Coast-to-Coast

Hazel Brooks Scott
edited by Helen F. McGillicuddy of Chicago, Illinois, and under her direction the magazine has continued to be a source of good public relations for women accountants. The high standards established by our previous editors have been faithfully adhered to by Helen.

The Business Manager of *The Woman C.P.A.* is Helen Lord of New York, who is also Office Manager for A.S.W.A. She is located at 342 Madison Avenue.

The Legislative Committee under the Chairmanship of Frances McNamara of San Francisco, California followed through on the requirements of the Society regarding the Equal Rights Amendment.

Alice Aubert, Educational Chairman of New York, conducted a personal survey of Educational possibilities for our members especially in the smaller communities.

Veva Johnson, Publicity Chairman of Opportunity, Washington, has been very ill so was not able to devote much time to publicity problems, however, we secured unusual national publicity for our annual meeting held in New York in September 1950.

Virginia Thrush of Toledo, Ohio headed the Research Committee as she did the preceding year. Her excellent survey regarding regions will be used in the very near future.

I presume every retiring President feels as I do, that much more could have been done if only time and energy permitted, however, we have continued our growth this past year, improved our methods of operation, assisted individual members when possible, so we can feel that progress has been made.

The President is only a figurehead of any organization and without a fine board of directors and committee chairmen could not accomplish much. My appreciation of their efforts is gratefully acknowledged. It has been a wonderful experience to work with such fine women.

---

**HAZEL BROOKS SCOTT,** Los Angeles, California

**ATLANTA**

Pres., Elizabeth Meredith; Vice-Pres., Mary Wisdom; Sec., Frances Langston; Treas., Dorothy Gunn; Directors: Doris Kaylor, Catherine Lindsay, Lois Stephenson, Marie White, Eslie Lyon.

**BUFFALO**

Pres., Virginia Turner; 1st Vice-Pres., M. Jane Dickman, CPA; 2nd Vice-Pres., Sophia Friedman; Sec., Ruth Williams; Treas., Mary Ruth O'Toole; Directors: Margaret McGarry, Mary Ellen Meese, Gertrude Morlock, Ada Parmiter, Maxine Schanck, Olivia Wesley, Helen Wheeler.

**CHICAGO**

Pres., Elizabeth Collender; 1st Vice-Pres., Helen Seelmayer, CPA; 2nd Vice-Pres., Theresa-Jane Lindstrom; Cor. Sec., Kathryn Metcalf; Rec. Sec., Margaret Gnirk; Treas., Anna Goldman; Directors: Claire O'Reilly, Fredericka Bullard, Grace Keats, CPA, Virginia Weise, Dorothy Finckney, Loretta Frey, Mary Gildea, CPA, Helen McGillicuddy, CPA, Helene Quasny, Adorine Winter, Berniece Williams, Zosia Stege.

**CINCINNATI**

Pres., Grace Hinds, CPA; 1st Vice-Pres., Helene Kuehner; 2nd Vice-Pres., Ruth Woolley; Cor. Sec., Rachael Wabnitz; Rec. Sec., Florence Carter; Treas., Anna Mae Ashby; Directors: Virginia Ainsworth, Esther Schenk, Elizabeth Schube, Theodora Seifert, Wilma Loichinger.

**CLEVELAND**

Pres., Edith Rennison; 1st Vice-Pres., Margaret Kepple; 2nd Vice-Pres., Norma Jelinek; Sec., Alice Schwartz; Treas., Almarie Shea; Directors: Frances Bogovich, Ruth Mossman, CPA, Elizabeth Boughton, Gizella Kaye, Eleanor Clark, CPA, Alice Patterson, Gertrude Hunkin.

**COLUMBUS**

Pres., Thelma Judy; Vice-Pres., Anne Fergus; Sec., Kathleen Wilson; Treas., Lodema Gray; Directors: Marie Conard, Hazel Proffitt, Betty McGill, Joanna Nickerson, Gloria Van Almsick, Esther Wilhelm, Catherine Yount.

**DENVER**

Pres., Mary Ellen Brickner, CPA; Vice-Pres., Helen Jacobs, CPA; Sec., Ida Willey; Treas., Helen Morrison; Directors: May Joyce, CPA, Emma Rotter, Ruth Ol sen, Roberta Coler, CPA.

**DES MOINES**

Pres., Mildred Mahannah; Vice-Pres., Jackaline Rutherford; Sec., Helen Cham-
pas; Treas., Helen Stearns; Directors: Helen Benedict, Ursula Ames, Arta Hays, Edna Diehr.

DETROIT
Pres., Mary Roggenkamp; 1st Vice-Pres., Gertrude Hindelang, CPA; 2nd Vice-Pres., Jane Starr, CPA; Sec., Bernice Williams; Treas., Laurine Newquist; Directors: Mariam Lebet, Joan Olson, Jean Currey, Nora Jean Fitz Stephens, Marjorie Mitchell, CPA.

DISTRICT OF COLUMBIA
Pres., Frances Keogh; 1st Vice-Pres., Minna Tomkin, CPA; 2nd Vice-Pres., Ruth Stearns; Sec., Gladys Taylor; Treas., Mary Durkan; Directors: Helen O'Meara, Irene Osborn, Katharine Nally, Emma Karst, Delia McDermott, CPA.

GRAND RAPIDS
Pres., Alice Walsh; 1st Vice-Pres., Anne Huistra; 2nd Vice-Pres., Elizabeth Sage; Sec., Marion L. Keller; Treas., Lenore Breen; Directors: Dorothy Colby, Venda Miklas, Henrietta O'Neil, Daryl Rice.

HOLLAND
Pres., Corinne Pool; 1st Vice-Pres., Irma Hoeland; 2nd Vice-Pres., Jean Lappinga; Sec., Minnie Haan; Asst. Sec., Anna Beukema; Treas., Henrietta Bos; Asst. Treas., Jean Volkers; Directors: Gertrude Frans, Gertrude Jonker, Gretchen Ming, Bonnie Stoltz.

INDIANAPOLIS
Pres., Alberta Wier; 1st Vice-Pres., Hannah Thompson; 2nd Vice-Pres., Clara Dux; Cor. Sec., Anna Murphy; Rec. Sec., Margaret Lane; Treas., Dorothy Rosebrock; Directors: Bonnie Oberhoftzr, CPA, Louise Stadler, Mary Duke, Alta Skabo, Louisa Davis.

KANSAS CITY
Pres., Virginia Huntington, CPA; Vice-Pres., Mary McCann, CPA; Sec., Mary Frances Poter; Treas., Esther Westh; Directors: Berenice Hay, Lola Mulloy, Ada-lain Taylor.

LANSING
Pres., Lucile Harbaugh; Vice-Pres., Ida Smith; Sec., Ruth Carlson; Treas., Pauline Johnston; Directors: Lottie Vermillion, Ann Riordan, Betty Scovill, Ellen Drafer.

LONG BEACH
Pres., Dean Stuart; 1st Vice-Pres., Jessie Martin; 2nd Vice-Pres., Dorothy Riley; Cor. Sec., Katie Lanham; Rec. Sec., Alma Reimauk; Treas., Estelle Cannon; Directors: Rose Dunjill, Beulah Gee, Audrey Troutner, Hazel Coomes.

LOS ANGELES
Pres., Ruth Montgomery; 1st Vice-Pres., Virginia Hoberg; 2nd Vice-Pres., Jene Hart; Cor. Sec., May Carlson; Rec. Sec., Gertrude Abrams; Treas., Lillian Rovnick; Directors: Audra Ferrey, Lois Cripps, Margaret Gillman, Eunice Moseley, CPA.

LOUISVILLE
Pres., Ida Alt; 1st Vice-Pres., Letha Marven; 2nd Vice-Pres., Florence Jackman; Cor. Sec., Margaret Leamy; Rec. Sec., Eugenia Nuss; Treas., Edith Zimmerman; Directors: Waltzie Cooke, Mary Rose, Martha Jacobi, Flora Peterworth, Esther Kachler.

MUSKEGON
Pres., Elizabeth Shannessy; 1st Vice-Pres., Dorothy Wilsch; 2nd Vice-Pres., Ruth Eckman; Cor. Sec., Frances Danielson; Rec. Sec., Ruby Scheneman; Treas., Winifred Cook; Directors: Norma Griesbach, Pauline Dunsmore, Valborg Johnson, Millie Mason.

NEW YORK
Pres., Rosa Gundall, CPA; Vice-Pres., Lily Merkle; Cor. Sec., Margaret White; Rec. Sec., Charlotte Lawrence; Treas., Elda Saulino; Directors: Helen Lord, CPA, Eleanor Becker, Eva Bober, Elizabeth Bonney, CPA, Katherine West, CPA.

PHILADELPHIA
Pres., Dora Stanger; Vice-Pres., Mildred Schlapfer; Cor. Sec., Mae Dwyer; Rec. Sec., Martha Reese; Treas., Elizabeth Kerns; Directors: Doris Prosser, Anna Witham, Frances Kalich, Kathryn Maurer, Mary King, CPA.

PITTSBURGH
Pres., Leona Robertson; 1st Vice-Pres., Sophia Campbell; 2nd Vice-Pres., Rosalia Lepas; Sec., Ruth Sundin; Treas., Sara Turner; Directors: Frances MacKillop, Kathryn Sawyer, Margaret Smith, Kathryn Polansky, Anna Harvey, Jane Menoher.
RICHMOND
Pres., Alma Westermann; Vice-Pres., Genevieve Moore; Sec., Jessie Woody; Treas., Gladys Johnson; Directors: Elizabeth Collins, Marguerite Brugh, Ethel Ryerson, Lucille Taylor, CPA.

SAN DIEGO
Pres., Louise Chance; 1st Vice-Pres., Betty Grotholdt; 2nd Vice-Pres., Adelaide Blake; Sec., Jane Phelan; Treas., Nethel Svedin.

SAN FRANCISCO
Pres., Marie Reynolds; 1st Vice-Pres., Elsie Maclaren; 2nd Vice-Pres., Nancy Butler; Cor. Sec., Mary Tonna; Rec. Sec., Stella Clements; Asst. Rec. Sec., Barbara Flores; Treas., Martha Mayo; Directors: Ann Lhuillier, Gladys Bowyer, Elizabeth Smelker, CPA, Anita Jockers, CPA.

SEATTLE
Pres., Mae Hertz; 1st Vice-Pres., Doris Parks, CPA; 2nd Vice-Pres., Margaret Baker; Sec., Pauline King; Treas., Genevieve Michel; Directors: Rachel Faucher, CPA, Florence DeVille, Audrey Mabee, CPA, Ruth Thomas.

SPokane
Pres., Christina Langbehn; 1st Vice-Pres., Pearle Conner; 2nd Vice-Pres., Margaret Clark; Sec., Annis Snow; Treas., Jean Owen; Director, Effie Ferguson.

SYRACUSE
Pres., Hazel Templar; Vice-Pres., Florence Palumbo, CPA; Sec., Rosalyn Meltzer; Treas., Jane McNamara; Directors: Nellie Clark, CPA, Edith Kenan, Larissa Konratick.

TERRE HAUTE
Pres., Ada Cooney; 1st Vice-Pres., Esther Evans; 2nd Vice-Pres., Mabel Milam; Cor. Sec., Mary Vestal; Rec. Sec., Aurelia Shewmaker; Treas., Antoinette Srajn; Directors: Kay Bline, Lula Pine, Loeva Piepenbrink, Dolores Odom, Esther Fidler.

TOLEDO
Pres., Rachel Cooper; 1st Vice-Pres., Harriette McCully; 2nd Vice-Pres., Frieda Kieper; Sec., Frieda Taylor; Treas., Mildred Koch; Directors: Vendela Lind, Edythe Wittman, Betty Wollerman, Mildred Leifer, Anne Long, CPA.

WHAT'S NEW IN READING

RUTH C. FORD, CPA. Columbus, Ohio


This timely book was released June 13, 1951, and is an authoritative presentation of the field of controlling prices. Dr. Hirsch was chief economic consultant to Office of Price Administration during World War II, and Mr. Casey is a member of the New York Bar. The authors believe "that the problems which occurred under OPA price ceilings will recur under OPS." They have analyzed and presented (1) price control techniques for various types of industry, (2) kind of cost pressures experienced and which are likely to develop again, (3) kind of relief obtained by industry, and (4) illustrations of special relief sought and the reasons for success or failure of the applications.

For purpose of understanding the problem, the authors analyze the factors which have caused today's inflation, and the outlook for stabilization. Various price control techniques are discussed and the pattern which is evolving from the freeze orders. Ceilings for retailers and wholesalers are divided into three classes, applying to different groups: Dollars and cents margins; percentage margins; and store-wide over-all margins. For manufacturers, there are five techniques varied to the industry: (1) Fixed price schedules, (2) base period prices plus increase in direct costs, (3) customary percentage markup, (4) margin ceiling, and (5) pre-Korean prices plus adjustments for increases in direct cost of labor and material.

The authors outline the specifications and requirements of the general price freeze, what classes of industry are presently covered by it, what classes have been covered by specific regulations, and the classes of business which may be covered by future orders.

Regulation CPR22 for manufacturers is covered in detail with practical advice as