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1994

## Elijah Watt Sells Award

American Institute of Certified Public Accountants (AICPA)

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**AICPA**

American  
Institute of  
Certified  
Public  
Accountants

## ELIJAH WATT SELLS AWARD

The American Institute of Certified Public Accountants (AICPA) presents the AICPA Elijah Watt Sells Award to CPA candidates who attain the highest combined grades when taking all four sections of the Uniform Certified Public Accountant Examination. The candidate with the highest grade is honored with a Gold Award. The second and third highest grades are presented with Silver and Bronze Awards, respectively.

The Examination is administered each May and November in the 50 states of the United States plus the District of Columbia, Guam, Puerto Rico and the Virgin Islands. Seventy thousand candidates take one or more sections of the Examination during each administration.

The Award was created in 1923 to honor Elijah Watt Sells, a founding partner of Haskins & Sells a predecessor to the international firm Deloitte & Touche. In 1896 Mr. Sells became one of the first Certified Public Accountants under the provisions of a New York state law enacted that year. He later qualified as a CPA in eight other states. He was active in the creation of the AICPA and served at different times as an officer and member of its governing council. Deeply interested in advancing professional education, Mr. Sells participated in founding the School of Commerce, Accounts and Finance of New York University.

Winners of the AICPA Elijah Watt Sells Awards are honored at the AICPA's Annual Meeting where they are presented plaques containing their medals.



**ELIJAH WATT SELLS**  
March 1, 1858 — March 19, 1924

## **Elijah Watt Sells Award Winners**

The Elijah Watt Sells Awards, established in 1923, are presented to the CPA candidates scoring the highest grades on the CPA examination. Before the November 1935 exam, only one award was given. Beginning with that exam, gold and silver medals were awarded to the two highest scorers on each exam, and, starting with the May 1978 exam, a bronze medal was awarded to the candidate making the third highest score on each exam. Records of the winners of the exams for 1923, 1927 and 1929 through 1932 are missing from the AICPA's archives.

### **MAY 1924**

Louis D. Blum (NY)

### **MAY 1925**

Louis Toth (NY)

### **MAY 1926**

Mary E. Wilcox (MA)

### **MAY 1928**

Frank Ahlforth (IL)

### **MAY 1933**

Dick D. Quin (MS)

### **MAY 1934**

Max Neumaier (LA)

### **MAY 1935**

Theodore G. Anderson (CA)

### **NOVEMBER 1935**

#### **Gold**

George R. Lautenbach (TX)

#### **Silver**

John C. Essene (CA)

### **MAY 1936**

#### **Gold**

Oscar L. Haynes (IN)

#### **Silver**

William J. Wiley (ME)

### **NOVEMBER 1936**

#### **Gold**

Thomas P. Morgan (CA)

#### **Silver**

Philip Field (CA)

### **MAY 1937**

#### **Gold**

Max A. Saunders (OR)

#### **Silver**

Albert J. Henke (OR)

### **NOVEMBER 1937**

#### **Gold**

Donald T. Nelson (OR)

#### **Silver**

Robert W. Cherry (MA)

### **MAY 1938**

#### **Gold**

John Wesley Huss (IL)

#### **Silver**

Hugh Lochridge Macauley (TX)

### **NOVEMBER 1938**

#### **Gold**

Ralph Edwin Petering (IL)

#### **Silver**

William Douglas Sprague (TX)

### **MAY 1939**

#### **Gold**

Russell William Laxson (IL)

#### **Silver**

Charles J. Anthony (TX)

### **NOVEMBER 1939**

#### **Gold**

Rae D. Anderson (MA)

#### **Silver**

Phillip G. Johnson (NE)

### **MAY 1940**

#### **Gold**

Paul Thomas Kessler (IL)

#### **Silver**

John Thiery Luecker (IL)

### **NOVEMBER 1940**

#### **Gold**

Charles DeMotte McDaniel (IN)

#### **Silver**

Adolph G. Schlosstein, Jr. (TX)

Ralph Elm Walline (IL)

### **MAY 1941**

#### **Gold**

Anthony A. Belser, Jr. (MO)

#### **Silver**

Robert M. Trueblood (IL)

### **NOVEMBER 1941**

#### **Gold**

John W. Shoemaker (IL)

#### **Silver**

Walden C. Cummins, Jr. (IL)

### **MAY 1942**

#### **Gold**

Marvin Leon Stone (CO)

#### **Silver**

Charles H. Lundquist (OR)

Lawrence N. Jolma (OR)

### **NOVEMBER 1942**

#### **Gold**

Stanley W. Smith (TX)

#### **Silver**

Joseph E. Rawlinson (MT)

### **MAY 1943**

#### **Gold**

Thaddeus H. Poeller (IL)

#### **Silver**

Leo Vern Tinkham (IL)

### **NOVEMBER 1943**

#### **Gold**

John N. Newland (MT)

#### **Silver**

Robert Gray Murdoch (DC)

### **MAY 1944**

#### **Gold**

William Harmon Simmons (TX)

#### **Silver**

Thomas Bernard Donahue (MO)

### **NOVEMBER 1944**

#### **Gold**

Norman G. Currin (MI)

#### **Silver**

Francis John Weitekamp (IL)

### **MAY 1945**

#### **Gold**

Herbert E. Miller (IA)

#### **Silver**

Peter Hochschild (MO)

### **NOVEMBER 1945**

#### **Gold**

Forest W. Brown (VA)

#### **Silver**

Eugene H. Stossel (DC)

### **MAY 1946**

#### **Gold**

Roy G. Mosher (KY)

#### **Silver**

Robert Glen Wright (MO)

### **NOVEMBER 1946**

#### **Gold**

Louis G. May (NE)

#### **Silver**

William Knowlton Traynor (IL)

### **MAY 1947**

#### **Gold**

Ralph Edwin Lee, Jr. (IL)

#### **Silver**

Francis E. Kummeth (IL)

### **NOVEMBER 1947**

#### **Gold**

Clayton L. Bullock (FL)

#### **Silver**

Donald C. Brabston (AL)

### **MAY 1948**

#### **Gold**

Carl J. Bohne, Jr. (TX)

#### **Silver**

Ivan O. Bull (IA)

### **NOVEMBER 1948**

#### **Gold**

Samuel Rees III (MO)

#### **Silver**

Irl Roosevelt Robinson (CA)

### **MAY 1949**

#### **Gold**

Robert Junius Smith (IL)

#### **Silver**

Homer Augustus Black (GA)

### **NOVEMBER 1949**

#### **Gold**

John Richard Herzfeld (OK)

#### **Silver**

David Franklin Wentworth (IA)

**MAY 1950**

**Gold**  
George Maxwell McCollister (CA)  
**Silver**  
William Tuomey Diss, Jr. (CO)

**NOVEMBER 1950**

**Gold**  
Paul Whitefield Gaebelein, Jr. (CA)  
**Silver**  
William H. Fletcher (MA)  
Harvey Victor Metz (OH)

**MAY 1951**

**Gold**  
Charles Glen Steele (CA)  
**Silver**  
Howard Lewis Ness (OH)

**NOVEMBER 1951**

**Gold**  
Robert Ray Hudson, Jr. (MD)  
**Silver**  
William Paul Rosenthal (IL)

**MAY 1952**

**Gold**  
Bruce K. Nichols (IL)  
**Silver**  
Clifford Ernest Graese (MN)

**NOVEMBER 1952**

**Gold**  
Kenneth J. Hanni (UT)  
**Silver**  
Richard F. Martin (OH)

**MAY 1953**

**Gold**  
Irvin Ralph Ecke (CA)  
**Silver**  
Paul Pommier (OK)

**NOVEMBER 1953**

**Gold**  
Evans Bates (AL)  
**Silver**  
Thomas V. Palmisano (OH)

**MAY 1954**

**Gold**  
Leonard E. Morrissey, Jr. (VT)  
**Silver**  
Charles Peter Spira (CA)

**NOVEMBER 1954**

**Gold**  
Richard J. Horwich (FL)  
**Silver**  
Nolan Charles Allen (KY)

**MAY 1955**

**Gold**  
Leroy E. Gardner (KY)  
**Silver**  
Theodore M. Asner (IL)

**NOVEMBER 1955**

**Gold**  
Arnold E. Reingold (IN)  
**Silver**  
Richard S. Simons, Jr. (GA)

**MAY 1956**

**Gold**  
Sherwyn L. Ehrlich (IL)  
**Silver**  
Barton C. Burns (WA)

**NOVEMBER 1956**

**Gold**  
Gerald Francis Nilles (IA)  
**Silver**  
Mitchell M. Krasnoff (PA)

**MAY 1957**

**Gold**  
Walter Irwin Cohn (CA)  
**Silver**  
George Clarence Mead (IL)

**NOVEMBER 1957**

**Gold**  
Jerry Wilbert Kolb (IL)  
**Silver**  
Mark Shoyer Bazrod (DC)

**MAY 1958**

**Gold**  
Herbert Ellis Schwartz (CA)  
**Silver**  
Richard Elwood (IN)

**NOVEMBER 1958**

**Gold**  
Lee N. Abrams (IL)  
**Silver**  
Louis J. Rauchenberger, Jr. (NY)

**MAY 1959**

**Gold**  
Ellen Louise McClarin Melohn (AL)  
**Silver**  
Wayne K. Goettsche (TX)

**NOVEMBER 1959**

**Gold**  
Byrle Marsh Abbin (IL)  
**Silver**  
David M. Lang, Jr. (DC)

**MAY 1960**

**Gold**  
Robert J. Lill (IL)  
**Silver**  
Roland S. Hill (OH)

**NOVEMBER 1960**

**Gold**  
David B. Pearson (OR)  
**Silver**  
John William Dwyer (IL)

**MAY 1961**

**Gold**  
Robert J. Kennedy (OH)  
**Silver**  
Harvey Lawrence Coustan (IL)

**NOVEMBER 1961**

**Gold**  
Robert Allen Rose (IL)  
**Silver**  
Gilbert L. Roteman (PA)

**MAY 1962**

**Gold**  
William Putnam Hauworth (IL)  
**Silver**  
Darlene G. Bohlin (WA)

**NOVEMBER 1962**

**Gold**  
Roland Frank Salmonson (IL)  
**Silver**  
Leonard E. Grossman (PA)

**MAY 1963**

**Gold**  
Donald E. Stone (WI)  
**Silver**  
Robert Clark King (AL)

**NOVEMBER 1963**

**Gold**  
Robert L. Carleton (CO)  
**Silver**  
Leonard Leon Ray (TN)

**MAY 1964**

**Gold**  
John Raymond Jordan, Jr. (TX)  
**Silver**  
Irwin Robert Shechtman (IL)

**NOVEMBER 1964**

**Gold**  
Edwin Stuart Brown (IL)  
**Silver**  
Albert J. Cohen (NY)

**MAY 1965**

**Gold**  
Albert A. Koch (PA)  
**Silver**  
Gene A. Gohlke (WI)

**NOVEMBER 1965**

**Gold**  
Robert Emond Wailes, Jr. (AL)  
**Silver**  
James Nelson Cook (TX)

**MAY 1966**

**Gold**  
Roger Edward Wesley (IL)  
**Silver**  
Mark J. Brookner (TX)

**NOVEMBER 1966**

**Gold**  
John Sargent Hayford (IL)  
**Silver**  
Ernest Irving Hanson (WI)

**MAY 1967**

**Gold**  
Robert Lincoln Posnak (CA)  
**Silver**  
Dell Bryant Stringham, Jr. (CA)

**NOVEMBER 1967**

**Gold**  
Gail Ayn Levin (IL)  
**Silver**  
Robert J. Freeman (AL)

*MAY 1968*

**Gold**  
Robert O. Kaiser (IL)  
**Silver**  
Lee R. Barbakoff (IL)

*NOVEMBER 1968*

**Gold**  
James T. Dildine (PA)  
**Silver**  
William H. Barnes (PA)

*MAY 1969*

**Gold**  
Richard William Pitzner (WI)  
**Silver**  
Gerald H. Banwart (IA)

*NOVEMBER 1969*

**Gold**  
John H. Gilbert (MA)  
**Silver**  
Alan Walter Perry (MS)

*MAY 1970*

**Gold**  
John Walter White (VA)  
**Silver**  
Lloyd W. Born (WA)

*NOVEMBER 1970*

**Gold**  
Malcolm Harold Neuwahl (FL)  
**Silver**  
Richard C. Adkerson (MS)

*MAY 1971*

**Gold**  
George Matters (TX)  
**Silver**  
Jerry Messner (CA)

*NOVEMBER 1971*

**Gold**  
Olaf Virro (IL)  
**Silver**  
John Spencer Karls (NY)

*MAY 1972*

**Gold**  
Irene Bonita Silverman (IL)  
**Silver**  
Philip David Ameen (NC)

*NOVEMBER 1972*

**Gold**  
James Randall Zilka (IL)  
**Silver**  
Beryl David Simonson (PA)

*MAY 1973*

**Gold**  
Roger Kenneth Angel (IL)  
**Silver**  
Robert D. Harris (IL)  
John E. Sage (OR)

*NOVEMBER 1973*

**Gold**  
James Warren Schenold (IL)  
**Silver**  
Kenneth E. Anderson, Jr. (WI)

*MAY 1974*

**Gold**  
Michael Craig McLaughlin (CA)  
Charles H. Meyer (MN)  
**Silver**  
Robert Gerald Eiler (OH)

*NOVEMBER 1974*

**Gold**  
Mark A. Hellerstein (CO)  
**Silver**  
Albert R. Zimmerli (WI)

*MAY 1975*

**Gold**  
Theodore E. Day (OK)  
**Silver**  
Kenneth C. Eich (VA)

*NOVEMBER 1975*

**Gold**  
Steven F. Weynand (IL)  
**Silver**  
John Edmund Allerson (MN)  
Sean Daly (CO)

*MAY 1976*

**Gold**  
Larry Duane Zurcher (IN)  
**Silver**  
Patrick Joseph Smith (FL)

*NOVEMBER 1976*

**Gold**  
Kevin D. Anderson (WI)  
**Silver**  
Donald L. Miner (IL)

*MAY 1977*

**Gold**  
Stuart Berkson (IL)  
**Silver**  
Eugene Ballard (FL)  
Marcel Bellen (NY)

*NOVEMBER 1977*

**Gold**  
Joseph P. Murrin (MD)  
Bruce M. Pollock (France)  
**Silver**  
Michael N. Lindh (IL)

*MAY 1978*

**Gold**  
Frederick A. Bernardi (IL)  
Roger Guerin (ME)  
Virginia Nadine Leek (CA)  
**Silver**  
Susan G. Johnson (MA)  
Pamela J. Miller (CA)  
**Bronze**  
Jay W. Heck (IN)

*NOVEMBER 1978*

**Gold**  
Stephen P. Chang (NY)  
Rebecca L. Wolf (WI)  
**Silver**  
Margaret Appolony (MD)  
**Bronze**  
Franklin H. Butterfield (FL)  
Mohamed S. Heakal (MN)

*MAY 1979*

**Gold**  
Rodolfo E. Pita (FL)  
**Silver**  
William Griffin Garner (NC)  
**Bronze**  
Peter J. Cyffka (CA)

*NOVEMBER 1979*

**Gold**  
Donna F. Anderson (SC)  
**Silver**  
Harold N. Walker (NC)  
**Bronze**  
Michael E. Whittle (WI)

*MAY 1980*

**Gold**  
Sally L. Hoffman (NY)  
**Silver**  
Rose Marie Russo Wells (HI)  
**Bronze**  
Scot L. Kline (OH)

*NOVEMBER 1980*

**Gold**  
Julie Gannon (MI)  
**Silver**  
Nancy Lynn Voien (CA)  
**Bronze**  
James Scott Redpath (MN)

*MAY 1981*

**Gold**  
Leo W. Kesting (CA)  
**Silver**  
Shirley Darlene Harris (FL)  
**Bronze**  
Jayne C. Thompson (MI)

*NOVEMBER 1981*

**Gold**  
Candy Brower (MA)  
**Silver**  
Donald W. Blair (NJ)  
**Bronze**  
Mary Jane Robertson (GA)

*MAY 1982*

**Gold**  
Michael A. Wildish (VA)  
**Silver**  
Susan B. Mills (NC)  
**Bronze**  
Walter L. Gess (HI)

*NOVEMBER 1982*

**Gold**  
John C. Persons II (OK)  
**Silver**  
Joy Dianne Catalano (CA)  
**Bronze**  
Mary Ann Emery (MN)

**MAY 1983****Gold**

John T. Johnston III (TN)

**Silver**

Elaine M. Kuhn (IL)

**Bronze**

Douglas E. Reynolds (IL)

**NOVEMBER 1983****Gold**

George R. Kamperschroer (WI)

**Silver**

Jeffrey H. Kinrich (NY)

**Bronze**

Judith Ann Barnett (OK)

**MAY 1984****Gold**

John A. Fuerst (WA)

**Silver**

Todd J. Sladky (MN)

**Bronze**

Virginia K. Metzger (IN)

**NOVEMBER 1984****Gold**

Riva Dale Mirvis (NY)

**Silver**

Barbara R. Stewart (MD)

**Bronze**

Mary Beth Heskin (CO)

**MAY 1985****Gold**

Marc Stuart Brenner (IL)

**Silver**

Arthur D. Gunther (IL)

**Bronze**

Russell D. Wass (MA)

**NOVEMBER 1985****Gold**

Min-ying C. Tseng (CA)

**Silver**

Troy R. Martin III (CO)

**Bronze**

Joyce Ann Kastler (TX)

**MAY 1986****Gold**

Stephen Tilley (LA)

**Silver**

Chlen Chun Ng (WA)

Joseph Patrick Nolan (IL)

Joel Rubin (CA)

**Bronze**

Tony Dean Bartel (KS)

**NOVEMBER 1986****Gold**

Alexandra Bolton (FL)

**Silver**

Marie Ellen Emmendorfer (MI)

**Bronze**

Martha A. Keck (MI)

**MAY 1987****Gold**

Lucy Lyle Neal (VA)

**Silver**

Richard H. Lee (IL)

**Bronze**

Lenny J. Ajzenman (NY)

**NOVEMBER 1987****Gold**

Susan Francis (MT)

**Silver**

William Paul Cariato (IL)

**Bronze**

Dennis Delony (CA)

Sheldon King (NY)

**MAY 1988****Gold**

Eung-Rae Cho (CA)

**Silver**

Gregory A. Wiese (IA)

**Bronze**

Katherine Y.C. Man (IL)

**NOVEMBER 1988****Gold**

David Lester Olmsted (MA)

Christopher A. Middleton (CA)

**Silver**

Lisa Gonzalez (FL)

**Bronze**

Donald Lee Munchrath (IA)

Bryan A. Zink (FL)

**MAY 1989****Gold**

Darlene D. Smolik (TN)

**Silver**

Thomas D. Head (IA)

**Bronze**

Rebecca Marie Brauer (OR)

**NOVEMBER 1989****Gold**

Donald S. Blair (MD)

**Silver**

Nicholas Richard Scarles (CO)

**Bronze**

Lewis S. Klessel (NJ)

**MAY 1990****Gold**

Kevin Charles Banwart (IA)

**Silver**

Margo J. Deyo (IL)

Kelly Kristine Higgs (AZ)

**Bronze**

Jeffrey Kersten (ND)

**NOVEMBER 1990****Gold**

Paul W. Decker (OH)

**Silver**

Maurie Fox-Warren (MA)

**Bronze**

Lauran G. Jack (DC)

**MAY 1991****Gold**

Allen Lueth (MN)

**Silver**

David Edward Miller (NY)

**Bronze**

Ching Yi Li (IL)

**NOVEMBER 1991****Gold**

Chad Michael Koehler (WI)

**Silver**

Mary Joan Selberg (WI)

**Bronze**

David F. Crofoot (FL)

Robert C. Tesch, Jr. (NM)

**MAY 1992****Gold**

Mary Emmerling (MD)

**Silver**

Eric Theodore Langmack (IA)

**Bronze**

Raymond P. Tierney (IL)

**NOVEMBER 1992****Gold**

Laurie Stoll (OH)

**Silver**

Kristine Walsh Huber (WI)

Eija A. Roulson (MI)

**Bronze**

Nina M. Dowd (CO)

**MAY 1993****Gold**

Kenneth Gerard Grapperhaus

(IL)

**Silver**

Greg Weigang Ye (MO)

**Bronze**

Steven J. Monahan (IA)

**NOVEMBER 1993****Gold**

Susan Diane Steiner (FL)

**Silver**

Michelle Engle (IL)

**Bronze**

Juzer Abdeali Haji (CO)

**MAY 1994****Gold**

Leanne M. Sardiga (IL)

**Silver**

David Spivak (MN)

**Bronze**

R. Todd White (IA)

**NOVEMBER 1994****Gold**

Vitaly Sorkin (RI)

**Silver**

Jeffrey J. Johnson (IL)

**Bronze**

Jennifer L. Goebel (KY)

**For more information please contact:**

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