congratulates 32 New CPAs – Eleven Pass on First Attempt

This is a partial list of people who passed the November CPA examination, since some offices were not able to report in time for publication.

Dayton

Harry T. Flasher, Jr. Sherley S. Swarts

Denver

Ronald S. Fiedelman *Rocco Laterzo Donald A. Shore

Detroit

*Thomas R. Ames Edward A. Baumann Thomas E. Berger *Homer R. Gilchrist

Houston

Larry K. Burton

Kansas City

Robert J. Petsche Robert E. Plain Dewey L. Pleake Eugene K. Vinyard

Los Angeles

Murray Blank Daniel Kurily Duane V. Midgley

Milwaukee

*Gerald Elmer Thomas Arntz David Datesman

Minneapolis

*William Nelson *Marion Dawson *George Maas Donald Etnier

Philadelphia

*John E. Owens

- Phoenix Elza Bridges
- Pittsburgh

*Gary B. Fink *Philip E. Leone

Portland

Gerald W. Seagren

St. Louis

*Warren B. Lammert, Jr. Loren R. Pruitt

Seattle

Roy C. Liljebeck, Jr.

*Passed on First Attempt

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Friends since they served as directors of two South African firms, J. S. Gustafson (1) and A. M. Rosholt met again in New York, found both were now with TRB&S. Mr. Gustafson is with Executive Office, Mr. Rosholt is partner in Johannesburg Office.

TRB&S People Serve on Institute Committees

Chicago-Robert M. Trueblood, Long-Range Objectives (Chairman), Executive Committee and Council.

Dayton – R. Allan Parker, By-laws (Chairman).

Detroit—George D. Bailey, Benevolent Fund. Kenneth S. Reames, Federal Taxation – Administration, Procedure and Miscellaneous Taxes.

Executive Office-Donald J. Bevis, Responsibility for Clients' Acts, International Relations. Donald H. Cramer, Personnel Testing. John W. McEachren, Accounting Principles Board and Investment.

Kansas City-John D. Crouch, Savings and Loan Auditing. Mary McCann, Membership.

Los Angeles – Patrick Denney, Membership.

Minneapolis-E. Palmer Tang, Ethics (Professional).

New York – W. K. Carson, Federal

Taxation, Corp. & Stock. William W. Werntz, Trial Board, Council.

Philadelphia-Lawrence J. Scully, Relations with State Societies, Council. John E. McConnell, Membership.

Phoenix–W. Carl Dale, Management of an Accounting Practice.

Pittsburgh–Irl C. Wallace, Personnel Recruiting.

St. Louis-Edwin H. Wagner, Jr., National Defense. John F. Bruen, Jr., Personnel Recruiting.

San Francisco – Milton M. Gilmore, Auditing Procedure. Robert W. Johnson, Statistical Sampling (Chairman). L. E. Schadlich, Federal Taxation – Special Tax Problems.

San Jose-Thomas J. Ennis, CPA Consultation Service.

Seattle-Durwood L. Alkire, Council.

Washington, D.C. – Karney Brasfield, Federal Budgeting and Accounting (Chairman), Relations with Government Agencies.

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