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## Coast-to-Coast; New Members; New Certified Public Accountants

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# COAST - TO - COAST

PAULA E. REINISCH, *Grand Rapids, Mich.*

The first Midwest Regional District Meeting of ASWA-AWSCPA is scheduled for December 1 and 2 at the Lincoln Hotel, Indianapolis, Indiana, upon invitations sent to the Chicago, Cleveland, Detroit, Grand Rapids, and Terre Haute Chapters by Phoebe Comer, President of Indianapolis Chapter. We hope to have some interesting details for our next issue.

## ATLANTA

The Atlanta Chapter was very fortunate in having Mrs. Roff Sims as its speaker for the October meeting. An Associate Professor of History and Political Science at Agnes Scott College, Mrs. Sims is a graduate of Barnard College and The London School of Economics, and received her Master and Doctor degrees at Columbia University. Her topic was *The United Nations Charter*, and thanks to her clear and concise presentation our members now have a working knowledge of this complex subject. Mrs. Sims is an acknowledged authority on current international affairs.

The Educational Committee presented three lectures on *Commercial Law* by Mr. William Matthews, trust officer of the Fulton National Bank. Mr. Matthews' first lecture was on *Contracts*, both oral and written.

## CHICAGO

At the October Meeting of ASWA, Mr. F. E. Wilson of the Reconstruction Finance Corporation spoke on *Accounting Procedure of the R.F.C.*, explaining the difference between government accounting and industrial accounting. He commented on the effect that business machines may have on the future of accounting.

The Chicago chapters of AWSCPA and ASWA held a joint meeting in November. Gertrude M. Coogan, financial and economic analyst, spoke on *Accounting in Understanding the Operations of the Whole Economic System*.

## CLEVELAND

The installation of officers for the 1945-1946 term of the Cleveland Chapter of ASWA took place at the October meeting, which was held in the Venetian Room of the Continental Restaurant.

Arthur Brockway, President of the Ohio

Society of Certified Public Accountants, was the guest speaker. Others were Otto Gammel, President of the Cleveland Chapter of the National Association of Cost Accountants, and Frank T. Hodgdon, President of the Cleveland Chapter of the Ohio Certified Public Accountants.

Cleveland Chapter members are attending a special course covering income taxes, conducted by a Cleveland C.P.A.

## DETROIT

The Detroit municipal elections being of such importance this year, the Detroit Chapter of ASWA engaged Mrs. G. DeWeerd of the League of Women Voters of Metropolitan Detroit as its principal speaker at the October meeting, which was held at the Women's Guild. Mrs. DeWeerd's subject was *Report on Candidates*. Marie Eerbeek gave a ten-minute talk on *Transportation and Traffic Problems*.

At the November meeting Mr. Kramer of the Bureau of Internal Revenue discussed 1945 income tax problems and the changes in comparison with the previous year. This was his third appearance before the group.

## GRAND RAPIDS

Mr. Tamblin, C.P.A., a partner of Scudder, Lawrence and Co. and President of the National Association of Cost Accountants, addressed the Grand Rapids Chapter of ASWA at the October meeting held at the Browning Hotel. He spoke most interestingly on *Analysis of Financial Statements*.

An address on *Postwar Employment* by Mr. Ransford, President of Herpolsheimer's, Grand Rapids' largest department store, and also President of the Chamber of Commerce, was presented before a large group attending the November meeting.

The Grand Rapids Chapter of ASWA has accepted an invitation to attend the December meeting of the Western Michigan Chapter of Certified Public Accountants, at which Frank E. Seidman, C.P.A., of the firm of Seidman & Seidman, nationally known tax expert, will address the group on *Individual Income Taxes*.

The Grand Rapids Chapter of ASWA was the largest group present at the annual Business Women's Co-ordinating Committee dinner held at the Rowe Hotel in the early fall.

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## COAST to COAST (Cont. from page 5)

### INDIANAPOLIS

At the October meeting of the Indianapolis Chapter of ASWA Miss Ruth Lewman, student counselor at Shortridge High School and a past president of the Business and Professional Women's Club, discussed *Women Retaining Their Places in the Industrial World*.

J. Roland Duvall of H. P. Wasson and Company was the guest speaker at the November meeting, bringing interesting notes on his work with the O.P.A.

### LOS ANGELES

*Federal System of Old Age Survivors' Insurance* was the chief topic of conversation at the October meeting of the Los Angeles Chapter of ASWA, at which Mr. James Norris, Manager of Los Angeles Field Office of the Social Security Board, discussed social security benefits from the employee's standpoint.

Virginia Virgilio is the new Recording Secretary.

Estella B. Plough, Associate in Commerce Practice, University of California at Los Angeles, has been elected an honorary member of this organization.

Virginia Boyer is actively interested in forming a CPA study group.

Mr. R. J. Wade, Field Representative of the California Department of Employment, was the guest speaker at the November meeting. He described the principal benefits of unemployment insurance from the standpoint of both employer and employee.

### NEW YORK

The New York Chapter's November meeting, held on the 19th, was a dinner, after which the group attended, as guests of those of its members who belong to the New York State Society of Certified Public Accountants, a meeting of that society held in the Grand Ballroom of the Waldorf-Astoria Hotel. From the platform the President, Mr. William R. Donaldson, extended them a hearty and gracious welcome.

The guest speaker was the Honorable Bolon B. Turner, Presiding Judge of the Tax Court of the United States, Washington, D.C.

### SAN FRANCISCO

The October meeting of the San Francisco Chapter of ASWA was held at Hellwig's Restaurant, with Mr. Chas. G. Heimerdinger of the firm of McCutcheon, Thomas, Matthew, Griffiths and Greene, as speaker. His subject was *California Community Property Laws*.

The Group Study Club of the San Francisco Chapter has had two monthly meetings. At the present time the study period is given over to accounting and taxes; Miss M. Whitbred leads the talks on accounting and Mrs. V. Cary conducts the discussions on taxes.

### NEW MEMBERS

ASWA welcomes as new members:

#### Chicago:

Thetis Chioles  
Florence Orford  
Jeannette Whitson

#### Cleveland:

M. O. Frantz  
Ruth M. Haviland  
Pearl Hummel  
Helen S. Mansell  
Catherine R. McKay  
Betty Shatto  
Ethel M. Slagle  
Edith Tretrop  
Emma Kocsis (transferred from Detroit)

#### Detroit:

Helen Yotsen  
Joanna McRaw  
Mabel Moe

#### Grand Rapids:

Clara Newman

#### Los Angeles:

Ella Steinert  
Virginia S. Mettert

#### San Francisco:

Katherine McLeod  
Rita W. Marshall  
Louise Stivers

AWSCPA welcomes as a new member:

Mrs. Dorothy A. Alciatore, of New Orleans. Mrs. Alciatore, who is with Barton, Pille, Sere and Wermuth, is a member of the Louisiana State Society of Certified Public Accountants. She attended Soule College and Loyola University.

### NEW CERTIFIED PUBLIC ACCOUNTANTS

The women listed below have passed the May C.P.A. examinations. Our congratulations to each of them!

#### KENTUCKY:

Mrs. Mary R. Fowler, Henderson Kentucky.

#### LOUISIANA:

Miss Augusta M. Geer, 403 Cotton Exchange Building, New Orleans, Louisiana.

Miss Dorothy G. Phillips, 530 Giddens Lane Building, Shreveport, Louisiana.

#### MONTANA:

Miss Mary Helen Mathieson, Great Falls, Mont.

#### OREGON:

Miss Hilda W. Freed, 2114 East Burnside St., Portland 15, Oregon.

#### TEXAS:

Miss Irene Marie Arnold, 4833 Pershing, Fort Worth, Texas.

Miss Lucille Rorex, 1005 National Bank Building, Fort Worth, Texas.

#### WASHINGTON:

Miss Alice W. Olsoe, 3427 West 59th Street, Seattle, Washington.