

1968

Officers and council, committee structure, committees and boards, CPA gold medal awards, staff organization, state CPA societies, future council and annual meetings, 1968-69

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AMERICAN
INSTITUTE
OF
CERTIFIED
PUBLIC
ACCOUNTANTS



OFFICERS AND COUNCIL
COMMITTEE STRUCTURE
COMMITTEES AND BOARDS
CPA GOLD MEDAL AWARDS
STAFF ORGANIZATION
STATE CPA SOCIETIES
FUTURE COUNCIL AND ANNUAL
MEETINGS

1968-69

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 10004
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 Maurice H. Stans . . . c/o Glore Forgan, W. R. Staats, Inc., 45 Wall St.,
 New York, N. Y. 10005
 J. Harold Stewart . . . Arthur Young & Company, 277 Park Ave., New York,
 N. Y. 10017
 Marvin L. Stone . . . Stone, Gray and Company, 101 South Madison St.,
 Denver, Colo. 80209
 Robert M. Trueblood . . . Touche, Ross, Bailey & Smart, 208 South LaSalle
 St., Chicago, Ill. 60604
 Arthur C. Upleger . . . Main Lafrentz & Co., 219 North 8th St., P. O. Box
 723, Waco, Texas 76700
 Edward B. Wilcox . . . 832 Cherry St., Winnetka, Ill. 60093
 John H. Zebley, Jr. . . . Ernst & Ernst, 123 South Broad St., Philadelphia,
 Pa. 19102

OFFICIAL REPRESENTATIVES OF STATE SOCIETIES

For One Year

- John W. Arens . . . Arens & Wertgen, 212 Second St., Hood River, Ore. 97031
- Robert W. Ash . . . Price Waterhouse & Co., 1920 IBM Bldg., Seattle, Wash. 98101
- Lawrence H. Baberick . . . Main Lafrentz & Co., 1313 Packard Bldg., Philadelphia, Pa. 19102
- Henry I. Barclay, Jr. . . . Lehmann, Ullman and Barclay, 511 South 20th St., Birmingham, Ala. 35233
- Virgil O. Bergeron . . . Brockway, Bergeron, Booth & Co., 3033 Excelsior Blvd., Minneapolis, Minn. 55416
- Louis J. Berman . . . Berman, Goldman & Ribakow, 10 Light St., Baltimore, Md. 21202
- Robert O. F. Bixby . . . Price Waterhouse & Co., 225 Franklin St., Boston, Mass. 02110
- Edward Blackman . . . Blackman & Blackman, 1209 Industrial Bank Bldg., Providence, R. I. 02903
- Dale E. Boelz . . . Eide, Helmeke, Boelz & Pasch, 600 Metropolitan Bldg., Fargo, N.D. 58103
- Frederick A. Boyce . . . Staples & Boyce, 465 Congress St., Portland, Maine 04111
- E. Howard Cannon . . . E. H. Cannon and Company, 901 Peters Creek Parkway, Winston-Salem, N. C. 27103
- Hein Christensen . . . Own Account, Grand Hotel, Box 780, St. Thomas, V. I. 00801
- Maurice P. Clark, Jr. . . . Artz, Clark & Stewart, 103-104 Professional Bldg., Great Falls, Mont. 59401
- Jerry Engel . . . Engel & Engel, 1995 Paradise Road, Las Vegas, Nev. 89109
- Armando Figueroa-Toro . . . 905 Georgetown University Gardens, Rio Piedras, P. R. 00927
- R. Neal Fulk . . . Ernst & Ernst, 231 South LaSalle St., Chicago, Ill. 60604
- Drew R. Fuller . . . Own Account, 274 North Wesley Road, N.W., Atlanta, Ga. 30305
- Gordon F. Gardner . . . Price Waterhouse & Co., 60 Broad St., New York, N. Y. 10004
- Donald E. Griffin . . . Own Account, 403 Board of Trade Bldg., Wheeling, W. Va. 26003
- Michael Hawkins . . . Hawkins & Page, P. O. Box 8, Jackson, Wyo. 83001
- Gilbert Hayashi . . . Hokada & Hayashi, 1149 Bethel St., Room 801, Honolulu, Hawaii 96813
- Thomas F. Hudgins . . . Peat, Marwick, Mitchell & Co., Daniel Bldg., Greenville, S. C. 29602
- Norval Wayne Hunton . . . Hunton and Pulliam, 211 South 2nd St., Tucumcari, N. M. 88401

OFFICIAL REPRESENTATIVES OF STATE SOCIETIES Cont'd

- W. J. Hunzelman . . . Hunzelman, Putzier & Co., 720 Erie St., Storm Lake, Iowa 50588
- Harry E. Hurst . . . M. A. Montenegro & Company, 915 Ashley St., Tampa, Fla. 33601
- Carl N. Kelley . . . James R. Meany & Associates, 812 State St., Bowling Green, Ky. 42101
- Ernest H. Kenyon . . . Haskins & Sells, 912 First National Bank Bldg., Omaha, Nebr. 68102
- Karl W. Kroon . . . Johnson & Morgan, 419 Barrow St., Anchorage, Alaska 99501
- James B. Kuhn . . . Touche, Ross, Bailey & Smart, 1200 U. S. National Bank Bldg., San Diego, Calif. 92101
- R. Milton Laird . . . Wolf & Company, 815 First National Bldg., Oklahoma City, Okla. 73102
- Robert J. Lechner . . . Mitchell, Wiggins and Company, 1007 East Main St., Richmond, Va. 23213
- Blaine C. Lisk . . . Ernst & Ernst, 3912 Carew Tower, Cincinnati, Ohio 45202
- Melvin H. Lord . . . Own Account, 19 Brookdale Road, Salem, N. H. 03079
- Paul D. Lovett, Jr. . . . Lovett & Company, 801 Wilmington Trust Bldg., Wilmington, Del. 19801
- F. S. McCorkle, Jr. . . . Dent K. Burk Associates, 149 Commerce St., Kingsport, Tenn. 37660
- Edwin E. Merriman . . . Edwin E. Merriman & Company, 1624 15th St., Lubbock, Texas 79401
- Robert S. Mueller . . . Sinderson, Henning & Mueller, 475 New Brotherhood Bldg., Kansas City, Kans. 66101
- Chauncey A. Norton . . . Haskins & Sells, 1800 First National Bldg., Detroit, Mich. 48226
- T. Douglas O'Brien . . . Karst and O'Brien, Box 699, Idaho Falls, Idaho 83401
- John L. Okey . . . Ronald Mattox & Associates, 2 East Gilman, Madison, Wisc. 53701
- Thomas A. O'Neil . . . Buchanan & Mitchell, 3900 Wisconsin Ave., Washington, D. C. 20016
- Homer E. Sayad . . . Haskins & Sells, 515 Olive St., St. Louis, Mo. 63101
- Louis P. Tanner . . . Lybrand, Ross Bros. & Montgomery, 1576 Sherman St., Denver, Colo. 80203
- Elmer M. Thierman . . . Peat, Marwick, Mitchell & Co., Valley National Bldg., Tucson, Ariz. 85701
- James W. Thokey . . . Bourgeois, Bennett, Thokey & Hickey, 1225 Hibernia Bank Bldg., New Orleans, La. 70112
- LaForrest H. Thompson . . . Thompson, Prahl and Kelley, 239 South Union St., Burlington, Vt. 05402
- Richard Tobias . . . Dunmire, Short and Co., Box 968, Rapid City, S. D. 55701

OFFICIAL REPRESENTATIVES OF STATE SOCIETIES Cont'd

- John T. Watkins . . . Watkins & Ward, 213 Commerce St., West Point, Miss.
39773
- Jerome L. Weinstein . . . Weinstein & Timm, 1303 Chapel St., New Haven,
Conn. 06511
- Robert K. Whipple . . . Whipple & Thurston, 2500 East 46th St., Indianapolis,
Ind. 46205
- Nolan E. Williams . . . Department of Accounting, University of Arkansas,
BA 216, Fayetteville, Ark. 72703
- James A. Wilson . . . Haskins & Sells, 550 Broad St., Newark, N. J. 07102
- Herbert J. Zimmerman . . . Birrell, Zimmerman & Thomas, Continental Bank
Bldg., Salt Lake City, Utah 84101

AICPA COUNCIL BY STATES

STATE	TERM EXPIRES
ALABAMA	
Henry I. Barclay, Jr.*—Lehmann, Ullman and Barclay, Birmingham	1969
Frank B. Hill, Jr.—Hill and Flurry, Montgomery	1971
James E. Money—Jamison, Money, Farmer & Co., Tuscaloosa	1969
ALASKA	
Karl W. Kroon*—Johnson & Morgan, Anchorage	1969
Clyde M. Sherwood—Hedla & Sherwood, Anchorage	1970
ARIZONA	
Donald A. Brunell—Own Account, Phoenix	1969
Percy W. Pogson—Price Waterhouse & Co., Phoenix	1969
Elmer M. Thierman*—Peat, Marwick, Mitchell & Co., Tucson	1969
ARKANSAS	
Kenneth W. Theis—Walter Theis & Company, Pine Bluff	1970
Nolan E. Williams*—University of Arkansas, Fayetteville	1969
CALIFORNIA	
Walter M. Baird—Price Waterhouse & Co., San Francisco (Vice President)	1969
George E. Benson—Benson and Neff, San Francisco	1970
Harold M. Berlfein—Harold M. Berlfein & Company, Beverly Hills	1969
H. Vernon Blankenbaker—Guill, Blankenbaker & Company, Pasadena	1971
Brenton B. Bradford—Touche, Ross, Bailey & Smart, Fresno	1970
Donald T. Burns—Arthur Young & Company, Los Angeles	1970
Gerald R. Case—Case, Hardy & Co., Pomona	1969

* Serving on Council as State Society Representative

STATE**TERM EXPIRES****CALIFORNIA Cont'd**

Maurice J. Dahlem—Price Waterhouse & Co., Los Angeles	1969
Jack J. Dreiman—Main Lafrentz & Co., Oakland	1969
Hilliard R. Giffen—(Retired), Fresno	Ex Officio
Thomas J. Graves—Haskins & Sells, San Francisco	1971
Clifford V. Heimbucher—Farquhar & Heimbucher, San Francisco	Ex Officio
J. Wesley Huss—Lybrand, Ross Bros. & Montgomery, San Francisco	1969
James B. Kuhn*—Touche, Ross, Bailey & Smart, San Diego	1969
Norman Loyall McLaren—Haskins & Sells, San Francisco	Ex Officio
Louis H. Penney—L. H. Penney & Company, San Francisco	Ex Officio
James W. Porter—L. H. Penney & Company, San Francisco	1971
Merrell W. Skeels—Peter Mancina & Co., Sacramento	1969
Wilbur H. Stevens—Wilbur H. Stevens & Co., Salinas	1971
Kenneth L. Thompson—Lybrand, Ross Bros. & Montgomery, Oakland	1970
Lawrence L. Vance—University of California, Berkeley	1970
Kenneth S. Wood—Wood, Nye & Co., San Jose	1970

COLORADO

Earl R. Moore—Bergin and Moore, Denver	1970
Herbert P. Schumann—Alexander J. Lindsay & Company, Denver	1971
Marvin L. Stone—Stone, Gray and Co., Denver	Ex Officio
Louis P. Tanner*—Lybrand, Ross Bros. & Montgomery, Denver	1969

CONNECTICUT

Douglas C. Heaven—Charles Heaven and Company, Waterbury	1970
Gordon W. Tasker—Price Waterhouse & Co., Hartford	1969
Jerome L. Weinstein*—Weinstein & Timm, New Haven	1969

DELAWARE

Paul D. Lovett, Jr.*—Lovett & Company, Wilmington	1969
James P. O'Kane, Jr.—O'Kane, Hunt and Company, Wilmington	1971

STATE**TERM EXPIRES****DISTRICT OF COLUMBIA**

William T. Barnes—Lybrand, Ross Bros. & Montgomery, Washington	1971
Karney A. Brasfield—Touche, Ross, Bailey & Smart, Wash- ington	1971
Percival F. Brundage—(Retired), Washington	Ex Officio
Paul Lambert, Jr.—Lambert and Jones, Washington (Vice President)	1969
Thomas A. O'Neil*—Buchanan & Mitchell, Washington	1969

FLORIDA

Barney Bernstein—Bernstein & Patchen, Miami	1971
Harry E. Hurst*—M. A. Montenegro & Company, Tampa	1969
Alvin R. Jennings—(Retired), Miami	Ex Officio
Jack W. Lucas—Lucas, Herndon, Harms & Lucas, Jacksonville	1970
Robert F. Stonerock—Stonerock, Hollingsworth & Simonet, Orlando	1971
George E. Tornwall, Jr.—Tornwall, Lang & Lee, St. Peters- burg	1970

GEORGIA

Albert J. Bows—Arthur Andersen & Co., Atlanta	1970
Drew R. Fuller*—Own Account, Atlanta	1969
Claude M. Hamrick, Jr.—Napier, Hamrick & Co., Atlanta	1969
Waldo Sowell—Alexander Grant & Co., Atlanta	1970

HAWAII

Gilbert Hayashi*—Hokada & Hayashi, Honolulu	1969
Howard K. Hiroki—Lybrand, Ross Bros. & Montgomery, Honolulu	1970

IDAHO

T. Douglas O'Brien*—Harst and O'Brien, Idaho Falls	1969
Russell F. Viehweg—Low, Viehweg, Hill and Grow, Boise	1971

STATE**TERM EXPIRES****ILLINOIS**

Robert W. Baltz—Continental Illinois National Bank & Trust Company of Chicago, Chicago	1969
Horace G. Barden—Ernst & Ernst, Chicago	1969
George R. Catlett—Arthur Andersen & Co., Chicago	1970
R. Neal Fulk*—Ernst & Ernst, Chicago	1969
John P. Goedert—Pettibone Mulliken Corp., Chicago	1970
Glenn Ingram, Sr.—Glenn Ingram & Company, Chicago	1969
Walter J. Oliphant—Arthur Andersen & Co., Chicago	1971
Wallace E. Olson—Alexander Grant & Company, Chicago	1971
Halbert A. Schussele—Turnbull and Schussele, Springfield	1969
Joseph E. Tansill—Lybrand, Ross Bros. & Montgomery, Chicago	1970
Robert M. Trueblood—Touche, Ross, Bailey & Smart, Chicago	Ex Officio
Edward B. Wilcox—(Retired), Winnetka	Ex Officio
J. Ira Young—Gauger & Diehl, Decatur	1971

INDIANA

John F. Berry—John F. Berry & Co., Evansville	1969
Robert E. Dick—Geo. S. Olive & Co., Richmond	1970
George S. Olive, Jr.—Geo. S. Olive & Co., Indianapolis	1970
Robert K. Whipple*—Whipple & Thurston, Indianapolis	1969

IOWA

George H. Hansen—McGladrey, Hansen, Dunn & Company, Davenport (Executive Committee)	1969
W. J. Hunzelman*—Hunzelman, Putzier & Co., Storm Lake	1969
E. F. Volberding—Gallager, Volberding & Wadsworth, Des Moines	1969

KANSAS

Don F. Gresser—Garrison, Gresser, McMurray, Myers & Co., Topeka	1969
Homer J. Henning—Sinderson, Henning & Mueller, Ottawa	1971
J. T. Koelling—Bonicamp, Koelling & Smith, Wichita	1970
Robert S. Mueller*—Sinderson, Henning & Mueller, Kansas City	1969

STATE	TERM EXPIRES
KENTUCKY	
Gordon Ford—Yeager, Ford & Warren, Louisville	1971
Joseph P. Jones, Jr.—Jones, Rowland, Nale, Mattingly and Cox, Louisville	1969
Carl N. Kelley*—James R. Meany & Associates, Bowling Green	1969
W. Kenneth Simpson—Humphrey Robinson & Co., Louisville	1969
LOUISIANA	
Sidney A. Champagne—L. A. Champagne & Co., Baton Rouge	1969
Harold S. Dey—Peat, Marwick, Mitchell & Co., New Orleans	1971
Louis H. Pilie—New Orleans	Ex Officio
James W. Thokey*—Bourgeois, Bennett, Thokey & Hickey, New Orleans	1969
MAINE	
Frederick A. Boyce*—Staples & Boyce, Portland	1969
William H. Donahue, Jr.—Husson College, Bangor	1970
MARYLAND	
Granville F. Atkinson—Own Account, Baltimore	1971
Louis J. Berman*—Berman, Goldman & Ribakow, Baltimore	1969
C. H. Hoffman—Ernst & Ernst, Baltimore	1970
S. Howard Phipps, Jr.—Koethen and Musgrave, Baltimore	1969
MASSACHUSETTS	
Robert O. F. Bixby*—Price Waterhouse & Co., Boston	1969
Robert Boyer—Robert Boyer and Company, Boston	1969
Lewis M. Foster—Spark, Mann & Company, Boston	1969
Howard E. Hansen—Peat, Marwick, Mitchell & Co., Boston	1970
Roger Wellington—Lybrand, Ross Bros. & Montgomery, Bos- ton	1971
MICHIGAN	
Wesley DeLong—Maihofer, Moore & DeLong, Muskegon	1971
Ralph J. Kliber—Rutten, Welling & Company, Detroit	1971

STATE**TERM EXPIRES****MICHIGAN Cont'd**

Everett M. Hawley, Jr.—Arthur Andersen & Co., Detroit	1970
Herbert E. Miller—Michigan State University, East Lansing	1969
Chauncey A. Norton*—Haskins & Sells, Detroit	1969
B. Kenneth Sanden—Price Waterhouse & Co., Detroit	1970
William R. Shaw—Arthur Young & Company, Detroit	1969

MINNESOTA

Virgil O. Bergeron*—Brockway, Bergeron, Booth & Co., Minneapolis	1969
Richard H. Massopust—Peat, Marwick, Mitchell & Co., Minneapolis	1971
Leonard A. Rapoport—Alexander Grant & Company, St. Paul	1970

MISSISSIPPI

Edward A. DeMiller, Jr.—Miazza, DeMiller & Word, Jackson	1971
John T. Watkins*—Watkins & Ward, West Point	1969

MISSOURI

Ray Lambright—Arthur Andersen & Co., Kansas City	1971
Roy G. Mosher—Peat, Marwick, Mitchell & Co., St. Louis	1970
Leonard E. Richardson—Roper and Richardson, Springfield	1969
Homer E. Sayad*—Haskins & Sells, St. Louis	1969

MONTANA

George D. Anderson—Anderson and ZurMuehlen, Helena (Executive Committee)	1970
Maurice P. Clark, Jr.*—Artz, Clark & Stewart, Great Falls	1969
Anthony Gerharz, Jr.—Gerharz & Co., Billings	1970

NEBRASKA

Sheldon A. Bernstein—Elmer Fox & Company, Omaha	1970
Ernest H. Kenyon*—Haskins & Sells, Omaha	1969

STATE	TERM EXPIRES
NEVADA	
W. Wayne Bunker—Bunker, Jones & Co., Las Vegas	1970
Jerry Engel*—Engel & Engel, Las Vegas	1969
NEW HAMPSHIRE	
Melvin H. Lord*—Own Account, Salem	1969
Dudley C. Tetro—Touche, Ross, Bailey & Smart, Manchester	1970
NEW JERSEY	
Ralph T. Bartlett—Haskins & Sells, Newark	1969
Edwin T. Boyle—Own Account, Hackensack	1969
Arthur L. Breakstone —Arthur L. Breakstone & Co., Elizabeth	1969
John M. Delaney—Wiley, Block & White, Paterson	1970
Nathan Honig—A. M. Hart & Company, East Orange	1969
Joseph L. Roth—Price Waterhouse & Co., New York, N. Y.	1970
James A. Wilson*—Haskins & Sells, Newark	1969
NEW MEXICO	
Norval Wayne Hunton*—Hunton and Pulliam, Tucumcari	1969
Wilbur S. Squire—Squire, Reinhart & Co., Albuquerque	1970
NEW YORK	
Norman E. Auerbach—Lybrand, Ross Bros. & Montgomery, New York	1971
Kermit J. Berylson—Abrams, Meresman & Co., New York	1969
Matthew F. Blake—Hurdman and Cranstoun, New York	1970
Samuel J. Broad—(Retired), Scarsdale	Ex Officio
Joseph L. Brock—Reifer, Brock & Bellanco, Buffalo	1970
Albert H. Cohen—Price Waterhouse & Co., New York	1971
Arthur J. Dixon—Oppenheim, Appel, Dixon & Co., New York	1970
Thomas D. Flynn—Arthur Young & Company, New York	Ex Officio
Arthur B. Foye—Haskins & Sells, New York	Ex Officio
Gordon F. Gardner*—Price Waterhouse & Co., New York	1969
Walter E. Hanson—Peat, Marwick, Mitchell & Co., New York (Treasurer)	1969
Richard S. Helstein—J. K. Lasser & Co., New York	1969

STATE**TERM EXPIRES****NEW YORK Cont'd**

Frederick H. Kelley, Jr.—Hurdman and Cranstoun, New York	1970
Ralph E. Kent—Arthur Young & Company, New York (President)	1969
Ralph F. Lewis—Arthur Young & Company, New York	1969
David F. Linowes—Laventhol Krekstein Horwath & Horwath, New York	1969
Herbert M. Mandell—Clarence Rainess & Co., New York	1971
Arthur Michaels—Touche, Ross, Bailey & Smart, New York	1970
James J. Needham—A. M. Pullen & Company, New York	1969
John W. Queenan—Haskins & Sells, New York	Ex Officio
Murray L. Rachlin—M. L. Rachin & Co., New York	1970
J. S. Seidman—Seidman & Seidman, New York	Ex Officio
William D. Sprague—Arthur Andersen & Co., New York	1969
Maurice H. Stans—W. R. Staats, Inc., New York	Ex Officio
Walter R. Staub—Lybrand, Ross Bros. & Montgomery, New York	1969
J. Harold Stewart—Arthur Young & Company, New York	Ex Officio
H. George Trentin—Arthur Andersen & Co., New York	1971
Stanley B. Tunick—Tunick & Platkin, New York	1970
Kenneth B. Wackman—James Talcott, Inc., New York	1969
David Zack—David Berdon & Co., New York	1970

NORTH CAROLINA

E. Howard Cannon*—E. H. Cannon and Company, Winston-Salem	1969
Charles H. McAdams, Jr.—John C. Muse & Co., Sanford	1971
James P. Ould, Jr.—Atkins, Pennell and Ould, Raleigh	1971
William H. Westphal—A. M. Pullen & Company, Greensboro	1969

NORTH DAKOTA

Dale E. Boelz*—Eide, Helmeke, Boelz & Pasch, Fargo	1969
Dale W. Youngern—Edward W. Brady & Co., Grand Forks	1970

OHIO

Richard T. Baker—Ernst & Ernst, Cleveland	1970
Elmer G. Beamer—Haskins & Sells, Cleveland (Vice President)	1969
William A. Jacoby—Arthur Young & Company, Toledo	1969

STATE	TERM EXPIRES
OHIO Cont'd	
Blaine C. Lisk*—Ernst & Ernst, Cincinnati	1969
Richard W. Paddock—Battelle & Battelle, Dayton	1971
Richard C. Rea—Rea & Associates, New Philadelphia	1971
Frederic H. Roth—Lybrand, Ross Bros. & Montgomery, Cleveland	1970
John S. Schott—L. H. Willig & Co., Cincinnati	1970
OKLAHOMA	
Miles A. Hall, Jr.—Daniel, Hurst, Thomas & Co., Oklahoma City	1971
G. Elliott Killian—Peat, Marwick, Mitchell & Co., Tulsa	1970
R. Milton Laird*—Wolf & Company, Oklahoma City	1969
OREGON	
John W. Arens*—Arens & Wertgen, Hood River	1969
Sol J. Meyer—Meyer & Meyer, Portland	1971
Norman E. Swanson—John F. Forbes & Company, Portland	1971
PENNSYLVANIA	
Lawrence H. Baberick*—Main Lafrentz & Co., Philadelphia	1969
H. Edward Brunk, Jr.—Price Waterhouse & Co., Pittsburgh	1971
Stanley D. Ferst—Laventhol Krekstein Horwath & Horwath, Philadelphia	1969
John L. Harvey, Jr.—Arthur Young & Company, Pittsburgh	1971
John L. Moneta—Lybrand, Ross Bros. & Montgomery, Phila- delphia	1971
Maurice A. Webster, Jr.—Peat, Marwick, Mitchell & Co., Philadelphia	1970
Philip Weiner—Philip Weiner & Company, New Castle	1971
Harold C. Wessell—Ernst & Ernst, Philadelphia	1971
John H. Zebley, Jr.—Ernst & Ernst, Philadelphia	Ex Officio
Harry C. Zug—Lybrand, Ross Bros. & Montgomery, Phila- delphia	1971
PUERTO RICO	
Rafael Babilonia-Llamas—Peat, Marwick, Mitchell & Co., San Juan	1971
Armando Figueroa-Toro*—Rio Piedras	1969

STATE**TERM EXPIRES****RHODE ISLAND**

Edward Blackman*—Blackman & Blackman, Providence	1969
George T. Helm—Christiansen and Company, Providence	1969

SOUTH CAROLINA

Harold C. Clark, Jr.—Own Account, Greenville	1970
Thomas F. Hudgins*—Peat, Marwick, Mitchell & Co., Greenville	1969

SOUTH DAKOTA

Dale J. Gage—Gage, Holben & Co., Pierre	1970
Richard Tobias*—Dunmire, Short and Co., Rapid City	1969

TENNESSEE

John S. Glenn, Jr.—Peat, Marwick, Mitchell & Co., Nashville	1970
F. S. McCorkle, Jr.*—Dent K. Burk Associates, Kingsport	1969
H. Landrith Thomas—Ernst & Ernst, Memphis	1969

TEXAS

J. Kenneth S. Arthur—Lybrand, Ross Bros. & Montgomery, Dallas	1971
Paul N. Cheatham—Cheatham, Brady, Lafferty & Cox, Houston	1970
Don C. Chorpening—Chorpening, Jungmann & Co., San Antonio	1970
Gordon N. George—Ernst & Ernst, San Antonio	1969
Edwin E. Merriman*—Edwin E. Merriman & Company, Lubbock	1969
J. A. Phillips—Haskins, & Sells, Houston	Ex Officio
Frank T. Rea—Price Waterhouse & Co., Houston	1970
Stanley J. Scott—Alford, Meroney & Company, Dallas (Vice President)	1969
Arthur C. Upleger—Main Lafrentz & Co., Waco	Ex Officio
Harry E. Ward—Leatherwood and Ward, Fort Worth	1969

STATE	TERM EXPIRES
TEXAS Cont'd	
Glenn A. Welsch—University of Texas, Austin	1970
Jordan B. Wolf—Main Lafrentz & Co., El Paso	1970
UTAH	
Paul B. Tanner—Tanner, Garrett, Boyce & Parkinson, Salt Lake City	1971
Herbert J. Zimmerman*—Birrell, Zimmerman & Thomas, Salt Lake City	1969
VERMONT	
George M. Marrow—Boucher and Marrow, Keene, N. H.	1970
La Forrest H. Thompson*—Thompson, Prah and Kelly, Burlington	1969
VIRGINIA	
T. Coleman Andrews—(Retired), Richmond	Ex Officio
Samuel A. Derieux—Derieux & Watson, Richmond (Executive Committee)	1969
C. Hunter Jones—Mitchell, Wiggins & Company, Richmond	1970
Robert J. Lechner*—Mitchell, Wiggins & Company, Richmond	1969
William A. Old—Own Account, Norfolk	1971
VIRGIN ISLANDS	
Hein Christensen*—Own Account, St. Thomas	1969
Rudolph Ellis—Cissel and Ellis, St. Croix	1970
WASHINGTON	
Robert W. Ash*—Price Waterhouse & Co., Seattle	1969
Henry V. Benson, Jr.—Benson & McLaughlin, Seattle	1970
Donald L. Schoedel—Schoedel & Schoedel, Spokane	1969

STATE**TERM EXPIRES****WEST VIRGINIA**

Willard H. Erwon, Jr.—Fitzhugh, Erwin, McKee & Hickman, Charleston	1970
Donald E. Griffin*—Own Account, Wheeling	1969

WISCONSIN

R. Donald Hevey—Ernst & Ernst, Milwaukee	1970
John L. Okey*—Ronald Mattox & Associates, Madison	1969
Eugene M. Recknagel—Arthur Young & Company, Milwaukee	1971

WYOMING

E. O. Davis, Jr.—Raab, Roush & Gaymon, Cheyenne	1970
Michael Hawkins*—Hawkins & Page, Jackson	1969

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Elected by the Council

Accounting Principles Board
 Admissions
 Board of Examiners
 Executive
 Professional Development Board
 Professional Ethics
 Trial Board
 Trustees of the American Institute Benevolent Fund, Inc.
 Trustees of the American Institute of Certified Public Accountants
 Foundation

Elected by the Council and the Members

Nominations (Two Members Elected by the Council and five by the
 Members)

Elected by the Executive Committee

Insurance Trust
 Trustees of the Accounting Research Association, Inc.

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Appointed by the Executive Committee

AICPA Staff Pension Plan
 State Society Pension Plan

Appointed by the President

Accountants' International Study Group, U.S. Delegation to the
 Accountants' Legal Liability
 Accounting Trends and Techniques
 Annual Meeting
 Atomic Energy Commission
 Auditing Procedure
 Awards
 Bank Accounting and Auditing
 Bankers and Other Credit Executives, Relations with
 Bar, Relations with the
 Budget and Finance
 By-Laws
 Civil Aeronautics Board
 Compliance Reporting, Advisory Panel on

APPOINTED COMMITTEES Cont'd

Computer Users

- Advanced Systems Development (Advisory)
- Insurance and Professional Liability (Advisory)
- Liaison with Manufacturers (Advisory)
- Professional Development (Advisory)
- System Development and Exchange (Advisory)

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Federal Power Commission

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Executive Group

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Taxation of Corporate Distributions and Adjustments

Taxation of Estates, Trusts and Gifts

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Taxation of Special Entities and Industries

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Health, Education and Welfare Grant Programs

Health, Welfare and Pension Funds

Housing and Urban Development, Department of

Independence (ad hoc)

Insurance Accounting and Auditing

International Relations

Interstate Commerce Commission

Investments

Labor, Department of

Management of an Accounting Practice

Management Services

Manufacturing Management

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Office of Economic Opportunity

Office of Foreign Direct Investment

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 Clients and Public, Relations with

 Code Restatement

 Independence

 Operational Practices

 Promotional Practices

 State Societies and Boards, Relations with

 Technical Standards

Retirement

Savings and Loan Accounting and Auditing

Securities and Exchange Commission and Stock Exchanges

State Legislation

State Societies

Statistical Sampling

Stock Brokerage Accounting and Auditing

Universities, Relations with

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- i. Accountants' International Study Group, U. S. Delegation to the
- ii. Accountants' Legal Liability
- iii. Admissions
- iv. AICPA Staff Pension Plan
- v. Annual Meeting
- vi. Awards
- vii. Bankers and Other Credit Executives, Relations with
- viii. Bar, Relations with the
- ix. Budget and Finance
- x. By-Laws
- xi. Federal Government
- xii. Independence (ad hoc)
- xiii. Insurance Trust
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2. Accounting Principles Board

3. Auditing Procedures

- i. Accounting Trends and Techniques
- ii. Atomic Energy Commission
- iii. Bank Accounting and Auditing
- iv. Civil Aeronautics Board
- v. Compliance Reporting, Advisory Panel on
- vi. Farm Credit Administration (ad hoc)
- vii. Federal Maritime Commission
- viii. Federal Power Commission
- ix. Finance Companies
- x. Governmental Accounting and Auditing
- xi. Health Care Institutions
- xii. Health, Education and Welfare Grant Programs
- xiii. Health, Welfare and Pension Funds
- xiv. Housing and Urban Development, Department of
- xv. Insurance Accounting and Auditing
- xvi. Interstate Commerce Commission
- xvii. Labor, Department of
- xviii. National Defense
- xix. Office of Economic Opportunity
- xx. Office of Foreign Direct Investment
- xxi. Savings and Loan Accounting and Auditing

COMMITTEE STRUCTURE Cont'd

- xxii. Securities and Exchange Commission and Stock Exchanges
- xxiii. Statistical Sampling
- xxiv. Stock Brokerage Accounting and Auditing

4. Board of Examiners

- 1. CPA Examination Content Study (ad hoc)

5. Consulting Editors for Management Services

6. Editorial Advisory Board—The Journal of Accountancy

7. Education and Experience Requirements for CPAs

8. Federal Taxation

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- ii. Tax Administration
- iii. Tax Determination
- iv. Taxation of Corporate Distributions and Adjustments
- v. Taxation of Estates, Trusts and Gifts
- vi. Taxation of Foreign Source Income
- vii. Taxation of Special Entities and Industries
- viii. Responsibilities in Tax Practice
- ix. Estate Planning
- x. Nature and Role of CPA in Tax Practice
- xi. Tax Policy
- xii. Tax Publications

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10. Management Services

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- ii. Financial Management and Controls
- iii. Manufacturing Management
- iv. Computer Users
 - 1. Advanced Systems Development (Advisory)
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11. Planning

12. Practice Review

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- vii. Technical Standards (Advisory)

15. State Legislation

16. State Societies

17. Trial Board

18. Universities, Relations with

Outside of Committee Structure

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2. American Institute Benevolent Fund, Inc.
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4. Membership Promotion

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- R. Keith Allen . . . Lee, Coleman, Allen & Bedient, 195 West 12th Ave., Eugene 97401
- Fred L. Barnum . . . Yergen and Meyer, 110 Southeast First St., P. O. Box 1533, Pendleton 97801
- Norman W. Butcher . . . Butcher, Johnson & Co., 1121 Oregon National Bldg., Portland 97205
- John A. Carlson . . . Carlson & Ellefson, 1112 Board of Trade Bldg., Portland 97204
- Virginia Dodge . . . Lybrand, Ross Bros. & Montgomery 1221 S.E. Madison Portland 97214
- Fred H. Holmes . . . Zamsky, Molatore & Holmes, 1005 East Main St., The Mall Bldg., Suite #14, Medford 97501
- Nels T. Johnson . . . Hunsaker & Johnson, 805 Liberty St., N.E., Salem 97301
- Sol J. Meyer . . . Meyer & Meyer, 1300 Southeast Oak St., P. O. Box 14367 Portland 97214

PENNSYLVANIA

- Richard J. Censits . . . Hamilton Watch Company, Lancaster 17604
- James F. Cooney . . . Fayjan Tool Sales Co., R.D. #1, Montgomery 17752
- Thomas J. Donovan . . . Carbis Walker & Associates, 401-A First Federal Plaza, New Castle 16101
- Clyde R. Fry . . . Fry, Kimmel & Associates, 2512 West Main St., Norristown 19401
- John M. Fuss, Jr. . . . The Hanover Shoe, Inc., 118 Carlisle St., Hanover 17331
- Charles A. Koempel . . . Touche, Ross, Bailey & Smart, 711 Oliver Bldg., Pittsburgh 15222
- Andrew Kovalchik . . . Own Account, Franklin Federal Bldg., Suite 206, 44 West Market St., Wilkes-Barre 18701
- Howard Magen . . . Laventhol Krekstein Horwath & Horwath, 1528 Walnut St., Philadelphia 19102
- Ann M. Manno . . . (King's College, Wilkes-Barre) 638 North Lincoln Ave., Scranton 18504
- A. Fred Mastro . . . Main Lafrentz & Co., Four Gateway Center, Pittsburgh 15222
- Henry F. McOnly, Jr. . . . Main Lafrentz & Co., 100 Pine St., Harrisburg 17101
- Edgar C. Meisky . . . Miller, Miller and Co., 7 East Market St., York 17401
- John E. Omph . . . Firestone Tire & Rubber Co., Box 699, Firestone Blvd., Pottstown 19464
- John A. Yannacone . . . Haskins & Sells, 1200 Land Title Bldg., Philadelphia 19110

PUERTO RICO

Porfirio Vazquez . . . Garcia, Malave, Vazquez & Co., P. O. Box 8574, Santurce 00910

RHODE ISLAND

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Nicholas T. Goluses . . . Own Account, 1854 Post Road, Warwick 02886

SOUTH CAROLINA

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Ray L. Miller . . . Deering-Milliken Service Corporation, P. O. Box 1926, Spartanburg 29301

Gilbert B. Morgan . . . Elliott, Davis & Company, P. O. Box 5165—Sta. B, Greenville 29606

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August C. Thorstenson . . . Sayler, Thorstenson & Co., P. O. Box 967, Rapid City 57701

TENNESSEE

- Hughes M. Binkley . . . Arthur Andersen & Co., Maclellan Bldg., Chattanooga
37402
- Lester H. Bone . . . Bone & Hundley, 307 Farmers & Merchants Bank Bldg.,
Columbia 38401
- Michael B. Brewer . . . Rhea & Ivy, 100 North Main Bldg., Suite 2028,
Memphis 38103
- R. A. Carpenter . . . Timmons & Company, 505 Burwell Bldg., Knoxville
37902
- J. A. Grannis, Jr. . . . Grannis, Bond, Young & Foust, 127 8th Avenue, North,
Nashville 37203
- Kenneth D. Hatcher . . . Tennessee Valley Authority, 205 Old Post Office
Bldg., Knoxville 37902
- Mike Isom, Jr. . . . Minor & Moore, 1700 Sterick Bldg., Memphis 38103
- Fred M. Lamon, Jr. . . . Carroll and Lamon, 1215 Mid City Bldg., 1331
Union Ave., Memphis 38104
- Ned W. Shaw . . . Bristol Steel & Iron Works, Inc., 300 King St., Bristol, Va.
24201
- L. Bernard Stone . . . Stone & Lansford, 406 Maclellan Bldg., Chattanooga
37402

TEXAS

- Lee B. Ansell . . . Main Lafrentz & Co., 2221 Market St., Galveston 77550
- Van William Carson . . . Carson & Carson, 203 Continental Bldg., San
Angelo 76901
- John H. Cawood . . . Main Lafrentz & Co., 2410 LTU Tower, Dallas 75201
- Ervin D. Cruce . . . Peat, Marwick, Mitchell & Co., 1915 Continental Na-
tional Bank Bldg., Fort Worth 76102
- Zed Doshier, Jr. . . . Doshier, Pickens and Francis, 510 Amarillo Bldg.,
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75701
- Charles A. Kiker, Jr. . . . Edgar & Kiker, P. O. Box 5134, Beaumont 77706
- George R. LaForge . . . Internal Revenue Service, Box 4035, Wichita Falls
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- Tom R. Locke . . . Touche, Ross, Bailey & Smart, 218 First National Life Bldg., Austin 78701
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- William E. Newby, Jr. . . . Peat, Marwick, Mitchell & Co., 730 Petroleum Tower, Corpus Christi 78401
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- Buford J. Rhodes . . . Alexander Grant & Company, 2100 Fidelity Union Tower, Dallas 75201
- Ben F. Robinson . . . Main Lafrentz & Co., 1300 Great Plains Bldg., Lubbock 79401
- George V. Shaw . . . Holmes & Shaw, Inc., Suite F, Milan Bldg., San Antonio 78205
- Lewis F. Smith . . . Main Lafrentz & Co., 901 South Coast Bldg., Houston 77002
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UTAH

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- Gary D. Jones . . . Clay & Hancey, 203 Walker Bank Bldg., Logan 84321
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- Paul B. Tanner . . . Tanner, Garrett, Boyce & Parkinson, Suite 900, Kennecott Bldg., Salt Lake City 84111

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24201
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- Joseph F. Terrell, Jr. . . . Dalton, Holt, Bruner & Drinkard, 2020 Westfield
Road, Charlottesville 22901
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WASHINGTON

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98501
- Charles R. Franklin . . . Franklin, Wakeham & Co., 116 North 5th, Box 744,
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- Donald W. Hammersley . . . LeMaster & Daniels, 212 Symons Bldg., Spokane
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- Raymond C. Schmidtke . . . Johnson, Paulson & Stolz, 1112 South Cushman,
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 Bluefield 24701
 William J. Hackett . . . Starling, Gramlich and Hackett, 1133½ Market St.,
 Parkersburg 26101
 Robert L. Hickman . . . Fitzhugh, Erwin, McKee & Hickman, 500 Kanawha
 Banking & Trust Bldg., Charleston 25301
 Vivian C. Mason (Mrs.) . . . H. Wayne Mason & Company, P. O. Box 1204,
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 Robert A. Toothman . . . Somerville & Company, 215 Ninth St., Huntington
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 Robert P. Wiseman . . . John Wiseman & Co., 1219 Chapline St., Wheeling
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 301, West Allis 53214
 Quentin D. Kuenzli . . . Schenck, Derscheid, Kuenzli, Sturtevant & Co., 204
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 son 53703
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 82001
 Alfred Young . . . Likes, Stevens, Young & Henderson, 220 B St., Box 970,
 Rock Springs 82901

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
GOLD MEDAL AWARDS

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 George Oliver May
 William A. Paton

1945—Victor H. Stempf
 E. L. Kohler
 W. W. Cooper

1946—Arthur H. Carter
 Maurice E. Peloubet

1947—T. Coleman Andrews

1948—Edward A. Kracke
 N. Loyall McLaren

1949—Hiram T. Scovill
 Robert H. Montgomery

1950—(No Award)

1951—(No Award)

1952—Samuel J. Broad
 Percival F. Brundage

1953—Carmen G. Blough
 Mark E. Richardson

1954—Maurice H. Stans

1955—Saul Levy
 Lloyd Morey

1956—J. S. Seidman

1957—William B. Franke
 Arthur B. Foye
 Donald P. Perry
 (posthumously)

*1958—Marquis G. Eaton
 (posthumously)

1959—Paul Grady

1960—George D. Bailey

1961—John L. Carey
 J. A. Phillips

1962—Alvin R. Jennings

1963—(No Award)

1964—Thomas W. Leland
 (posthumously)
 Andrew Barr

1965—Thomas G. Higgins

1966—Louis H. Penney

1967—Clifford V. Heimbucher
 Robert E. Witschey
 (posthumously)

1968—John W. Queenan

* First year in which Gold Medal was awarded

STAFF ORGANIZATION

EXECUTIVE OFFICE

Leonard M. Savoie, CPA, Executive Vice President

Joe R. Fritzemeyer, CPA, Assistant to Executive Vice President

John Lawler, Administrative Vice President

Rex B. Cruse, Jr., CPA, Assistant to Administrative Vice President

Guy W. Trump, CPA, Director of Education

Gertrude Darby, Assistant to Director of Education

Elizabeth Arliss Nicholson, Manager, Executive Office

Principal functions: The executive and administrative vice presidents are jointly responsible for overall planning of the Institute's programs, for administering the staff organization, and for reporting to the Council and Executive Committee. In addition, the executive vice president coordinates the technical activities of the Institute and serves as a spokesman for the Institute on related matters. The administrative vice president coordinates the nontechnical activities of the Institute and serves as a spokesman on related matters. The director of education is responsible for liaison with the educational community and coordination of the Institute's programs in professional development, examinations and recruiting.

Public Relations

Stewart Schackne, Acting Director (Consultant)

W. David Anderson, Assistant Director

Roderic A. Parnell, Manager

George Roboz, Staff Assistant

The public relations staff communicates information about the activities, standards and policies of the accounting profession to those segments of the public which have a legitimate interest in them.

ACCOUNTING PRINCIPLES BOARD ADMINISTRATION

Richard C. Lytle, CPA, Administrative Director, APB

Robert N. Sempier, CPA, Assistant Administrative Director, APB

Richard L. Pannell, CPA, Research Assistant

Principal functions: Provides direct staff assistance to the Accounting Principles Board, which has been designated the sole group within the Institute having authority to make or authorize public pronouncements on

ACCOUNTING PRINCIPLES BOARD ADMINISTRATION Cont'd

accounting principles. The staff also provides assistance to the fiscal committee which supervises the fiscal administration of the accounting research program of the Institute. In recognition of the importance of obtaining the opinion and experience of industry groups, government agencies and teachers early in the development of proposed Opinions, the staff has been actively engaged in establishing more effective participation by them in the Board's efforts to continue improvement in financial reporting. The division works closely with the accounting research division.

ACCOUNTING RESEARCH

Reed K. Storey, CPA, Director

Thomas W. McRae, CPA, Project Manager

Beatrice Melcher, CPA, Project Manager

Paul H. Rosenfield, CPA, Project Manager

Rudy W. Schattke, CPA, Project Manager

Leonard Lorensen, CPA, Assistant Project Manager

Principal functions: Conducts research studies in financial reporting concentrating on the controversial aspects of a problem giving pro and con arguments and offering conclusions or recommendations. The studies are published as pamphlets or monographs. The studies do not set policy, since the responsibility for issuing authoritative pronouncements rests with the Accounting Principles Board. The division provides staff assistance to the APB as requested.

CONTROLLER'S DIVISION

George Taylor, CPA, Director

Geoffrey M. Kilpatrick, CPA, Assistant Controller

Mary Valois, Assistant Controller

Robert Gunston, Manager, General Accounting

Fred Tedori, Manager, Circulation and Membership Records

Michael O'Driscoll, Manager, Data Processing

James D. Bennett, Purchasing Agent

Elizabeth W. Brooks, Personnel Manager

Katherine Michaelsen, Librarian

Principal functions: *Accounting*—keeps all the financial records of the Institute; prepares financial and tax statements; assists in the preparation of the budget. *Circulation*—maintains subscription files and records for *The Journal of Accountancy* and *Management Services*; sends out dues bills and controls dues collections; obtains statistical information relating to members and subscribers. *Order*—processes all mail relating to cash or accounts receivable, prepares orders for shipping, and handles correspondence relating to customer orders. *Membership Records*—maintains Kardex files of Institute members'

CONTROLLER'S DIVISION Cont'd

names and addresses and files of all CPAs. *Library*—maintains a collection of all published American literature and selected foreign literature on accounting; answers reference and research questions. The division is also responsible for the following internal functions: personnel, purchasing, shipping, duplicating, and office services.

EXAMINATIONS AND EDUCATION

William C. Bruschi, CPA, Director
J. T. Ball, CPA, Assistant Director
Doyle Z. Williams, CPA, Manager, Special Educational Projects
John Ashworth, Staff Assistant
Daniel C. Custer, Staff Assistant

Principal functions: Prepares the uniform CPA examination and unofficial answers; renders an advisory grading service to all states; assists state boards of accountancy by activities such as preparation of aids to candidates, and analyses of examination results and of candidates' personal characteristics. The division serves as staff for the committee on education and experience requirements for CPAs which is studying the standards of admission to the profession and the committee to study the content of the CPA examination (ad hoc) which is to reexamine the purpose, study the content and recommend what the content should be of the CPA examination. The division also staffs the committee on relations with universities which is responsible for the Institute's activities in the fields of collegiate education, implementation of the study of the common body of knowledge, personnel testing, and development of interest in accounting careers. This last activity is carried on in cooperation with the Accounting Careers Council through the distribution of brochures, films, etc.

FEDERAL TAXATION

Gilbert Simonetti, Jr., Director
Herbert Finkston, Manager
Joel Forster, Research Assistant

Principal functions: Provides staff assistance to the Division of Federal Taxation. The Division consists of a nine-member Executive Group headed by a Chairman and 12 constituent Committees. The Committees are: Committee on Tax Determination; Committee on Tax Accounting; Committee on Taxation of Special Entities and Industries; Committee on Taxation of Corporate Distributions and Adjustments; Committee on Taxation of Foreign Source Income; Committee on Taxation of Estates, Trusts and Gifts; Committee on Tax Administration; Committee on Responsibilities in Tax Practice; Committee on Tax Publications; Committee on Tax Policy; Committee on Nature and

Role of CPA in Tax Practice and Committee on Estate Planning. Each of the technical Committees has responsibility for particular sections of the Internal Revenue Code. Within that framework of responsibility the Committees develop recommendations for amendments to the Internal Revenue Code, review tax legislation introduced in Congress, prepare proposed revenue rulings for discussion with Internal Revenue Service officials, review and comment upon proposed regulations and special Government studies and reports. The Division prepares a booklet for publication entitled "Recommendations for Amendments to the Internal Revenue Code" which is presented to each new session of Congress. Meetings are held regularly with officials of the Internal Revenue Service to discuss matters of mutual interest in the administration of the tax law. The Committee on Responsibilities in Tax Practice prepares for publication a series of advisory statements on recommended procedures in tax practice. Editorial assistance is provided for *The Journal of Accountancy*, the Tax Studies books and the publication, *Working with the Revenue Code*. *Other Activities*—staff assistance is provided for the National Conference of Lawyers and CPAs and liaison is maintained with the Section of Taxation, American Bar Association and other interested organizations.

PROFESSIONAL DEVELOPMENT

Dr. Robert E. Schlosser, CPA, Director
 James Kelly, CPA, Assistant Director
 Herbert Freimark, CPA, Project Manager
 Mitchell Rothkopf, CPA, Project Manager
 Lysle P. Hollenbeck, Assistant Project Manager
 Joseph Meyers, Manager, Administration and Promotion
 Gordon Knapp, Assistant Manager, Administration and Promotion
 Arthur Dubin, Staff Assistant, Administration and Promotion
 Thelma Scrivens, Staff Assistant
 Sigrid Merrington, Supervisor

Principal functions: Prepares and presents professional development programs in accounting and related subjects designed for the CPA and his staff; determines what new courses are needed, obtains technical experts (where necessary) to assist in preparing course materials, determines the best teaching techniques required for each course, prepares and/or edits manuscripts of new course materials, submits these materials for review, and produces all course materials from draft copy to final product. The division designs and makes available all promotional materials and recommends policies and practices for administering the course; promotes the concept of professional development, informs the membership of available course offerings and answers inquiries on the program.

PROFESSIONAL ETHICS

Donald J. Schneeman, Director

Francis J. Clarke, Staff Assistant

Walter S. Rosenstein, Staff Assistant

Principal functions: Provides staff assistance to the committee on professional ethics and its advisory committees which together constitute the Division of Professional Ethics, and assists other Institute groups when their activities involve professional ethics. Answers inquiries from members and the public regarding application of the Institute's Code. When no precedent ruling is available, the committee is asked to establish new precedent by answering the inquiry. Processes complaints against members and assists in the committee's investigation and presentation in cases referred to the Trial Board. Provides staff assistance and legal counsel to the Trial Board. Under the by-laws, the committee on professional ethics is the only body authorized to issue authoritative interpretations of the Code. It is also charged with investigating complaints, but has no disciplinary power. The power to discipline a member is reserved only to the Trial Board.

PROFESSIONAL RELATIONS

David H. Lanman, Jr., Director

Timothy T. McCaffrey, Manager, State Legislation and Special Projects

Nancy Myers, Manager, State Society Relations

Norman M. Nestler, Manager, Membership Relations

Margaret Heins, Staff Assistant, Professional Relations and Admissions

Mary G. McVicar, Staff Assistant, Membership Relations

Mark Amstutz, Staff Assistant, State Society Relations

Karen Halpern, Staff Assistant, State Society Relations

Principal functions: *Membership Relations*—responsible for providing staff assistance to Institute committees concerned with Institute membership services; does the staff work on committee appointments, membership promotion, admissions and retention, annual and Council meetings, nominations, by-laws, AICPA Benevolent Fund, Council Activity Program, local practice, insurance trust, retirement and others. *State Legislation and Special Projects*—handles questions pertaining to state accountancy laws and relations with public accountants; assists state CPA societies faced with legislative problems; answers miscellaneous questions on accountancy laws such as the requirements for certification, use of the CPA title, and reciprocity provisions; staffs the International Relations committee and provides back-up services to the International Committee for Accounting Cooperation. *State Society Relations*—coordinates activities among the autonomous state societies and between the societies and the Institute; serves as an information clearing house; assists the state societies through management and operations aids, e.g., the bimonthly newsletter, correspondence, personal contact and meetings with state officers and executives, serves the committee on relations with state societies.

PUBLICATIONS

Charles E. Noyes, Director and Publisher, *The Journal of Accountancy* and *Management Services*

William O. Doherty, Editor, *The Journal of Accountancy*

James Nolan, Managing Editor, *The Journal of Accountancy*

Barbara Shildneck, Assistant Editor, *The Journal of Accountancy*

Robert M. Smith, Editor, *Management Services*

Lois Stewart, Managing Editor, *Management Services*

Mitchell Gresser, Manager, Promotion

S. L. Mason, Manager, Advertising

Joan Lucas, Manager, Production

Principal functions: *Editorial*—Plans and selects material for *The Journal of Accountancy*, *Management Services*, and *The CPA*; solicits and screens manuscripts; co-ordinates the work of the editorial advisory board and the department editors. Also includes writing editor's notebook items, news and news features and occasional articles, and production of books from material published in *The Journal* and other Institute publications. *Advertising*—undertakes audience research, prepares promotion material and solicits magazine advertising from manufacturers, service organizations and their advertising agencies. *Production*—is responsible for the planning, copyediting, proofreading, and scheduling of most Institute publications, and relations with printers. *Promotion*—develops promotion programs designed to maintain and increase circulation of *The Journal of Accountancy* and *Management Services* magazine; prepares materials to promote the sales of other Institute publications and assists in the preparation of promotion materials and artistic design for professional development courses, and for other Institute departments on request.

TECHNICAL SERVICES

Richard A. Nest, CPA, Director

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Bruce N. Willis, CPA, Manager, Auditing Procedure

Noel K. Zakin, Manager, Computer Technical Services

Henry De Vos, CPA, Manager, Management Services

Thomas R. Hanley, CPA, Manager, Special Projects

Paul Gardner, CPA, Manager, Technical Information Service

Raymond J. Lipay, Research Assistant

Principal functions: *Auditing Procedures*—provides direct staff assistance to the committee on auditing procedure, which is the senior technical committee of the Institute designated to express opinions on auditing matters. The committee's latest publication is Statement on Auditing Procedure No. 39—"Working Papers." *Accounting Trends and Techniques*—produces yearly publication which presents the result of a detailed study of the accounting aspects of 600 annual financial reports to stockholders. *Special Projects*—provides direct staff assistance to advisory auditing committees, and advisory consulting committees to

TECHNICAL SERVICES Cont'd

the Federal Government agencies. It also is responsible for the program of developing audit guides for various industries. *Technical Information Service*—answers questions of members and others involving accounting principles, financial statement presentation, auditing standards and reports, and related ethical aspects of professional practice. Opinions are not given on tax or legal aspects of questions. *Management Services*—provides direct staff assistance to the committee on management services. It also assists in the preparation of studies designed to aid members in providing management services. *Computer Technical Services*—provides direct staff assistance to committee on computer users and provides technical advice to other committees and divisions on EDP matters. *Practice Review*—provides direct staff assistance to the practice review committee in the processing of cases of alleged substandard work and in the preparation of bulletins. *Other Activities*—In addition, this division provides staff assistance to the accountants' legal liability committee, committee on relations with bankers and other credit executives, and the committee on Management of an Accounting Practice.

WASHINGTON DIVISION

Lyman L. Bryan, Director
 Ronald E. Keener, Staff Assistant
 Tim R. Morton, Staff Assistant

Principal functions: The division serves as the key point of co-ordination for relationship between the Institute and the Federal Government, and advises the Institute on Federal Developments. The responsibility of the accounting profession for accounting questions arising in connection with Federal legislative and administrative developments has grown for decades. Consequently, like the national societies of other major professions, the Institute found it advisable to establish a Washington office in 1959. (Location: Suite 401, NADA Building, 20th and K Streets, N.W., Washington, D. C. 20006). It collects, analyzes and distributes information about significant developments in the Federal Government which may affect accountants; screens thousands of bills and resolutions; examines Congressional and administrative hearings, reports, public laws, regulations and releases of interest to the accounting profession; prepares, where appropriate, articles and newsletters on Federal developments, and assists in bringing representatives of the accounting profession into contact with Government officials. It staffs certain committees urging more effective Federal financial control. Staff contact is also maintained with all agencies where Federal developments affect the profession. The Division works closely with national trade and professional associations and the Washington press corps. It services inquiries from government, outside groups, and Institute members.

STATE SOCIETIES

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David E. Young, *Executive Secretary* . . . P. O. Box 2765, Montgomery, Ala. 36105

Alaska Society of CPAs

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Hawaii Society of CPAs

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Idaho Society of CPAs

Mrs. Connie A. Anderson, *Executive Secretary* . . . P. O. Box 2896, Boise, Idaho 83701

STATE SOCIETIES Cont'd

Illinois Society of CPAs

Miss Jeannette M. Cochrane, *Executive Director* . . . 208 South LaSalle St., Chicago, Ill. 60604

Indiana Association of CPAs

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Iowa Society of CPAs

Mrs. K. L. Crittenden, *Executive Secretary* . . . 627 Insurance Exchange Bldg., Des Moines, Iowa 50309

Kansas Society of CPAs

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Kentucky Society of CPAs

William J. Caldwell, Jr., *Executive Secretary* . . . 310 West Liberty St., Room 415, Louisville, Ky. 40202

Society of Louisiana CPAs

Mrs. Mary Atkinson, *Executive Secretary* . . . 822 Perdido St., Suite 408, New Orleans, La. 70112

Maine Society of Public Accountants

Owen C. Hall, CPA, *Secretary* . . . University of Maine in Portland, 96 Falmouth St., Portland, Maine 04103

Maryland Association of CPAs

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Massachusetts Society of CPAs

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Michigan Association of CPAs

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Minnesota Society of CPAs

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P. O. Box 1002, Jackson, Miss. 39205

Missouri Society of CPAs

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Nevada Society of CPAs

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New Mexico Society of CPAs

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New York State Society of CPAs

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North Carolina Association of CPAs

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North Dakota Society of CPAs

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Ohio Society of CPAs

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Oklahoma Society of CPAs

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Portland, Ore. 97204

Pennsylvania Institute of CPAs

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STATE SOCIETIES Cont'd

Rhode Island Society of CPAs

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South Carolina Association of CPAs

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South Dakota Society of CPAs

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Dakota, Vermillion, S. D. 57069

Tennessee Society of CPAs

Nels T. Moody, *Executive Director* . . . Room 317, Frost Bldg., 161
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Texas Society of CPAs

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Utah Association of CPAs

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Vermont Society of CPAs

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Virginia Society of CPAs

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Washington Society of CPAs

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West Virginia Society of CPAs

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Wisconsin Society of CPAs

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Wyoming Society of CPAs

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Instituto de Contadores Publicos Autorizados de Puerto Rico

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Virgin Islands Society of CPAs

Ezra A. Gomez, CPA, *Secretary-Treasurer* . . . Dronningens Gade No.
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FUTURE ANNUAL AND COUNCIL MEETINGS

Annual Meetings

1969
Los Angeles, California
October 5-8
Biltmore and Statler Hilton

1970
New York, New York
September 20-23
Waldorf Astoria

1971
Detroit, Michigan
October 10-13
Sheraton Cadillac and
Statler Hilton

1972
Denver, Colorado
October 1-4
Brown Palace and Denver-Hilton

1973
Atlanta, Georgia
October 14-17
Regency Hyatt House and
Marriott Motor Hotel

1974
Cleveland, Ohio
October 6-9
Sheraton-Cleveland and
Statler Hilton

1975
Seattle, Washington
October 19-22
Washington Plaza and
Olympic

1976
Philadelphia, Pennsylvania
October 24-27
Bellevue Stratford

Council Meetings

1969
Colorado Springs, Colorado
May 5-7
The Broadmoor

1970
Boca Raton, Florida
May 4-6
Boca Raton Hotel and Club

1971
Colorado Springs, Colorado
May 10-12
The Broadmoor

1972
Boca Raton, Florida
May 1-3
Boca Raton Hotel and Club

1973
Colorado Springs, Colorado
May 7-9
The Broadmoor

1974
Boca Raton, Florida
April 29-May 1
Boca Raton Hotel and Club

