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## Speaking and writing

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# Speaking & writing

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## ACCOUNTING

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### August

*Gerald A. Fromm* (Executive): New Jersey CPA Soc. seminar, Atlantic City—“Summary of Operations in SEC Filings.”

### October

*Frank A. Bruni* (New York): New York State CPA Soc. committee on insurance companies & agencies accounting—“Recent SEC Revised Requirements as to Form & Content and Certification of Financial Statements of Life Insurance Companies.”

*David Goldman* (Phoenix): Valley National Bank officers—“Phantom Profits.”

*Thomas Y. Hartley* (Columbus): National Soc. of Controllers & Financial Officers of Savings Institutions, Monterey, Calif.—“Accounting for Income of Savings & Loan Service Corporation.”

*Richard Haux* (San Diego): Small Business Administration seminar—“Accounting Records & Business Taxes.”

*Clarence W. Houghton* (San Francisco): American Assn. of Equipment Lessors, Boca Raton, Fla.—“Lease Accounting—About To Change.”

*George Kelly* (San Francisco): Securities Regulation Round Table—“Pros & Cons of LIFO.”

*Joseph W. Kelly* (Boston): Massachusetts CPA Soc. accounting & auditing conference, Amherst—discussion leader.

*D. Alan Nichols* (Miami): Southeast Banking Corp. basic credit & lending school—“Basic Financial Accounting & Terms.”

*Sung-J. Park* (New York): Cardinal Cook's Task Force on Health, finance committee—“Reporting Hospital Operations by Component.”

*John P. Todd* (Ventura County): NAA, Santa Barbara chapter—“APB No. 28—Interim Financial Reporting.”

*Gale F. Trapp* (Los Angeles): NAA, San Diego chapter seminar—“Managerial Accounting.”

*Patrick J. Waide Jr.* (New York): Bank Administration Inst., Chicago—“How SEC's Regulation S-X Affects Banks.”

### November

*Bernard H. Berkman* (Executive): Corporate Accounting & Financial Reporting Inst., Alexandria, Va.—“Management's Discussion & Analysis of Summary of Earnings; LFO Inventory Method.”

*Ralph J. Bodensteiner* (Rochester): New York State CPA Soc., Rochester chapter—“Exposure Draft of Guide for Preparation of Unaudited Financial Statements.”

*Frank J. Borelli* (New York): American Management Assns.—“Mergers & Acquisitions.”

*Peter M. Brandt* (San Jose): California State Univ. auditing students, Fresno—“Objectives of Financial Statements.”

*Michael N. Chetkovich* (Executive): NAA, Alameda County South chapter, San Leandro, Calif.—“The FASB & Financial Reporting.”

*J. Michael Cook* (Executive): NAA, North Jersey Shore chapter, Eatontown—“Interim Financial Statements.”

*Bruce L. Davis* (Miami): Financial Executives Inst., South Florida chapter, Fort Lauderdale—“New Developments in Financial Reporting & Disclosure.”

*Jack H. Fisch, John J. Sherlock* (Philadelphia): Pennsylvania Consumer Finance Assn.—“Finance Industry Audit Guide.”

*Charles O. Friedman* (Memphis): NAA socio-economic seminar for small businessmen—“Balance Sheet & Income Statement and Relationship to Each Other.”

*James V. Gillick* (New York): Corporate Accounting Inst.—“Accounting for Foreign Currency Translation.”

*David Goldman* (Phoenix): Valley National Bank credit & financial analysts—“Inflationary Impact on Financial Statements.”

*Clarence W. Houghton* (San Francisco): Far West Bankers Committee on Leasing—“FASB Leasing Memorandum.”

*James R. Ladd* (Seattle): United Way of King County panel discussion—“Audit Guide for Voluntary Health & Welfare Organizations.”

*Marion B. Medich, Keith A. Pierce* (Columbus): Xavier Univ. students—“Price-Level Accounting.”

*Keith A. Pierce* (see Medich)

*Albert J. Reznicek* (Dallas): Texas Life Insurance Assn. Controllers—“Recent SEC Releases.”

*Haldon G. Robinson* (Executive): California State Univ. accounting symposium, Sacramento—“Impact of SEC on Accounting Principles & Auditing Standards.” Also Illinois CPA Foundation & Financial Executives Inst., Chicago chapter—“Current SEC Developments.”

*John J. Sherlock* (see Fisch)

*Kenneth E. Staples* (Fort Worth): Financial Executives Inst.—“Financial Disclosure Epistle.”

*Jerome L. Weinstein* (New Haven): Broad Street Communications Corp.—“Broadcast & CATV Industry—Internal Financial Reporting.” Also Columbia Group, Inc.—“New Disclosures in Annual Reports.”

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## AUDITING

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### October

*Edward C. Bodoh, Robert C. Steiner, Jr.* (Minneapolis): Minnesota CPA Soc. seminar—“Auditing Services to the Construction Industry.”

*Ira J. Edelson* (Chicago): Northwestern Univ. graduate students, Evanston—“Auditing Advanced Systems.” Also with *Cameron P. Welles* (Chicago): IIA,

Chicago chapter—“Auditing Standards & Techniques.”

*Clarence W. Houghton* (San Francisco): Assn. of American Railroads seminar, San Diego—“Internal Control.”

*Charles M. Kirby* (Raleigh): IIA, Raleigh chapter—“Relationship of Internal Auditor with CPA.”

*S. Gordon Miller* (Milwaukee): Univ. of Wisconsin auditing students—“Use of Computers in Auditing.”

*Edgar M. Morrill* (EO Los Angeles): Univ. of Utah students, Salt Lake City—“Computer as an Audit Tool.”

*Blair T. Nance* (Los Angeles): California State Univ. auditing students—“Computer as an Audit Tool.”

*Robert C. Steiner, Jr.* (see Bodoh)

*Cameron P. Welles* (see Edelson)

### November

*Peter Alessandri* (San Juan): Credit Grantors Assn. of Puerto Rico—“Auditors' Opinions.”

*Frank J. Borelli* (New York): N.Y. Stock Exchange seminar—“Changes That May Be Made to Scope of Audit by Independent Public Accountants if Regulators Eliminate Minimum Audit Requirements for Audits of Brokers & Dealers.”

*Peter M. Brandt* (San Jose): California State Univ. auditing students, Fresno—“H&S Approach to Auditing.”

*James E. Copeland, Jr.* (Atlanta): Citizens & Southern National Bank management training class—“Auditors' Report as a Tool in Credit Evaluation.”

*John A. Favret* (Cleveland): Case Western Reserve Univ. management accounting students—“Internal Control: Theory & Practice.”

*Francis X. Fee, Jr.* (Executive): NYSSCPA Foundation for Accounting Education—“Audits of Inventories.”

*Peter Geleta* (Philadelphia): Univ. of Pennsylvania graduate education students—“Audits of Public School Systems.”

*Joseph W. Kelly* (Boston): Providence (R.I.) College auditing students—“Computerized Auditing.” Also with *Frederick V. Mottle* (Boston), Nichols College auditing students, Webster, Mass.

*William B. Mansfield* (Denver): Colorado CPA Soc.—“Audits of Hospitals.”

*John B. Moores* (Baltimore): IIA, Baltimore chapter—“Auditape.”

*Frederick V. Mottle* (see Kelly)

*Fred M. Oliver* (Salt Lake City): Governmental Finance—“AICPA Audit Guide for States & Local Governmental Units.”

*Gerald F. O'Neil* (Boston): New Hampshire CPA Soc. seminar—“SAS No. 1.”

*D. Alan Smith* (Executive): Princeton Univ. management accounting students—“Financial Statements & the Accountant's Opinion.”



Peter Thorner (New York): Beta Psi seminar, Fordham Univ.—“Responsibilities of Audit Manager.”

Roger K. Towle (Philadelphia): Pennsylvania CPA Inst. update conferences, Philadelphia, Pittsburgh, Harrisburg—“Effective Engagement Management.”

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## TAXATION

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### October

David F. Bertrand (Executive): International Assn. of Drilling Contractors tax seminar—“U.S. Taxation of Individuals Working Abroad.”

Anthony P. Spohr (San Jose): NAA, Palo Alto chapter—“Year-End Tax Planning for Individuals.”

James R. Willis (Houston): AICPA continuing professional education program, Abilene—“Corporate Liquidations.” Also Southwest Power Contractors—“Tax Problems of the Construction Industry.”

Kenneth R. Wiseman (Dayton): Parents Without Partners, Dayton chapter, Kettering—“Financial & Tax Aspects of Divorce.”

### November

David F. Bertrand (Executive): World Trade Inst., year-end tax planning workshop—“Distributions & Basis.”

William B. Brown (Minneapolis): Minnesota CPA Soc.—“Distributions in Corporate Partial Liquidation.”

William R. Brown (see Morgan)

Robert W. Buesser (New York): Bank Tax Inst. workshop, San Francisco—“Tax Problems Arising out of Offshore Activities of a Bank.”

Francis X. Burns, Jr. (Baltimore): Univ. of Baltimore accounting club—“Ever-Changing Opportunities in Tax.”

Francis P. Carolan (Philadelphia): Financial Executives Inst., Northeastern Pennsylvania chapter, Allentown—“Tax Accounting Opportunities & Pitfalls of LIFO.”

Gerald P. Cotter (Los Angeles): Southern California Tax Conference—“Disinherit the Government by Use of Selected Trust Techniques.”

James R. Cummings, Richard E. Johnson (Denver): B. C. Christopher & Co. account executives—“Security Transactions—Year-End Tax Planning.”

Frederick E. Dauterman, Jr. (Columbus): Univ. of Hartford Tax Inst.—“Tax Shelters—Real or Illusory?; Problems & Methods of Disposing of Partnership Tax Shelters.”

Jeffrey M. Davidson (see Stokes)

Dallas W. Doyle (Phoenix): Income Consultants Corp. seminar—“Tax-Free Exchange of Real Property.”

Egerton W. Duncan (Executive): American Management Assns.—“Qualified Export Assets & Receipts; Use of Tax-Deferred Profits.”

E. Robert Eliason (Baltimore): Federal Bar Assn., Baltimore chapter tax forum—“Consolidated Tax Returns.” Also Lehigh Univ. Federal Tax Forum, Bethlehem.

James L. Gesler (see Krieger)

Leslie E. Greenberg (Houston): Young Presidents Organization, Nebraska/Iowa chapter, Omaha—“Compensation Techniques.”

James H. Hinkle (Columbus), Dale F. Hoffman (Wilkes-Barre): *Shopping Center World*—“If Disaster Strikes. Would You Know What To Do?”

Dale F. Hoffman (see Hinkle)

Richard E. Johnson (Denver): Tax Executives Inst., Denver chapter—“LIFO—Treatment for the Symptoms of Inflation.” Also see Cummings.

Norman R. Kerth (New Orleans): Tulane Univ. law students—“Role of Accountant in Estate Planning.”

Jean E. Krieger, James L. Gesler (Columbus): American Soc. of Women Accountants—“Depreciation.”

T. Milton Kupfer (New York): New York Univ. Inst. on Federal Taxation—“Financial Accounting Disclosures of Tax Matters; Conflicts with Tax Accounting Technical Requirements.”

James R. Lambert (Ventura County): California Tax Accounting Conference, San Francisco, Los Angeles: “Are You in Business for Pleasure and/or Profit?”

Harold G. Levell (Memphis): Reinholdt & Gardner Investments meeting for attorneys—“How the Pension Reform Act of 1974 Affected Taxation of Self-Employed Benefit Plans.”

Sidney Meyer (New York): *CPA Journal* Federal Taxation—“Misuse of Unallowable Items Program.” Also NYSSCPA Foundation for Accounting Education—“1974 Pension Reform Tax Consequences to Employer & Employee.” Also Wall Street Tax Assn.—“State & Local Tax Problems of Brokerage Industry.” Also World Trade Inst.—“Year-End Tax Planning—Foreign Tax Credit: Deduction for Foreign Taxes.”

G. L. Bill Miller (San Juan): San Juan Rotary Club—“Recent Developments in U.S. & Puerto Rico Taxation.”

Billy M. Morgan, Jr., William R. Brown (Memphis): Memphis Southmen—“Tax Planning for Professional Athletes.”

Francis C. Oatway (Executive): World Trade Inst.—“Role of the Foreign Tax Credit.”

Joseph R. Pan (Executive): World Trade Inst.—“Effective Utilization of Excess Foreign Tax Credits.”

Ronald L. Perkins, Leonard W. Rothschild, Jr. (San Francisco): Kaiser Aluminum & Chemical Corp., Oakland—“Considerations of Changing to the LIFO Inventory Method.”

Ronald E. Piper (Denver): Colorado Assn. of Hospital Auxiliaries—“Hospital Auxiliaries & Taxes.”

James E. Power (New York): Bank Tax Inst., San Francisco—“Recent Developments in Bank Taxation.”

Larry C. Rabun (New Orleans): Tulane Univ. law students—“Role of Accountant in Estate Planning.”

Dilmus R. Richey (see Wailes)

Leonard W. Rothschild, Jr. (see Perkins)

David F. Rung, Joseph M. Weber (Cleveland): Auto Data, Inc., national Chevrolet dealers business management conference, Kansas City, Mo.—“Federal Income Tax Matters of Interest to Automobile Dealers.”

Michael L. Sack (San Francisco): *Cooperative Accountant Taxfax*, Fall—“Section 522 Revisited.”

Anthony P. Spohr (San Jose): Agricultural Education Foundation, San Diego—“Estate Planning for Farmers.”

S. Lynn Stokes, Jr. (Miami): Gold Coast Businessmen's Club—“Anatomy of a Tax Shelter.” Also with Jeffrey M. Davidson (Miami): Dean Witter & Co.; Merrill Lynch, Pierce, Fenner & Smith—“Year-End Tax Planning & Anatomy of a Tax Shelter.”

William E. Taylor (Chicago): Wisconsin CPA Inst., Milwaukee—“Tax Aspects of the 1974 Pension Reform Act.”

Jack M. Vaughan (Houston): Texas CPA Soc., Houston chapter—“Tax Problems Relating to Divorce & Community Property Laws.”

Keynes D. Von Elsner (Honolulu): Tax Study Group of Hawaii—“ADR (Excluding ARA & Pre-'71 Property).”

Robert E. Wailes, Dilmus R. Richey (Birmingham): Alabama Savings & Loan Controllers Assn.—“Tax & Accounting Matters of Current Interest.”

Judy W. Walsh (Los Angeles): California CPA Foundation seminar, San Mateo—“Advanced Estate & Gift Taxation.” Also California CPA Foundation tax accounting conference, San Francisco—“Trust Distributions—Throwback or Throw Out?”

Joseph M. Weber (see Rung)

Marvin Weinberg (New Haven): Connecticut CPA Soc. state tax forum, Hamden—moderator.

George Weinstein (New Haven): Greater New Haven Chamber of Commerce—“Recent & Prospective State of Connecticut Tax Developments.”

Warren K. Wentworth (Boston): Boston Estate & Business Planning Council seminar—“Valuation of Closely Held Stock in Today's Market.”

Bill C. Wilson (Washington): Wilkes College Tax Clinic, Wilkes-Barre—“Pension Reform—Selected Topics.”

Alexander Zakupowsky, Jr. (EO Washington): Louisiana CPA Soc. tax conference, New Orleans—“Reorganization of the Corporate Family.”



**September**

*Anthony M. Joseph* (San Francisco): Retail Control—"Technology of Data Transmission."

*Donald L. Morchower* (New York): Pennsylvania CPA Spokesman—"Internal Auditor's Role in Developing EDP Systems."

**October**

*John J. Dalton* (New York): Cardinal Cook's Task Force on Health, finance committee—"Hospital Accounts Receivable—One Key to Improved Cash Flow for Hospitals."

*James M. Delaney, Douglas L. Newell, Frederick P. Garbinski, David F. Rung, James R. Flament, Robert M. Jaeckin* (Cleveland): Technical meeting for clients—"1974 Pension Reform Act."

*James R. Flament* (see Delaney)

*Frederick P. Garbinski* (see Delaney)

*Robert K. Gentry* (Los Angeles): Motor Carrier Accountants Soc. of Los Angeles & California Trucking Assn.—"Small Business Services You Can Expect from Your CPA."

*Robert M. Jaeckin* (see Delaney)

*Anthony M. Joseph* (San Francisco): ARMA EDP & Telecommunications Conference, Quebec—"Internal Controls over Retail Applications."

*James R. Lambert* (see Robinson)

*William A. Mingst* (see Robinson)

*Douglas L. Newell* (see Delaney)

*Keith A. Pierce* (Columbus): AICPA continuing professional education program, Dayton—"Services to Clients—Savings & Loan Associations."

*Richard C. Raupp* (Chicago): Railway Planning Officers—"Long-Range Incremental Costing."

*Bennett S. Robinson* (Los Angeles), *James R. Lambert* (Ventura County), *Thomas M. Rowland, Edward C. Sebek, Norman M. Spierer, William A. Mingst* (Los Angeles): seminar for clients, Los Angeles—"1974 Pension Reform Act."

*Thomas M. Rowland* (see Robinson)

*Peter N. Ritma* (Cleveland): Cleveland Engineering Society management planning & control seminar—"Understanding Financial Statements."

*David F. Rung* (see Delaney)

*Edward C. Sebek* (see Robinson)

*Garet V. Seibt* (Mobile): Bank Administration Inst., Gulf Coast chapter—"Computer Processing Controls."

*Norman M. Spierer* (see Robinson)

*Alan C. Verbit* (Philadelphia): American Inst. of Industrial Engineers, Philadelphia chapter, Bala Cynwyd—"Financial Modeling & Use of Timesharing Computer Systems."

*Herbert W. Wakeford* (Raleigh): First Union National Bank seminar—"1974 Pension Reform Act."

**November**

*Francis W. Ascher* (Garden City): Connecticut Hospital Assn. regional joint meetings, Norwalk, Norwich, Hartford, New Haven—"Changing Roles in Policy Making in Health-Care Institutions"

*Allison L. Augur, Jr., Nolan J. Moore* (Cincinnati): Xavier Univ. graduate students—"Role of Computer in Accounting, Auditing & MAS"

*Stephen B. Bauer* (see Bernstein)

*Sally A. Benton* (see Gerecke)

*Seymour F. Bernstein, Robert A. Bill g, Henry J. Ferrero Jr., Howard M. Siegel* (New York): Lord, Abbett & Co. clients & guests—"1974 Pension Reform Law." Also Messrs. Bernstein, Billig, Ferrero, Siegel, Martin I. Wasserman, Stephen B. Bauer, Robert W. Diemer, Fred W. Peterson, Robert E. Sohr, Paul Weiner (New York), John B. O'Leary (White Plains): seminar for H&S clients.

*Robert A. Billig* (New York): Ogden Corp. & subsidiaries—"1974 Pension Reform Act." Also see Bernstein.

*Edward J. Ceol, Roberto Fabelo* (San Juan): seminar for clients, lawyers & bankers—"1974 Pension Reform Act."

*Milton J. Converse, Jr.* (Washington): American Assn. of Blood Banks seminar, Anaheim, Calif.—"Cost Accounting for Blood Banks."

*James R. Cummings* (Denver): Colorado CPA Soc.—"Profit-Sharing & Money Purchase Pension Plans Including Vesting, Participation & Lump-Sum Distribution." Also with *Richard E. Johnson* (Denver): Dean Witter & Co. account executives—"What Account Executives Should Know About the New Pension Reform Law."

*Gerald J. DeBrunner, Frank P. Kromer, Jr., John J. Kron, Gerald A. Richardson* (Cincinnati): Fifth Third Bank trust dept. clients—"1974 Pension Reform Act."

*Frank J. Devonald* (Boston): College Stores of New England, Univ. of New Hampshire—"POS Terminals & the College Bookstore MIS." Also Massachusetts CPA Soc., Boston—"How To Approach & Develop an MAS Engagement"

*Robert W. Diemer* (see Bernstein)

*Ira J. Edelson* (Chicago): Northwestern Univ. graduate students—"EDP System Controls & Fraud."

*Roberto Fabelo* (see Ceol)

*Henry J. Ferrero, Jr.* (see Bernstein)

*Jack H. Fisch, Robert Grossman, Richard C. Lambert, Joseph H. Martini* (Philadelphia): Delaware Chamber of Commerce, Wilmington—"1974 Pension Reform Act."

*William W. Gerecke, Lawrence L. Leonard, Sally A. Benton* (Los Angeles): American Management Assns., San Mateo—"Profit & Financial Concepts for the Product Manager."

*Leslie E. Greenberg, William O. Strange* (Houston): technical conference for clients—"1974 Pension Reform Act"

*Robert Grossman* (see Fisch)

*William A. Hockenberger* (Chicago): Seattle-First National Bank, cost analysis trainees—"Bank Costs for Planning & Control."

*Conrad F. Holling* (Milwaukee): Beta Alpha Psi, Marquette Univ.—"Accountant's Role in Serving Small Businesses"

*Richard E. Johnson* (Denver): Hospital Financial Management Assn., Colorado chapter—"Highlights of 1974 Pension Reform Act." Also see Cummings.

*John F. Kelly* (Miami): NAA, Miami chapter—"Management Uses of Generalized Audit Software."

*Frank P. Kromer, Jr.* (see DeBrunner)

*John J. Kron* (see DeBrunner)

*Richard C. Lambert* (see Fisch)

*Gaylen N. Larson* (Chicago): Illinois Bankers Assn., Champaign—"1974 Pension Reform Act."

*Lawrence L. Leonard* (see Gerecke)

*Roger K. Lindland* (EO Washington): U.S. League of Savings Assns., San Francisco—"Energizing the Branch Manager—MBO & Incentives."

*Joseph H. Martini* (see Fisch)

*James E. McDole, Donald C. O'Shea, Robert V. Rosselli, Walter D. Schmiedeskamp* (Newark): clients, bankers & attorneys—"Pension Reform Act of 1974."

*Nolan J. Moore* (see Augur)

*Terry R. Nygaard* (Minneapolis): National Soc. of Accountants for Cooperatives, St. Paul—"Administration of Employee Benefit Plans Under 1974 Pension Reform Act."

*John B. O'Leary* (see Bernstein)

*Donald C. O'Shea* (see McDole)

*Lewis G. Pace, Leonard A. Weiss* (New York): Pace Univ. auditing students—"Financial Forecasting & the Predictive Process."

*Fred W. Peterson* (see Bernstein)

*Gerald A. Richardson* (see DeBrunner)

*Robert V. Rosselli* (see McDole)

*Walter D. Schmiedeskamp* (see McDole)

*Howard M. Siegel* (see Bernstein)

*Robert E. Sohr* (see Bernstein)

*Ross Stevens* (New York): Management Accounting—"Product Line Cash Income: A Reliable Yardstick." Also New England Business Services, Inc., Townsend, Mass.—"Direct Costing—Pros & Cons"

*William O. Strange* (see Greenberg)

*William E. Taylor* (Chicago): Independent Schools Assn. of the Central States—"Private Schools & the 1974 Pension Reform Act."

*Martin I. Wasserman* (see Bernstein)

*Paul Weiner* (see Bernstein)

*George Weinstein* (New Haven): Q.P.C. of New England, Inc. seminar, Bridgeport—"1974 Pension Reform Act"

*Leonard A. Weiss* (see Pace)

## THE PROFESSION

### October

*Daniel R. Blake* (see Delaney)

*Michael N. Chetkovich* (Executive): AICPA, international practice session, Seattle—comments.

*Gerald D. Colosimo, John R. Deming* (Executive): Richmond Hill High School students—"Opportunities in Accounting."

*James M. Delaney, Marilyn J. Gagen, Calvin E. Person, Daniel R. Blake* (Cleveland): Univ. of Akron accounting seniors office visit.

*John R. Deming* (see Colosimo)

*Warren L. Eisenberg* (Philadelphia): Reynolds & Reynolds, Philadelphia district workshop, Valley Forge—"Relationship of Business Forms Representatives to Public Accountants."

*Richard I. Fremgen* (Chicago): Beta Alpha Psi, Univ. of Notre Dame—"Increasing Accountants' Legal Liability."

*Marilyn J. Gagen* (see Delaney)

*Jesse O. Griffin* (New Orleans): Northeast Louisiana Univ. accounting club, Monroe—"Career in Public Accounting."

*Barry W. Huff* (Pittsburgh): Pennsylvania State Univ. graduate students—"Career Opportunities in Public Accounting."

*J. Lynn Jackson* (New Orleans): Alpha Epsilon Alpha, Univ. of Southern Mississippi, Hattiesburg—"Career in Public Accounting."

*Dana L. Johnson* (Los Angeles), *James R. Lambert, John P. Todd* (Ventura County): Security Pacific National Bank, Ventura County branch managers, loan officers, Thousand Oaks—"What Bankers Should Know About the CPA Profession." Also Nov., Messrs. Johnson & Todd, Santa Barbara County branch managers, loan officers, Santa Barbara.

*James R. Lambert* (see Johnson)

*Patrick M. Maloy* (see Tawes)

*Linda A. McGowan* (see Yannacone)

*John B. Moores* (Baltimore): Mount St. Mary's College accounting students, Emmitsburg—"Public Accounting Today."

*Calvin E. Person* (see Delaney)

*Timothy C. Sentner* (see Yannacone)

*Millard E. Smith* (Philadelphia): Univ. of Pennsylvania, Wharton School accounting societies—"Accountant's Liability & Role of the SEC."

*Charles G. Steele* (Chicago): AICPA, Seattle—"Report on Scope & Structure." Also Univ. of Illinois accounting research symposium—"Comments Relating to 'A Behavioral Study of Staff Retention in the Profession of Public Accounting' by J. E. Sorensen et al."

*E. Scott Tawes, Patrick M. Maloy* (Washington): Montgomery College auditing students, Rockville—"Career in Public Accounting."

*John P. Todd* (see Johnson)

*James L. Williams* (Houston): Univ. of Texas students, Austin—"What Is Public Accounting Really Like?"

*John A. Yannacone, Timothy C. Sentner, Linda A. McGowan* (Philadelphia): Villanova Univ. accounting society—"The Campus Interview; Specialization; Furthering Your Education."

### November

*Richard D. Aldred* (Palm Beach): Palm Beach Atlantic College students, West Palm Beach—"Career in Accounting—Involvement & Commitment."

*Daniel A. Bailey, Patrick J. Hennessy, Peter Thorne, Joseph G. Bradney, Barbara A. Hanrehan* (New York): Beta Alpha Psi, Fordham Univ.—"Public Accounting Profession—Organizations & Activities."

*Joseph G. Bradney* (see Bailey)

*Peter M. Brandt, Janis E. Flandrena* (San Jose): Beta Alpha Psi, California State Univ., Fresno—"Facts About H&S; First-Year Experience with H&S."

*Warren L. Eisenberg* (Philadelphia): New Jersey CPA Soc., Camden chapter, Mount Laurel—"Management Services for the Small Accounting Firm."

*Jack L. Elliott* (Memphis): Junior Achievement of Memphis, Inc., Free Enterprise Banquet—toastmaster.

*Janis E. Flandrena* (see Brandt)

*Jimmie R. Foster* (Pittsburgh): Indiana Univ. student accounting assn., Indiana, Pa.—"First Three Years in Public Accounting."

*Barbara A. Hanrehan* (see Bailey)

*Patrick J. Hennessy* (see Bailey)

*Dean W. Jones* (Los Angeles): Univ. of Southern California graduate law students—"Current Issues Between Accountants & Attorneys."

*Marvin E. Korf* (Colorado Springs): Beta Alpha Psi, Univ. of Denver—"What Is a CPA?"

*John C. Lynch* (Columbus): Beta Alpha Psi, Ohio State Univ.—"Future of Accounting."

*Steven G. Martin* (San Diego): Beta Alpha Psi, San Diego State Univ.—"Careers in Accounting."

*George Mas* (San Juan): Interamerican Univ. accounting & marketing seminar, Colegio San Jose, Rio Piedras—"Introduction to the Practice of Accounting."

*Virgil V. Pedersen* (San Diego): San Diego State Univ. accounting society—"Choosing a Career in Accounting."

*Edward L. Powers* (Birmingham): Delta Sigma Pi, Auburn Univ.—"Business Career Opportunities."

*Susan M. Skiba* (Chicago): Beta Alpha Psi & student accounting society, Northern Illinois Univ., DeKalb—"CPA Exam—Preparation & Review Courses."

*James H. Small* (Oklahoma City): Cameron Univ. accounting club, Lawton—"Accounting Careers—The CPA."

*Carol Spector* (Philadelphia): Mount Holyoke College vocational planning & placement meeting, South Hadley, Mass.—"Opportunities for Women in Accounting."

*Lloyd A. Tate* (New Orleans): Beta Alpha Psi, Loyola Univ. Gretna—"Career in Public Accounting."

*Peter Thorne* (see Bailey)

*Melvin S. Toren* (Philadelphia): Temple Univ. student accounting society—"Careers in a Public Accounting Firm—Taxation."