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## New Partners

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# NEW PARTNERS

**Michael L. Balint**  
**Jack E. Brooks**  
**Eugene H. Cobaugh**  
**Edward M. Darcey**  
**Albert B. Dean**  
**Hugh M. Egan**  
**Joseph E. Elmlinger**  
**William O. Hetts**  
**Reynard H. Hoffmann**  
**Donald R. Johnson**  
**Sven E. V. Johnson**  
**John F. McDonnell**  
**Neil F. O'Connell**  
**Edward A. Shaffer**  
**Frank H. Spearman, III**  
**Kenneth E. Staples**  
**Kenneth E. Studdard**  
**Albert W. White, Jr.**  
**Gerard A. Zulli**  
Director  
**Robert L. Kelly**

**Mr. Balint**, born in Ottawa, Illinois, is an honors graduate of University of Illinois with a BS degree and membership in Beta Alpha Psi and Beta Gamma Sigma. He joined H&S in Los Angeles a year after graduation and has been there ever since, except for a year in our San Francisco Office and time on extended loan to several other offices: to Salt Lake City, Chicago and Dallas in connection with his interest in accounting for life insurance companies, and to the Executive Office on professional development projects. He is presently training director in Los Angeles. He has been active on California CPA Society committees and in the Young Republicans Club. He and his wife, Marie, have a young daughter and live in Sherman Oaks.

**Mr. Brooks**, a Floridian raised in Ocala, joined the H&S Jacksonville Office after graduating from the University of Florida with a BSBA degree. He belonged to Sigma Chi and Beta Gamma Sigma and was secretary of his Beta Alpha Psi chapter. He has been a member of the executive committee of the Florida CPA Institute and president of its Jacksonville Chapter. He is a trustee of his church and chairman of the auditing committee of the Community Chest United Fund in Jacksonville, where he lives with his wife, Janice, and their three children.

**Mr. Cobaugh**, who was born in Harrisburg, Pennsylvania, received a BS degree from Bucknell University, where he was on the Dean's list and a member of Sigma Chi. He joined the Firm in Miami when H&S merged with the Florida firm of Pentland, Purvis, Keller & Co., with which he was associated. Mr. Cobaugh has served in various offices of his church and is a member of state and national accounting organizations. He lives with his wife, Betty, and their three sons in Miami.

**Mr. Darcey** was born in Brooklyn, New York. He went to Fordham University and graduated cum laude with a BS degree and membership in Beta Gamma Sigma. He joined H&S New York Office on graduation and in 1963 he transferred to the Executive Office,

where he has worked on SEC review and on special assignments. For several years he has assisted with the annual report writing seminars. He and his wife, Gloria, have three children and live in Seaford on Long Island.

**Mr. Dean** was born in Cambridge, Massachusetts. He holds a BS degree in business administration from Boston University, where he was elected to Beta Gamma Sigma and The Scarlet Key. He has been in the Boston Office since joining the Firm, and for three summers was an instructor in our College Graduate Orientation Seminars. Mr. Dean, president of the PTA for Melrose High School, of which he is himself a graduate, is former finance chairman for the Republican committee in his ward and is active in church affairs. He lives in Melrose with his wife, Barbara, and their two children.

**Mr. Egan**, a North Dakotan by birth, graduated magna cum laude from the University of Washington with a BA degree and membership in Phi Beta Kappa and Beta Alpha Psi. He then joined our Seattle Office, and took second highest grade in the state on the CPA Examination. He became interested in taxes and in 1964 transferred to Washington, D. C. His article on recapture provisions of the Revenue Code was published in the *Journal of Accountancy* and placed third in the Firm's Best Paper Awards. A member of state CPA committees, Mr. Egan has held offices in his church and is a director of the D. C. Institute of Mental Health. With his wife, Dorothy, and three children, he lives in Vienna, Virginia.

**Mr. Elmlinger** was born in Monroeville, Ohio and earned a BS degree at Ohio State University, where he was a member of Beta Alpha Psi and Beta Gamma Sigma. After two years with the Army Audit Agency he joined the Cleveland Office of H&S, and five years ago transferred to Columbus. He has been active in the Ohio CPA Society, and in 1966, directed its presentation of the AICPA course "Filings with the SEC." For the Columbus CPA chapter, he is a director and chairman of the professional development committee.



Joseph E. Elmlinger  
Columbus  
Edward A. Shaffer  
Seattle  
Sven E. V. Johnson  
New York MAS  
Gerard A. Zulli  
Philadelphia



Neil F. O'Connell  
New York MAS  
Albert W. White, Jr.  
Rochester  
Michael L. Balint  
Los Angeles

He has also been chairman of the accountants division for United Appeal. With his wife, Patricia, and their two children Mr. Elmlinger lives in Upper Arlington.

**Mr. Hetts** was born in Rock Springs, Wyoming, where he grew up and went to high school. He received his AB degree with distinction from Stanford University and three years later took his LLB degree there. He is a member of Phi Beta Kappa and was president of his social fraternity, Alpha Sigma Phi. His entire business career has been with H&S in the San Francisco Office, where he devotes most of his time to tax accounting problems. He has been active in the San Francisco chapters of the CPA Society and the Bar Association, and on the budget committee of the United Bay Area Crusade. He and his wife, Joyce, and young daughter live in Hillsborough.

**Mr. Hoffmann** has been a Chicagoan all his life. He earned a BS degree with distinction from Northwestern University and joined the Firm's Chicago Office upon graduation. His progress to partnership has gone hand-in-hand with service to the Illinois Society of CPAs, where he has been on the membership and professional development committees. He is also financial secretary and council member of his church. He lives in Downers Grove with his wife, Dorothy, and two children.

**Donald Johnson**, born in Duluth and alumnus of the University of Minnesota, where he earned a BBA degree, has made his career in the H&S Minneapolis Office. He was chairman of the meetings committee of the state CPA society and has been a member of both its management services and accounting and auditing committees. He has also been chairman of a Chamber of Commerce subcommittee on the management and use of the Boundary Water Canoe Area, and he is vice president of his Toastmasters Club. He and his wife, Ruth, have three children.

**Sven Johnson** came to New York at an early age from Sweden, where he was born. He took his BS degree from New York University and joined H&S

in the New York Office on graduation. His time in recent years has been increasingly spent in MAS. He has been a member of several New York State CPA Society committees. He and his wife, Ethel, and four children live in Pound Ridge, New York, where he is on the Board of Fire Commissioners and the treasurer of his church.

**Mr. Kelly** was born in New Haven and graduated with distinction from Yale, where he was elected to honorary scientific and engineering societies. After a number of years in technical and management positions in industry, he joined the New York Office as a consultant in management advisory services and is now an MAS director. For brief periods early in his career he was a part-time college instructor and was active in local politics. He has been a member of the American Chemical Society and the American Institute of Chemical Engineers. Mr. Kelly, whose wife died earlier this year, lives with his three sons in Cranford, New Jersey.

**Mr. McDonnell** was born in Kansas City, Missouri. He attended Rockhurst College there and joined our Kansas City Office after four years as an accountant in industry. He has been chairman of the membership committee of the Missouri CPA Society and a member of other committees, and he has been treasurer of Kansas City's Catholic Community Library. He and his wife, Betty, have six children. They live in Leawood, Kansas.

**Mr. O'Connell**, born in Kenil, New Jersey, holds a BS degree from Fordham University. A year before graduation he went to work for Deloitte, Plender, Griffiths & Co. in New York, and came to Haskins & Sells upon the merger with Deloitte's U. S. practice in 1952. He is with the New York Regional MAS Group and presently is a member of the AICPA committee on financial management and controls. He is a bachelor living in Coytesville, New Jersey.

**Mr. Shaffer** was born in Ketchikan, Alaska and received his high school education in Juneau. He graduated cum laude from Seattle University with

a BSc degree and joined the Firm's Seattle Office, where he has made his career to date. He is training director for the office, and for the Washington CPA Society has conducted discussions on standards of reporting. He has also served on the Society's history committee and the CPA Examination stockpile committee. Mr. Shaffer and Betty, his wife, and their three children live in Seattle.

**Mr. Spearman** was born in Los Angeles. He received a BS degree with honors in accounting and an MBA degree from University of California, Los Angeles. He was president of Alpha Kappa Psi there, and a member of Beta Gamma Sigma, and he served also as an instructor in accounting. Before joining H&S in Los Angeles Office, he spent several years in a family retail business. He is a colonel in the Army Reserve. He, his wife Julienne, and their six children live in Los Angeles.

**Mr. Staples** has made his career in the Dallas Office of H&S. He was born in Dallas and graduated with a BBA degree from Southern Methodist University, where he belonged to Beta Alpha Psi. He has been an officer and director of the Dallas CPA chapter and is chairman of its accounting and auditing committee. He has also been a governor of the Dallas chapter of the Institute of Internal Auditors. He has contributed two articles to the Firm's *Selected Papers*. He and his wife, Mildred, have two children.

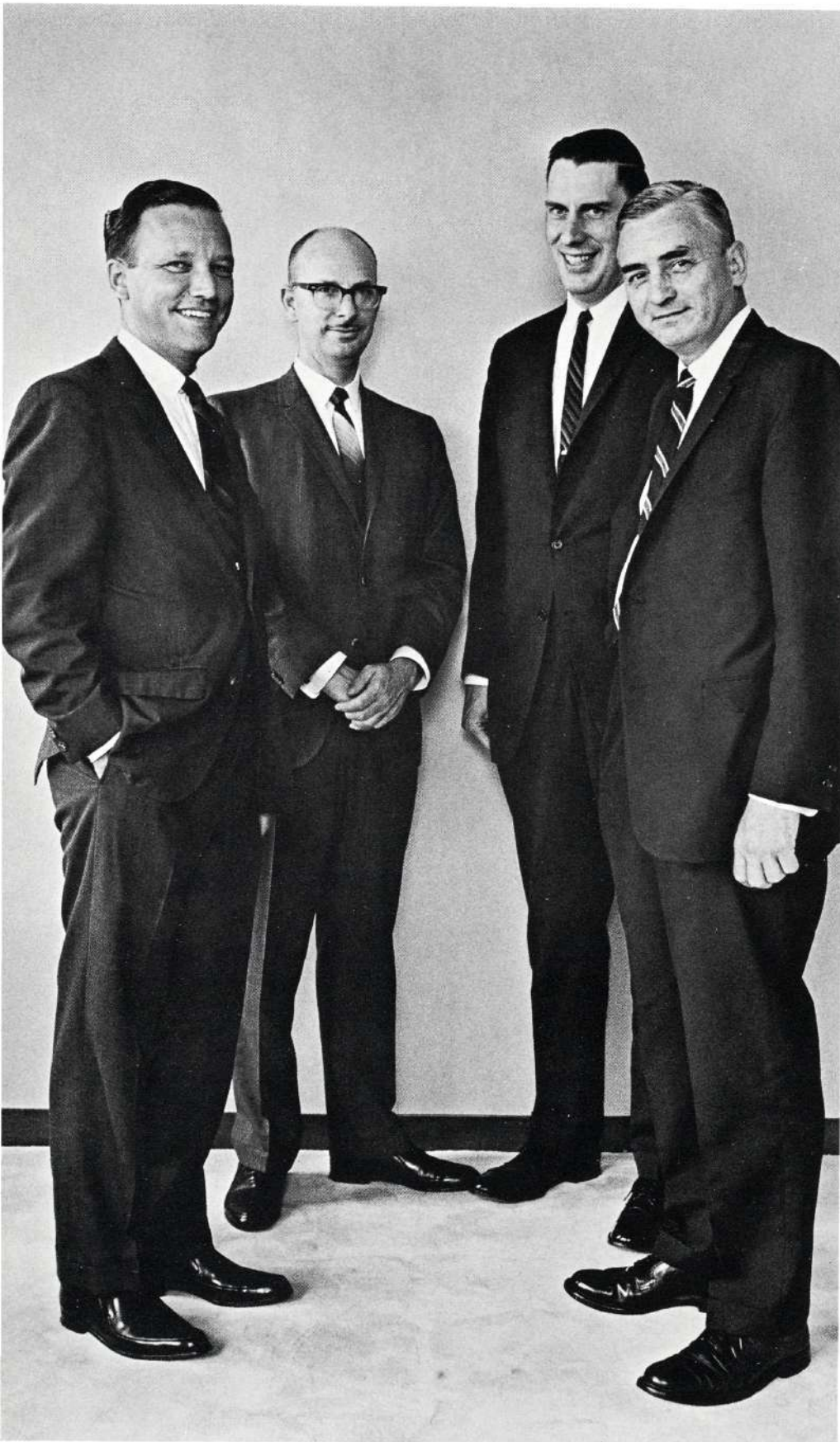
**Mr. Studdard** came to H&S Houston Office in the merger with Philips, Sheffield, Hopson, Lewis & Luther in 1963. He has written extensively on taxes and won an H&S Best Paper Award in 1966 with a paper later published in the *Journal of Accountancy*. He is presently chairman of the Texas CPA Society professional development committee, and has been chairman of the tax institute and member of several other committees. He is 1967 chairman of the Houston Family Affairs Council. He was born in O'Donnell, Texas, and received BBA and LLB degrees from University of Texas. He and his wife, Lorene, and three children live in Houston.



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Donald R. Johnson  
Minneapolis  
Hugh M. Egan  
Washington  
Reynard H. Hoffmann  
Chicago  
John F. McDonnell  
Kansas City



**Mr. White**, a native of Canandaigua, New York, graduated with a BS degree from Syracuse University, where he was a member of Alpha Kappa Psi, Beta Alpha Psi, Beta Gamma Sigma and Sigma Phi Epsilon. After four years as an automobile dealer, he joined the Rochester Office of H&S. He has taught college graduates in the Firm's orientation seminars in the Executive Office. He has been chairman of the member's consultation committee and secretary of the New York State CPA Society's Rochester Chapter. Canandaigua is still Mr. White's home. He and his wife, Margaret, have three children.

**Mr. Zulli** joined the Firm's Philadelphia Office in 1962 through the merger with Charles J. Rockey & Co. Philadelphia has been his home all his life. He earned a BS degree at Saint Joseph's College and ranked first in philosophy. He took up public accounting after a year in banking and is interested in accounting for financial institutions. He has been a member of the Pennsylvania CPA Institute's committee in that subject and the Philadelphia chapter's committee on cooperation with credit grantors. He is married to the former Doris Manfredi.

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