

The Trusted Professional

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PCAOB looks for middle ground in new plan to name audit partner

BY CHRIS GAETANO
Trusted Professional Staff

The Public Company Accounting Oversight Board (PCAOB) is trying a new tack in its years-long effort to make available the names of audit engagement partners, as well as information about other accounting firms that participate in the audits of public companies: It wants to create a special form solely for those disclosures that firms would file with the regulator within a month after they file audit reports with the U.S. Securities and Exchange Commission (SEC).

The PCAOB released a request for comment about the proposal on June 30, though it has openly discussed the idea of the latest proposal since last October.

It marks the fourth time that the board has floated a plan for naming the audit engagement partner, which, it says will increase transparency and accountability by allowing the public to link audit work to specific individuals. The PCAOB took its first stab in a 2009 concept

release that considered requiring that engagement partners sign the audit report itself.

Opinion on the original measure—as well as subsequent efforts to tweak it—has been sharply divided. The practitioner community rejected some or all of the initial proposal, cautioning that it would confuse readers about the nature of the audit and might possibly increase firms' litigation exposure. But members of the investor community argued that it would enable them to better evaluate the quality of individual engagement partners connected with an audit.

With these two forces on opposing sides, the PCAOB has been in search of a middle ground that would balance the concerns expressed by various commentators. It released a second proposal in 2011 that would require the engagement partner's name, without a signature, and information about other audit participants. The board then re-proposed the measure in 2013 to include some revisions to the disclosure requirements, though the overall mandate to identify the lead audit engagement partner and outside firms in the



Photo courtesy of the PCAOB

PCAOB Chair James R. Doty (center), seen here with other board members, called the Form AP "a middle ground approach" that would provide disclosures to investors "in a manner that responds to auditors' concerns about risk."

audit report remained intact.

The NYSSCPA came out against each of those plans. Among other things, the Society felt that disclosing the name of the lead engagement partner would not provide any meaningful information. Indeed, in a comment letter published on Feb. 4, 2014, drafted by members of its Auditing Standards and SEC committees, the Society said

that "it is highly unlikely that investors and other users of financial statements could be sufficiently familiar with the capabilities, integrity and ethical values of a significant portion of the hundreds, or perhaps thousands, of engagement partners responsible for the audit of public companies, or the quality control

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It's time: Society urges IRS to make changes to 41-year-old Form 990-PF

BY CHRIS GAETANO
Trusted Professional Staff

Form 990, which tax-exempt organizations are required to file annually, was dramatically redesigned in 2008 to account for the changing needs of its users. However, the less-often filed Form 990-PF, which tax-exempt private foundations and nonexempt charitable trusts are also

required to submit, remains unchanged; it's the same form the IRS rolled out in 1974, the year President Nixon resigned from office.

The incompatibility between the forms has been causing issues for tax practitioners who prepare them and confusion for organizations that use them. Noting that Form 990-PF is "difficult to follow, even for sophisticated readers," the NYSSCPA recently recommended several changes that,

if implemented, would provide a solution. The Society detailed the changes in a July 17 letter to the IRS, drafted by members of its Exempt Organizations Committee.

"We hope the NYSSCPA's suggestions are received as simple, but tangible, ways to improve how the IRS collects the proper amount of tax revenue from private foundations, while also reducing the compliance burden on the organizations,"

said Joanne S. Barry, the Society's executive director.

The recommendations reflect a desire in the world of nonprofits to better align processes and simplify systems. With the governance changes and increased oversight brought about by New York state's new Nonprofit Revitalization Act—a reform bill that completely overhauled

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The Society thanks its decades-long members



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PRESIDENT'S COMMENTARY

Bringing young people to the profession

This summer, many of our chapters participated in an important Society tradition: They gave high school juniors throughout the state a glimpse into our profession through the NYSSCPA's Career Opportunities in the Accounting Profession program (COAP). A free summer program held on 11 college campuses, COAP is designed to teach students about the breadth and depth of accounting as a career choice, through workshops, field trips and interaction with businesses and firms in their own communities. Now in its 28th year, COAP is just one of the ways in which we introduce the next generation to the opportunities afforded those who hold a CPA license, but it serves another key purpose. With a keen focus on underrepresented populations in our professional community, it gives us an opportunity to ensure that as the face of the country changes—and as technology moves us toward being a true global village—the CPA world keeps pace.

There was, perhaps, no greater champion of COAP than **David J. Moynihan**, the Society's 2009–2010 president, whom we lost earlier this year. Dave was a founder of the Syracuse Chapter's COAP program and also served on its board. Moreover, he believed in taking time to encourage young and aspiring

accounting professionals whenever he could.

Dave's commitment to young people is one reason why our Society chose to honor his memory by establishing The Moynihan Fund, an educational trust that finances the NYSSCPA's Excellence in Accounting Scholarships and COAP programs. When we launched both the fund and our fund-raising drive Carry It Forward (read about it at www.gofundme.com/carryitforward) this past spring, personal tributes poured in from CPAs who were touched by Dave at some point in their careers and emerged as better professionals—and even better people, as some have said—for it.

In the months ahead, we'll have plenty of opportunities to do good in Dave's name, and to support COAP and accounting education initiatives at the same time.

One such opportunity, suggested by an NYSSCPA member, coincides with the Annual Ethics Update. These sessions, which many of our chapters hold in the fall, allow CPAs to meet a portion of their New York state ethics CPE requirement while also fitting in some fun (the updates are often

paired with a social event). The first ethics update takes place in Dave's home chapter, Syracuse, on Aug. 18, and will be immediately followed by the chapter's annual Summer Sizzler Clambake. And here's where The Moynihan Fund comes in: This year, the chapter will be accepting donations for the fund during the event. Dave, as some of you may recall, was the ethics section leader for several chapters, and his memory looms large at these functions. Though Syracuse will be the first to collect donations for The Moynihan Fund at the Annual Ethics Update, it won't be the only one—check with your chapter's officers about how you can support the fund at your own ethics update.

In addition, the NYSSCPA's Open House, to be held at its 14 Wall Street office on Dec. 7, will also include opportunities to donate to the fund. If you've attended any of our Open House functions in the past, you know they're a great way to make new contacts, catch up with old friends and enjoy a glass of wine or two.

I'll keep you updated on other opportunities to grow The Moynihan Fund as they arise. I also challenge you to send me your own ideas about how we may further honor Dave's memory. I hope we can count on your support to carry forward not only his passion for education and the profession, but also the hard work and dedication of the generations of CPAs who came before us. Our predecessors gave us a helping hand when we needed one—now, it's our turn.

president@nysscpa.org



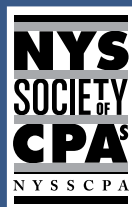
Joseph M. Falbo Jr.

Notice of Open NYSSCPA Board of Directors Meeting

Each year, the NYSSCPA Board of Directors holds an open meeting that any member in good standing may attend.

This year's open meeting will be held on Sept. 18 as part of the NYSSCPA's Governance Forum, beginning at 8 a.m. at the Albany Hilton in Albany, N.Y.

For more information, email ngomez@nysscpa.org.



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PCAOB

Continued from front page

environments in which they function, in order to make any meaningful investment judgments concerning the audit.”

Still, the authors of the Society’s 2014 comment letter did say that although they “do not see any benefit to investors or other users” of disclosing the engagement partner’s name, they “see no reason it should be kept secret or not readily available to those who want to know,” and that a “practical alternative in compromise” would be to disclose the information on the PCAOB Form 2 or Form 3 reports. The board’s latest proposal conforms very closely to this suggestion.

One difference: Instead of including the disclosures on those pre-existing PCAOB forms, the board wants to create an entirely new document entitled, “Auditor Reporting of Certain Audit Participants” (Form AP),

to identify the lead engagement partner and other firms that took part in the audit. This would be filed with the PCAOB within 30 days of filing the completed audit report with the SEC, and made accessible to the public through the regulator’s website. According to the PCAOB, the information would be available in a searchable database.

Looking for the middle ground

In a statement, PCAOB Chair James R. Doty called the Form AP “a middle ground approach” that would provide the disclosures to investors “in a manner that responds to auditors’ concerns about risk.”

By requiring that the disclosures be listed on a separate form filed with the PCAOB, rather than in the audit report filed with the SEC as part of a company’s annual Form 10-K, the board hopes to address some of the legal and practical issues practitioners have raised. Under

securities law, naming auditors in an SEC filing can trigger certain consent requirements and may also subject them to potential liability.

The PCAOB said that it is seeking feedback on whether the Form AP would also address concerns that the risk of potential liability in private actions might be increased as a result of the disclosures.

Howard B. Levy, a member of the NYSSCPA’s Auditing Standards Committee and an author of the Society’s 2014 comment letter, agreed with Doty in one sense. Though he still doesn’t see any usefulness in naming the auditor, saying that whatever benefits people think they would get from it are likely to be “wholly imaginary,” he added that if the board insists on disclosing this information, “filing it in a separate form with the PCAOB would be

far superior to putting it in the audit report.” This, he said, makes the board’s current proposal “much more palatable.”

Still, both Levy and fellow Auditing Standards Committee member **Julian E. Jacoby**, who also helped craft the Society’s response in 2014, said it makes little sense to create a form when the disclosures can easily be included on existing PCAOB forms that already need to be filed with the board. They worried that having to submit an additional form and meet additional deadlines would represent an increased administrative burden for auditors, with no incremental benefit.

The Society plans to officially respond to the proposal this month; the PCAOB’s open comment period closes Aug. 31.

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Form 990-PF

Continued from front page

the laws that regulate the state’s nonprofits—as well as heightened scrutiny nationwide, the tax preparer community that specializes in exempt organizations has been working to minimize complexities wherever possible, said **S. Ethan Kahn**, one of the letter’s authors.

Indeed, according to Kahn, “the exempt organization industry is under the microscope,” which led the committee to look for ways to make the filing process “more efficient and streamlined” so as to “avoid pitfalls down the road.”

The NYSSCPA offered three revisions that it believed “could be quickly and easily implemented and readily accepted by the IRS, tax professionals, and the nonprofit community.”

The first concerns what Exempt Organizations Committee Chair **Kevin C. Sunkel** referred to as a “useless requirement.” The Form 990-PF requires schedules to be attached by category of investments. According to Sunkel, this is a very onerous process, because a foundation generally has an endowment with multiple investment advisers and accounts, the disclosure of which also carries an increased fraud risk.

“If someone wanted to commit a fraud ... they know the name of your CEO and CFO, where your investments are, all kinds of information about the organization,” Sunkel said, adding that investments are constantly changing, so the information will likely be out-of-date by the time it’s filed.

In contrast, the Form 990 simply asks that investments be entered on a single line on the balance sheet, with no supporting schedule required. The Society felt that the Form 990-PF should have a similar reporting

requirement, rather than having to deal with multiple schedules.

The Society also recommended that the IRS change the threshold for reporting compensation for highly paid employees on the Form 990-PF to match the reporting threshold on the Form 990, which is \$100,000.

“The private foundation one is still \$50,000,” Sunkel said. “In an area like New York, that’s hardly the high-level managers.”

The last easy fix, according to the Society: Conform the 990-PF reporting requirement with Form 990, with regard to foundation bylaws changes. The 990-PF requires that a conformed—that is, a true and exact—copy of the bylaws be attached to the form, while the 990 only requires a description of the changes.

The Society hopes the recommendations lead to a more comprehensive discussion on changes to the Form 990-PF that could further reduce complexity; its initial outreach to the IRS identifies “low hanging fruit” that “seemingly would not face much adversity,” Kahn said. The committee is in the process of drafting a second, longer and more technical letter to the IRS with suggestions that will require a more extensive conversation. Still, even the small changes the Society has recommended will likely make a big difference for people who both file and read a Form 990-PF, Kahn said.

Updating it to make it more similar to the current Form 990 will allow practitioners to better “cruise from form to form,” which could produce “a scenario where they could have one employee doing 990s and 990-PFs vs. two because it’s so area-specific.”

Sunkel said the IRS has acknowledged that it received the letter but, as of press time, has not responded.

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UPCOMING INDUSTRY COMMITTEE MEETINGS

Investment Management	Tues., Aug. 18
Emerging Tech Entrepreneurial	Wed., Aug. 19
Entertainment, Arts and Sports	Wed., Aug. 19
Construction Contractors	Thurs., Aug. 20
Chief Financial Officers	Tues., Aug. 25
Construction Contractors	Thurs., Sept. 17
Entertainment, Arts and Sports	Wed., Sept. 16
Investment Management	Thurs., Sept. 17
Real Estate	Fri., Sept. 18

This is a partial listing, which is subject to change. For a complete and updated listing of meetings, visit www.nysscpa.org, click on “About Us,” and choose “Committees” from the drop-down menu.

Interested in joining a committee? Fill out an application online or contact Nereida Gomez, Manager, Committees, at 212-719-8358 or ngomez@nysscpa.org, for more information.

UPCOMING COMMITTEE JOINT SESSIONS

The Internal Audit and Anti-Money Laundering and Counter Terrorist Financing committees will be holding a 1-hour technical session on audits of BSA programs on Thurs., Sept. 17.

UPCOMING CONFERENCES

Private Equity and Venture Capital Conference	Tues., Oct. 20
Construction Contractors Conference	Wed., Oct. 21

War story: A co-trustee falls short

BY RON KLEIN, J.D., CFE

Editor's Note: "War Stories" are drawn from the claims files of Camico, a CPA-directed insurer and risk management program for accountants, and illustrate some of the dangers and pitfalls in the accounting profession. All names have been changed.

Hal McCourt, CPA, serves as co-trustee of the Porter Family Trust, along with Gil Armstrong, a trust attorney who drafted the trust document for Carl and Connie Porter.

According to the document, the Porters' children, Alan, Jordan and Eleanor, are each to receive a one-third share of trust assets when Carl and Connie die. Now in their mid-80s, Carl and Connie have developed health problems and their mental faculties have declined. Alan, having been trained in geriatric care, tends to the couple on a daily basis.

Jordan is so busy with his career that he has little time to help Alan with caregiving duties; Eleanor, who is struggling financially, visits her parents as frequently as she can, which isn't often. Alan begins to resent what he perceives to be his siblings' lack of interest in helping to care for their parents. He persuades Carl and Connie to execute a quitclaim deed, granting him ownership of the Porters' house to the exclusion of Jordan and Eleanor.

McCourt and Armstrong agree with Jordan and Eleanor that the new deed violates the intention of the trust document, and decide to litigate the matter in order to recover the house. Armstrong chooses to head the litigation against Alan, and hires an attorney who specializes in probate law to assist him.

The hired attorney executes a series of legal maneuvers that protract the proceedings, causing legal expenses on both sides to soar. To further add to the rising costs, Armstrong decides to file elder abuse actions against Alan and hires an additional attorney who specializes in such matters.

After a year of legal activity, McCourt requests an accounting of the legal expenses from Armstrong, who eventually submits handwritten check registers, many of which are illegible. McCourt asks for several clarifications to the accounting provided by Armstrong, but none are forthcoming.

McCourt attempts to put together a semblance of accounting for the legal expenses incurred by the trust and is shocked at the expenditures, now approaching \$500,000, for a case that still hasn't gone to trial. Jordan and Eleanor are also shocked by the expense. The Porter house is worth about \$900,000, and they are upset about the prospect of the fees outstripping the value of the house.

Meanwhile, Carl and Connie Porter have died. McCourt finally hires his own attorney, who petitions a probate court to order Armstrong to

provide an accounting of his legal fees. By the time the court order is received by Armstrong, expenses are approaching the value of the house, making the litigation even less worthwhile.

Jordan and Eleanor hire their own attorney to help sort out the problems with the trust. Their attorney convinces them to replace McCourt and Armstrong as trustees and to install a new court-approved trustee.

The litigation results in a finding of elder abuse against Alan and in an award of three times the legal fees, plus the value of the house, to Jordan and Eleanor. By now, however, Alan has declared bankruptcy.

The court-appointed trustee then asserts that McCourt has failed in his duty to compel Armstrong to account for his expenditures. The trustee also contends that McCourt and Armstrong should be surcharged for the trust funds spent without being reported and monitored—about \$1 million.

Loss prevention tips

Claims experience shows that one of the most common sources of risk in trusteeships is a lack of understanding of—or appreciation for—the duties and responsibilities of a trustee. CPAs should ensure that they are educated and competent in the skills needed to render trustee services before attempting to offer them. They should also avoid subordinating their judgment to attorneys and other professionals in order to provide competent services to a trust.

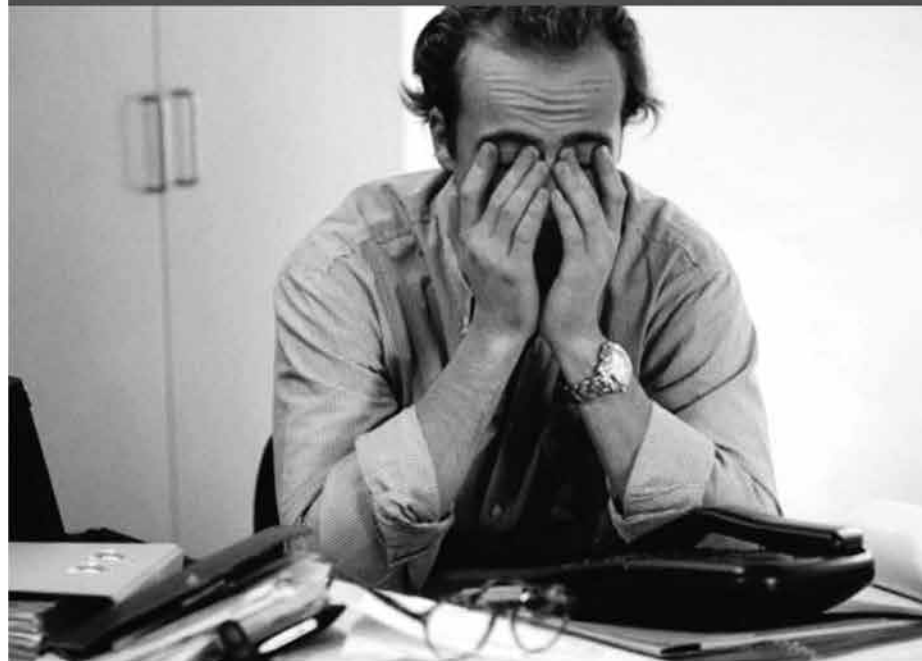
There is often little guidance for trust work, unless the trustee petitions the court for judicial instructions regarding the performance of his or her duties—a legal process that can stave off many problems. Without this kind of formal direction regarding trust administration, some trusts end up being so poorly managed that they end up in court, anyway. In such a scenario, trustees may need their own attorneys to protect themselves and the trust.

Dysfunctional relationships between beneficiaries are common sources of risk in trusteeships. If the CPA sees evidence of dysfunction before accepting a trusteeship, it is probably wise not to accept the engagement. Co-trusteeships are also a source of risk, especially when there is a lack of cooperation or agreement among the trustees. Fee and billing issues are often problematic, as well. Be proactive in the careful management of these issues in order to avoid major problems.

Ron Klein, J.D., CFE, is risk management counsel for Camico (www.camico.com). He has been with the company since its inception in 1986 and managed the claims department for 20 years.

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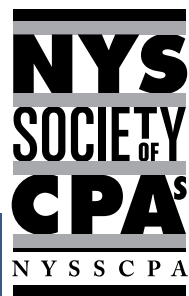
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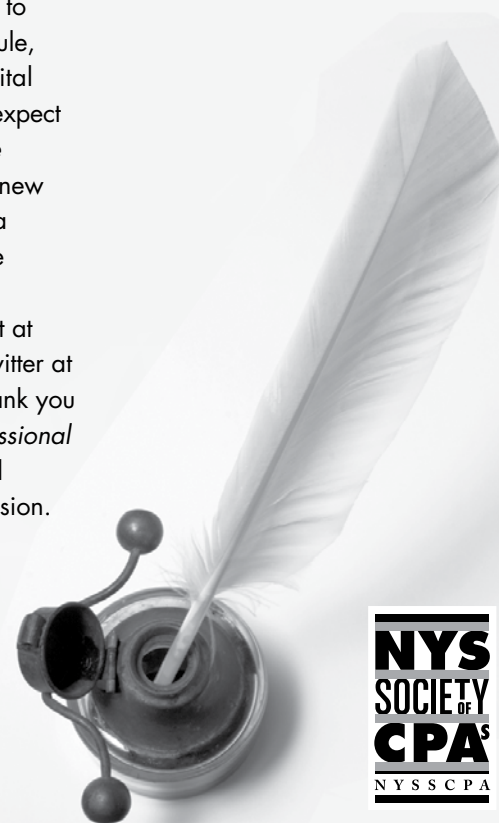
Contact Tekecha Morgan, NextGen Manager, at tmorgan@nysscpa.org or call 212-719-8425.



The Trusted Professional is changing.

Starting this September, the NYSSCPA's 17-year-old newspaper, *The Trusted Professional*, will move to a bi-monthly publication schedule, as the Society expands its digital content offerings. But you can expect even more from the paper: *The Trusted Professional* will debut new editorial features and will see a 15 percent increase in its page count in the upcoming year.

Whether you're clicking on it at nysscpa.org, following it on Twitter at #TPro or reading it in print, thank you for turning to *The Trusted Professional* for news about the Society and developments within the profession.



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CHAPTER NEWS

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Even for seasoned CPAs, COAP delivers a powerful message

BY BRUCE M. ZGODA
Buffalo Chapter President

I can't tell you how impressed I was with the Career Opportunities in the Accounting Profession (COAP) program that our chapter—led by **Lorrie Metzger, Alicia Alexander** and **Ann Burstein Cohen**—put on last month. To see all of those high school students work hard all week was just awesome. It was also wonderful that Lelia Dickenson, the NYSSCPA's manager of chapter relations, could spend the week with us in our beautiful city.

The keynote speaker, Robert McDow, assistant superintendent of school business and finance at Grand Island Central School District, delivered a strong message of how determination and a resilient attitude can get you far with-

in our profession. Robert also spoke about the great faith he has and how important it is to his life. I thanked him for sharing what many of us take for granted. This event reminded me why it's so important to give back to our communities and how, in my own life, so many people helped me to become the person I am today.

Our NextGen Committee is working extremely hard to move our young CPAs forward. Thanks to **Christie Adamczak**, the committee chair, and **Kevin Penner** who are organizing the Annual Golf Tournament. Christie also had the responsibility of recruiting volunteers to count and safeguard cash for the annual food festival Taste of Buffalo. The event, held on July 11–12, offers a sample of the best eats our city has to offer. The NextGen Committee has also planned a night out to watch our city's minor league baseball

team, the Buffalo Bisons, on Aug. 27.

Hats off to **Mindy Elniski** for coordinating and distributing our NextGen newsletter. Thank you for keeping us informed about everything this committee is doing.

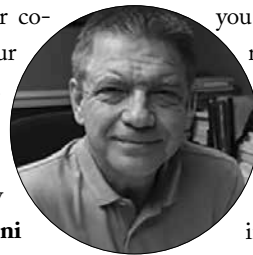
On Aug. 1, my wife Cathy, my son **Todd Zgoda, Tim Fillipponi** and I served as cash counters for the Wings Flights of Hope annual fundraiser. This wonderful organization provides free flights for those in need of air transportation for medical and humanitarian purposes. The event was held in Orchard Park, next to the home of our Buffalo Bills football team.

July also brought our two-day annual Summer Symposium, chaired by **Greg Altman**. This super event provided wonder-

ful CPE with outstanding speakers. Thank you Greg and your hardworking committee! In addition, the Society's NextGen Conference was scheduled to take place on July 31. Stay tuned for more details on that and other events in upcoming columns.

I'd like to again remind you that the Buffalo Chapter needs member volunteers with big ideas that we can implement to help improve our profession. We always need new fresh blood—people who are willing to commit, work hard and contribute to our great Society. If you would like to join our close fellowship here in the Buffalo Chapter, please contact me so that I can help you to get involved.

bmez4848@aol.com



BRUCE M. ZGODA
Buffalo Chapter President

Nassau members see value in cross-chapter outreach

BY PHILIP H. KANYUK
Nassau Chapter President

I look forward to the upcoming year as the 62nd president of the Nassau Chapter and working with chapter officers, the board of directors and committee members.

I would like to thank all those who attended and supported the May 7 Installation and helped to make the event a positive reflection of our chapter and of the Society. The venue was top-notch and the weather was spectacular, which helped make the outdoor cocktail hour and the evening as a whole something to remember. I hope to have as much success with all of the other chapter events we'll be holding in the upcoming year.

The Nassau Chapter Golf Outing took place on Thursday, June 11, at North Hills Country Club and was a first-rate networking event. A week later, we held another great charity event: the 14th Annual Ellen Gordon CPAs 4(a): Cause 5K Run/Walk to End Hunger, which took

place on June 20 at Eisenhower Park. We had more than 300 participants and raised about \$20,000, which will benefit the hunger relief organization Island Harvest. We're looking for more sponsors and participants for next year's event to ensure that it will continue its upward momentum.

I wish to thank my predecessor, **Robert Barnett**, for his leadership and vision. Most of all, I want to thank Robert and his partner **Howard Capell** for their very generous assistance in helping me organize the Installation.

Our new Employee Benefits Committee is off to a great start. Look for more to come from its members as they plan their upcoming year. We are especially grateful to the NYSSCPA's Suffolk Chapter, which had an existing Employee Benefits Committee of its own. Their members reached out to us and are helping us to get our group off the ground. The cross-chapter support has me really excited about new



PHILIP H. KANYUK
Nassau Chapter President

See Nassau, on page 8

RECRUIT NEW MEMBERS AND WIN!

Members know the value of being part of the NYSSCPA community. Share that knowledge by recruiting new members, and you could be eligible to win a 38mm Apple Watch. And, the Chapter with the most new members wins two Yankee tickets.

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Contest ends September 7, 2015. See contest rules at nysscpa.org/mgam.



With new officers, Rochester looks to builds on last year's gains

BY MATTHEW P. BRYANT

Rochester Chapter President

The Rochester Chapter started its new fiscal year with its annual organizational meeting in June. The meeting included several guests—NYSSCPA staff as well as statewide officers—who learned about some of the exciting scholarship opportunities we offer our collegiate members. **Steve Surace**, the NYSSCPA's vice president of chapters, also stressed the importance of staying in close contact with other chapters, in order to see what events and tactics work for them and pick up new ideas for serving our members. It will also help us to take advantage of opportunities to set up joint events with other chapters, as our NextGen Committee has done in the past.

Antoinette Spina, our chapter's immediate past president, generated a lot of momentum during the last fiscal year; we had several successful events that allowed us to provide value to our members. The goal for my term as president is to keep it going. There are a number of events being planned for the fall by the Nonprofit, Taxation, Technology and Industry Committees. Additionally, our annual Ethics/Clambake/Hall of Fame event has been scheduled for Sept. 22 at the Monroe Golf Club.

Matthew Taylor, chair of the Next-

Gen Committee, has a team of 21 active members who have accomplished a great deal together. They completed work on the home they were rehabilitating for the Rochester Flower City Habitat for Humanity in April, after more than a year of fundraising. The NextGen Golf Tournament in May drew 64 participants and was a great afternoon of golf and networking. The NextGen Committee had also planned an exciting new activity to take place on June 27: Bubble Ball Extreme, in which participants play soccer while wearing large, clear inflatable devices on the top halves of their bodies. Though, unfortunately, rain washed out the scheduled event, we are thrilled to have such fresh ideas for our members and look forward to holding it at a future date.

The Nonprofit Committee, led by **Stephanie Annunziata**, held an internal controls presentation in the spring that was so popular, there was more interest than seats in the room. It was great to see such an overwhelming response to the presentation, which was led by Patrick Didas and Wendy Roy from the audit, compliance and advisement department at Rochester Institute of Technology. The next nonprofit session, planned for Sept. 16, will focus on the Better Business Bureau Foundation's accreditation process for nonprofit entities.

The 15th Annual Counselor's Cup Golf Challenge was held at scenic Bristol Harbor in June. As in years past, **Mark Forte** and his fellow committee members were able to sell all 144 available spots in the tournament, which is one of Rochester's premier networking events for accountants, attorneys and other finance professionals.

The Education Committee, led by **Michelle Towner**, held the annual Outstanding Accounting Student Award Night, in which the Rochester chapter recognized outstanding students from Greater Rochester area colleges and universities, in April. **Cheryl Yawman** and **Kymerly Bailey** gave an excellent presentation on tips for a successful career in accounting. While some of the skills to be a successful accountant remain virtually unchanged, advice on social media presence highlights some of the new challenges facing the next generation of professionals.

Kenneth Pink, president of the NYSSCPA's Political Action Committee, stressed the importance of the PAC and its efforts to protect our certified public accountant licenses. Ken noted that the ability of Society members to work directly with legislators and others in government allows us to educate decision makers

in Albany, as we did in our successful campaign to exempt CPAs in New York state from having to register as a private investigator when performing forensic accounting work.

I also want to thank the officers of our chapter who will play a crucial role in our success over the next year. **Jordan Fritz** has joined our chapter leadership as president-elect. Jordan sits on our NextGen Committee, and I am thrilled to have a member of that vibrant group join our officers. **Kenneth Hall** will continue as our vice president, **Julie Valpey** will continue as our treasurer and **Katherine Welc** will continue as our secretary. Ken, Julie and Kate did a great job over the past year, and I look forward to working with them in the year to come.

Lastly, as a CPA in industry, one of my goals this year is to strengthen our chapter's Industry Committee. Though we are working on an event for this fall, and are securing a remote site for the Industry Conference on Oct. 16, we are still looking for a member or two to lead the committee. If you are interested in joining the leadership of our chapter through service on the Industry Committee, please email me at the address below.

mbryant@pharmasmart.com



MATTHEW P. BRYANT
Rochester Chapter President



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In Rockland, affordable CPE and networking take center stage

BY SHARI E. BERK
Rockland Chapter President

I can't believe it's already August! Where did the summer go? It seems the older I get, the more time just flies by.

Our continuing professional education program is in full swing, and you will find it to be very cost effective. We strive to bring our chapter affordable, quality CPE. Moreover, when you attend a live seminar, you get the benefit of networking with our speakers and amassing great contacts for current or future issues.

On June 18, we heard from four Merrill Lynch speakers about retirement planning for various types of employers. The speakers complemented each other and shared lots of insightful information on alternative ways to combine different retirement vehicles to make an affordable package for employers of varying needs. Thank you, **Melanie Powell**, for putting together a great program.

On June 23, as a joint event with the Westchester Chapter, we hosted a Family

and Friends Night at Provident Bank Park in Pomona to see the Rockland Boulders baseball team. We offered a buffet dinner and enjoyed a night out with family and friends, new and old, in a casual, relaxed atmosphere. A good time was had by all who attended.



SHARI E. BERK
Rockland Chapter President

On July 21, **Yigal Reichtman**, a principal at Grassi & Co., presented a very informative seminar on forensic accounting, fraud investigations and business valuations. Yigal is a great resource to have—attendees received an overview of forensic tools used in litigation and the focus of fraud investigations. Thank you, Yigal, for sharing your expertise.

If there are any specific topics you would be interested in, please let me know, as we still have time to put additional programs together before the end of the year. We will be having an end-of-year 2015 Tax Update in December and, of course, our annual Ethics Update in November. Please check our chapter Web page,



The Rockland Chapter recently organized an outing to Provident Bank Park to catch a Rockland Boulders baseball game.

www.nysscpa.org/rockland, for updated information.

If anyone is interested, we always need members to help our committees and the events they plan. Fresh faces and ideas are always welcome. Remember, this is your chapter!

Don't forget to continually check our Web page for upcoming events, and feel

free to contact me with your comments and suggestions for future programs. I leave you for now with a quote a friend adds at the end of all of his emails: "Unity is strength. Knowledge is power. Attitude is everything."

shari@seberkcpapc.com

For Society members, opportunities to make useful connections abound

BY PREETI SULIBHAVI
Suffolk Chapter Member

As CPAs, we have the formal training and education we need to succeed, as well as a passion to produce quality work that exceeds expectations. But successful practices are also a reflection of something more: the relationships we build with our clients and our colleagues. Each person you encounter professionally is a possible resource—whether you start within your circle of friends, at your workplace, or at events sponsored by the NYSSCPA, it pays to learn someone's story. There's nothing old-fashioned about drawing people into conversation!

The NYSSCPA provides opportunities to connect with professionals from all over the state, making it easy to establish contacts that may be helpful now or down the line. I

am fortunate to have met, through the Society, so many great people whom I've learned so much from. The Society has also helped me to reconnect with old friends. This past winter, I attended the Suffolk and Nassau Chapters' Banker CPA Networking Event at the Crest Hollow Country Club. I would never have expected to run into a family acquaintance there, but to my astonishment, that's exactly what happened. Before I knew it, that acquaintance, a partner at my firm and I were all engaged in a great conversation, just as enjoyable as the hors d'oeuvres. We eventually exchanged business cards. That interaction was a reminder of what a small world we live in, and that it's possible to draw people in my life together in ways I never expected.

In an age of e-everything—e-commerce, e-dating, e-books—the NYSSCPA has created a space for those connections to happen

online, too: its members-only social networking site Exchange (exchange.nysscpa.org). Exchange is a great tool for garnering educated responses from multiple sources quickly. When a friend of mine asked me for guidance on tax-efficient gifting strategies to grandchildren, I immediately thought of Exchange. I posted a question about it to the site that not only elicited several responses, but led to me making new connections on LinkedIn. At the time, I was working for a sole practitioner but exploring other opportunities, and those connections helped. Before I knew it, I had interviewed for and accepted a staff accountant position at a small firm that understands the impact the NYSSCPA has on one's career. All from posting a simple question!

The NYSSCPA also gives members the opportunity to support and guide the profession's next generation of leaders, which

is equally important. I recently participated in the Suffolk Chapter's selection process for the scholarships it awards to high school seniors, with funds from its annual Banker/CPA Golf Outing. I appreciated the opportunity to speak with one of the candidates, as well as fellow colleagues, at our Annual Membership Meeting at Stonebridge Country Club. The next generation of CPAs will undoubtedly be just as committed and dedicated as the preceding one, and the bar is definitely being set higher with each succeeding generation.

The moral of my story is manifold: that getting involved and getting to know people is part of who CPAs are, and that the NYSSCPA provides a place for that to happen. Moreover, opportunity doesn't always come knocking at your door. To get an answer, remember: You have to ask the question.

psulibhavi@cabcpa.com

Nassau

Continued from page 6

growth potential and the future of our local chapters.

Our Career Opportunities in the Accounting Profession (COAP) program hosted a five-day event for 30 students

at Adelphi University that started on June 27 and culminated in a banquet on July 1. This year, our program included several diverse events, from business technology to business communication and etiquette. The students also visited a local business, the New York Mets or-

ganization, where they met with upper management and took a field trip to two local CPA firms.

In the upcoming year, I hope to introduce inter-committee events and greater cooperation with the surrounding local chapters in order to generate better atten-

dance and interactivity. We are also anticipating various new member activities and promotions. I look forward to an exciting and productive time. I am honored by this opportunity and eager to work with everyone throughout the year.

philip.kanyuk@nybkw.com

CHAPTER EVENTS & CPE

MANHATTAN/BRONX

Manhattan/Bronx Chapter Wine and Cheese

Networking Event

When: Sept. 24, 6–8 p.m.

Where: 80 Maiden Lane, 11th Fl., New York City

Cost: Free

Register online or call 800-537-3635

Small Business Administration and Household and Credit Card Debt

When: Oct. 15, 6–8 p.m.

Where: FAE Learning Center, 14 Wall St., 19th Fl.

Cost: \$20 members; \$25 nonmembers

CPE: 2 (advisory services)

Course Code: 29152601

Register online or call 800-537-3635

MID HUDSON

End of Summer Membership Celebration

When: Sept. 19, 1–5 p.m.

Where: Chadwick Lake Park, 1702 Rte. 300, Newburgh

Cost: \$5 per person; \$20 per family (up to six people); free for kids under 2

Course Code: 45020602

Contact: Magda Reyes at magdareyescpa@gmail.com

RSVP by Aug. 30

NASSAU

4th Annual Super-Sized Networking Event

A Joint Nassau/Suffolk Session

When: Aug. 20, 6–9 p.m.

Where: Crest Hollow Country Club, 8325 Jericho Turnpike, Woodbury

Cost: \$40 per person

Course Code: 45030603

Contact: Joshua Sechter at joshua@goklg.com, or 516-364-3232

Getting It Right—Know Your Fiduciary Responsibilities

A Joint Nassau/Suffolk Session

When: Sept. 17, 9 a.m.—12 p.m.

Where: Lower Level Conference Rm., 1000 Woodbury Rd., Woodbury

Cost: Free

CPE: 3 (specialized knowledge)

Course Code: 29085602

Register online or call 800-537-3635

Fall 2015 Banker/CPA Networking Event

A Joint Nassau/Suffolk Session

When: Oct. 22, 6–9 p.m.

Where: The Main Event, 1815 Broad Hollow Rd., Farmingdale

Cost: \$60 per person in advance; \$70 at the door

Course Code: 45080603

Contact: Debbie Gerstner at dgerstner@bethpagefcu.com, or 516-349-6886

RSVP by Oct. 15

NORTHEAST

Affordable Care Act and A Day at the Track

When: Aug. 24, 9 a.m. check-in and breakfast;

9:45–11:45 a.m. CPE session; 12 p.m. networking luncheon;

5 p.m. last race time

Where: The Saratoga Hilton, 534 Broadway, Saratoga Springs

CPE: 2 (taxation)

Cost: \$125 member; \$175 nonmember

Course Code: 29046601

Register online or call 800-537-3635

SOUTHERN TIER

NextGen Luncheon "Identifying and Working with Your Archetypes"

When: Sept. 23, 12–2 p.m.

Where: Binghamton Club, 83 Front St., Binghamton

Cost: \$15 per person (includes lunch)

Course Code: 45060601

Contact: Emily Gardner at egardner@peworchikcpa.com or

607-272-9064

RSVP by Sept. 18

Wine on Down the Road

Sponsored by the Southern Tier NextGen Committee

When: Sept. 26, 8 a.m.—4:30 p.m.

Where: Oakdale Mall (departure and return site), 601-635 Harry L. Drive, Johnson City

Cost: \$63 per person (includes wine tasting, round-trip transportation & lunch)

Course Code: 45060603

Contact: Jamie Atkinson at jatkinson@davidsonfox.com, or 607-722-5386

STATEN ISLAND

Staten Island Annual Atlantic City Trip

When: Aug. 13, 8:15 a.m.—7:45 p.m.

Where: Luten Avenue off Amboy Road near Tottenville High School, 100 Luten Ave., Staten Island (departure and return site)

Cost: \$30 per person

Course Code: 45070601

Contact: Rosemarie Giovinazzo-Barnickel at rgbcpa@nysscpa.org, or 917-282-0326

SUFFOLK

4th Annual Super-Sized Networking Event

A Joint Nassau/Suffolk Session

When: Aug. 20, 6–9 p.m.

Where: Crest Hollow Country Club, 8325 Jericho Turnpike, Woodbury

Cost: \$40 per person

Course Code: 45030603

Contact: Joshua Sechter at joshua@goklg.com, or 516-364-3232

Young CPAs/NextGen 20th Annual Young Professionals Golf Classic

When: Sept. 1, 7:30 a.m. hot gourmet breakfast;

8:30 a.m. shotgun start; 1:30 p.m. cocktails, buffet, raffles

Where: Hamlet Willow Creek Golf and Country Club, 1 Clubhouse Court, Mt. Sinai

Cost: \$250 individual golfer

Course Code: 45080601

Contact: Lou Mauro at lmauro@avz.com or 631-434-9500

RSVP by Aug. 25

Getting It Right—Know Your Fiduciary Responsibilities

A Joint Nassau/Suffolk Session

When: Sept. 17, 9 a.m.—12 p.m.

Where: Lower Level Conference Rm., 1000 Woodbury Rd., Woodbury

CPE: 3 (specialized knowledge)

Cost: Free

Course Code: 29085602

Register online or call 800-537-3635

Fall 2015 Banker/CPA Networking Event

A Joint Nassau/Suffolk Session

When: Oct. 22, 6–9 p.m.

Where: The Main Event, 1815 Broad Hollow Rd., Farmingdale

Cost: \$60 per person in advance; \$70 at the door

Course Code: 45080603

Contact: Debbie Gerstner at dgerstner@bethpagefcu.com, or 516-349-6886

RSVP by Oct. 1

SYRACUSE

CPA Ethics Update & Summer Sizzler Clambake

When: Aug. 18, 2–4 p.m. ethics; 4–7 p.m. clambake

Where: Hinerwadel's Grove, 5300 W. Taft Rd., Syracuse

Cost: \$45 members; \$65 nonmembers

CPE: 2 (ethics)

Course Code: 42092612 (ethics and clambake);

42092601 (ethics only); 45090602 (clambake only)

Register online or call 800-537-3635

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CPA ROUNDTABLE

Interviews by Jason Wong

Hiring managers:

What's the most unprofessional thing a job candidate has done during an interview?



LEA BENDER | Human Resources Senior Manager, *New York*

I typically interact with students and other candidates who are applying for entry-level positions. There have been a few instances in which a student has left his or her cell phone on and it rang during the interview. Usually, they're apologetic and turn it off immediately, but one individual, two years ago, actually picked it up! Needless to say, he did not get the job.

I've also interviewed candidates who are very arrogant, which I find surprising, especially for students or people who are trying to get their first professional job. I've had people boast about having multiple job offers. When done correctly, it's a good point for conversation, but when the tone is boastful, it can be off-putting. Body language can also be a big indicator of professionalism — or lack thereof. Sometimes, people get too comfortable and end up slouching or spreading their legs wide, which isn't very appropriate. Finally, candidates who don't know very much about the firm never leave a good impression. Some people think that if they quote the website six or seven times, that's enough. It isn't. Candidates should research the firm past the website and talk to their contacts.

Lea.Bender@eisneramper.com



LOUIS C. GRASSI | CEO, *Jericho*

The worst thing is when they bash the firm they currently work for. That's a total turnoff and has no place in the interview. Whether the candidate had a bad experience or it simply wasn't a good fit, nothing merits that sort of behavior. Instead of focusing on the negative, you should be trying to convey who you are as a person, what you bring to the table and how you fulfill what we're looking for as a firm.

The candidates who make a great first impression are the ones who've done their homework, know our organization and are very professional in how they discuss their experiences. They keep their editorial comments to a minimum when asked about their soon-to-be ex-firm. At the end of the day, we really just want to hear about who they are as people, their professional experiences and what they love doing.

lgrassi@grassicpas.com



MICHAEL F. ROSENBLATT | President, *New York*

One potential concern is when a candidate requests a delayed start date. When candidates request more than a week to make a decision on whether or not they are accepting a position and resigning from their current job, it generally is a sign that they are still shopping around and looking at other opportunities.

My company specializes in executive search and business advisory services.

One individual at the partner level recently accepted our client's offer three times over a period of a month and a half, but never really resigned from his old firm. He apparently used our client — and our firm — as leverage to get a better role and compensation at his current place of work.

Another example of a lack of professionalism is when a candidate shows up late for an interview and doesn't apologize or explain why, or when a candidate shows up unprepared. Candidates should have read material about the company, and reviewed its website and financial information, if available. They should also be appropriately dressed and bring several copies of their résumé with them.

michael@questorg.com

The opinions expressed in this section are those of the individual and should not be taken as representative of the firm for which he or she works.

Have your own job candidate horror story? Weigh in on Twitter, at #CPARoundtable and tweet us @nysscpa.



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DISCIPLINARY MATTERS

Edward Ross, of Garden City, N.Y., entered into a settlement agreement under the Joint Ethics Enforcement Program as a result of an investigation alleging a potential disciplinary matter with respect to his performance of professional services on the audit of the financial statements of an employee benefit plan. Based on a review of the auditor's report, financial statements and certain other documents, there appears to be evidence of violations of the following rules of the Code of Professional Conduct: Rule 202—Compliance with Standards; Rule 203—Accounting Principles; and Rule 501, Interpretation 5—Failure to Follow Requirements of Governmental Bodies, Commissions, or Other Regulatory Agencies. Without admitting or denying the alleged violations, Ross agreed to forgo any further proceedings in the matter and was admonished by the NYSSCPA, effective on June 1, 2015. Ross will be required to complete 10 hours of specified CPE; provide an attestation immediately, then every six months for a period of three years that he is no longer performing audit engagements; and, if he returns to performing such work, he must complete an additional 28 hours of CPE, 12 of which apply only if he performs an employee benefit plan audit. A preissuance review will be required on all audits performed by him for one year, followed by a work product review. Ross will be prohibited from serving on any ethics or peer review committees of the NYSSCPA, performing peer reviews, or teaching CPE in the area of accounting and auditing in any capacity, until all directives in the settlement agreement have been met.

George J. Silverman, of New City, N.Y., was expelled from membership in the NYSSCPA, effective June 19, 2015, as a result of a decision by a hearing panel of the Joint Trial Board. Silverman was found guilty of violating NYSSCPA bylaws Article XII.12, for noncompliance with the directives issued to him by the Professional Ethics Committee in a letter of required corrective action.

Richard B. Davis, of Freehold, N.J., was automatically expelled from membership in the NYSSCPA, effective July 1, 2015, under NYSSCPA bylaws Article XII.3—Impairment of License to Practice Public Accounting, based upon his application for permission to surrender his license to practice as a certified public accountant in the State of New York (Calendar No. 27847), which was approved by a vote of the Board of Regents on Dec. 16, 2014. In such application, Davis admitted guilt to one specification of professional misconduct in violation

of 6509(5)(a)(ii) of the New York State Education Law, charging him with being convicted of committing an act constituting a crime under federal law (Knowingly and Willfully Falsifying Material Facts to Obtain Penalty Abatements, a felony, in violation of Title 18 U.S.C. Sections 1001 and 1002).

Dennis L. Duban, of Los Angeles, Calif., was automatically expelled from membership in the NYSSCPA, effective July 1, 2015, under NYSSCPA bylaws Article XII.3—Impairment of License to Practice Public Accounting, based upon his application for permission to surrender his license (Calendar No. 27798), which was approved by a vote of the Board of Regents on Dec. 16, 2014. In such application, Duban did not contest the charge of one specification of professional misconduct in violation of 6509(5)(a)(ii) of the New York State Education Law, charging him with being convicted of committing an act constituting a crime under federal law [Conspiracy to Defraud, a felony, in violation of Title 18 U.S.C. Section 371, and Aiding the Preparation of a False Tax Return, a felony, in violation of Title 26 U.S.C. Section 7206(2)].

Ilene S. Engelberg, of Hollywood, Fla., was automatically expelled from membership in the NYSSCPA, effective July 1, 2015, under NYSSCPA bylaws Article XII.3—Impairment of License to Practice Public Accounting, based upon her application for permission to surrender her license (Calendar No. 27729), which was approved by a vote of the Board of Regents on Dec. 16, 2014. In such application, Engelberg admitted guilt to one specification of professional misconduct in violation of 6509(5)(a)(i) of the New York State Education Law, charging her with being convicted of committing an act constituting a crime under New York State law (Criminal Facilitation in the Fourth Degree, a class A misdemeanor).

Joseph Troche, of New York, N.Y., was automatically expelled from membership in the NYSSCPA, effective July 2, 2015, under NYSSCPA bylaws Article XII.5—Automatic Discipline, in connection with the disciplinary action taken by the Public Company Accounting Oversight Board—PCAOB File No. 105-2014-007, Notice of Finality of Initial Decision, March 6, 2015. Pursuant to Sections 105(c)(4) and 105(c)(5) of the Sarbanes-Oxley Act and PCAOB Rule 5300(a), Troche was censured, his registration with the PCAOB was permanently revoked and he was ordered to pay a civil money penalty of \$5,000. Specifically, he failed to timely file annual reports for 2013 and 2014, and failed to pay annual fees for 2012, 2013 and 2014.

FAE LISTINGS

AICPA Pricing Schedule

For AICPA-developed courses, the following pricing schedule applies.

If you are:	8-hour course	16-hour course
A member of both AICPA and NYSSCPA:	\$269	\$439
Only a member of the NYSSCPA:	\$299	\$499
Only a member of the AICPA:	\$394	\$564
A member of neither AICPA nor NYSSCPA:	\$424	\$624

For 4-hour courses, see course description for price information. For details, refer to the registration information on www.nysscpa.org.

According to New York State Regulations, courses may only be categorized as the following fields of study for CPE accreditation:

Accounting	AC
Advisory Services	AD
Auditing	AU
Ethics	E
Specialized Knowledge	SK
Taxation	T

Courses that have a concentration in more than one field of study are labeled with the quantity of credits that apply to each category.

KEY

GEOGRAPHIC AREA

LOCATION

FIELD OF STUDY

Date
 Course Title
 Course Description
 Field of Study Course Code
 Site
 Developer
 Member Fee/Nonmember Fee

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09/29
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 Understanding internal controls and assessing their design and implementation.
 AU/8 32175611
 FAE Learning Center
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09/16
Specialized Knowledge
Analytics and Big Data for Accountants
 Leading-edge topics in analytics and finance.
 SK/8 32410611
 FAE Learning Center
 AICPA
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09/17
Annual Update for Controllers
 Key developments in managerial accounting and finance.
 SK/8 32503611
 FAE Learning Center
 AICPA
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09/24
Health Care Conference
 SK/8 25545611
 FAE Learning Center
 Foundation for Accounting Education
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09/29
MBA in a Day
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 FAE Learning Center
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09/17
Taxation
Intermediate Core Tax Issues in Partnerships and LLCs
 How a step-up in basis can create tax advantages for partners and members.
 T/8 33616611
 FAE Learning Center
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09/18
The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent
 Tax planning concepts and income-generating ideas for S corporations, partnerships, LLCs, and LLPs.
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09/21
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Sidney Hackell	Marvin Heitner	Alex Hollender	Arthur Jenks	Howard Kastriner	Donald Klassen	Diane Kranz	Fredric Lassman
J. Dwight Hadley	Burton Heller	Henry Holtzman	Robert Jeraci	Seymour Katchen	Joseph Klausner	Robert Kranzler	Peter Lasusa
John Haegele	Harold Heller	Michael Holvey	Albert Johnson	Philip Katchinoff	Howard Kleiger	Herbert Krasnow	Joel Latman
Robert Haft	M. Ethan Heller	Arthur Holz	John Johnson	Abraham Katz	Bernard Klein	Albert Krassner	Philip Laufer
John Hahn	Martin Heller	Conrad Homler	Seymour Jones	Albert Katz	Bruce Klein	Robert Kraus	Robert Laughlin
Stanley Hahn	Stanley Heller	Ronald Hongo	John Jordan	Barry Katz	Harold Klein	Seymour Kraver	Bernard Lauterbach
George Haibloom	Martin Helpern	Alan Honig	Samuel Journey	Bernard Katz	Hyman Klein	Seymour Kraver	Bernard Lauterbach
Edward Haiken	Walter Hemming	Edward Hooper	Marcus Julis	Elliot Katz	Jerry Klein	Howard Kreinces	Raymond Lauer
Irwin Haims	Elliot Hender	William Hopkins	Harvey Jurist	Irwin Katz	Max Klein	Paul Kreindler	John Lawrence
E. George Hakula	Arthur Henle	Jerry Horn	Michael Justus	Jerome Katz	Michael Klein	David Kreisler	Melvin Lazar
Thomas Hales	Michael Henning	Sidney Horn	Alvin Kobot	Joel Katz	Stanley Klein	Robert Kreissman	Terry Lazar
Thomas Haley	Walter Henning	Albert Horowitz	Alfred Kach	Saul Katz	Stanley Kleinberg	Saul Kreitzer	Clifton Leatherbee
Robert Halfon	Louis Henry	David Horowitz	Leo Kaden	Stanley Katz	Irving Kleiner	Jerome Krell	Morton Leben
Melvin Hall	Donald Henry	Irving Horowitz	Herbert Kadison	Stephen Katz	Bernard Kleinman	William Kremens	Leon Lebensbaum
Robert Hall	Carl Hepp	Leon Horowitz	Robert Kadison	Sydney Katz	Peter Klem	Robert Kresch	Allen Leboff
Norman Halper	Joseph Herbst	Gardner Hudson	Marvin Kagan	Samuel Kaufer	Eugene Klesmer	I. Stanley Kriegel	Jerome Lebowitz
Arthur Halpern	Morris Herbst	Peter Huemme	Seymour Kahan	Howard Kaufer	Eugene Klesmer	Irving Krieger	Martin Lebowitz
Sidney Halpern	Jeffrey Herdan	J. Vincent Hughes	Alan Kahn	David Kaufman	Sylvan Knapel	Seymour Kriegsmann	Robert Lebowitz
Wilfred Halpern	John Herde	Robert Hunter	Frederick Kahn	George Kaufman	Murl Knauf	Meyer Krinitz	M. Barry Leff
James Halsey	Donald Herkowitz	Fred Hurwitz	Harold Kahn	Gerald Kaufman	Martin Knee	Albert Krispel	David Leffert
Donald Haman	Martin Herman	Byron Huse	Seth Kahn	H. Sheldon Kaufman	Simon Knoll	Sam Kristol	Ronald Lefkon
Irving Hamer	William Herman	Judson Hyde	Sidney Kahn	Lawrence Kaufman	Michael Koagel	Elliot Kritzer	Arthur Leibowitz
Richard Hammer	Cyril Hermele	Gerald Hyman	Stuart Kahn	Louis Kaufman	James Kobak	Stanley Kroll	George Leibowitz
Bernard Handel	Kip Hershen	Harold Hyman	Leonard Kaiser	Marvin Kaufman	Stuart Kobrick	Ralph Kroner	Burton Leicht
David Handel	Rudolph Hertlein	Philip Hyman	Elaine Kaldor	Samuel Kaufman	Morris Koby	William Kronthal	Steven Leifer
Murray Handler	Lawrence Hertz	Irving Immerman	Marvin Kalickstein	William Kaufman	Norman Koch	William Kronthal	Lester Leight
Paul Haney	Martin Hertzfeld	Anthony Inchiocca	Otto Kalok	Barry Kay	David Kofler	Sheldon Kruger	Howard Leitner
Oscar Hanigsberg	Leonard Herz	Ira Inemer	J. Gordon Kalt	Gerald Kaye	George Kokesh	Sidney Krumholz	Albert Lemer
Walter Hanson	Sydelle Herzberg	David Inerfield	Albert Kalter	Martin Kaye	Wayne Kolins	H. Gerhard Kruse	Joseph Lempel
Leon Hariton	Herbert Herzig	Stuart Inselman	Solomon Kamen	Robert Keane	Kenneth Kolinsky	John Kuckens	Bertram Lenz
Wallace Harlib	Samuel Herzog	Preston Insley	Robert Kaminski	Anthony Kearney	Michael Kolinsky	John Kuebel	Arthur Leon
					Norman Kominsky	William Kugler	L. George Leonard

Ernest Leone	Robert Linder	Marshall Lustig	Anthony Martino	Sidney Meyer	Robert Muller	Eugene O'Neill	Martin Pearl
Howard Lerner	Henry Lindh	Irwin Lutsky	Al Marvet	Earl Meyers	John Murphy	Sylvester O'Shea	Paul Pearlson
Irving Lerner	Gary Lindsay	Frederick Lynch	David Marx	Leonard Meyerson	Joseph Murphy	Francis Oatway	Sidney Peck
Philip Lerner	Murray Linka	Edward Lynd	Matthew Maryles	Melvin Meyerson	Thomas Murphy	Joseph Oberfell	Joel Pegrish
Milton Lesnoy	Herbert Linn	Allan Lyons	Frank Mascari	Stanley Meyrowitz	Timothy Murphy	Louis Ocone	Philip Peller
Seymour Lesser	Solomon Linowitz	John Macchia	Merton Mason	Norman Michaels	John Murray	Samuel Oelbaum	Stanley Pelter
Michael Lester	William Lins	Eugene Macdermott	Irving Matatia	Jerry Mickelson	Ronald Murray	Harold Oertell	Julius Peltz
Alfred Leubert	Frank Lionel	Oscar Machlis	Joseph Matocha	Robert Migatz	Charles Myers	Julius Oestreicher	Theodore Peluso
John LeVay	Robert Lipp	Donald Macy	Irving Matos	Richard Miggins	Edward Nachshin	Morton Ofsie	Marilyn Pendergast
Leonard Leveen	Bernard Lippert	John Macy	Newton Matty	Norman Milefsky	Abraham Nad	Harold Ogulnick	William Peoples
Lewis Leventhal	James Lippert	Thomas Madden	Gerald Maurer	Irving Miles	Eugene Nadel	Irwin Okon	John Perciballi
Martin Leventhal	Burton Lippman	Robert Maffei	Herbert Maurer	Earl Miller	Murray Nagelberg	Richard Olsen	George Percus
Erwin Levin	Harry Lipps	Michael Magenheim	Joseph Mauriello	Edward Miller	Steven Nappen	Theodore Olson	Samuel Perelson
Lawrence Levin	Robert Liptak	Henry Magid	Arnold Maxick	Harry Miller	Robert Nardella	Martin Oneill	David Peretz
Mark Levin	Irwin Lipton	Eugene Mahaney	Peter May	Howard Miller	Maurice Nast	Joseph Opalka	William Pergament
Alan Levine	Joseph Lipton	William Mahaney	Robert May	Lawrence Miller	Stanley Nayer	Harold Orbuch	Wesley Pericone
Carl Levine	Morris Lipton	Robert Mahn	David Maybaum	Leon Miller	Donald Naylor	David Orenbach	Morton Peritz
Edward Levine	Bernard Lisker	Richard Maikis	James Mazarin	Melvin Miller	James Needham	David Orenstein	Stanley Perla
Frank Levine	George Liss	Dominick Maimone	Leon Mazursky	Meyer Miller	Allen Needleman	Leo Orenstein	Leonard Perless
Fred Levine	Martin Liss	William Malachowski	James Mazzeo	Michael Miller	Hyman Needleman	Marvin Orenstein	Gerald Perlmutter
Gerald Levine	Victor Liss	Stanley Malaga	Brian McAuley	Morris Miller	Dennis Neier	Walter Orenstein	Solomon Perlmutter
Hirschell Levine	Wilbert Lissak	J. Robert Malone	John McAuley	Norman Miller	James Neill	Richard Orin	Donald Perthroth
Irwin Levine	Morton Lisser	Joseph Maloney	John McBride	Rene Miller	Max Nelsen	Paul Orland	Richard Perman
Jerrold Levine	John List	Norman Malter	William McBride	Robert Miller	Odd Nelson	Joseph Orlando	Samuel Person
Mark Levine	Joseph Litchman	Allen Mandel	Thomas McCabe	Rubin Miller	Noel Neral	Sidney Orlans	Frank Perunko
Melvin Levine	George Littman	Nathan Mandel	James McCloskey	Samuel Miller	David Neubarth	Harold Orlin	Daniel Peters
Michael Levine	Mickey Littmann	Norman Mandel	Richard McCormick	Seymour Miller	S. Arthur Neufeld	Howard Orlin	William Petrella
Myron Levine	John Lloyd	David Mandelbaum	William McCormick	Edgert Milstein	Roy Neuger	Luther Orr	Vincent Petrozzo
Paul Levine	Donald Lobel	Melvin Mandelbaum	John McCusker	Bruce Miltenberg	Isfried Neuhaus	Michael Orza	Robert Peyser
Robert Levine	Jack Lobell	Bernard Manford	John McDermott	Sidney Mindlin	Herman Neuman	Charles Oslund	John Pfeiffer
Theodore Levine	Thomas Lockburner	Lewis Manheimer	Edward McDonald	Alan Mintz	Francis Neuwirth	Arthur Osman	Bert Phillips
Thomas Levine	Robert Lockhart	Milton Mann	Thomas McDonald	Bernard Mintz	Marvin Newberg	Marvin Ostroff	Stanley Phillips
George Levinson	Bernard Lockwood	Morris Mansfield	John McGaulley	Jerome Mintzer	William Newkirk	Joel Ostrow	Paul Piccone
Samuel Levis	Gerald Loeb	John Manuli	John McGrath	Milton Mishkit	Allen Newman	Martin Ostrow	Leonard Pickard
David Levy	Joseph Loewenstein	William Mara	William McHugh	Howard Misthal	Benjamin Newman	Stanley Otto	Norman Pickelny
Harold Levy	Laurence Lohman	Nelson Maracle	John McIntyre	Bert Mitchell	Bernard Newman	Jerome Ouslander	Jerome Pill
Henry Levy	Thomas Lohmann	George Marcus	Walter McKeever	William Mitchell	Burton Newman	Eugene Pacun	Norman Piltzin
Joseph Levy	Harold Lohrand	Kermit Marcus	William McLaughlin	Harvey Mlotok	Lawrence Newman	Gerald Padwe	Richard Piluso
Stanley Levy	Peter Lollo	Marvin Marcus	Richard McLean	Seymour Mogal	Norman Newman	Julius Paige	Seymour Pincus
William Levy	Lawrence Lombardi	Melvin Marder	Robert McLellan	Elisa Moncarz	Sam Newman	Carl Paladino	Theodore Pincus
J. James Lewis	Philip London	Robert Maresca	Joseph McManus	Edward Mondore	Walter Newman	Francis Palamara	Joachim Pinczower
Richard Lewis	Lawrence Lopater	William Margerm	Richard McManus	Michael Moran	Donald Newmark	Frank Palazzolo	Alexander Pinter
David Lewittes	Rosalind Lorber	Bernard Margolies	William McNamara	Gerald Mordfin	Leonard Nichols	Herbert Paley	Marcus Pinter
Myron Libien	Gerald Lotenberg	F. Paul Margolis	Ronald McNavich	Bernard Morgan	Robert Nicholson	Anthony Palma	Morris Pinto
Harvey Licht	Monroe Lovinger	Yale Marienhoff	James McSweeney	Lawrence Morgan	Larry Nick	Bernard Panfel	Bernard Pitkoff
Kurt Lichten	John Lowe	Richard Mark	Charles Meisels	Victor Morone	Otto Nicols	Harry Panish	Paul Pittell
Jack Lichtenstein	Stanley Lowell	Seymour Mark	Richard Melchner	Murray Morowitz	Richard Niederhoffer	Nathan Papell	James Pitts
Martin Licker	Jerome Lowengrub	Arnold Markman	George Mellides	Gerald Morris	Ralph Nierenberg	Edna Pappas	Bernard Pliskin
George Lieberman	Leonard Lowenstein	Allen Markovits	Richard Meltsner	Steven Morris	Salvatore Nigido	Melvin Paradise	Thomas Plocinik
Jack Lieberman	Jacob Lowenthal	Irwin Markow	Sheia Meltzer	Nelson Morrison	Henry Niles	Harold Parker	Charles Ploss
Kingdon Lieberman	Ralph Lowenthal	Arthur Markowitz	Herbert Mencke	James Moscato	Lloyd Nintzel	Lester Parower	Irwin Ploss
Leo Lieberman	Warner Lowey	Edwin Markowitz	Harvey Mendelsohn	Martin Moses	Jerry Nirenberg	Vincent Parziale	David Plotkin
Pincus Lieberman	Fred Lowit	Herman Markowitz	Laurans Mendelson	George Mosher	John Nolan	Kenneth Pasch	Stanley Plotnick
Robert Lieberman	Donald Lowitt	Irving Markowitz	Edward Mendlowitz	James Mosher	John Noonan	Stanley Paseornek	Benjamin Podgor
Howard Liebman	Melvin Lubar	David Marks	Richard Mengel	George Moskowitz	Robert Noonan	Howard Paskowitz	Hyman Polakoff
Morris Liebman	Elliot Lubarsky	Irwin Marks	Max Mensch	Harvey Moskowitz	Richard Norton	Bernard Pass	Harris Polansky
Herbert Liebmann	Jacob Lubow	Arthur Marmor	Morris Merker	Leonard Moskowitz	Antonio Notaris	Bernard Patrusky	Michael Polito
George Liebner	Nathan Lubow	Gerald Marsden	Philip Merkur	Stanley Moskowitz	Marvin Nott	Frederick Pauker	Joseph Pollack
Michael Liebowitz	Gerald Lubowsky	A. David Marshall	Lester Merritt	Sol Mostel	William Novak	Herbert Paul	Paul Pollack
Arthur Lief	Max Lucash	Louis Marshall	Martin Mertz	Mario Mucciolo	Julius Novick	Richard Paulus	Irving Pologe
Jack Lifschitz	Julius Lucks	Thomas Marshall	Harry Mervish	Wayne Muchmore	A. Leonard Nusbaum	Gilbert Pavone	Harold Pomerantz
Daniel Lifshitz	Henry Ludwig	Charles Martin	John Mesloh	Norbert Muench	Harvey Nusbaum	Henry Pavony	Nathan Pomerantz
Richard Lindeman	Francis Luisi	Harvey Martin	Theodore Metzendorf	Vincent Muffoletto	Richard Nussbaum	William Pavony	Felix Pomeranz
Arthur Lindenauer	Nils Lundquist	Lawrence Martin	Robert Metzger	David Mulgrum	William O'Donnell	Robert Payment	Barry Popick
Robert Lindenfeld	Joseph Lupcher	Richard Martin	Aaron Meyer	Henry Muller	Henry O'Hare	Robert Peare	Joel Popkin
Harold Linder	Joseph Lustig	Thomas Martin	Carl Meyer	Herman Muller	John O'Leary	John Pearl	Stephen Popp

James Popper	Arthur Reid	Lawrence Rose	Robert Rowden	Letty Schacht	Bertram Schwartz	Ronald Shapey	Max Simansky
James Porco	Donald Reid	Alvin Rosen	Jesse Rubenstein	Alan Schachter	Franklin Schwartz	Carl Shapiro	Stuart Simel
Howard Port	Harold Reiff	Arthur Rosen	Paul Rubenstein	Stuart Schachter	George Schwartz	Gary Shapiro	Peter Simigan
Ralph Porzio	Leon Reimer	David Rosen	Walter Rubenstein	Herbert Schacter	Gerald Schwartz	Irving Shapiro	Jacob Simon
Herbert Posner	Milton Rein	Joel Rosen	Abraham Rubin	Howard Schain	Harvey Schwartz	Irwin Shapiro	Joseph Simon
Milton Posner	Henry Reiningner	Leonard Rosen	Herbert Rubin	Jacob Schaller	Howard Schwartz	Julius Shapiro	Leonard Simon
Gerald Post	Louis Reisman	Martin Rosen	Ira Rubin	Ira Schapiro	Jerome Schwartz	Michael Shapiro	Raymond Simon
Herbert Post	Robert Reisman	Maurice Rosen	Monte Rubin	Seymour Scharf	Joseph Schwartz	Milton Shapiro	Victor Simon
Constantine Poulos	Stanley Reisman	Murray Rosen	Morton Rubin	Norbert Schechter	Kenneth Schwartz	Fred Shapss	William Simon
James Power	Theodore Reisman	Ralph Rosen	Nat Rubin	Bernard Schechtman	Leonard Schwartz	Richard Sharken	Ronald Simons
Sandra Poznanski	Louis Reiss	Sidney Rosen	Seymour Rubin	Paul Scheer	Leslie Schwartz	Allen Sharu	Gilbert Simpkins
Max Prager	Richard Reitman	Steven Rosen	Sidney Rubin	S. Zachary Scheer	Michael Schwartz	Henry Shaw	Arthur Singer
Martin Prague	Anthony Rella	Alan Rosenberg	Steven Rubin	Marcus Scheiman	Richard Schwartz	Robert Shaw	Edward Singer
Andrew Prekopa	Charles Reminick	Allan Rosenberg	Bernard Rudin	Norman Schenker	Saul Schwartz	John Shea	Henry Singer
J. Thomas Presby	George Renc	Bernard Rosenberg	Cyrus Rudman	Jules Scher	Seymour Schwartz	George Sheehan	Irving Singer
Michael Prestia	Lyle Renodin	Daniel Rosenberg	Fred Rudow	Michael Scherer	Sidney Schwartz	Wallace Sheft	Kenneth Singer
William Prevor	Peter Repetti	Harold Rosenberg	John Rufer	Paul Scherer	Stephen Schwartz	George Shenitz	Leo Singer
Eugene Price	Elliot Resnick	Jerome Rosenberg	Samuel Ruggieri	Gail Schiffer	Sydney Schwartz	Eugene Sherman	Neil Singer
Melvyn Price	Joel Resnick	Michael Rosenberg	Alphonse Ruggiero	Richard Schiffer	William Schwartz	George Sherman	Seymour Singer
Sidney Price	S. David Resnick	Nathan Rosenberg	Otto Rullis	Jules Schild	Monroe Schwed	Henry Sherman	Stephen Singer
Richard Prinzi	Herman Rettek	Paul Rosenberg	Robert Ruotolo	Martin Schildkraut	Charles Schwerin	Jack Sherman	William Sink
Gerald Pritzker	Peter Rhodes	Robert Rosenberg	Nicholas Russo	Arnold Schimmel	Stuart Schwerin	Lawrence Sherman	William Sinnreich
Robert Prizer	Sylvester Ribaud	Jason Rosenberger	Edwin Ruzinsky	Donald Schindel	Frank Schwitter	Murray Sherman	Sidney Sirkin
Ephraim Propp	David Ribet	Donald Rosenblatt	Edward Ryan	Murray Schindel	Anthony Scilletti	Richard Sherman	Herbert Sitver
Leonard Proscia	Robert Ribner	Stuart Rosenblatt	Raymond Ryan	Gerald Schlechter	Lawrence Scuder	Robert Sherwood	Rudolph Skalka
Leonard Prose	Aaron Rich	Louis Rosenbloom	Frank Sabino	Stanley Schleger	John Scully	Daniel Shevchik	Jerry Sklar
Samuel Prussak	Paul Rich	Daniel Rosenblum	Jerome Sadler	Richard Schleifstein	Robert Sears	Harold Shields	Ronald Skolnik
Peter Pucillo	Robert Rich	Frederick Rosenfeld	Melvin Sadler	Nathan Schlenker	Leslie Secular	Jacob Shine	Philip Skriloff
Alfred Puglisi	Victor Rich	Hyman Rosenfeld	George Safarino	Stanley Schlesinger	John Seeland	Seymour Shiroki	Paul Skwiersky
Stanley Pulvirent	Alan Richards	Robert Rosenfeld	Stanley Safran	Irving Schlitt	Saul Seewald	Edwin Shmerler	Lawrence Slater
Irving Purcell	Bernard Richards	Benjamin Rosenstark	Harvey Saks	Nathan Schumkler	Alvin Segal	Walter Shmerler	Michael Slater
Fred Pustay	Emanuel Richards	Herbert Rosenstein	Dina Salemo	Lewis Schnapp	Joseph Segal	Lawrence Shoenthal	Joseph Slattery
Anthony Pustorino	Samuel Richman	Melvin Rosenstrauch	Paul Salomon	Daniel Schneider	Irwin Segan	Ralph Shoiock	Robert Slotnick
Richard Querni	Marshal Richter	Donald Rosenthal	Sidney Saltz	Howard Schneider	Stephen Seger	Melvin Shore	Herman Slotoroff
Allan Rabinowitz	Joseph Rick	Eugene Rosenthal	Donald Saltzman	Robert Schneider	Harold Seiden	Saul Shpritzer	Frank Slovak
Robert Rabkin	Marvin Riesenbach	Malcolm Rosenwald	Martin Salzman	Saul Schneider	Robert Seiden	William Shron	Clark Smith
David Rabois	Monroe Rifkin	Murray Rosenzweig	Charles Samberg	Stephen Schneider	Lee Seidler	David Shulman	David Smith
Leonard Rachmilowitz	Arnold Rimm	William Rosenzweig	Joel Samit	Louis Schneiderman	Jerome Seidman	Frederick Shulman	Gary Smith
Bernard Rackear	Vitro Rizzi	Meyer Rosh	Arthur Samuels	Richard Schneidman	Robert Seidman	Harold Shulman	Martin Smith
Sherwood Raden	Francis Roach	Morton Rosner	Abraham Sanders	James Schnell	John Seinoski	Irwin Shulman	William Smith
Bernard Rader	Donald Robbins	Normon Rosner	Arthur Sanders	Melvin Schnoll	Leo Seitelman	Paul Shulman	Willis Smith
Arthur Radin	William Roberts	Frank Ross	Fred Sanders	Theodore Schnoll	Milton Seitman	Abraham Siegel	William Smollen
Irving Radler	Bertram Robinson	John Ross	Morton Sanders	Fred Schnur	Murray Selig	Alan Siegel	Sidney Smolowitz
Morris Radmin	Daniel Robinson	Julius Ross	Stanley Sandler	Robert Schoenberg	Raphael Seligman	Andrew Siegel	Herbert Snipper
Charles Raich	Edward Robinson	Stanley Ross	Stewart Sandman	Ira Schonberg	Gerald Seligson	Arthur Siegel	Harvey Snyder
Myron Raisman	Frederick Robinson	William Rotblut	Alexander Sands	Richard Schoolman	Marvin Selk	Carl Siegel	William Snyder
Matthew Rakity	Charles Roche	Jerald Rotenberg	Jesse Sank	Boris Schor	Stephen Seltzer	Harry Siegel	Daniel Soba
Irwin Ralph	Robert Rochlin	Allen Roth	Harold Saper	Burton Schreiber	Abraham Semel	Jonathan Siegel	Abraham Sobel
Richard Randall	Max Rockoff	Arthur Roth	Saul Sapper	Irving Schreiber	Robert Semenza	Sydney Siegel	Arthur Sobel
Anthony Rapp	Philip Rodin	Neil Roth	Sol Sardinsky	Melvin Schreiber	Harry Sentiff	Joel Sieger	Bernard Sobel
Jack Rapp	Gerald Rodis	Samuel Roth	Joseph Sartori	Robert Schreiner	Barry Sepowitz	Howard Siegeman	Theodore Sobel
John Rapp	Herbert Rodnon	Stanley Roth	Sam Sartorio	Jeffrey Schuckman	Irwin Septimus	Sidney Sier	Leonard Sobelman
Murray Rappaport	Stuart Rogan	Martin Rothbard	Joseph Saslaw	Eduard Schul	Dennis Serlen	Harold Sigmund	Stephen Soble
Rudolf Rasch	Harvey Rogoff	Martin Rotheim	Albert Sasson	Bernard Schulman	Richard Serluco	Anthony Signorile	Leo Sobota
Morris Ratner	Arthur Rogovin	Arthur Rothenberg	Sheldon Satlin	Howard Schulman	Harold Sesholtz	Maurice Silberman	Joseph Sodikoff
Philip Rauch	Lawrence Rogovoy	Neil Rothfeld	A. Albert Satz	Leon Schulman	Paul Sessler	Paul Silpe	Robert Sohr
Morton Ray	Jack Rogow	George Rothkopf	Morris Savatsky	Saul Schulman	Philip Seydel	Marion Silton	Benjamin Sokobin
Joseph Reaney	Hans Romaine	Charles Rothman	Roger Savidge	Howard Schultz	Nicholas Sfikas	Bernard Silver	Hilton Sokol
Jerome Rebhun	Bernard Romanoff	Sanford Rothman	Melvin Savitch	Malvin Schultz	Susan Sgromo	Jack Silver	Irving Solomon
Samuel Rebotsky	Salvatore Romanotto	Herbert Rothschild	Donald Saxe	Rubin Schultz	Samuel Shacter	Arthur Silverman	Norman Solomon
Joseph Rebovich	Herbert Romanow	Seymour Rothschild	Paul Sayegh	William Schultz	Jerome Shafer	Victor Silverman	Seymour Solomon
Joshua Rednor	Edward Ronan	Alex Rothstein	Ronald Scammel	Edwin Schuman	Michael Shaffet	Jerome Silverman	Stanley Solomon
William Regenbaum	Joseph Rorro	Stanley Rothstein	John Scanlon	Samuel Schussler	Harry Shames	Michael Silverman	Martin Soloway
Ralph Rehmet	Bruce Rose	Samuel Rotrosen	Peter Scanlon	Abraham Schuster	Robert Shames	Samuel Silverstein	Wilfred Soltan
O. H. Reich	Burt Rose	M. Daniel Rotto	Frank Scarano	Norman Schuster	Toros Shamlian	Bernard Silverstein	Max Sommerstein
Seymour Reich	David Rose	Robert Roussey	David Schachne	Alvin Schwartz	Albert Shangold	Sheldon Silverstein	William Sopp

Richard Soreff	James Stio	Edwin Teadore	William Vazoulas	Leonard Weinstock	Morris Wisotsky	Bernard Zimmerman
Bernard Sosinsky	Clarence Stitzer	Ronald Teal	Charles Vengrove	Warren Weinstock	Joseph Wistreich	Herbert Zimmerman
Milton Sosinsky	Barney Stoler	Chester Tempesta	Frank Venice	Bernard Weintraub	Walter Witrock	Mortimer Zimmerman
George Spall	Eugene Stoler	Stephen Tenenbaum	Enzo Vialardi	Bruce Weintraub	Frank Witt	Philip Zimmerman
Leo Spandorf	Jeffrey Stoler	William Tennant	Edmund Viele	Irving Weintraub	Morton Wittlin	Richard Zimmerman
Morris Spar	I. William Stone	Marvin Teplitzky	Leonard Viggiano	Paul Weintraub	Lawrence Wizel	Sidney Zimmerman
Stewart Spar	Martin Stone	Benjamin Tepper	Philip Villardsa	Martin Weisbach	Harold Wohl	Stanley Zimmerman
Bernard Spear	Richard Stone	Gerald Tepper	Abraham Vogel	Jack Weisbaum	Herbert Wohl	Fredric Zinn
Alan Specht	Alex Stoopler	Leigh Tepper	John Volandes	Pincus Weisblum	Harold Wolf	Milton Zipper
Irving Spector	Ronald Stoppelmann	Stanley Tepper	Thomas Volpe	David Weiser	Irwin Wolf	Sidney Zirlin
Stephen Spector	Gerald Storch	John Testone	Fred Vorchheimer	Herbert Weiser	Louis Wolf	Stephen Zizmor
Stanley Speier	Seymour Strasberg	Roger Teurfs	Gary Wachsman	Kenneth Weiser	Herbert Wolff	Carl Zlamany
William Sperling	Leo Strauss	Sheldon Thaler	Julius Wagman	Saul Weisman	Michael Wolff	Milton Zlotnick
Roger Spero	Norman Strauss	Philip Thaw	Clifford Wain	Arthur Weiss	Paul Wolfowitz	Henry Zlotolow
Samuel Speyer	Theodore Streit	Kenneth Thomas	Marvin Wakoff	Bertram Weiss	Saul Wolfson	Martin Zoberman
Alan Spiegel	Robert Strickler	Norman Thylstrup	Sol Wakstein	Howard Weiss	William Wolfson	Raymond Zolla
Stanley Spiegel	Myron Strober	Frank Tiedemann	Oliver Walcott	Jesse Weiss	Hermine Wolin	Marvin Zolt
Herman Spilfogel	Jon Stroble	Leonard Tierman	Myron Wald	Mitchell Weiss	Irving Wolinetz	Sheldon Zone
William Spiro	Bernard Stubofsky	A. Carl Tietjen	Steven Waldbaum	Neil Weiss	Daniel Wolinsky	Charles Zucker
Theodore Spirt	Harvey Stulmaker	Jerome Tiger	Melvin Waldman	Seymour Weiss	Philip Wolitzer	Morton Zuckerman
Howard Springer	Carl Sturgis	John Tinker	William Waldorf	Sidney Weiss	Philip Wolkis	Kenneth Zweibel
Gilbert Spritzer	Arthur Suffin	David Tischler	Ronald Walerstein	Stanley Weiss	David Wolosky	Louis Zweifach
Michael Spruyt	Robert Sugerma	Barry Tobias	Simon Walfish	Jack Weissbluth	Elliott Wolpo	
Newton St. John	Richard Sukenik	Stanley Tobier	Louis Walker	Irwin Weissman	Lawrence Woods	
Lloyd Stabiner	James Sullivan	Charles Toder	Michael Walter	Joel Weissman	Albert Wright	
Alan Stahl	Williams Sullivan	Jerome Toder	Samuel Walton	Charles Weitz	David Wright	
Leo Stambler	Don Summa	Jack Toledo	S. Michael Walzer	John Weldon	Robert Wright	
Donald Stanton	Frank Summers	Albert Toll	George Warner	Jay Weller	Robert Wurmbrand	
Irving Star	Conrad Sump	Harry Tomes	Henry Warner	Robert Wellman	Howard Yaffe	
Clifford Starkins	Arnold Sundel	James Tomlinson	Lester Warner	Seymour Werber	William Yale	
Malcolm Starky	Edwin Sunshine	Jack Topal	Paul Warner	Henry Werblin	Gerald Yass	
Martin Starr	Gilbert Sunshine	Felix Tornatore	Eugene Warren	Frederick Werblow	Alan Yates	
Warren Starr	Arthur Supon	Robert Tortorella	Joseph Warren	Stanley Wernick	William Yeager	
Leonard Steel	Herbert Susser	Arthur Tower	Sidney Wasser	Raphael Wertheim	William Yellin	
Robert Stegemann	David Sussman	George Towsley	Abraham Wasserman	Harold Westheimer	Edward Yelon	
Harold Stein	Neil Sussman	Richard Trattner	Walter Wasserman	Gustave Wexler	Robert Yerman	
Herbert Stein	Glenn Sutherland	Sydney Traum	Stanley Wax	Sidney Wexler	Ira Yohalem	
Lewis Stein	Charles Swanson	Peter Travers	Robert Waxman	Joseph Whalen	Herman York	
Martin Stein	Martin Swartz	Harold Travis	Julius Weber	David Whinston	Hy York	
Melvin Stein	I. David Swawite	Frank Tricarico	Robert Weber	Albert White	Arthur Yorkes	
Stephen Stein	James Swenson	Warren Trilling	Matthew Weber	Allan Wiegley	Ernest Young	
Stuart Stein	Herbert Sydney	Addison Trismen	Herbert Wechselblatt	David Wiener	Alvin Yulke	
Abraham Steinberg	Robert Symon	Walter Tritell	K. David Weichselbaum	Howard Wiener	Robert Zabelle	
Allan Steinberg	Seymour Tabak	Charles Troendle	Howard Weil	Jerome Wiener	Sumner Zabriskie	
Charles Steinberg	Samuel Taber	Howard Trommer	S. Bernard Weill	Howard Wienerkur	Frank Zacchino	
Robert Steinberg	Harvey Tabin	Gerald Tuch	Richard Wein	Nancy Wikstrom	Benjamin Zack	
Irwin Steiner	Stephen Taffet	John Tuchler	Robert Wein	Melvyn Wilinsky	Roger Zaenglein	
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Albert Steinhart	William Tall	Roy Tumpowsky	Michael Weinberg	Melvin Williams	Joseph Zak	
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