

NEW YORK

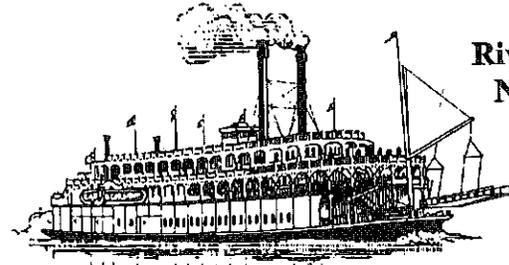
Strategies for Continuing Spiraling Health Costs for Small, Medium & Large Businesses was the subject discussed by Donna Greenstein at the October 8 meeting of the New York and New Jersey Chapters. Edward Newman of the New York Chapter education committee arranged for the speaker and Chapter President Herbert M. Benton organized the dinner meeting that was held at the Holiday Inn Crown Plaza in mid-town Manhattan.

The program was recommended for two hours of CPE credit and the AAA-CPA is a recognized provider of continuing education programs by the New York Board of Accountancy.

The New York Association's annual winter weekend is planned for January 10-12, 1992 at Kutcher's Country Club in Monticello, New York. A five hour education program focusing on accounting and tax aspects of financial planning for divorced spouses is planned.

ILLINOIS

Edward A. Williams is organizing a meeting to rejuvenate the Illinois Association of Attorney-CPAs on December 6 at the Chicago Bar facility. The meeting will focus on the needs of Illinois Attorney-CPAs and AAA-CPA Past President Joseph L. Brotherton, Chairman of the Committee to Assist State and Regional Associations, will discuss the opportunities and advantages of an active local chapter.



Riverboat
Nashville,
Tennessee

Ben Brown, Massachusetts

Four Score and Ten and Going Strong

There are very few men who reach the age of 90 years who can be active CPA-Attorneys.

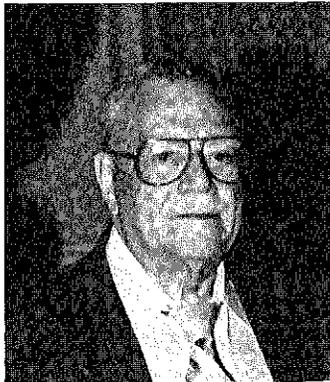
Benjamin Brown (born December 20, 1901) has that title. His life span has covered many changes in both professions in this century.

He discovered his skill in numbers and mathematics early. After graduation from the High School of Commerce (now defunct) he attended and graduated from the first class of Bentley's School of Accounting (now Bentley College) of which he has been a trustee for many years.

He passed the CPA exam at the age of 20 and then had to wait a year before he could practice as a CPA. He worked for an accounting firm for 25¢ an hour.

After his marriage, he attended and graduated from Northeastern University School of Law attending night classes, and developed his own business on the side by going door to door in the business district, offering to help meet bookkeeping needs, as well as providing help in compliance with the frightening new income tax law.

At the age of 18, he worked as a teller in the Hanover Trust Bank. As a result of rescuing his family's savings



Benjamin Brown

when the bank closed in 1920, he made legal history. In a case (Ponzi Trustees vs. Benjamin Brown) tried before Justice Taft of the Supreme Court, a first time decision, established as law in the United States that there was "no reason why a minor who obtained preference should be in any better position than anyone else who has obtained a preference."

He has provided professional services to textile brokers and textile mills in New Hampshire, Maine, Vermont and Massachusetts. He developed one of the first shopping malls in New England. He represented the Boston Braves, National League Baseball Club, for many years. As both attorney and accountant he represented one of the largest supermarket chains in New England (Star Markets). By virtue of his knowledge and experience, he is one of the most respected real estate and tax experts in New England.

A friend and associate with whom he once shared a Fuller Brush sales route, as a symbol of a life long friendship, presented the Benjamin Brown Research Center for Advanced Studies of Social Welfare to Brandeis University.

Until he started to slow down, he worked 70 hour weeks to and from the same office he has used for over 65 years. (He was a tenant at will until 10 years ago when he finally decided to commit himself to a lease.) Now he only works a 40 hour week.

He is well-known and highly regarded for his substantial efforts on behalf of various educational and charitable institutions.