

University of Mississippi

eGrove

---

AICPA Annual Reports

American Institute of Certified Public  
Accountants (AICPA) Historical Collection

---

1988

## Elijah Watt Sells Award Winners 11/88

American Institute of Certified Public Accountants (AICPA)

Follow this and additional works at: [https://egrove.olemiss.edu/aicpa\\_arprts](https://egrove.olemiss.edu/aicpa_arprts)



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

---

### Recommended Citation

American Institute of Certified Public Accountants (AICPA), "Elijah Watt Sells Award Winners 11/88" (1988). *AICPA Annual Reports*. 225.

[https://egrove.olemiss.edu/aicpa\\_arprts/225](https://egrove.olemiss.edu/aicpa_arprts/225)

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

## **ELIJAH WATT SELLS AWARDS**

Elijah Watt Sells Awards are presented to CPA candidates who take all four sections of the Uniform Certified Public Accountant Examination at one time and receive the highest grades. This examination is used by all 50 states, the District of Columbia, Guam, Puerto Rico, and the Virgin Islands. For the highest grades a Gold Medal is awarded; for the second highest grades a Silver Medal is awarded; and for the third highest grades a Bronze Medal is awarded. For the November 1988 examination, 119 certificates for performance With High Distinction will also be awarded.

These awards were originally established by the Council of the American Institute of Certified Public Accountants in 1923. Permanence was assured by contributions to the special scholarship fund by friends of the late Elijah Watt Sells with the understanding that the income from the fund should be used for scholarship prizes. Until 1933 a cash prize was given to the candidate receiving the highest average grade. From that time until 1978, Gold and Silver Medals were awarded for the two best grades combining all sections, and certificates were given for honorable mention papers. Beginning with the May 1978 examination, the Board of Examiners has been awarding medals for the three best grades and certificates for performance With High Distinction to the balance of the winners.

Selection of the winners is made without knowledge of the identity of the candidates. The sections of the examination are assigned the following weights: Auditing, 1; Accounting Practice, 2; Accounting Theory, 1; and Business Law, 1. An additional requirement is that a candidate must attain a score of 80 or better on each section of the examination.

The honor attached to the award is especially significant when consideration is given to the number of candidates taking the examination. For the November 1988 examination, approximately 74,000 candidates completed a total of approximately 269,000 papers.

ELIJAH WATT SELLS AWARD WINNERS

11/88

ALABAMA	With High Distinction	Colleen Alison Keleher Montgomery, AL
ARIZONA	With High Distinction	Michael E. Stanley Scottsdale, AZ
	With High Distinction	Vicki Terpening Tucson, AZ
CALIFORNIA	With High Distinction	Najmuddin Noor Allana Los Angeles, CA
	With High Distinction	Todd Christopher Andrews Glendale, CA
	With High Distinction	Faye C. Ang Los Angeles, CA
	With High Distinction	Laurie Ruth Merrill Grimsman Sacramento, CA
	With High Distinction	John Mark Hansen Ukiah, CA
	With High Distinction	Ross Sandor Holman Encino, CA
	With High Distinction	Christopher W. Klump Toluca Lake, CA
	Gold Medal	Christopher A. Middleton Poway, CA
	With High Distinction	Lisa Ann Patterson Redondo Beach, CA
	With High Distinction	Diane Elizabeth Sullivan Santa Clarita, CA

04/10/89

11/88

	With High Distinction	Tatsuhiko Yano Suminoe-Ku, Osaka,
COLORADO	With High Distinction	Debra L. Craig Lakewood, CO
	With High Distinction	Shelly R. Kasitz Littleton, CO
	With High Distinction	Kay B. Noon Denver, CO
CONNECTICUT	With High Distinction	Nora S. Arant Avon, CT
	With High Distinction	Susan Clark Kata New Britain, CT
DELAWARE	With High Distinction	John M. Heiks Newark, DE
	With High Distinction	Adele E. Pazulski Wilmington, DE
FLORIDA	With High Distinction	Gregory A. Beck Coral Springs, FL
	With High Distinction	Elizabeth Talley Cresse Tallahassee, FL
	Silver Medal	Lisa Gonzalez Miami, FL
	With High Distinction	Elliot Scott Kessler Hollywood, FL
	With High Distinction	Michael Munro Dunedin, FL

04/10/89

11/88

	With High Distinction	Jay Hamilton Phillips Lakeland, FL
	With High Distinction	Judith A. Powell Jacksonville, FL
	With High Distinction	Rosemary Ann Prugar Port Orange, FL
	With High Distinction	Gerald Francis Shinn Marathon, FL
	With High Distinction	Laura Anne Spencer Sarasota, FL
	With High Distinction	Nathan Edward Steury Orlando, FL
	With High Distinction	Janet Arlene Wilson Leesburg, FL
	Bronze Medal	Bryan A. Zink Tampa, FL
GEORGIA	With High Distinction	Julia Crichton Pope Tampa, FL
	With High Distinction	Joseph J. Saturna Norcross, GA
ILLINOIS	With High Distinction	Margreatha Hein Chicago, IL
	With High Distinction	Susan Lynn Langley Glendale Heights, IL
	With High Distinction	Catherine E. Meindl Chicago, IL

04/10/89

## ELIJAH WATT SELLS AWARD WINNERS

Page 4

11/88

	With High Distinction	Deborah J. Nelson Marengo, IL
	With High Distinction	Jonathan Leland Powell Oak Park, IL
	With High Distinction	Jerry John Trousdale Des Plaines, IL
INDIANA	With High Distinction	Marlene Dawson McNiece Carmel, IN
IOWA	Bronze Medal	Donald Lee Munchrath Sioux City, IA
KANSAS	With High Distinction	Bill D. Allen Wichita, KA
KENTUCKY	With High Distinction	Cynthia Webb Hanes Lexington, KY
LOUISIANA	With High Distinction	Laura Hebner Peebles New Orleans, LA
MAINE	With High Distinction	Nancy A. Hawes Portland, ME
MARYLAND	With High Distinction	Theresa Gill Beck Bowie, MD
	With High Distinction	Mark Allen Fitz York, PA
	With High Distinction	David Flinchum Gaithersburg, MD
	With High Distinction	Michael Lasky Washington, DC

04/10/89

11/88

	With High Distinction	Michelle Marie Melka Baltimore, MD
	With High Distinction	Randall Woll Siegele Lutherville, MD
MASSACHUSETTS	With High Distinction	Brooks M. Goodyear Singapore,
	Gold Medal	David Lester Olmsted Arlington, MA
	With High Distinction	Thomas Leon Verrill South Lancaster, MA
MICHIGAN	With High Distinction	Randall Jon Van Houten Kentwood, MI
	With High Distinction	William D. Vanderlugt Hudsonville, MI
MINNESOTA	With High Distinction	William Hugh Brown Minneapolis, MN
	With High Distinction	Gary A. Gaspar Burnsville, MN
	With High Distinction	Karin M. Naig Emmetsburg, IA
	With High Distinction	John R. Peirson, Jr. Roseville, MN
	With High Distinction	Gregg Anthony Peters Sauk Centre, MN
	With High Distinction	Casey John Schoen Minneapolis, MN

04/10/89

11/88

MISSOURI	With High Distinction	Thomas W. Bottomlee Kansas City, MO
	With High Distinction	Keith G. Lage Creve Cover, MO
	With High Distinction	Susan Kay Langley Shawnee, KS
	With High Distinction	Gregory Allen Meier St. Louis, MO
	With High Distinction	Sally Gifford Reimann St. Louis, MO
	With High Distinction	Michael G. Rundle Manchester, MO
	With High Distinction	Sue Beth Salisbury Overland, KS
MONTANA	With High Distinction	Raylene Karr Saur Anchorage, AK
NEW JERSEY	With High Distinction	Theodore D. Lesko Park Ridge, NJ
	With High Distinction	Kenneth E. Stoops Palmyra, NJ
NEW YORK	With High Distinction	David Jonathan Balise Moonachie, NJ
	With High Distinction	Louise R. Bikoff Huntington, NY
	With High Distinction	Nancy Terchun Chang Albany, NY

04/10/89



11/88

	With High Distinction	Renato S. Enriquez Irvington, NJ
	With High Distinction	Israel Snow Brooklyn, NY
	With High Distinction	Spencer polin Tair Flushing, NY
	With High Distinction	Philip Zablisky Huntington, NY
NORTH CAROLINA	With High Distinction	Samuel C. Whitesides Gastonia, NC
OHIO	With High Distinction	Nandini Chandar Strongville, OH
	With High Distinction	Anni Maria Efthimiou Columbus, OH
	With High Distinction	Jody L. Hendrickson Akron, OH
	With High Distinction	Andrea Ellen Joffe Columbus, OH
	With High Distinction	Lawrence A. Moodie Marion, OH
	With High Distinction	David I. Perry Upper Arlington, OH
OKLAHOMA	With High Distinction	Curtis D. Karber Fairview, OK
	With High Distinction	Gabriele J. Lingenfelter St. Joseph, MO

04/10/89

11/88

OREGON	With High Distinction	Barbara M. Butler Eugene, OR
	With High Distinction	Mark Canterbury Davis Carlton, OR
	With High Distinction	Barbara K. Holisky Portland, OR
	With High Distinction	Amy D. Johnson Oregon City, OR
PENNSYLVANIA	With High Distinction	S. Lynnette Cashman West Chester, PA
	With High Distinction	Carolyn J. Dorsey Warminster, PA
	With High Distinction	William J. Kouser, Jr. Turnersville, NJ
	With High Distinction	Gregory R. McFaden Pittsburgh, PA
RHODE ISLAND	With High Distinction	Kathryn Byrd Mandel Providence, RI
TENNESSEE	With High Distinction	Thomas Michael Monaghan Atlanta, GA
	With High Distinction	Beverly Sue Wolfe Church Hill, TN
TEXAS	With High Distinction	Donald Campion Arlington, TX
	With High Distinction	Shuk Yi Jenny Lo Arlington, TX

04/10/89

11/88

	With High Distinction	Gena Lynn Steelman Arlington, TX
VIRGINIA	With High Distinction	Barbara J. Bjerke Abingdon, VA
	With High Distinction	James L. Francis Sterling, VA
	With High Distinction	Franklin L. Stitely, Jr. Annandale, VA
WASHINGTON	With High Distinction	Lisa Susan Fulle Seattle, WA
	With High Distinction	Sandra E. Koch Federal Way, WA
	With High Distinction	Harriet Bo San Man Seattle, WA
	With High Distinction	Susan Joan Powell Seattle, WA
	With High Distinction	Ann J. Roggasch Seattle, WA
	With High Distinction	Peter J. Stirling Seattle, WA
WEST VIRGINIA	With High Distinction	Janet D. Bruniske Martinsburg, WV
WISCONSIN	With High Distinction	Heidi Marlene Allen Suamico, WI
	With High Distinction	Ronald J. Altenburg Appleton, WI

04/10/89

11/88

With High Distinction	Jean M. Freund West Allis, WI
With High Distinction	David W. Hirsch Shorewood, WI
With High Distinction	Michael J. Miller Superior, WI
With High Distinction	Catherine M. Olzinski Greenfield, WI
With High Distinction	Craig W. Schmitter Milwaukee, WI