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Mergers bring us New Partners



In Austin . . .

JOHN F. LANIER, JR.

John F. Lanier, Jr., joins us as partner as a result of our merger with Frazer and Torbet. Mr. Lanier, who opened the Austin office of Frazer and Torbet in 1951 after spending three years in their office in Houston, is a frequent speaker before professional and civic groups and has discussed taxes in a number of television appearances. He had been with that firm since his graduation from Southern Methodist University in 1948 where he received a BBA in professional accounting. He is a member of the Estate Planning Council in Austin and has served as a member of its Executive Committee, the American Institute of CPAs and the Texas Society of CPAs, where he is a former vice president and director and has a long history of committee chairmanships.



In Boston . . .

Eleven partners have joined us as a result of a merger with Charles F. Rittenhouse & Company. They are Clinton W. Bennett, Paul F. Brophey, Arthur R. Hills, Ralph G. Lucas, Edward J. Nangle, Jr., Andrew Petersen, John J. Randall, William E. Reissfelder, Dudley C. Tetro, Theodore F. Tucker and Dorothy G. Willard.

CLINTON W. BENNETT

Clinton W. Bennett has written forty-four articles on various accounting subjects and is a frequent speaker before business and professional groups. His book "Standard Costs: How They Serve Modern Management" is published by Prentice-Hall, Inc. and a Spanish edition was published in 1967. Mr. Bennett is past national president of the National Association of Accountants, past president of the Massachusetts Society of CPAs and a former Member-at-Large of Council of the American Institute of CPAs, as well as a member of the American Society of Mechanical Engineers and the National Society of Professional Engineers.



PAUL F. BROPHEY

Paul F. Brophey graduated from Harvard and Bentley Colleges and started with Charles F. Rittenhouse & Company in 1936. A member of the American Institute of CPAs and the Massachusetts Society of CPAs, he is active in both community and church activities in Boston.



RALPH G. LUCAS

Ralph G. Lucas is a frequent speaker and writer on financing, acquisition and tax problems. A graduate of Boston University's College of Business Administration, he had been with Charles F. Rittenhouse & Company since 1935. He is a member of the American Institute of CPAs where he was formerly on the Membership Committee, and is also a member of the Massachusetts Society of CPAs where he is currently serving on the Practice Review Committee and the Committee on Professional Liability.



ARTHUR R. HILLS

Arthur R. Hills graduated from Dartmouth College with a BA in 1941 and later received his MBA at the Amos Tuck School of Business Administration. He is a member of the American Institute of CPAs where he serves on the Committee on Stock Brokerage Accounting and Auditing, and of the Massachusetts Society of CPAs.



EDWARD J. NANGLE, JR.

Edward J. Nangle, Jr., attended Bentley College and Northeastern University where he received a BBA degree in 1958 and a MBA in 1962. Mr. Nangle is a member of the Massachusetts Society of CPAs and the American Institute of CPAs.



ANDREW PETERSEN

Andrew Petersen, formerly managing partner of Charles F. Rittenhouse & Company, had been with that firm since 1942. Prior to that time, he taught at Boston University, Northeastern University, Babson Institute and was Professor of Accounting and Chairman of the Accounting Department at the University of Puerto Rico. Mr. Petersen is a member of the Advisory Board of Graduate School of Accounting at Northeastern University, the American Institute of CPAs (former member of Council), the Massachusetts Society of CPAs, National Association of Accountants and the American Accounting Association.



WILLIAM E. REISSFELDER

William E. Reissfelder joined Charles F. Rittenhouse & Company in 1953 after his graduation from Bentley College. He is a member of the American Institute of CPAs, and the Massachusetts Society of CPAs and the NAA.



JOHN J. RANDALL

John J. Randall graduated from Boston University and joined Charles F. Rittenhouse & Company in 1951 after spending four years with General Electric Company. He is a member of the Massachusetts Society of CPAs, American Institute of CPAs, and the NAA.



DUDLEY C. TETRO

Dudley C. Tetro is presently serving as a member of Council at the American Institute of CPAs, is former president and vice president of the New Hampshire Society of CPAs and a former president of the New Hampshire Chapter of NAA. Mr. Tetro graduated from the Boston University College of Business Administration with a BS and received an MBA degree from the Harvard Graduate School of Business Administration in 1947.



THEODORE F. TUCKER

Theodore F. Tucker started with Charles F. Rittenhouse & Company in 1946 and had been in charge of their management services department since 1964. He graduated from the Harvard Graduate School of Business Administration and is a member of the American Institute of CPAs, the Massachusetts Society of CPAs (at present Secretary of Society), NAA and the American Management Association.



DOROTHY G. WILLARD

Dorothy G. Willard was recently elected president of the National Association of State Boards of Accountancy and also serves on the Board of Examiners of the American Institute of CPAs. She received a BBA degree from Boston University, joined Charles F. Rittenhouse in 1933 and was elected to the partnership 10 years later. Miss Willard is a member of the Massachusetts Society of CPAs, the American Women's Society of CPAs, the American Society of Women Accountants and NAA.



In Corpus Christi . . .

WILLIAM E. PONDER

William E. Ponder joins us as a result of the merger with Frazer and Torbet. A partner in that firm since 1956, he has held numerous committee jobs in the American Institute of CPAs, is a former vice president of the Texas Society of CPAs, and a former president of his local chapter. His primary interest is in bank audit and tax work.



In Grand Rapids . . .

Three new partners came to us through our merger with Kanton, Rosenbaum & Lillie.

RICHARD A. KANTON

Richard A. Kanton started his career in 1936 after receiving a BS degree at Michigan State University. He is a member of the Western Michigan Chapter, Michigan Association of CPAs where he held numerous offices, former chairman of the Membership Committee for the American Institute for Western Michigan, member of the American Institute of CPAs, and a member of the West Michigan Estate Planning Council.



LEE J. LILLIE

Lee J. Lillie graduated from Michigan State University in 1943 where he received a BA degree and majored in economics, money and banking. His accounting career began in 1946 after his discharge from the army. Mr. Lillie is a former member of the Michigan Association Committee On Relations With The Bar and other special committees, a member of Western Chapter, Michigan Association of CPAs (formerly treasurer—presently secretary) and the American Institute of CPAs.



SIMON F. ROSENBAUM

Simon F. Rosenbaum started his career after graduating from the University of Michigan with an AB degree in 1927. Active in community activities, he is presently director of United Community Services in Grand Rapids and treasurer of the Jewish Community Fund. He is a member of the American Institute of CPAs and the Michigan Association of CPAs, where he was director from 1962-1965.



In Houston . . .

Three partners have come to us through mergers with Frazer and Torbet.

HARRY LAMAR JONES

Harry Lamar Jones, who has written numerous articles and is a frequent speaker on tax subjects, became a Frazer and Torbet partner in 1954. He started his career in 1941 after graduating from the University of Texas with LL.B. and B.B.A. degrees. Mr. Jones is a member of the American Institute of CPAs, the Texas Society of CPAs, the Houston Chapter of the Texas Society of CPAs, and the Houston Bar Association.



ERNEST JAMES LOWREY

Ernest James Lowrey graduated from the University of Texas in 1949 with a Bachelor of Business Administration degree, (major in accounting), and joined Frazer and Torbet in 1951. He is a member of the American Institute of CPAs, Texas Society of CPAs, former chairman of the Management Services by CPAs Committee, and the Houston Chapter of the Texas Society of CPAs, where is presently serving as vice-president.



KURT A. WELGEHAUSEN

Kurt A. Welgehausen had been with Frazer and Torbet since 1939. Mr. Welgehausen majored in accounting at Texas A and M College, where he graduated with a BS degree. He is a member of the American Institute of CPAs and serves on its committee on Taxation, a member of the Texas Society of CPAs and a member of the Houston Chapter of the Texas Society.



BEN RUBEN

Ben Ruben started his career in 1934 after graduating from the University of Missouri with a degree in business administration. Mr. Ruben is a member of the American Institute of CPAs and the Missouri Society of CPAs.



In Kansas City . . .

Three new partners have joined us as a result of our merger with Lipoff, Sharlip, Pesmen and Co.

CARL LIPOFF

Carl Lipoff is a past president of the Missouri Society of CPAs and member of its Council for fifteen years; a member of the Council of the American Institute of CPAs for two years where he has been active on numerous committees; a member of NAA and the American Accounting Association. Mr. Lipoff, who has lectured on accounting and income taxation at the University of Missouri, graduated from the University of Texas with a BA degree and did graduate work there.



NATHANIEL JOEL SHARLIP

Nathaniel Joel Sharlip, a native of Philadelphia, embarked on an accounting career after his graduation from the University of Pennsylvania in 1936. He is a member of the American Institute of CPAs and the Missouri Society of CPAs, where he is past secretary-treasurer of the Kansas City Chapter.



In Milwaukee . . .

As a result of the Frazer and Torbet merger we have three new partners in Milwaukee.

JOHN P. CHOLE

John P. Chole had been chairman of Frazer and Torbet's Executive Committee since 1954. A partner in that firm since 1942, he joined them in 1928. A year later he received a Ph.B. degree from the University of Chicago. Mr. Chole is a member of the American Institute of CPAs, Wisconsin Society of CPAs, Illinois Society of CPAs, New York Society of CPAs, Texas Society of CPAs, and the NAA.



ROBERT J. MIRACKY

Robert J. Miracky was chairman of Frazer and Torbet's Audit-S.E.C. Committee. He joined them in 1951 and was elected to the partnership five years later. Mr. Miracky, a graduate of Spencerian Business College of Milwaukee, also attended the University of Wisconsin in Milwaukee and Marquette University. He is a member of the American Institute of CPAs where he is a former member of the Committee on Auditing Procedure, the Wisconsin Society of CPAs where he is currently a member of the committee on Professional Conduct, and the American Accounting Association.



KYRRE H. OLSEN

Kyrre H. Olsen studied accounting at the University of Wisconsin in Milwaukee and started his accounting career in 1946. He had been a partner in Frazer and Torbet since 1962. Mr. Olsen is a member of the American Institute of CPAs and the Wisconsin Society of CPAs.



In Minneapolis . . .

WILLIAM HENDERSON RAMSEY

William Henderson Ramsey joins us as a result of the Frazer and Torbet merger. Mr. Ramsey studied business administration at the University of Minnesota and started his career with Touche, Nevin and Co. in 1945. He has been an instructor for the AICPA courses in "The Art of Setting Fees" and "Management of a Tax Practice", and is secretary and director of the Minnesota Society of CPAs, where he helped develop the format for the society publication in 1960 when he was chairman of the Publications Committee.



In New York . . .

LOUIS F. HAAG

Louis F. Haag comes to us as the result of the Frazer and Torbet merger. He graduated from Fordham University in 1948 with a BS degree in business administration and started at Frazer and Torbet in 1955. Mr. Haag is a member of the American Institute of CPAs and the New York Society of CPAs where his committee work has included chairman, Governmental Accounting; Professional Conduct; Hotel, Club and Restaurant Accounting; and Banks and Savings Institutions Accounting.



In Philadelphia . . .

BENJAMIN S. BENNETT

Benjamin S. Bennett joins Touche, Ross through merger with Bennett, Isdamer & Company. Mr. Bennett, who has made a number of speeches and has published articles dealing with various phases of taxes, is also interested in management services work. He is a member of the American Institute of CPAs; Pennsylvania Institute of CPAs; American Institute of Management; National Association of Accountants; and the Estate Tax Planning Council.



JACK F. ADLER

A merger with Adler, Faunce & Leonard has brought us four new partners. Jack F. Adler had been managing partner of that firm since 1952. He received a BS degree from the University of Virginia and began his accounting career in 1931. A member of the American Institute of CPAs, the Pennsylvania Institute of CPAs, the American Institute of Management, the National Association of Accountants and the Estate Tax Planning Council, Mr. Adler is active in community affairs and serves on the board of a number of philanthropic agencies.



CHARLES J. FAUNCE

Charles J. Faunce started his career with the predecessor firm of Adler, Faunce & Leonard in 1921. A graduate of the University of Pennsylvania, he is a member of the American Institute of CPAs and the Pennsylvania Institute of CPAs.



ALBERT GREENBAUM

Albert Greenbaum graduated from the Wharton School of the University of Pennsylvania with a BS degree in economics in 1943, and joined a predecessor firm of Adler, Faunce & Leonard in 1949. Mr. Greenbaum is a member of the American Institute of CPAs and the Pennsylvania Institute of CPAs.



FRANK L. TOSTI

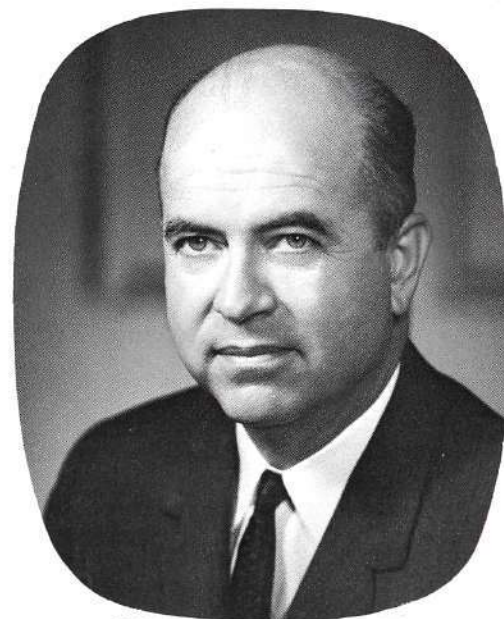
Frank L. Tosti graduated from the University of Pennsylvania's Wharton School in 1947 and started with a predecessor firm of Adler, Faunce & Leonard immediately thereafter. He is a member of the Pennsylvania Institute of CPAs where he is a past member of the Executive Committee and has served on a number of other committees, and a member of the American Institute of CPAs.



In Tulsa . . .

JAMES H. LEPLEY

The Frazer and Torbet merger brought us two new partners. James H. Lepley, author of a number of published articles, has been with that firm since 1955. He graduated from Oklahoma University with a BS degree in business and is a member of the American Institute of CPAs; Oklahoma Society of CPAs; and the Tulsa Chapter of Oklahoma Society of CPAs.



JOHN F. Y. STAMBAUGH

John F. Y. Stambaugh was formerly partner in charge of Frazer and Torbet's Tulsa office and a member of their executive committee. Mr. Stambaugh, a frequent writer and speaker, received a BS degree from the University of Oklahoma in 1936. He is a member of the Tulsa Chapter of CPAs (past president); Oklahoma Society of CPAs (past vice president); Texas Society of CPAs; New York Society of CPAs; member Accountant's Honorary Society (University of Oklahoma); and the College of Business Administration Advisory Board (University of Oklahoma).