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American Society of Women Accountants: Chapter Presidents, 1964-1965

American Society of Women Accountants

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In This Issue

Dr. Helene M. A. Ramanauskas, MA, MB and CPA of Chicago, Illinois, promised this issue's lead article when she submitted "Widening Horizons" (*The Woman CPA*, February 1964). The response to "Widening Horizons" was most gratifying, and Dr. Ramanauskas received numerous invitations and offers for articles to be used by other professional accounting publications. She feels, however, a strong obligation to write for this magazine; and the staff of *The Woman CPA* is most grateful for her numerous contributions.

Esther Migdal, CPA, is employed by the firm of Seidman & Seidman, Chicago, Illinois,

and her manuscript was submitted by the Chicago ASWA Chapter. Her review of federal gift and estate taxes may be helpful to our readers who are not actively engaged in tax or estate planning work.

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"The difference between work and play is largely psychological. Think of the camper in the woods . . . and the guide, who do the same things together. One is on his vacation and at play; the other is on the job and at work. It is all a matter of attitude."

Henry Brill