

1970

## Year of growth and mergers

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### Recommended Citation

H&S Reports, Vol. 07, (1970 autumn), p. 18-23

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# A YEAR OF GROWTH AND MERGERS

During the year just past, as Haskins & Sells approached and passed its 75th Anniversary, five significant mergers have added strength to the Firm's professional staff and broadened the scope of its operations. By uniting with strong firms based in Detroit, Boston, New Haven, Hartford and San Antonio, H&S has gained the services of the twenty-four partners whose pictures and biographical sketches appear on these pages.

Rutten, Welling & Company of Detroit, with offices in Cleveland, Ohio and Port Huron, Michigan, merged its practice with H&S on September 21, 1969. Founded in 1930, Rutten, Welling & Company had a strong, broadly based practice with a professional staff of about 100 at the time of the merger with H&S. Twelve former Rutten, Welling partners are now partners of H&S. The union of the two firms added the Port Huron Office to the H&S roster as a sub-office of Detroit.

Spark, Mann & Company of Boston merged with H&S on June 1, 1970, bringing six new partners to our Firm. One of them, John J. McIsaac, Sr., is the father of John, Jr., a principal in our Boston Office. Spark, Mann was organized in 1919 and at the time of the merger was one of the oldest local firms in the Greater Boston area. A substantial portion of its practice was in the Merrimack Valley cities north of Boston, including Lawrence and Lowell, Massachusetts and Manchester, New Hampshire.

The establishment of an H&S office in San Antonio occurred on May 31, 1970 when the merger of Haskins & Sells with Lewis & Montag took effect. Heading the new H&S San Antonio Office is Miller Montag, a partner in the merged firm, and the newly elected president of the Texas Society of CPAs.

H&S opened its Hartford, Connecticut office on June 1, 1970 as it merged with Stanley H. Malis of that city, with Mr. Malis becoming a partner of Haskins & Sells. The new office in the Connecticut capital city is conveniently located to serve clients in the densely populated, industrialized area of that sector of New England.

On July 26, 1970 our Firm merged with Weinstein & Timm of New Haven, Connecticut, bringing four new partners to H&S. The newly merged firm was organized in 1936 and has grown steadily in recent years. Its union with our New Haven Office, where Ralph T. Bartlett is partner in charge, gives our Firm fresh strength to serve clients in Connecticut and environs.

Mr. Ball was born in Plymouth, Indiana and attended high school in his home town. After military service in World War II, he attended the University of Notre Dame and graduated with the BS degree magna cum laude. Mr. Ball was a tax specialist while with Rutten, Welling & Company in Detroit and was a partner in that firm until the merger with H&S in 1969. He enjoys traveling and sports, and is a member of the Notre Dame Club of Dearborn, Michigan.

Mr. Bille is a native of Chelsea, Massachusetts. He received an associate degree from the Bentley College of Accounting and Finance and a BS degree with honors in business administration from Suffolk University. In 1957 he was awarded a JD degree from Suffolk University and in 1965 was granted an



Stanley H. Malis  
Hartford



LLM degree in taxation from Boston University. After working with Federated Accounting Services, and later with Hale & Dorr, Mr. Bille joined Spark, Mann & Company in Boston, where he specialized in taxation and became a partner. He has served on tax committees of both the Massachusetts Society of CPAs and the Boston Bar Association.

**Mr. Collins** was born in Ontario and served for four years in the United States Army. He attended the University of Detroit, where he graduated with the BBA degree cum laude. While on the staff of Rutten, Welling & Company in Detroit, he continued his studies at the same university and received the MBA degree. Mr. Collins became a partner of Rutten, Welling & Company in 1955. He has served as a

part-time instructor in auditing at his alma mater and is a member of the AICPA, the Michigan Association of CPAs, the AAA, the NAA and the Economic Club of Detroit. Mr. Collins maintains an avocational interest in the study of economics and is presently a candidate for an MA in economics at Wayne State University in Detroit.

**Mr. Duffield** was born in Marshall, Michigan and attended high school in Detroit. He served nearly five years in the United States Army during World War II and was discharged as a major in the Corps of Engineers. Mr. Duffield got his BBA degree at the University of Detroit in 1948 and became a partner in Rutten, Welling & Company in 1953. He has served on various committees of the Michigan Association of CPAs and has been an instructor in the

School of Commerce and Finance at the University of Detroit. Mr. Duffield is a member of the Detroit Golf Club. **Mr. Foster** was born in Manchester, Massachusetts and graduated from Hawthorne Institute. He was employed by Spark, Mann & Company, becoming a partner in that firm in 1951. He has specialized in estate and trust accounting matters. Mr. Foster has been active in committee work of the AICPA and of the Massachusetts Society of CPAs. He was secretary of the state society for three years and president in 1957-58. An active Baptist layman, hospital trustee and fund raiser, Mr. Foster enjoys escaping to his vacation homes on Cape Cod and in the lake district of New Hampshire.

**Mr. Frankenberger** was born in New Haven, Connecticut and received the BS degree cum laude from the University of Connecticut, where he won awards for his distinguished record in military science. After service in the United States Air Force, Mr. Frankenberger was a staff accountant with H&S for five years and then practiced accounting with the New Haven firm of Weinstein & Timm. He has been chairman of the state tax committee of the Connecticut Society of CPAs and is a member of the NAA. He has served as treasurer of Human Relations Area Files, Inc., an international service organization, and as resident auditor for the United States Air Force Auditor General.

**Mr. Freeman** was born in Windsor, Ontario and attended school in that city. He received the BA degree from Assumption College of the University of Western Ontario, the BBA degree from the University of Detroit and,

Standing, left to right:  
 D. Harold Sullivan  
 Madison D. Kimball  
 Claude R. LaPlante  
 Seated, left to right:  
 John J. McIsaac, Sr.  
 Lewis M. Foster  
 Anthony J. Bille  
 Boston







Left to right:  
 Ralph J. Kliber  
 Robert W. Duffield  
 Charles V. Collins  
 Alphonse T. Staeger  
 Seated:  
 Cletus J. Welling  
 Detroit

later, the MBA from the same institution. He became a partner in Rutten, Welling & Company in 1965. The father of three boys and two girls, Mr. Freeman has participated in Little League baseball as team manager and as treasurer of the Grosse Pointe Park Little League. He is an instructor in the evening division of the School of Business and Administration at the University of Detroit.

**Mr. Kimball**, born in Biddeford, Maine, attended school in Lynn, Massachusetts. He graduated from Bentley College in Boston and was with Haskins & Sells briefly in the 1940s. Mr. Kimball had his own accounting practice for some years, then joined Spark, Mann & Company in Boston, becoming a partner in 1962. He has had extensive ex-

perience in cost accounting in the shoe industry. A member of the Massachusetts Society of CPAs and of the Salem Country Club, Mr. Kimball has been an auditor of the Massachusetts Golf Association for many years, as well as a member of the executive committee and of the course rating committee.

**Mr. Kliber** was born in Detroit and graduated from the University of Detroit with the BS degree cum laude. He followed this by taking the JD degree cum laude from the same university, and served on the staff of the university law journal. The managing partner of Rutten, Welling & Company at the time of the merger with H&S, Mr. Kliber served as president of the Michigan Association of CPAs in 1967-68 after a decade as a board member. The state association honored him with its Distinguished Service Award in 1969. Mr. Kliber has been an instructor at the University of Detroit, a lecturer at the Kentucky Institute of Taxation and a participant in the Federal Tax Lecture Series in the state of Michigan. At present he is vice commodore of the Grosse Pointe Yacht Club.

**Mr. LaPlante**, a native of Auburn, Massachusetts, attended high school in Brockton, then served more than four years in the Army. He graduated from Boston University with a BS degree in business administration, was president of the Boston University Accounting Society and was elected to Beta Gamma Sigma. Mr. LaPlante joined the Boston CPA firm of Spark, Mann & Company in 1948 and became a partner in 1964. Professional affiliations include membership in the Massachusetts Society of CPAs, AICPA, American Arbitration Association and Security Cashiers' Association. Mr. LaPlante has served on several town committees of Needham, where he lives, and has taught accounting at Boston University.

**Mr. McIsaac** was born in Cambridge, Massachusetts and attended Bentley College in Boston. After college he worked for H&S for a number of years, and then joined Spark, Mann & Company in Boston. In 1960 he became the senior partner of Spark, Mann and remained in that post until the merger this year with Haskins & Sells. Mr. McIsaac served as president of the Massachusetts Society of CPAs for the 1947-48 term. In the AICPA he has served as a member of council for six years, on the trial board, on the executive committee and on various other





committees during the past twenty-four years. He is the father of John J. McIsaac, Jr., a principal in our Boston Office.

**Mr. Madison** has been a Detroit native all the way, having been born there and gone through high school in his home town before taking his BBA degree at the University of Detroit following four years of military service. In college he was a member of the professional finance fraternity, Alpha Kappa Psi. Mr. Madison became a partner of Rutten, Welling & Company in 1953. He serves as a member of the board of directors of Guest House, a facility for treatment of alcoholism.

**Mr. Malis** was born in Hartford, went to high school there and graduated from the University of Connecticut. He was associated with accounting firms in New York and Hartford before establishing his own firm in 1963, which merged this year with H&S. Mr. Malis has been an assistant professor at Central Connecticut State College in New Britain. He is a member of the New York and Connecticut CPA societies and has served on various committees of the Connecticut society. He is a past chairman of the Greater Hartford Open Golf Tournament and served as

Exalted Ruler of the Hartford Lodge of Elks. In 1965 he was chosen as the Outstanding Young Man of Greater Hartford.

**Mr. Montag** is a native Texan who graduated from the University of Texas with a BBA degree, then joined a small CPA firm which later became the firm of Lewis and Montag. He joined H&S through merger this year. Mr. Montag's long record of active committee work for the Texas Society of CPAs has culminated in his election as president of the state society for 1970-71. He is president-elect of the Kiwanis Club of San Antonio and is a member of the San Antonio Council of Presidents. Other civic activities include service for the United Fund and the YMCA.

**Mr. Sanford** was born in Rochester, Michigan and attended high school there. Following service in the United States Navy during World War II, he attended the University of Detroit and graduated with the BS degree. He has returned to his alma mater since graduation as a part-time instructor. Mr. Sanford is a member of the Michigan Association of CPAs and the AICPA, and was a partner in Rutten, Welling & Company before the merger with H&S. In off-duty hours he enjoys golf.

Left to right:  
Patrick J. Freeman  
Thomas H. Wright  
Norbert T. Madison  
Robert B. Zettel  
Linn A. Walter  
Detroit

Missing from photos:  
George C. Ball  
Robert L. Sanford  
Detroit



Left to right:  
 Daniel G. Weinstein  
 Jerome L. Weinstein  
 George Weinstein  
 Bertram Frankenberger, Jr.  
 New Haven



**Mr. Staeger** was born in Rensselaer, Indiana and graduated from the University of Detroit with the BS degree. At college he was a member of Alpha Sigma Nu, honorary fraternity, and Alpha Kappa Psi. He joined Rutten, Welling & Company as a staff accountant and became a partner of that firm in 1944. Mr. Staeger is a member of the Michigan Association of CPAs and has served on committees on Relations with Bankers, on Relations with Educators and on Graduate Study Conference. He has been a part-time instructor in auditing at the University of Detroit and is a member of the board of managers of St. Joseph Mercy Hospital in Pontiac. Mr. Staeger's leisure time ac-

troit following World War II, and for a number of years thereafter he served the University as a part-time instructor in the night school. Mr. Walter, a partner of Rutten, Welling & Company before the merger with H&S, is a member of the AICPA, the Michigan Association of CPAs, and is a past president of the Meadowbrook Country Club.

**Daniel G. Weinstein** was born in New York City and graduated from Pace & Pace (now Pace College) after attending New York University. For several years Mr. Weinstein was with the Internal Revenue Service, then was controller of the Armstrong Rubber Company. He founded and practiced public accounting with the firm of Wein-

tivities include golf and photography.

**Mr. Sullivan** was born in Lowell, Massachusetts and graduated from Bentley College in Boston. He joined Spark, Mann & Company as a staff accountant and became a partner in that firm in 1957. Mr. Sullivan, a member of the Massachusetts Society of CPAs, the AICPA and the NAA, is active in Bentley College alumni work. He is also president of the board of trustees and chairman of the finance committee of St. John's Hospital in Lowell and serves other charitable and educational organizations as a board member.

**Mr. Walter** was born in Columbus, Ohio and attended school in Portsmouth, Ohio before service in the United States Navy. He received the BBA degree from the University of De-

stein & Timm in New Haven until the merger with H&S. Mr. Weinstein is a past member of the Connecticut Board of Accountancy and a former member of the board of governors of the Connecticut Society of CPAs. He is also a past president of Congregation B'Nai Jacob and of the Probus Club, a civic organization.

**George Weinstein**, son of the founder of Weinstein & Timm, was elected to Phi Beta Kappa at Dartmouth College and named a Rufus Choate Scholar. He was awarded his AB degree summa cum laude. He earned the LLB degree at the Yale Law School, where he was elected to the Order of the Coif, then took his MBA at the Columbia University Graduate School of Business, where he was elected to Beta Gamma

Sigma. Mr. Weinstein joined the firm of Weinstein & Timm in 1954, specializing in taxation and estate planning, and has written articles published in *The Connecticut CPA*. He is a member of the AICPA, the Connecticut Society of CPAs, the bar associations of Connecticut and New Haven County.

Jerome L. Weinstein, the elder son of Daniel G. Weinstein, graduated from Dartmouth College with an AB degree cum laude and earned an MBA degree from the Columbia University Graduate School of Business Administration. He joined the firm of Weinstein & Timm following World War II service with the Army. Mr. Weinstein is past president of the Connecticut Society of CPAs and is active in committee work of both the state society and the AICPA, the latter as a member of council. He is the author of *The Formation of a Trading Stamp Company - A Case Study*, published in *The Connecticut CPA*. Mr. Weinstein is treasurer of the Walter Camp Football Foundation, a director of the New Haven Gridiron Club and a past president of the Probus Club of New Haven. Mr. Welling was born in New Haven, Indiana and attended school in Fort Wayne. He graduated with the BS degree from the University of Detroit, where he was a member of Alpha Kappa Psi and Beta Alpha Psi. He was a founding partner of Rutten, Welling & Company, organized in 1930, and was active in that firm until its merger with H&S in September 1969. Mr. Welling has served on various committees of the AICPA and of the Michigan Association of CPAs. He was a director of the MACPA, 1942-48. Other memberships include the Ohio Society of CPAs, the Associated Accounting Firms International (chairman 1965-66) and Intercura International Accountancy Group (vice president 1969-70).

Mr. Wright was born in Detroit, attended school there and graduated from the University of Detroit with the BBA degree. During World War II, Mr. Wright served four years in the United States Army Air Forces. He became a partner of Rutten, Welling & Company in 1953. Mr. Wright is a member of the Michigan Association of CPAs and the Ohio Society of CPAs. He has served as chairman of the Michigan Association tax committee and as chairman of committees arranging the state association's annual meetings. At present he serves on the board of directors

of the Michigan Association of CPAs. Mr. Wright is a member of the Greater Detroit Board of Commerce, the Knights of Columbus and the Birmingham Country Club.

Mr. Zettel, born in Detroit, received the BS degree magna cum laude from the University of Detroit and the MA degree from the same institution. After service in the United States Army he joined the staff of Rutten, Welling & Company and became a partner in that firm in 1965. Certified in Michigan, Mr. Zettel is a member of the Michigan Association of CPAs, the AICPA and the NAA. In his leisure time Mr. Zettel enjoys active sports such as softball, golf and bowling. □

## Photograph not included in Web version

Miller Montag  
San Antonio