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1976 New partners, directors and managers

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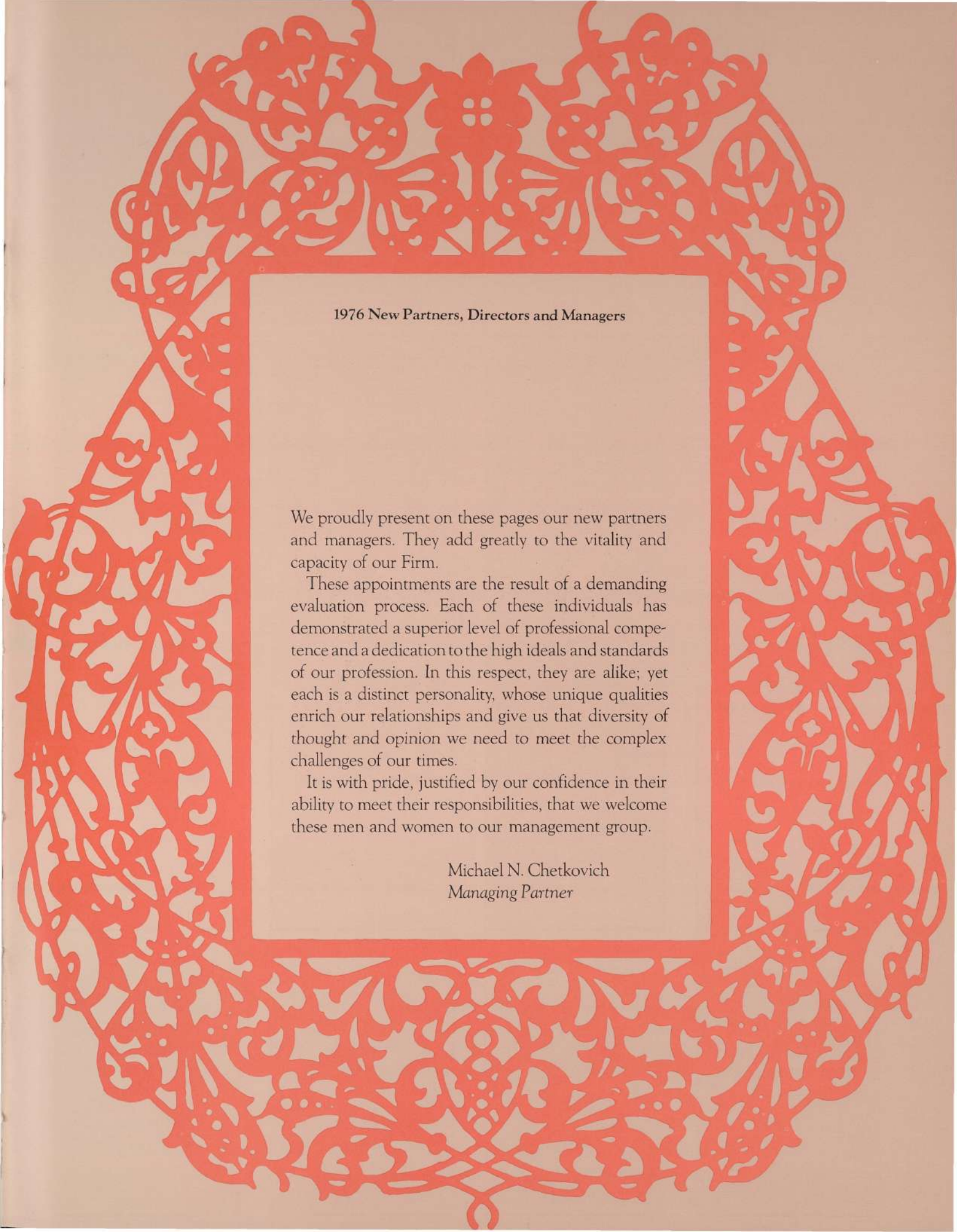


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1976 New Partners, Directors and Managers

We proudly present on these pages our new partners and managers. They add greatly to the vitality and capacity of our Firm.

These appointments are the result of a demanding evaluation process. Each of these individuals has demonstrated a superior level of professional competence and a dedication to the high ideals and standards of our profession. In this respect, they are alike; yet each is a distinct personality, whose unique qualities enrich our relationships and give us that diversity of thought and opinion we need to meet the complex challenges of our times.

It is with pride, justified by our confidence in their ability to meet their responsibilities, that we welcome these men and women to our management group.

Michael N. Chetkovich
Managing Partner

New Partners

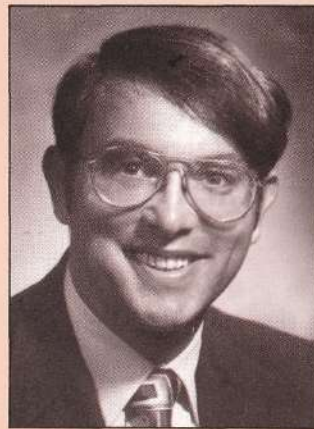
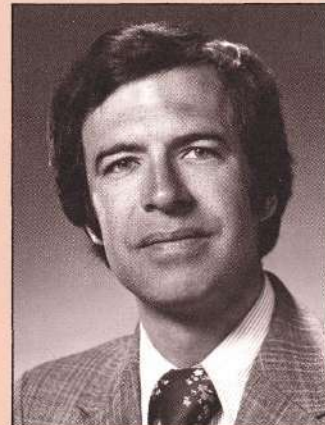
James W. Abraham III
Executive Office
Audit
Previous Office: Philadelphia
BS, Villanova University



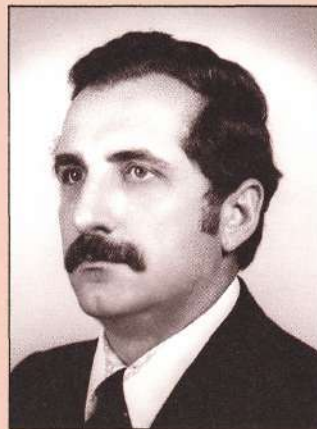
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Rochester
Audit
BBA, Niagara University



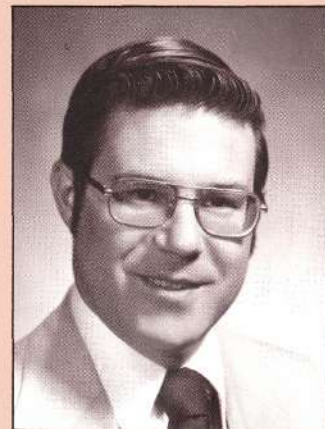
M. Lyman Bates, Jr.
San Francisco
Audit
BA, Williams College; MBA,
Stanford University



Stephen B. Bauer
White Plains
Tax
Previous Office: New York
BA, Columbia College; MBA,
Columbia Graduate School of
Business Administration



Edward J. Ceol
San Juan
Audit
Previous Offices: Philadelphia,
Wilkes-Barre
BS, Pennsylvania State University



James E. Clyde
Buffalo
Audit
BS, Canisius College

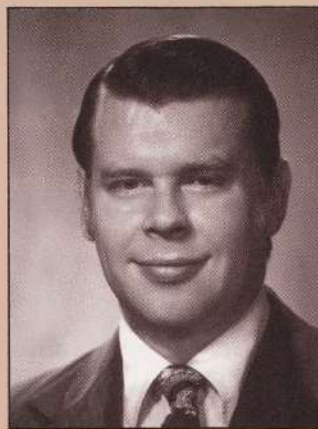
Daniel Currie III
Seattle
Tax
BA, University of Washington



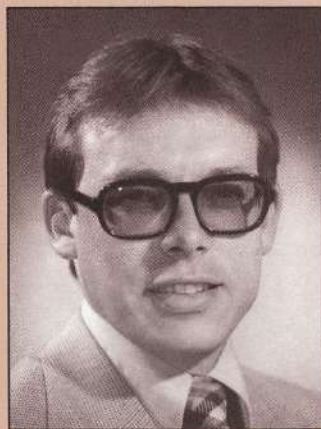
William D. DeMent
Chicago
Audit
BS, Southern Illinois University



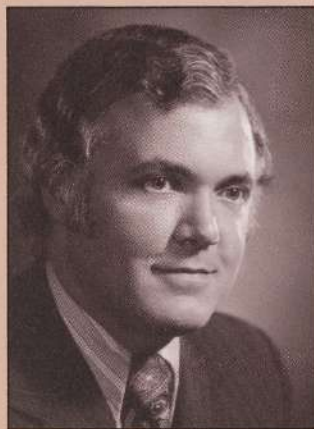
Peter S. Dye
Executive Office
Audit
Previous Office: Cleveland
BSBA, John Carroll University



Clarence H. Edwards, Jr.
Greenville
Tax
Previous Office: Charlotte
BBA, Wake Forest University



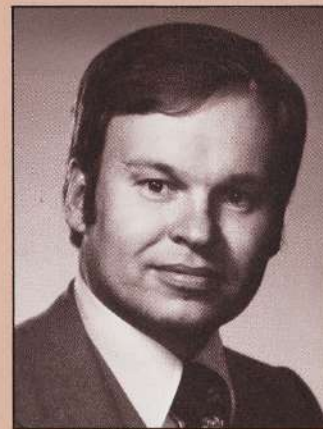
Ronald P. Foltz
San Jose
Audit
Previous Offices: San Francisco,
Sydney (DH&S)
BS, University of Montana



Robert J. Glatz
Boston
Audit
Previous Offices: Philadelphia,
Madrid (DH&S),
Executive Office
BBA, Pace College

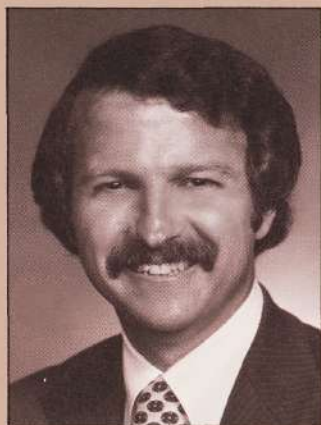


Richard A. Hoiekvam
Omaha
Audit
BA, Grinnell College



Robert J. Jirovec
Boise
Audit
Previous Offices: Cleveland,
Las Vegas
BS, University of Illinois

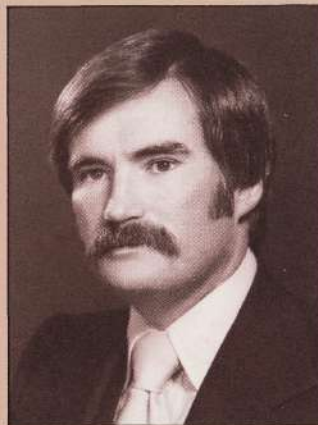
Ronald A. Jones
Tampa
Audit
Previous Office: Executive Office
BA, University of South Florida



Anthony M. Joseph (D)
San Francisco
MAS
ACA, British College of
Accountancy; BCom, Sir George
Williams University



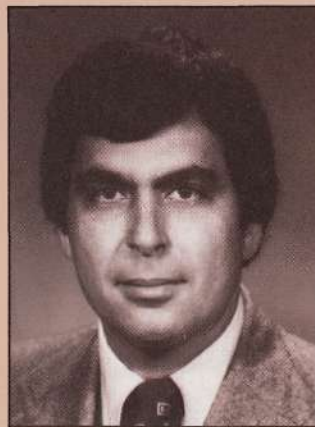
John F. Kelly
Miami
Audit
Previous Office: Executive Office
BS, Florida State University



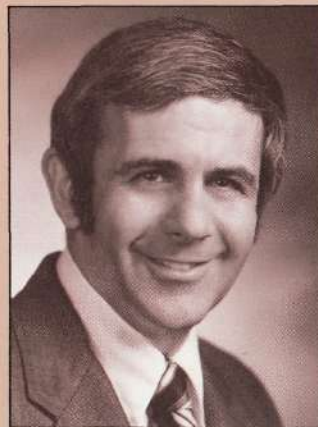
James R. Ladd
Seattle
Audit
BA, Duke University



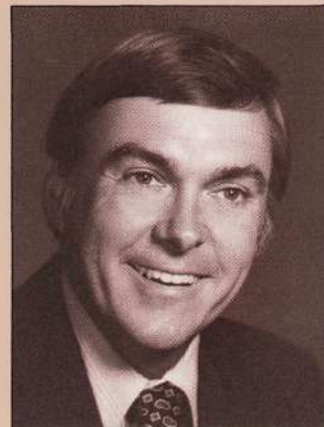
Mark L. Lancaster
Memphis
Audit
BBA, Baylor University



Edwin A. Lewis
New York
Audit
BBA, Baruch College



Joseph J. Masi (D)
Denver
MAS
Previous Office: Chicago
BA, Princeton University



William R. Meister (D)
Atlanta
MAS
Georgia State College

R. Shelby Miller
Baton Rouge
Audit
Previous Office: New Orleans
BBA, University of Mississippi



James E. Morris (D)
Houston
MAS
BBA, University of Cincinnati



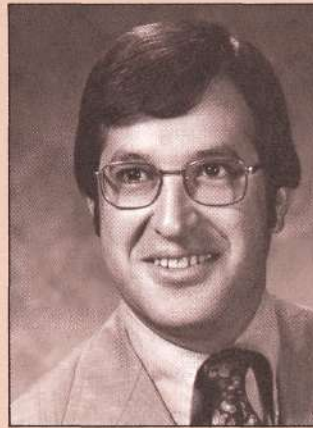
Kenneth R. Nicholas
Dallas
Tax
BBA, Southern Methodist
University



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San Juan, Boston
BS, St. Joseph's College



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Newark
Audit
Previous Offices: Portland,
New York
BS, University of Oregon



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Tax
Previous Office: Newark
BS, Fairleigh Dickinson
University



Thomas M. Rowland
Los Angeles
Audit
BS, University of Utah



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Cleveland
Tax
BS, Holy Cross College

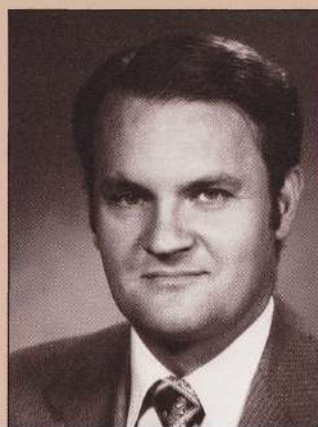
Edward C. Sebek
Los Angeles
Audit
BS, University of Montana



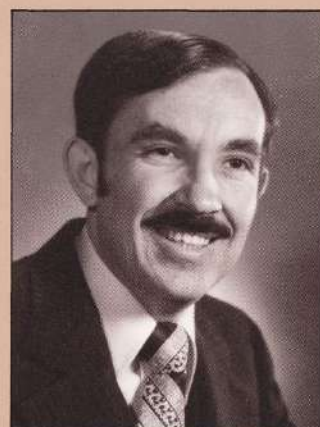
Anthony P. Spohr
San Jose
Tax
Previous Offices: New York,
San Diego
BS, Fordham University
School of Business;
MBA, Pace College



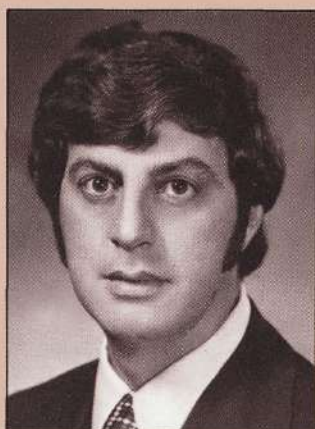
R. Wayne Stoker
New York
Audit
Previous Offices: Phoenix,
Salt Lake City
BS, University of Utah



William O. Strange
Houston
Audit
Previous Office: São Paulo (DH&S)
BBA, University of Oklahoma



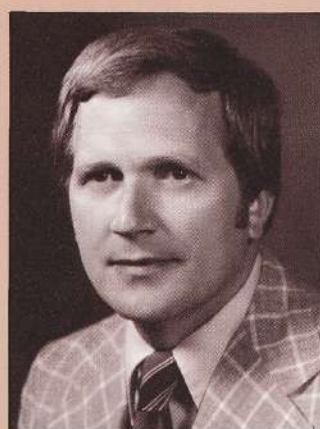
William E. Taylor
Chicago
Tax
BS, Northern Illinois University



Mario A. Umana
Boston
Tax
BSBA, Boston University



G. William Vining (D)
Washington
MAS
Previous Office: Atlanta
BIE, University of Florida



David K. Winn
Wichita
Audit
Previous Office: Kansas City
BS, MS, University of Kansas



and New Managers

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BOSTON

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John H. Spencer

CHARLOTTE

Norman P. Morrow

Alvin L. Tans

CHICAGO

Thomas M. Hough

Gregory L. Jones

Peter J. Postlewaite

William A. Rogers

Ronald W. Rudolph

David A. Schnepfe

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Thomas A. Gilman

J. Noel Pinkley

Paul V. Stojakovich

CLEVELAND

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Donald F. Seaburn, Jr.

COLORADO SPRINGS

Kenneth E. Waugh

COLUMBIA

John R. Harrell

COLUMBUS

Thomas A. Ables

Stephen G. Biegel

DALLAS

Michael L. Carter

Fred M. Curtis

DAYTON

Max L. Lukens

Thomas R. Stadler

William T. Thorn, Jr.

DENVER

Robert E. Harland

William A. Hockenberger

Dennis L. Kuper

William E. Lazzeri

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John R. Boos

Robert E. Braxton

Brock E. Plumb

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Lyndon L. Johnson (São Paulo)

James E. Kappeler (Rio de Janeiro)

James W. Starr

Ronald H. Zuercher (Tokyo)

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GREENSBORO

Timothy W. Gupton

Alvin D. Harris

Noland R. Mattocks, Jr.

HILO

Carl L. Simons

HONOLULU

Glenn R. Ichishita

HOUSTON

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James L. Rice
Joel V. Staff

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JACKSONVILLE

Kevin M. Davis
Ronald E. Minor

KANSAS CITY

Michael T. Moylan

LAS VEGAS

William R. Hartman

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Philip A. Harmon
Richard R. Janssen
Seymour A. Schlosser
Douglas L. Shurtleff

John J. Stine

Robert L. Todd

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Maury S. Knowlton, Jr.

MIAMI

Robert A. DiNubila
George H. Dorr
Jack I. Goldstein
Harold C. Neas

MILWAUKEE

Den E. Hood

MINNEAPOLIS

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James L. Kubiak
David M. Lindblad
Terry R. Nygaard
Fredrick D. Zahn

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NEW YORK

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Stephen L. Cate

Anthony P. DeAngelis

William P. Dilgard, Jr.
William E. Fredericks

Daniel J. Fries

Norbert A. Gottenberg

Frank P. Leonardo

Albert J. Masse, Jr.

Aurora B. Mauricio

Keith R. Schrupp

Paul J. Strohmenger

Harold J. Tinkler

NEWARK

Martin N. Hausman

Cornelius Stokoe

OAKLAND

Michael D. Rudy

OKLAHOMA CITY

Floyd A. Anderson

OMAHA

James F. Rouch

Ronald D. Wagner

ORANGE COUNTY

Gary D. Thomas

PHILADELPHIA

Herbert L. Goldfine

PORTLAND

Howard L. Cornutt

Stanley M. Marks

Randy R. Morris

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Joseph F. Houghton, Jr.

Ambrose C. Miller, Jr.

RALEIGH

G. Rudy Wright, Jr.

ROCHESTER

Arnold L. Gray

William C. Mayer

SAGINAW

C. Stephen Fritsch

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Phillip L. Dull

Jan A. Umbaugh

John D. Wunderlich

SALINAS

Henry E. Esler
Douglas O. Thure

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W. Howard Van Orman

SAN DIEGO

Robert D. Weaver

SAN FRANCISCO

Thomas R. Abert
Charles W. Aparicio
Michael G. Deverell
David W. Dunlap

R. Terry Duryea

Paul A. Krebs

John F. Mendez

James C. Roberson

James C. Scott

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H. Philip Banan

Jon H. Rowberry

Patricia A. Yates

SAN JUAN

Candido F. Fernandez

SEATTLE

Michael E. Bershaw

John R. Blair

John E. King

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Mariano M. Maira, Jr.

TAMPA

Jeffrey M. Davidson

TULSA

Steven W. Base

TWIN FALLS

David M. Cooper

WHITE PLAINS

Jeffrey C. White

WICHITA

Richard D. O'Connor

