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new partners

Dale D. Baker
Frank J. Borelli
Dwight Brown
John C. Crane
Richard F. Crilly
Robert J. Cruikshank
Henry Forer
Raymond L. Gibbs
Jerry W. Kolb
Burnell L. Larson
Richard V. Leighton
James B. Miller
Daniel J. Moylan
Olney F. Otto
Lowell S. Pethley
Sheldon Richman
George H. Rowe
Irwin C. Rust
Roy J. Spaulding
Francis J. Thomason
Thomas B. Warner
Hardy T. Williamson
Director
Richard E. Klinger

Mr. Baker, born in San Diego, joined H&S there in 1954, and received a BA degree from San Diego State College in 1955. He was loaned to DPH&S Tokyo briefly in 1963. He has been active in the California CPA Society and its San Diego chapter and was named Most Valuable Member of the National Association of Accountants chapter in 1963. He has been a member of the Mayor's Committee on Municipal Finance and president of two Republican organizations in San Diego County. He was named the Outstanding Director of the San Diego Jaycees in 1959. He and his wife Peggy have two children.

Mr. Borelli has been a New Yorker from birth. He earned a BBA degree from the Bernard M. Baruch School of City College of New York in 1956, and has been with H&S New York since then, except for a tour of Army duty. Staff training and recruiting are among his special interests. He is a member of the accounting and cashiers divisions of the Association of Stock Exchange Firms and belongs to the Rockland County Association, a suburban organization of business executives. He and his wife Madlyn and their two sons live in New City, New York.

Mr. Brown was born in Warren, Ohio, and earned degrees from the University of Chicago (PhB, 1947) and Ohio State (BSc, 1951). He has been with the Detroit Office since joining the Firm in 1953, and spent one summer in the Executive Office tax department. He has served two years as chairman of the federal taxation committee of the Michigan Association of CPAs. The University Club of Detroit named him president of its bowling league for 1965-66. He and his wife Rebecca, formerly Office Secretary of the New York Office, have one child.

Mr. Crane earned a BS degree with special honors from the University of Colorado in 1958 and the same year won Honorable Mention in the Elijah Watt Sells awards for the May CPA Examination and a Silver Medal from the Colorado Society of CPAs, in which he has since been active on committees. He joined our Denver Office the following year. Born in Yuma, Colorado,

he now lives with his wife Teresa and three children in Broomfield, where he is chairman of the city water commission and former City Councilman.

Mr. Crilly graduated summa cum laude in 1953 with a BBA degree from Niagara University, where he was president of the senior class. He joined Williams, Clapp & Company of Rochester after college, and continued with H&S when the firms merged in 1956. He is president of the Rochester chapter of the Institute of Internal Auditors and has been chairman of several chapter committees of the state CPA society. With his wife Ann Marie and their five children, he lives in Rochester, where he was born.

Mr. Cruikshank holds a BA degree from Rice University, graduating in 1951. He joined H&S Houston as a principal in the 1963 merger with Phillips, Sheffield, Hopson, Lewis & Luther. He has charity, church and civic interests, including the chairmanship of the Houston Heart Association. For the Texas CPA Society's Houston chapter he has chaired several committees and is now an officer. Born in Lake Charles, Louisiana, he has been a Texan most of his life, now living in Houston with his wife Ann and their two children.

Mr. Forer was born in Miami and holds BS (1956) and MA (1957) degrees from the University of Florida, where he ranked first in his class. He joined H&S Miami in the 1961 merger with Pentland, Purvis, Keller & Company. He has written extensively on taxes and lectured widely, especially before savings and loan groups. He was chairman of the Florida Institute of CPAs taxation committee and is an honorary member of the Society of Savings and Loan Controllers. He and his wife Deborah have two children.

Mr. Gibbs was born in Shreveport, Louisiana, earned a BS degree from Centenary College of Louisiana in 1949 and an MBA from Southern Methodist University in 1950. He became an H&S principal in the Dallas Office in 1960 through the merger with Dranguet, Foote & Co., served three years in the Executive Office and trans-

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ferred to New Orleans last year. He has been an officer of various civic and professional organizations. He and his wife Bess have three children.

Mr. Klinger, born in Buffalo, received a BS in Administrative Engineering from Lafayette in 1951. He earned a Master of Industrial Engineering degree from Cornell in 1959. The following year he joined the New York Office as a consultant in management advisory services. In December 1964 he transferred to the Atlanta Office and is there now as an MAS director. He is a member of the American Institute of Industrial Engineers and the National Association of Accountants. He and his wife Mary Elizabeth have five children, and reside in Sandy Springs, Georgia.

Mr. Kolb, a Chicago native, was a summer intern with H&S, and joined the Chicago Office upon his graduation in 1957 from the University of Illinois, where he played varsity tennis and was class valedictorian. Within a year he had won the Elijah Watt Sells Gold Medal for the November CPA Examination, as well as the Gold Medal of the Illinois Society of CPAs. Later he received his MBA from DePaul University, and now serves DePaul on the alumni association board. He is presently chairman of the Illinois Society committee on auditing procedures and accounting principles. Mr. Kolb, his wife Marlene and three children live in Skokie, Illinois.

Mr. Larson was born in Parshall, North Dakota, and joined the Minneapolis Office of H&S after graduating from the University of Minnesota in 1950. A member of the Minnesota Society of CPAs, he has served on several of its committees. Mr. Larson has also been treasurer and trustee of the St. Louis Park Evangelical Free Church, vice president of the Toastmasters Club, and a member of the Minneapolis Chamber of Commerce. He and his wife Joyce have four children.

Mr. Leighton, a native of Trenton, New Jersey, joined the New York

Office several months prior to receiving his BBA cum laude from St. John's University in 1953. He later won his MBA at New York University. He has been an editorial board member of the publication *Federal Income Taxation of Banks and Financial Institutions*. He also served on the estate planning committee of the New York State Society of Certified Public Accountants and the international taxation committee of the Tax Society of New York University. He lives in New Hyde Park, New York, with his wife Amelia and three children.

Mr. Miller, a Pennsylvanian all the way, was born in Hollidaysburg, schooled in Altoona, and graduated from the Pennsylvania State University. He joined the Pittsburgh Office of H&S in 1958, and while there has served on numerous committees of the Pennsylvania Institute of CPAs and of its Pittsburgh chapter. In 1963 he won an H&S Best Paper Award, and has served as an instructor in Executive Office training programs. Mr. Miller and his wife Joann have two children.

Mr. Moylan, a native New Yorker, earned a BBA degree from Manhattan College in 1953 and has been with the New York Office ever since, except for service with the U.S. Marine Corps. In 1960, he received an MBA degree from New York University. He now coordinates recruitment for the New York Office, and speaks frequently to student groups. Mr. Moylan also serves on the Committee on Relations with Educational Institutions of the New York State Society of CPAs. He and his wife Cathy are parents of three children.

Mr. Otto, born in East St. Louis, Illinois, crossed the Mississippi River to attend Washington University in St. Louis, Missouri, graduating with honors and the BSBA degree in 1955. He then joined H&S St. Louis. He has been an instructor in EO training programs, and is a member of the Board of Directors of the St. Louis chapter, National Association of Accountants. An expert bowler, Mr. Otto was awarded a diamond ring by the American Bowling Congress in honor of his perfect (300) game, bowled in 1959. He lives in Ballwin, Missouri, with his wife Margaret and their two children.

Mr. Pethley, born in Tacoma, is a Phi Beta Kappa graduate of the University of Washington, holding both BA (1956) and MBA (1957) degrees. He won first place in the CPA Examination in the State of Washington. He joined the H&S Seattle audit staff in 1955, and in 1962 transferred to MAS work there. Mr. Pethley has also served in San Francisco and is now in charge of the Chicago regional MAS group. He has been a director of the Seattle chapter of the Administrative Management Society. He and his wife Agnes have four children and live in Arlington Heights.

Mr. Richman, a native of Los Angeles, graduated Phi Beta Kappa from the University of California at Los Angeles in 1956. In the same year he joined H&S Los Angeles and scored the highest grades in California on the CPA Examination. Later he won his LLB from the University of Southern California. Mr. Richman has taught tax accounting at East Los Angeles College, is active in accounting groups, and has been president of his civic association in Hacienda Heights, where he lives with his wife Judy and four children.

Mr. Rowe, known as Jerry, was born in Centralia, Washington, and received his BS degree from the University of Washington with Phi Beta Kappa honors in 1951. He joined the Seattle Office of H&S in 1953 after military service. He is a member of the Institute of Newspaper Controllers and Finance Officers, and has done writing and speaking on newspaper accounting problems. Mr. Rowe has also served as chairman of various committees of the Washington Society of CPAs. He and his wife Beverly have two children.

Mr. Rust was born in Memphis, Tennessee, and graduated from the University of Florida with a BSBA. After several years in industry and in his own CPA firm, he joined the H&S Miami Office in the Pentland, Purvis, Keller & Co. merger in 1961. He later spent four years in the New Orleans Office, then transferred to the EO as Assistant Director of Personnel for the Firm. Mr. Rust has been active in CPA or-

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Burnell L. Larson
Minneapolis
Francis J. Thomason
San Francisco MAS
Jerry W. Kolb
Chicago
John C. Crane
Denver
Irwin C. Rust
Executive Office

ganizations, Toastmasters and Jaycees. He lives in Berkeley Heights, New Jersey, with his wife Dorothy and four children.

Mr. Spaulding was born in Brunswick, Georgia, and graduated from Florida State University with a BS degree in 1959. The same year he joined the Jacksonville Office of H&S. He has been active in the Florida Institute of CPAs and has served three terms as chairman of its Jacksonville chapter committee on accounting and auditing procedures. Mr. Spaulding and his wife Barbara Jean have three children.

Mr. Thomason, born in Stratton, Colorado, received a BS degree from the University of Colorado in 1951. Following eight years in industry, he joined H&S Los Angeles as an MAS consultant in 1959, transferred later to Denver and in 1966 to San Francisco. For the past two years he has been in charge of a substantial MAS engagement for Pacific Gas and Electric Company. He and his wife Laura and their four children live in Los Altos. When they lived in Monterey Park, Cali-

formia, he was president of his civic association and a member of the city zoning study committee.

Mr. Warner was born in San Francisco. He served four years in the U.S. Navy before taking his BS degree at the University of Idaho in 1956, and receiving the Idaho CPA Society award as the year's outstanding accounting graduate. He joined H&S in Seattle, then in 1957 transferred to the Los Angeles Office. In 1963 his paper *Auditing EDP Systems* placed second in the competition for the H&S Best Paper Awards.

Mr. Williamson was born in Kemp, Texas, and took his BBA degree at the University of Texas in 1952. In that year he joined the H&S Houston Office, then left for two years of Army duty. He returned to the Houston Office in 1957 after getting his LLB degree, again at the University of Texas. He was active in tax committees of the Texas Society of CPAs and its Houston chapter until he transferred to Atlanta in 1965. Mr. Williamson and his wife Nelda have two children. □