

1966

# Officers and council, committee structure, committees and boards, staff organization, state CPA societies, 1966-67

American Institute of Certified Public Accountants

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**American Institute  
of  
Certified Public Accountants**

**1966-67**

OFFICERS AND COUNCIL  
COMMITTEE STRUCTURE  
COMMITTEES AND BOARDS  
STAFF ORGANIZATION  
STATE CPA SOCIETIES

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 L. H. Penney . . . L. H. Penney & Company, 650 California St., San Francisco, Calif. 94108  
 J. A. Phillips . . . Haskins & Sells, 1500 Southwest Tower Bldg., Houston, Texas 77002  
 Louis H. Pilie . . . Own Account, 702 Gravier Bldg., 535 Gravier St., New Orleans, La. 70130  
 John W. Queenan . . . Haskins & Sells, Two Broadway, New York, N. Y. 10004  
 J. S. Seidman . . . Seidman & Seidman, 80 Broad St., New York, N. Y. 10004  
 Maurice H. Stans . . . % 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  
Robert M. Trueblood . . . Touche, Ross, Bailey & Smart, 208 South LaSalle St., Chicago,  
Ill. 60604  
Edward B. Wilcox . . . 832 Cherry St., Winnetka, Ill. 60093  
Robert E. Witschey . . . Witschey, Harman & White, P. O. Box 129, Charleston, W. Va.  
25301  
John H. Zebley, Jr. . . . Ernst & Ernst, 123 South Broad St., Philadelphia, Pa. 19102

**Past President of the American Society of  
Certified Public Accountants**

Arthur C. Upleger . . . A. C. Upleger & Co., 219 North 8th St., Waco, Texas 76700

**Council Members Designated by State Societies of  
Certified Public Accountants**

**For One Year**

- Neal A. Batchelder . . . Smith, Batchelder, Smith, Rugg & Darling, 40 Mechanic St., Keene, N. H. 03431
- Jerome A. Benning . . . Haskins & Sells, 1070 Northwestern Bank Bldg., Minneapolis, Minn. 55402
- Edward Blackman . . . Blackman & Blackman, 1209 Industrial Bank Bldg., Providence, R. I. 02903
- Brenton B. Bradford . . . Bradford, Barieau, Stark & McGee, 518 T. W. Patterson Bldg., Fresno, Calif. 93721
- Paul C. Bradshaw . . . Peat, Marwick, Mitchell & Co., 2500 Sterick Bldg., Memphis, Tenn. 38103
- G. Harlan Bumpas . . . Bumpas & Lester, Citizens Bank Tower, Oklahoma City, Okla. 73106
- Leo E. Burger . . . McGladrey, Hansen, Dunn & Co., 826 Merchants National Bank Bldg., Cedar Rapids, Iowa 52401
- George L. Campanella . . . Junkermier & Campanella, 222 Ford Bldg., Great Falls, Mont. 59401
- Norman R. Cissel . . . Own Account, Queen Magdalene Court, Christiansted, St. Croix, V. I. 00820
- Arthur W. Cobb, Jr. . . . Lybrand, Ross Bros. & Montgomery, 95 Exchange St., Portland, Maine 04111
- Manuel Cole . . . Manuel Cole & Co., 44 Gillett St., Hartford, Conn. 06105
- E. O. Davis, Jr. . . . Raab, Roush & Gaymon, P. O. Box 1088, Cheyenne, Wyo. 82001
- James L. Dent, Jr. . . . Dent & Co., 504 Brown-Marx Bldg., Birmingham, Ala. 35203
- Harold S. Dey . . . Peat, Marwick, Mitchell & Co., 535 Gravier St., New Orleans, La. 70130
- William T. Diss . . . Arthur Young & Co., 2100 Security Life Bldg., Denver, Colo. 80202
- Donald W. Doherty . . . Own Account, Suite 202, 406 South 2nd Ave., Sioux Falls, S. D. 57102
- John Ethridge . . . Own Account, First National Bank Bldg., Elberton, Ga. 30635
- Robert D. Faw . . . Granger, Faw & Co., 115 E. Market St., Salisbury, Md. 21801
- Harry I. Grossman . . . Altschuler, Melvoin and Glasser, 69 W. Washington St., Chicago, Ill. 60602
- Ray S. Grundhauser . . . Own Account, 430 "C" St., Anchorage, Alaska 99501
- Glenn W. Hall . . . Somerville & Co., P. O. Box 1236, Huntington, W. Va. 25714
- John J. Harrington . . . John J. Harrington & Co., 740 Main St., Waltham, Mass. 02154
- Kenneth K. Haury . . . Haury, Emery, Hill & Scherer, 901 North Main, McPherson, Kan. 67460
- Frank B. Higdon . . . Own Account, 815 King St., Alexandria, Va. 22314 (District of Columbia)
- Albert H. Huber . . . Own Account, Taber Bldg., Elko, Nev.
- L. Don Hunsaker . . . Bower, Davis and Hoffman, Pioneer Trust Bldg., Salem, Ore. 97301
- Frans G. Larson . . . Pusch, Larson, Seifert & Co., Zuelke Bldg., Appleton, Wisc. 54912
- Clarence E. LeTourneau . . . Zine & LeTourneau, P. O. Box 60, Williston, N. D. 58801
- Henry J. Lunnemann . . . Lunnemann & Slais & Co., 3433 Hampton Ave., St. Louis, Mo. 63139
- Lucas Malave . . . Garcia, Malave, Vazquez & Co., P. O. Box 8574, Santurce, P. R. 00908
- George H. McGregor . . . C. C. McGregor & Co., 1518 Pickens St., Columbia, S. C. 29201
- Verne R. Moseman . . . Orin Contryman & Associates, P. O. Box 652 Grand Island, Neb. 68801

- Newel A. Nelson . . . Nelson & Sagers, Snow Bldg., Box 507, Burley, Idaho 83318
- James P. O'Kane, Jr. . . . O'Kane, Hunt and Co., 13 W. Justis St., Newport, Wilmington, Del. 19804
- William A. Old . . . Own Account, 106 W. Olney Road, Norfolk, Va. 23510
- R. Spencer Purvis . . . Arthur Young & Co., 1515 Washington Bldg., Seattle, Wash. 98101
- Michael J. Quinn . . . Peat, Marwick, Mitchell & Co., 111 Monument Circle, Indianapolis, Ind. 46204
- Robert E. Rorex . . . Own Account, 410 First National Bank Bldg., Eldorado, Ark. 71730
- Frederick H. Roth . . . Lybrand, Ross Bros. & Montgomery, 1070 Union Commerce Bldg., Cleveland, Ohio 44114
- Joseph L. Roth . . . Price Waterhouse & Co., 60 Broad St., New York, N. Y. 10004 (New Jersey)
- B. Kenneth Sanden . . . Price Waterhouse & Co., 211 W. Fort St., Detroit, Mich. 48226
- J. Ralph Schmich . . . Dennis, Schmich & Co., Suite 700, 1800 North Central Ave., Phoenix, Ariz. 85004
- Charles C. Shields . . . Shields, Tuttle & Batsel, 1400 Forbes Road, Lexington, Ky. 40505
- H. Fenton Smith . . . Smith, Batchelder, Smith, Rugg & Darling, Lyme Road, Hanover, N. H. 03755 (Vermont)
- Harold O. Smith . . . Young Electric Sign Co., 1148 South 2nd West, Salt Lake City, Utah 84101
- Manuel Sylvester . . . Lybrand, Ross Bros. & Montgomery, Suite 545, Alexander Young Bldg., Honolulu, Hawaii 96813
- George E. Tornwall, Jr. . . . Tornwall, Lang & Lee, P. O. Box 23, St. Petersburg, Fla. 33731
- Charles H. vonRosenberg . . . Haigh & vonRosenberg, First Citizens Bank and Trust Company Bldg., Fayetteville, N. C. 28301
- Harry E. Ward . . . Leatherwood and Ward, Tarrant Savings Bldg., Fort Worth, Texas 76102
- Maurice A. Webster, Jr. . . . Peat, Marwick, Mitchell & Co., 1500 Walnut St., Philadelphia, Pa. 19102
- Alvin Word, Jr. . . . Miazza, DeMiller & Word, P. O. Box 65, Jackson, Miss. 39205
- David Zack . . . David Berdon & Co., 511 Fifth Ave., New York, N. Y. 10017
- Raymond E. Zimmer . . . Peat, Marwick, Mitchell & Co., Bank of New Mexico Bldg., Albuquerque, N. M. 87103

## AICPA COUNCIL BY STATES

### STATE

### TERM EXPIRES

#### ALABAMA

Winston Brooke—Brooke, Pope & Freeman, Anniston	1968
James L. Dent, Jr.*—Dent and Company, Birmingham	1967
James E. Money—Jamison, Money, McWhirter & Farmer, Tuscaloosa	1969

#### ALASKA

Ray S. Grundhauser*—Own Account, Anchorage	1967
Raymond R. Kohler—Kohler, Johnson & Co., Fairbanks	1967

#### ARIZONA

Donald A. Brunell—Anderson, Brunell & Sweeney, Phoenix	1969
Percy W. Pogson—Price Waterhouse & Co., Phoenix	1969
J. Ralph Schmich*—Dennis, Schmich & Co., Phoenix	1967

#### ARKANSAS

Alexander M. Keith, Jr.—Keith, Allen & Associates, Little Rock	1967
Robert E. Rorex*—Own Account, Eldorado	1967

#### CALIFORNIA

George D. Bailey**—(Retired), Rancho Santa-Fe	Ex Officio
Harold M. Berlfein—Harold M. Berlfein & Co., Beverly Hills	1969
Brenton B. Bradford*—Bradford, Barieau, Stark and McGee, Fresno	1967
Gerald R. Case—Case, Hardy & Co., Pomona	1969
Tindall E. Cashion—Arthur Andersen & Co., San Francisco	1967
Maurice J. Dahlem—Price Waterhouse & Co., Los Angeles	1969
Jack J. Dreiman—Main Lafrentz & Co., Oakland	1969
Le Verne W. Garcia—Garcia & Erwin, Oakland	1968
Hilliard R. Giffen—Giffen, Hills & Carruth, Fresno (President)	1967
Thomas J. Graves—Haskins & Sells, San Francisco	1968
Clifford V. Heimbucher**—Farquhar & Heimbucher, San Francisco	Ex Officio
J. Wesley Huss—Lybrand, Ross Bros. & Montgomery, San Francisco	1969
John F. Joyce—Lindquist, von Husen and Joyce, San Francisco	1967
Charles R. Lees—Peat, Marwick, Mitchell & Co., Los Angeles	1968
Norman Loyall McLaren**—Haskins & Sells, San Francisco	Ex Officio
L. H. Penney**—L. H. Penney & Co., San Francisco	Ex Officio
Robert W. Ruggles—Ira N. Frisbee & Co., Beverly Hills	1967

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\*\* Serving on Council as AICPA Past President

\* Serving on Council as State Society Representative



**STATE****TERM EXPIRES****CALIFORNIA CONT'D**

Lorin A. Torrey—Ernst & Ernst, San Francisco	1968
Herman E. Ward—Arthur Young & Company, Los Angeles	1969
Robert S. Warner—Lybrand, Ross Bros. & Montgomery, Los Angeles	1967

**COLORADO**

Ralph R. Bartsch—Arthur Young & Company, Denver	1968
William T. Diss*—Arthur Young & Company, Denver	1967
Harlan H. Holben—Alexander J. Lindsay & Co., Denver	1967
Marvin L. Stone—Stone, Gray and Co., Denver	1969

**CONNECTICUT**

Manuel Cole*—Manuel Cole & Co., Hartford	1967
Gordon W. Tasker—Price Waterhouse & Co., Hartford	1969
Bernard J. Zucker—Bernard J. Zucker & Co., Waterbury	1967

**DELAWARE**

Frank A. Gunnip—Frank A. Gunnip & Co., Wilmington	1968
James P. O'Kane, Jr.*—O'Kane, Hunt and Company, Wilmington	1967

**DISTRICT OF COLUMBIA**

Harold J. Bobys—Bobys, Noble & Brotman, Washington	1968
Karney Brasfield—Touche, Ross, Bailey & Smart, Washington	1967
Percival F. Brundage**—(Retired), Washington	Ex Officio
Frank B. Higdon*—Own Account, Alexandria, Va.	1967

**FLORIDA**

Richard L. Barnes—Hall & Fisher, Jacksonville	1967
Barney Bernstein—Bernstein & Patchen, Miami	1968
Harry W. Bower—Potter, Bower & Co., Orlando	1968
Alvin R. Jennings**—(Retired), Miami	Ex Officio
Jack W. Lucas—Lucas, Herndon, Harm & Lucas, Jacksonville	1967
George E. Tornwall, Jr.*—Tornwall, Lang & Lee, St. Petersburg	1967

**STATE****TERM EXPIRES****GEORGIA**

John Ethridge*—Own Account, Elberton	1967
Claude M. Hamrick, Jr.—Napier, Hamrick & Co., Atlanta	1969
Roy L. Ward—Lybrand, Ross Bros. & Montgomery, Atlanta	1967

**HAWAII**

Manuel Sylvester*—Lybrand, Ross Bros. & Montgomery, Honolulu	1967
Valentine L. Tennent—Peat, Marwick, Mitchell & Co., Honolulu	1967

**IDAHO**

Newel A. Nelson*—Nelson & Sagers, Burley	1967
John H. Peterson—Peterson, Seamons, Stacey & Bancroft, Twin Falls	1968

**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	1967
John P. Goedert—Alexander Grant & Company, Chicago (Vice President)	1967
Harry I Grossman*—Altschuler, Melvoin and Glasser, Chicago	1967
George M. Horn—Harris, Kerr, Forster & Co., Chicago	1967
Glenn Ingram, Sr.—Glenn Ingram & Company, Chicago	1969
Robert S. MacClure—Peat, Marwick, Mitchell & Co., Chicago	1968
Robert K. Mautz—The University of Illinois, Urbana	1968
Walter J. Oliphant—Arthur Andersen & Co., Chicago	1968
Halbert A. Schussele—Turnbull and Schussele, Springfield	1969
Joseph E. Tansill—Lybrand, Ross Bros. & Montgomery, Chicago	1967
Robert M. Trueblood**—Touche, Ross, Bailey & Smart, Chicago	Ex Officio
Edward B. Wilcox**—(Retired), Winnetka	Ex Officio

**INDIANA**

Quentin H. Covert—Covert, Walker, Bagley & Co., Indianapolis	1969
John D. Harrington—Geo. S. Olive & Co., Indianapolis	1967
George S. Olive, Jr.—Geo. S. Olive & Co., Indianapolis	1967
Michael J. Quinn*—Peat, Marwick, Mitchell & Co., Indianapolis	1967

**IOWA**

Lea E. Burger*—McGladrey, Hansen, Dunn & Company, Cedar Rapids	1967
George H. Hansen—McGladrey, Hansen, Dunn & Company, Davenport	1968
E. F. Volberding—Knobbe, Gallagher, Volberding & Wadsworth, Des Moines	1969

**STATE****TERM EXPIRES****KANSAS**

Harry Faris—Pierce, Faris, Cochran, Sutton & Co., Hutchinson	1968
Don F. Gresser—Garrison, Gresser, Mize, Houser & Co., Topeka	1969
Kenneth K. Haury*—Haury, Emery, Hill & Scherer, McPherson	1967

**KENTUCKY**

Gordon Ford—Yeager, Ford & Warren, Louisville	1968
Joseph P. Jones, Jr.—Jones, Rowland, Nale, Mattingly and Cox, Louisville	1969
Charles C. Shields*—Shields, Tuttle & Batsel, Lexington	1967
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	1967
Abner E. Hughes—Peat, Marwick, Mitchell & Co., New Orleans	1968
Louis H. Pilie**—Own Account, New Orleans	Ex Officio

**MAINE**

Arthur W. Cobb, Jr.*—Lyrand, Ross Bros. & Montgomery, Portland	1967
Sherman G. Shapiro—Ernest M. Shapiro & Co., Lewiston	1967

**MARYLAND**

Harold C. Chinlund—Lybrand, Ross Bros. & Montgomery, Baltimore	1968
Robert D. Faw*—Granger, Faw & Co., Salisbury	1967
S. Howard Phipps, Jr.—Koethen and Musgrave, Baltimore	1969
George O. Sparks, Jr.—Own Account, Baltimore	1967

**MASSACHUSETTS**

Ernest A. Berg—Hitchcock & Company, Springfield	1967
Lewis M. Foster—Spark, Mann & Company, Boston	1969
Morris Goodman—Touche, Ross, Bailey & Smart, Boston	1969
John J. Harrington*—John J. Harrington & Co., Waltham	1967
Herman Stuetzer, Jr.—Lybrand, Ross Bros. & Montgomery, Boston	1968
Roger Wellington—Lybrand, Ross Bros. & Montgomery, Boston	1967

**STATE****TERM EXPIRES****MICHIGAN**

Robert T. Herkner—Herkner, Smits, Miskill & Johnson, Benton Harbor	1967
Paul F. Icerman—Icerman, Johnson & Hoffman, Ann Arbor	1968
Herbert E. Miller—Michigan State University, East Lansing	1969
Kenneth S. Reames—Touche, Ross, Bailey & Smart, Detroit	1967
B. Kenneth Sanden*—Price Waterhouse & Co., Detroit	1967
William R. Shaw—Arthur Young & Company, Detroit	1969
Willard E. Slater—Ernst & Ernst, Detroit	1968

**MINNESOTA**

Jerome A. Benning*—Haskins & Sells, Minneapolis	1967
William M. Dolan, Jr.—Dolan, Riddiford & Co., Minneapolis	1967
E. Palmer Tang—Touche, Ross, Bailey & Smart, Minneapolis	1968

**MISSISSIPPI**

Edward A. DeMiller, Jr.—Miazza, DeMiller & Word, Jackson	1968
Alvin Word, Jr.*—Miazza, DeMiller & Word, Jackson	1967

**MISSOURI**

James W. Clark—Price Waterhouse & Co., St. Louis	1967
John D. Crouch—Touche, Ross, Bailey & Smart, Kansas City	1968
Henry J. Lunnemann*—Lunnemann, Slais & Co., St. Louis	1967
Leonard E. Richardson—Roper and Richardson, Springfield	1969

**MONTANA**

George D. Anderson—Anderson and ZurMuehlen, Helena (Vice President)	1967
George L. Campanella*—Junkermier & Campanella, Great Falls	1967
Anthony Gerharz, Jr.—Gerharz and Company, Billings	1967

**NEBRASKA**

Verne R. Moseman*—Orin Contryman & Associates, Grand Island	1967
Walter C. Witthoff—Walter Witthoff & Co., Fremont	1967

**NEVADA**

W. Wayne Bunker—Bunker, Jones & Co., Las Vegas	1967
Albert H. Huber*—Own Account, Elko	1967

**STATE****TERM EXPIRES****NEW HAMPSHIRE**

Neal A. Batchelder*—Smith, Batchelder, Smith, Rugg & Darling, Keene	1967
Dudley C. Tetro—Charles F. Rittenhouse & Company, Manchester	1967

**NEW JERSEY**

Ralph T. Bartlett—Haskins & Sells, Newark	1969
Edwin T. Boyle—Own Account, Hackensack	1969
Arthur L. Breakstone—Breakstone, Schwartz & Co., Elizabeth	1969
Nathan Honig—A. M. Hart & Company, East Orange	1969
George D. McCarthy—Price Waterhouse & Co., Newark	1967
Fred Rohn, Jr.—Puder & Puder, Newark	1967
Joseph L. Roth*—Price Waterhouse & Co., New York, N. Y.	1967

**NEW MEXICO**

Edward John Neff—Neff & Company, Albuquerque	1967
Raymond E. Zimmer*—Peat, Marwick, Mitchell & Co., Albuquerque	1967

**NEW YORK**

Kenneth S. Axelson—J. C. Penney Company, Inc., New York	1968
Kermit J. Berylson—Futerman, Berylson & Company, New York	1969
Herman W. Bevis—Price Waterhouse & Co., New York	1967
Matthew F. Blake—Hurdman and Cranstoun, New York	1967
Samuel J. Broad**—(Retired), Scarsdale	Ex Officio
Warren B. Cutting—Peat, Marwick, Mitchell & Co., Buffalo	1968
Philip L. Defliese—Lybrand, Ross Bros. & Montgomery, New York	1967
Samuel J. Duboff—S. D. Leidesdorf & Co., New York	1968
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	1967
Walter E. Hanson—Peat, Marwick, Mitchell & Co., New York	1967
Richard S. Helstein—J. K. Lasser & Co., New York	1967
Thomas B. Hogan—Haskins & Sells, New York	1968
Ralph E. Kent—Arthur Young & Company, New York (Vice President)	1967
John E. Lennox—Retail Electronics Systems, Staten Island	1968
Ralph F. Lewis—Arthur Young & Company, New York	1969
David F. Linowes—Laventhol, Krekstein, Griffith & Co., New York (Treasurer)	1967
Eli Mason—Mason & Company, New York	1967
James J. Needham—A. M. Pullen & Company, New York	1969
John W. Queenan**—Haskins & Sells, New York	Ex Officio
Mark E. Richardson—Retired, New York	1967
J. S. Seidman**—Seidman & Seidman, New York	Ex Officio
William D. Sprague—Arthur Andersen & Co., New York	1969

**STATE****TERM EXPIRES****NEW YORK CONT'D**

Maurice H. Stans**—W. R. Statts, 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
William P. Stowe—Ernst & Ernst, New York	1969
Don J. Summa—Arthur Young & Company, New York	1967
Kenneth B. Wackman—James Talcott, Inc., New York	1969
David Zack*—David Berdon & Co., New York	1967

**NORTH CAROLINA**

Leslie A. Heath—Leslie A. Heath & Co., Charlotte	1967
J. William Stewart, Jr.—Haskins & Sells, Charlotte	1968
Charles H. von Rosenberg*—Haigh and von Rosenberg, Fayetteville	1967
William H. Westphal—A. M. Pullen & Company, Greensboro	1969

**NORTH DAKOTA**

Clarence E. LeTourneau*—Zine & LeTourneau, Williston	1967
Baldwin E. Martz—Baldwin Martz & Company, Minot	1967

**OHIO**

Elmer G. Beamer—Haskins & Sells, Cleveland	1968
William A. Jacoby—Arthur Young & Company, Toledo	1969
William B. Nichol—Meaden & Moore, Cleveland	1967
Richard C. Rea—Rea & Associates, New Philadelphia	1968
Frederick H. Roth*—Lybrand, Ross Bros. & Montgomery, Cleveland	1967
John S. Schott—L. H. Willig & Co., Cincinnati	1967

**OKLAHOMA**

G. Harlan Bumpas*—Bumpas & Lester, Oklahoma City	1967
Presley S. Ford, Jr.—Haskins & Sells, Tulsa	1967
Miles A. Hall, Jr.—Thomas, Cupps, Hall, Hunt & Lawson, Oklahoma City	1968
E. C. Leonard, Jr.—W. O. Ligon & Co., Tulsa (Vice President)	1967

**OREGON**

L. Don Hunsaker*—Bowers, Davis and Hoffman, Salem	1967
Sol J. Meyer—Own Account, Portland	1968
Norman E. Swanson—John F. Forbes & Company, Portland	1968

**STATE****TERM EXPIRES****PENNSYLVANIA**

H. Edward Brunk, Jr.—Price Waterhouse & Co., Pittsburgh	1968
Stanley D. Ferst—Laventhol, Krekstein, Griffith & Co., Philadelphia	1969
Samuel Horovitz—Cohen and Horovitz, Pittsburgh	1968
Albert G. Metz, Jr.—Arthur Young & Company, Philadelphia	1967
John L. Moneta—Lybrand, Ross Bros. & Montgomery, Philadelphia	1968
Lawrence M. Walsh—Haskins & Sells, Philadelphia	1968
Maurice A. Webster, Jr.*—Peat, Marwick, Mitchell & Co., Philadelphia	1967
Irving Yaverbaum—Yaverbaum and Co., Harrisburg	1968
John H. Zebley, Jr.**—Ernst & Ernst, Philadelphia	Ex Officio
Harry C. Zug—Lybrand, Ross Bros. & Montgomery, Philadelphia	1968

**PUERTO RICO**

Luis E. Cintron—Cintron & Almodovar, San Juan	1968
Lucas Malave*—Garcia, Malave, Vazquez & Co., Santurce	1967

**RHODE ISLAND**

Edward Blackman*—Blackman & Blackman, Providence	1967
George T. Helm—Christiansen and Company, Providence	1969

**SOUTH CAROLINA**

George H. McGregor*—C. C. McGregor & Co., Columbia	1967
Daniel L. McKnight, Jr.—McKnight & Frampton, Charleston	1967

**SOUTH DAKOTA**

Donald W. Doherty*—Own Account, Sioux Falls	1967
Dale J. Gage—Gage, Holben & Co., Pierre	1967

**TENNESSEE**

Paul C. Bradshaw*—Peat, Marwick, Mitchell & Co., Memphis	1967
John S. Glenn, Jr.—Peat, Marwick, Mitchell & Co., Nashville	1967
H. Landrith Thomas—Oliver P. Cobb & Co., Memphis	1969

**STATE****TERM EXPIRES****TEXAS**

Curtis H. Cadenhead—Haskins & Sells, Dallas	1968
Don C. Chorpening—Chorpening, Jungman & Co., San Antonio	1967
Gordon N. George—Ernst & Ernst, San Antonio	1969
Robert J. Hibbetts—H. V. Robertson & Co., Amarillo	1967
L. Ludwell Jones—Peat, Marwick, Mitchell & Co., Houston	1967
Louis M. Kessler—Alexander Grant & Company, Dallas	1967
J. A. Phillips**—Haskins & Sells, Houston	Ex Officio
Stanley J. Scott—Alford, Meroney & Company, Dallas	1969
Arthur C. Upleger**—A. C. Upleger & Co., Waco	Ex Officio
Harry E. Ward*—Leatherwood and Ward, Fort Worth	1967
Jordan B. Wolf—Main Lafrentz & Co., El Paso	1967
W. Charles Woodard—Sproles, Woodard, Laverty & Ray, Fort Worth	1967

**UTAH**

Ralph Reed Olsen—Olsen, Gardner & Squire, Provo	1968
Harold O. Smith*—Young Electric Sign Company, Salt Lake City	1967

**VERMONT**

Barney Z. Goldberg—Own Account, Burlington	1967
H. Fenton Smith*—Smith, Batchelder, Smith, Rugg & Darling, Hanover, N. H.	1967

**VIRGINIA**

Hayden Q. Anderson—Anderson & Reed, Roanoke	1967
T. Coleman Andrews**—(Retired), Richmond	Ex Officio
Samuel A. Derieux—Derieux & Watson, Richmond	1968
William A. Old*—Own Account, Norfolk	1967

**VIRGIN ISLANDS**

Hein Christensen—Own Account, St. Thomas	1967
Norman R. Cissel*—Own Account, St. Croix	1967

**WASHINGTON**

R. Spencer Purvis*—Arthur Young & Company, Seattle	1967
Donald L. Schoedel—Schoedel & Schoedel, Spokane	1969
W. Kenneth Woolley—Peat, Marwick, Mitchell & Co., Seattle	1967



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

Willard H. Erwin, Jr.—Fitzhugh, Erwin, McKee & Hickman, Charleston	1967
Glenn W. Hall*—Somerville & Company, Huntington	1967
Robert E. Witschey**—Witschey, Harman & White, Charleston	Ex Officio

**WISCONSIN**

Frans G. Larson*—Pusch, Larson, Seifert & Co., Appleton	1967
John W. Ullrich—Wipfli, Ullrich & Co., Wausau	1968
Bernard M. Vaughan—Arthur Young & Company, Milwaukee	1967

**WYOMING**

E. O. Davis, Jr.*—Raab, Roush & Gaymon, Cheyenne	1967
Clyde W. Gaymon—Raab, Roush & Gaymon, Cheyenne	1967

## COMMITTEE STRUCTURE FOR 1966-67

### 1. *Executive*

- i. Budget and Finance
- ii. Investments
- iii. Relations with Bar
- iv. Relations with Public Accountants
- v. Insurance Trust
- vi. Retirement Committee
- vii. Nominations
- viii. By-Laws
- ix. Awards
  - x. International Relations
- xi. Admissions
- xii. Annual Meeting
- xiii. Local Practice
- xiv. Accountants' Legal Liability
- xv. Special Committee on Retirement Legislation for the Self-Employed
- xvi. Relations with Bankers and Other Credit Executives
- xvii. Relations with Department of Health, Education and Welfare

#### *Ad Hoc Committee:*

"Ad Hoc" Committee on Computers

### 2. *Planning Committee*

### 3. *Management of an Accounting Practice*

### 4. *Management Services*

- i. Data Processing
- ii. Financial Management and Controls
- iii. Manufacturing Management

### 5. *Federal Taxation*

- i. Subcommittee on Determination of Taxable Income
- ii. Subcommittee on Taxation of Corporate Distributions and Adjustments
- iii. Subcommittee on Taxation of Foreign Source Income
- iv. Subcommittee on Taxation of Special Entities and Industries
- v. Subcommittee on Taxation of Estates and Trusts
- vi. Subcommittee on Tax Administration and Procedure
- vii. Subcommittee on Special Tax Problems
- viii. Subcommittee on Responsibilities in Tax Practice

### 6. *Professional Ethics*

### 7. *Trial Board*

8. *Professional Development Board*
9. *Practice Review*
10. *Accounting Principles Board*
11. *Relations with the Federal Government*
  - i. *Consultants:*
    - a. Department of Agriculture
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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, international relations, insurance trust, retirement and others. *Professional Ethics and Trial Board*—answers all inquiries on professional ethics. Many are handled on the basis of precedent rulings of the committee on professional ethics; the others are referred to the committee for formal opinions. Complaints against members are processed for possible presentation to the Trial Board. *State Legislation*—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. *State Society Relations*—co-ordinates 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 bi-monthly 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  
 Richard C. Brown, News Editor, Journal, and Editor, CPA  
 Frank Michelotti, Assistant Editor, Journal  
 Barbara Shildneck, Assistant Editor, Journal  
 Robert M. Smith, Editor, Management Services  
 Lois Stewart, Managing Editor, Management Services  
 Judi Smith, Editorial Assistant, Management Services  
 Mitchell Gresser, Manager, Promotion  
 Sheldon 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 editorials, 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  
 Gilbert Simonetti, Jr., Assistant Director  
 Ira M. Landis, CPA, Manager, Auditing Procedure  
 Henry DeVos, CPA, Manager, Management Services  
 Edmund Ingalls, Manager, Technical Information Service  
 Herbert Finkston, Assistant Manager, Taxation  
 Paul Gardner, CPA, Assistant Manager, Technical Information Service  
 Gordon Davis, CPA, Consultant, Computers

Principal functions: *Auditing Procedures*—provides 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. 37-Warehouses. *Special Projects*—provides staff assistance to advisory auditing committees, and advisory consulting committees to 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. A fee of \$25 is charged for answers to inquiries requiring research. *Federal Taxation*—provides assistance to the committee on Federal Taxation, which is the senior technical committee of the Institute designated to express opinions on tax matters. The committee's statements deal with such matters as revenue rulings, proposed regulations, pending legislation and responsibilities in tax practice. *Management Services*—provides staff assistance to the committee on management services. It also assists in the preparation of bulletins designed to aid members in providing management services to small business management. *Computers*—directs the work of the auditing-EDP task force in the preparation of a report on auditing EDP installations and provides technical advice to other committees and divisions on EDP matters. *Practice Review*—staff assistance provided the practice review committee in the processing of cases of alleged substandard work and in the preparation of bulletins. *Other Activities*—staff assistance is provided to the accountants' legal liability committee and the committee on relations with bankers and other credit executives. The division also produces the yearly publication *Accounting Trends and Techniques*. This book presents the result of a detailed study of the accounting aspects of 600 annual financial reports to stockholders. It produces bulletins on Management of an Accounting Practice with the help and guidance of a committee of members. The bulletins discuss income of CPAs, setting of fees, staff compensation, operating expenses of accounting firms and relations with clients and others.

## WASHINGTON DIVISION

Lyman L. Bryan, Director  
 Rolf H. Horn, Staff Assistant  
 Michael J. Miller, Staff Assistant

Principal functions: The Division serves as the key point of co-ordination for relation-

ship between the Institute and the Federal Government. 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; analyzes Congressional and administrative hearings, reports, public laws, regulations and releases of interest to the accounting profession; prepares, where appropriate, articles on Federal developments; assists in bringing representatives of the accounting profession into contact with Government officials; staffs the senior committee on Relations with Federal Government, which oversees ten consulting committees and seven consultants—each dealing with a separate Federal agency, and other committees. Through its components, the committee urges 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.

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