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## Office profile: Seattle

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As everybody knows, or soon finds out, there is a youthful vigor about the Pacific Northwest. Though ancient Mount Rainier dominates the landscape and members of honorable old Indian tribes still linger close by, they are reminders of newness and fast growth.

Seattle is the youngest of the big cities on the West Coast. As recently as 1906, when the first public accounting office was opened in the city, Seattle was still the brash capital of a vast frontier stretching all the way to Alaska. The Klondike gold rush in 1897 had established it as the center of an expanding empire within a republic. Today, with the population of its metropolitan area well over one million, it is the industrial and cultural center as well.

Much of the character of the Seattle Office has been set by its environment. Haskins & Sells was the second national public accounting firm to open an office in Seattle. In 47 years of service to the community, it has grown up with the city and with the people who are today its leaders. This may help to explain the fact that among our clients are the prestigious clubs of the city: Inglewood Country Club, The Rainier Club, Seattle Golf Club, Seattle Tennis Club, and the Washington Athletic Club. It may also explain in part the size and strength of our tax practice. In relation to total office practice, it is one of the largest in Haskins & Sells. Eight of our 42 professional accountants are assigned full time to our Tax Department, which with its wealth of experience takes an active part in the job of training tax specialists for the Firm as a whole.

Events sometimes take shape rapidly in Seattle, and a swelling civic spirit

suddenly made the city host to the 1962 World's Fair. Probably none of the thousands of opening-day visitors suspected that some of our men were on hand as "peelers," pressed into service for our client, the World's Fair Corporation, to help gather excess cash from the ticket booths and place it in depositories controlled by another client, Loomis Armored Car Service, Inc. Nor could many spectators enjoying the view from the top of the Space Needle, still another client, have guessed at the complexities we encountered in studying the depreciation problems of the 600-foot shaft and its revolving restaurant, the Eye of the Needle. Our experience as auditors for the Fair has enabled us to appreciate its evolution into a permanent scientific, cultural, and entertainment complex, where the city now enjoys year-around facilities for sports events, opera, symphony, and repertory theater.

The staff of the Seattle Office has many first-hand opportunities to study the elements of the Pacific Northwest economy at close quarters and to understand what makes its wheels turn. We are well represented in the great industries of the region—in timber and forest products, water power, orchards, and aluminum, to cite a few that provide some fascinating experience for the staff accountant. For instance, it may tax his professional aplomb when, after stepping from a seaplane to a raft of logs, he teeters on the verge of falling into the chilly salt water. We have other good vantage points from which to view the whole economy as auditors of the Seattle Chamber of Commerce and of a number of the region's newspapers and radio-TV stations, among them the

## OFFICE PROFILE:

# Seattle

by Dale R. Schmid,  
Senior Accountant, Seattle

## Seattle Office

Seattle Times, the Seattle Post-Intelligencer (the city's only dailies), the Tacoma News Tribune, The Daily Olympian, the Bellingham Herald, the Wenatchee Daily World, the Longview Daily News, the Port Angeles Evening News, and radio-TV stations KING, KREM, and KVOS.

However, the predominance of small and medium-sized businesses among our clients in and around Seattle reflects the Pacific Northwest even more truly, for Seattle is by nature a service center for the region. Although our people sometimes range afield as far as Alaska and Montana, we are not burdened with a great deal of overnight travel. Close association with such service industries as merchandising, finance and transportation has been an important factor in the growth of the Seattle Office.

Each of our partners and principals shares supervisory responsibilities on a great number of client engagements, affording them an unusually rich experience in administration and client contact. Such responsibility has developed men who have gone forward to various assignments elsewhere in Haskins & Sells. Emmett S. Harrington and Robert L. Steele, partners in the Executive Office; John C. McCarthy, a partner in Philadelphia; Thomas R. Warner, a Los Angeles principal; Edward R. Deppman, a principal in the Chicago Office; our principal, Hugh M. Eggan, scheduled to transfer to Washington,

D.C. in June; and Lorin H. Wilson, our partner-in-charge, who will transfer to Los Angeles in June; all began their careers with H & S in Seattle.

Those who have stayed have nonetheless continued the tradition of service to the community. Leading the list is Rodney D. White, an advisory partner and possessor of the oldest certificate of any CPA in the State, who has set an example of participation in civic and professional activities which the rest of us run hard to emulate. Mr. White was formerly the managing partner of the Seattle office of McLaren, Goode, West & Co. and became a partner of Haskins & Sells upon the merger of the two firms in 1952. By virtue of his past service as president of the Washington Society of CPAs, chairman of the State Board of Accountancy, and vice president and Council member of the American Institute he has long been regarded as "Dean of the CPAs in the Pacific Northwest."

Rich as are the resources of the Pacific Northwest, the local resource in which we are strongest is people. We have attracted better than our share of the most promising young people about to embark on careers in accounting. One of the reasons for this is that we are a young group; the average age of the staff is 27. Although hard work may sometimes make them feel otherwise, our partners and principals also are relatively youthful, averaging 41. Another reason is our continuing effort to interest the best candidates through our systematic and thorough recruiting program. Many of our recruits come from the University of Washington, where we have frequent meetings with teachers and students. We are also regularly

**a** Management group consists of partners, principals, and office manager. Lorin H. Wilson (with brief case) presides over one of their monthly breakfast meetings in The Rainier Club. Proceeding from his left are Messrs. West, Schnatterly, Arnett, DeBon, Joraanstad, Hagman, Eggan, Jones, Mahoney, Shaffer, and Rowe.

**b** Ardent alumnus Lorin H. Wilson (r.) and daughter, Darlene, meet Robert D. Young, controller of Loomis Armored Car Service, Inc. and Mrs. Young before U. of W. game. Cantilevered upper stand affords excellent view of action.

**c** Lorin H. Wilson, partner-in-charge, gives letter to the office secretary, Miss Margaret L. Bell, who has been with the Firm (and predecessor merger firm) for 29 years.

**d** (From left) Staff accountants Paul M. Bellemans and Darlene G. Johnson are shown presses by W. J. Pennington, CPA, Business Manager of the Seattle Times. Mrs. Johnson received the American Institute's Elijah Watt Sells silver medal in 1962.

**e** In restaurant revolving on top of the 600-foot Space Needle, on right side (l. to r.) staff accountant Charles A. Panerzewski and principal John R. Mahoney reminisce about the 1962 World's Fair with Needle management.

**f** (l. to r.) Robert M. Hellsell, senior assistant accountant assigned to MAS; Lowell S. Pethley, MAS consultant, Joe L. Hagman, who will become partner-in-charge of the Seattle Office; and Robert D. Arnett, principal in charge of Seattle's MAS Department, in conference.



**g** Principal Edward A. Shaffer conducts training session. Last year the Seattle Office ranked second in the Firm in relative time devoted to such training.

**h** On University of Washington campus George H. Rowe, principal (l.), and George A. DeBon, partner (r.), chat with Professor Fred J. Mueller of accounting faculty, who is also part-time H & S staff member and provides strong liaison with University.

**i** (l. to r.) Frank Hamm, plant manager, and Ralph Seaton, secretary and controller, examine stacks of railroad ties with partner George A. DeBon in storage yard of wood products preserver, Baxter-Wyckoff Company.

**j** Seattle Office is strong in tax service. (l. to r.) William L. Schnatterly, partner in charge of Tax Department, confers in library with Dellwyn R. Call, senior accountant, and Sig O. Joraanstad, partner.

**k** Robert F. West, office manager, makes place for a new CPA certificate. Each CPA has one hanging in the "rogues gallery," alongside his certificates as member of American Institute and Washington CPA Society. Forty-one of the office's 42 professional accountants either have their certificates or have passed the CPA examination.

**l** Principal George H. Rowe tees off for a quick round after a day's work auditing the Seattle Golf Club, as (l. to r.) Jerome L. Anderson and George E. Betts, staff accountants, and Al Flett, club manager, appraise his form.

## Seattle Office

in touch with faculty and students in at least half a dozen other colleges and universities in Washington, Idaho, and Montana.

Our staff accountants attend regular group training meetings on auditing, taxes, and management advisory services in which constructive service to clients is stressed. These subjects are covered more intensively at a two-and-one-half day seminar each spring at an inn on the Olympic Peninsula, isolated from office responsibilities. Each staff member regularly discusses his progress with one of the partners, often over lunch at a quiet restaurant or club away from the interruptions of the office, an arrangement which encourages a frank discussion. In addition, help in preparing for the CPA Examination is available through the H & S CPA study course. The work of the Seattle Office is conducted in a friendly, progressive atmosphere. Despite the demands of an absorbing professional life, families get together when the staff organizes its annual office picnic. Also, there is a Christmas dinner-dance at the Seattle Golf Club and an annual spring golf outing for our men.

People from other parts of the country often have mistaken notions about Seattle, and sometimes wonder why Seattleites have such an attachment for their city. It is sometimes thought

to be a rainy place, but 21 of the nation's 25 largest cities have a greater annual rainfall. Many think it must be cold, forgetting the moderating influence of the Japanese Current.

Stroll down Seattle's Fourth Avenue some warm, summer evening and stop to enjoy the lights of the Puget Sound ferries as they return commuters to their island homes or summer places. You will begin to understand our affection for the place. Busy Seattle accountants prize the dispatch with which they can be out of clients' offices and in a boat, on skis in the Cascades, fishing, or urging on a Rose Bowl-bound football team. Our informal Puget Sound way of life stresses family, church, and community. The forests and mountains crowding close to Seattle provide us with both space and privacy for our families. Architecture, too, has been influenced by this environment. Many of our people live in their own suburban homes that capture the spirit of our woodland surroundings.

If environment has left its mark, the Seattle Office also bears in no small measure the imprint of Rodney D. White, Emmett S. Harrington and our managing partners, Lorin H. Wilson and the late William J. Fronk, as well as the two partners-in-charge who preceded them. When Mr. Wilson becomes the partner-in-charge of the Los Angeles office this June he will be succeeded by Joe L. Hagman, who will be the fifth partner to manage the Seattle Office. It can be expected that under Mr. Hagman's direction the office will continue to grow in harmony with the economy it serves.