

2-1947

Coast-to-Coast; New Members; New C.P.A.'s

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Recommended Citation

Reinisch, Paula E. (1947) "Coast-to-Coast; New Members; New C.P.A.'s," *Woman C.P.A.*: Vol. 9 : Iss. 2 , Article 2.

Available at: <https://egrove.olemiss.edu/wcpa/vol9/iss2/2>

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COAST - TO - COAST

PAULA E. REINISCH, *Grand Rapids, Michigan*

ATLANTA

Changes in the Income Tax Laws for 1946 was the subject presented to the study class by Mrs. Charles A. Plunkert, chief of the audit section of the Atlanta office of the Collector of Internal Revenue.

Mrs. Cecil Fuller, who is with Tucker, Wayne & Company, spoke on the advantages of *Advertising* at the January meeting.

Dr. James A. Pait, professor of philosophy at Emory University, was guest speaker at the February meeting. His subject was *Ethics in International Law*.

Mrs. Pearl Youngblood, personnel manager, Southern Bell Telephone & Telegraph Company, will discuss *Office Management* at the March meeting.

New members: Mayme Chambliss; non-resident, Eleanor K. Walquist, Waterford, N. Y.

CHICAGO

The program for the January meeting was devoted to legislation—*Equal Pay for Equal Work*. The meeting was held jointly with the Business and Professional Women's Club of Chicago.

Edna Grambort, a long-time member of the Chicago Chapter, is now living in San Francisco.

New members: Loretta S. Frey, Doris Powell and Wilma Bale.

CLEVELAND

Russell Weisman, an economist on the Cleveland PLAIN DEALER and writer of the column "An Economist's Point of View", addressed the group at the January meeting on the subject of the current economic situation.

Rose Vormelker, head of the business information department of the Cleveland public library, was the guest speaker at the February meeting. Recently nominated one of the outstanding "Women of the Year" in Cleveland, Miss Vormelker selected as her subject *Putting Knowledge to Work*.

Maude Miller is the new editor of *The Figurehead*, Cleveland chapter's monthly bulletin, succeeding Theia Gebbie, who is in Los Angeles and may make that city her home.

Public Relations will be the keynote of the address to be given at the March meeting by Dale Brown, assistant vice-president

in charge of public relations at The National City Bank of Cleveland.

DETROIT

John Raymond, CPA, formerly with Price, Waterhouse & Co. but now an independent practitioner, simplified 1946 *Income Tax Reports* at a round table discussion at the January meeting. Mr. Raymond teaches income taxes at the Detroit Institute of Technology.

Gladys Catherwood, attorney, will speak on *Probate Procedures* at the March meeting. A practicing attorney for 15 years, Miss Catherwood received her AB degree from the University of Michigan and her LLB degree from the University of Detroit.

New members: Vivian Margaret Steffin, Margaret Gertrude Hindelang, Theopila T. Grenzicki, Helen E. Henry, Camille T. Mateja, Sonia Mae Gordon, Lorraine E. Du Russell. Junior members; M. Jane Kay, Helen E. Casey.

GRAND RAPIDS

An interesting study class on *Human Nature and an Enduring Peace*, conducted by Dr. Stevenson, University of Michigan, is on the early winter agenda.

Marion A. Frye, national AWSCPA-ASWA public relations chairman, organizer and a past president of the Cleveland chapter, was a guest at the December dinner meeting. Miss Frye named Emma Hey as the Grand Rapids representative on the ASWA national public relations committee.

J. Preston Miller, CPA, formerly a partner of Lawrence, Scudder & Co., outlined the *Changes in the Income Tax Laws for 1946* at the January meeting.

John B. Martin, Jr., a well-known Grand Rapids attorney associated with Bidwell, Schmidt & Martin, was the principal speaker at the February meeting. *Security Frauds* was his topic. A Rhodes scholar and a graduate of University of Michigan Law School, Mr. Martin practiced law in Cleveland, was deputy head of the Blue Sky Commission in Columbus, Ohio prior to World War II, and was also deputy director of the National Office of Civilian Defense.

Phillis M. Haan led the January study group in a discussion of *Elimination of Unnecessary Operations in Office Procedure*.

New members: Nancy M. Terkeurst, Ruth A. Hart.

INDIANAPOLIS

Competitive sport as a relaxation after accounting hours has taken hold of the Indianapolis Chapter, which boasts the first bowling team among ASWA chapters.

W. Miller Bennett, comptroller of Inland Container Corporation, spoke at the January meeting on the subject of *Office Management*.

Sally Butler, president of the National Federation of Business and Professional Women's Clubs, drew a large attendance at the February meeting, when she spoke on *European Women Facing Reconversion*.

MUSKEGON

R. J. Sanders, a representative of Burroughs Adding Machine Company and a member of NACA, was the principal speaker at the December meeting. Mr. Sanders discussed *Accounts Receivable—New Retail Trend*.

The first of a series of classes in parliamentary drill opened January 21 under the tutelage of Mrs. George Clark, a local instructor in parliamentary procedure.

R. C. Maihofer, CPA, who is with Maihofer, Moore & DeLong, favored the chapter with a very stimulating talk on 1946 *Income Tax Reports*.

New members: Lena M. Anderson, Esther Knooihuizen, Blanche Clark

NEW YORK

Jennic M. Palen, national president of AWSCPA, addressed the New York chapter at the January meeting on *The Functions of the Securities and Exchange Commission*.

SAN FRANCISCO

Among recent guests were Walter G. Draewell, president of the California Society of CPA's, and Miss Elsie Eiler.

Wallace Baird, CPA, manager of Price, Waterhouse & Company's San Francisco office, spoke on *The Balance Sheet* at the January meeting.

Mr. Samuel Taylor, tax attorney, formerly with the Internal Revenue Bureau, chose the timely subject *Income Taxes* for the February dinner meeting.

SEATTLE

Congratulations to Mrs. Marguerite Gibb, who passed the CPA examination in November.

Marguerite Reimers reported on the joint conference at Spokane at the December meeting. Six Seattle members attended.

Miss Reimers also led a panel discussion on *Inventories* at the February meeting. The members of the panel were Ida K. Ezra, chairman, Lucille O'Halloran, Lillian

Johnson, Ruth Thomas and Gladys Dorn-ton.

Helen W. Wilkie, CPA, talked briefly on *Income Tax*.

The January panel was devoted entirely to *Income Tax Reports*.

TERRE HAUTE

Life Insurance—All Its Phases was interestingly presented at the January meeting by Carl L. Farmer, superintendent of the local Prudential Insurance Company office. A round table discussion of *Withholding and Income Taxes* followed.

In February H. R. Brown of Horace Link & Company, Paris, Illinois, was the guest speaker. Mr. Brown, a member of NACA, discussed the *Procedure Used in Retail Furniture Industry and Distribution and Bottling of Carbonated Beverages*.

The Place of Women in Postwar Industry is the subject selected by Mrs. Clare N. Williams, president of the Terre Haute Business and Professional Women's Club, for the March meeting.

NEW MEMBERS

AWSCPA welcomes as new members:

Miriam I. R. Eolis, c/o A. L. Eolis & Associates, 450 Seventh Avenue, New York. Attended: Hunter College; St. John's U.; Columbia U. Degrees: A.B.; LL.B.; M.A.; C.P.A. Member: N. Y. County Lawyers Assn.; Federal Bar Assn.; N. Y. Women's Bar Assn.; Nassau County Women's Bar Assn.; Federal Tax Forum; National Tax Assn.; N. Y. State Society CPA's and Tax Institute.

Rosemarie Neumann, c/o Arthur Young & Company, 1 Cedar Street, N. Y. Attended: Hunter College and New York University. Degrees: B.A.; M.B.A. Member: American Assn. of University Women.

NEW C.P.A.'s

The women listed below were successful candidates in May 1946 C.P.A. examinations. Our congratulations to each of them!

Marjorie Henderson, c/o George R. Poole Company, Raleigh, North Carolina.

Henrietta L. Preston, RFD, Bowie, Md. Bella Hirshkopf, 1146 Columbia Avenue, Chicago.

Maybell Edwina Meyers, 7745 Indiana Avenue, Chicago.

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Great ideas travel slowly, and for a time noiselessly, as the gods whose feet were shod with wool.

—JAMES A. GARFIELD