

NEWSLETTER:

Administrators of Accounting Programs

A Group of the American Accounting Association
5717 Bessie Drive, Sarasota, FL 33583

FALL-WINTER 1982-83

VOL. 7, NO. 1

PRESIDENT'S MESSAGE

To AAP Members:

By this time, you should have received information on the annual seminar, to be held in New Orleans (February 3-4) and Las Vegas (February 21-22). A summary of the program appears elsewhere in this newsletter. The committee – Johnnie Clark (Atlanta University), Ed Milam (University of Mississippi), and Norlan Reuschkoﬀ (University of Notre Dame), with Gary Fane (University of North Florida) serving as chair – has done an admirable job in structuring an interesting and worthwhile seminar.

I appreciate the many replies received to my letter to the membership asking for suggestions on activities the Group might undertake. These replies were reproduced and shared with the Board. Many contained suggestions for future seminars, and these will be provided by President-Elect Gary White (Texas Tech University) to next year's seminar planning committee.

One suggestion (by Doyle Williams, USC) was for the Board to undertake a special project annually resulting in resource material distributed to the membership, an idea the Board finds appealing. The subject selected for study is market or equity salary adjustment – i.e., salary adjustments in addition to the normal raise process intended to bring continuing faculty salaries equitably above those of newly hired faculty. Clearly, the salary compression situation and, in some cases, clear inequity, is one of the serious problems our discipline faces. If your institution has had a market adjustment for accounting recently, I would appreciate information on how this occurred; this anecdotal evidence will be reviewed by a small committee to determine what format/information would be most useful to AAP members.

Finally, I was elected by AAA Council to serve on the AAA Nominations Committee. If you have suggestions as to individuals especially deserving of attention, I would appreciate hearing from you by March 1. The offices are President-Elect, Director of Education, Secretary/Treasurer, Vice-President, and two Council Members-at-Large.

Sincerely,

Charles G. Carpenter
President

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EDITOR'S NOTE

The AAP Newsletter affords the opportunity for better communication among accounting administrators. Please send news items, essays, or other contributions which you feel might be of general interest to Group members to:

William C. Boynton
McIntire School of Commerce
Monroe Hall
University of Virginia
Charlottesville, VA 22903

The copy deadline for the Spring-Summer issue is April 1.

ADMINISTRATORS RANK ACCOUNTING PROGRAMS

(Editor's Note: The December 1982 issue of the monthly newsletter *Public Accounting Report* included an article reporting the results of a survey of accounting administrators concerning their rankings of undergraduate accounting programs and CPA firms. One question asked was: "If a high school senior asked you to recommend the five best undergraduate programs in the United States, which schools would you recommend?"

The portion of the article reporting the responses to this question is reprinted below with the permission of *Public Accounting Report*. Copies of the full article may be obtained by writing Art Bowman, Editor, Public Accounting Report, 3637 North Peachtree Road, Atlanta, Ga. 30341.

The Administrators of Accounting Programs Group was not associated in any way with the survey.)

P.A.R. polled department chairmen at almost 400 colleges and asked them to name the five best undergraduate accounting programs in the U.S. Over 35%

responded. Their answers were ranked on a weighted scale that allowed five points for a first-place vote, four for second-place, etc.

Illinois and Texas have repeated last year's performance (P.A.R. July 1981) of getting the most votes for having the best program and for highest total number of points. The gap between the two closed slightly. They were both mentioned on almost 60% of the completed questionnaires, while no other school was named more than 30% of the time.

The percentage of professors rating Illinois' program the best increased over last year, from 21% to 24%. Texas remained second with 9% voting it the best school, down from 11%. Michigan, Virginia, Missouri, Wharton, and Ohio State followed, but with under 5%. Indiana, third in first-place votes in 1981, didn't get any this year.

The bias of professors to schools where they were educated or where they have taught discounted the survey's value in one department chairman's mind. Another respondent said a school's program isn't as important as the quality of its students. "The better known schools succeed more on the quality of students they attract than on what or how they teach. A top quality student will do well regardless of the school selected."

"Universities are most often rated on their research outputs by educators and by numbers of graduates hired by firms," commented one professor. "Neither is a valid measure of the quality of the undergraduate program." Another said the survey had a dangerous effect of perpetuating old schools' reputations.

HOW PROFESSORS RANKED THE TOP 20 SCHOOLS

School	Points	School	Points
Illinois	318	Georgia	40
Texas	268	Wisconsin	35
Michigan	114	Minnesota	33
Ohio State	77	Penn State	32
Brigham Young	66	Arizona State	32
Southern Cal	66	Miami (Ohio)	32
Michigan State	60	North Carolina	31
Virginia	51	Alabama	30
Washington	49	Oklahoma State	28
Missouri	44	California-Berkeley	28
Wharton	43	Indiana	28

MINUTES OF MEETING, BOARD OF GOVERNORS (1981-82) ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP TOWN AND COUNTRY HOTEL, SAN DIEGO - AUGUST 15, 1982

Attending: Joseph E. Mori, Charles G. Carpenter, Gary A. Luoma, Harold E. Wyman, Gary E. White, Russell Barefield, and Harold M. Sollenberger.

President Mori called the meeting to order at 8:45 p.m. He discussed the plans for the annual meeting to be held the following morning.

Treasurer Gary Luoma distributed the financial report as of 7/31/82 to be presented at the annual meeting. The large cash balance was discussed, and it was recommended that the fee structure of AAP be reduced, or the money be used to improve the quality of the annual seminars. The 1982-83 board will further consider this matter.

Other agenda items for the annual meeting are to include an update on regional activities by Charles

Carpenter, and reports on the data base project, the 1982 seminars, and a report from the accounting accreditation committee.

It was reported that all election ballots that were received were voted for the nominated officers.

Charles Carpenter raised the issue of AAP giving more attention to accounting curriculum matters.

There being no further business or discussion the meeting was adjourned.

Respectfully submitted,

Gary E. White, Secretary

**MINUTES OF ANNUAL MEETING,
ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP
TOWN AND COUNTRY HOTEL, SAN DIEGO – AUGUST 16, 1982**

President Mori called the meeting to order at 8:50 a.m. Approximately sixty members of AAP were present.

Treasurer Gary Luoma presented the financial report for the period September 1, 1981 to July 31, 1982. The full twelve-month report as of August 31, 1982 will be included in the next newsletter. The report was accepted as given.

Vice-President Charles Carpenter gave an update on activities of the regional chairmen. During the year several regions held AAP meetings and sessions for paper presentations or panel discussions at the regional AAA meetings. An objective of AAP is to increase the regional activity of the members.

Doyle Williams, director of the data-base project, reported on the year's activities and reported some selected information from the current data base. The 1982 survey is being delayed until September in order to include 1982-83 salary data. The subset of schools for which information can be requested has been reduced from ten to seven. The current survey will be seeking more accurate information on summer support and outside scholarship support received by accounting programs. The current data-base report will be mailed in October.

Charles Andrews reported on the 1982 chairperson seminars. A total of 178 members attended the two seminars which represented a major increase over 1981 attendance. Over 50 individuals participated as speakers. The seminars operated under budget, as only one speaker was paid an honorarium. A formal report has been submitted to the AAP Board with recommendations for improving future seminars.

Election results were reported by President Mori. The 1982-83 board will include:

President	Charles G. Carpenter, Miami University
Vice President	Gary E. White, Texas Tech University
Secretary	James T. Hood, Northeast Louisiana University
Treasurer	Harold M. Sollenberger, Michigan State University
Board Members	Jerome V. Bennett, University of Richmond Daniel J. O'Mara, Villanova University Hadley P. Schaefer, University of Florida Harold E. Wyman, University of Connecticut
Past President	Joseph E. Mori, San Jose State University

Incoming President Charles Carpenter made some remarks and indicated that 1982-83 activities of AAP would include efforts to improve the usefulness of the chairperson seminars, increase the number of doctoral students in accounting and the financial support for doctoral programs, monitor accounting accreditation activities, and define the role of AAP in curriculum matters, especially the integrated five-year program model. The 1983 chairperson seminars will be held in New Orleans on February 3-4 at the Sheraton Hotel and in Las Vegas on February 21-22 at the MGM Grand Hotel.

There being no further business the meeting was adjourned.

Respectfully submitted,

Gary E. White, Secretary

**MINUTES OF MEETING, BOARD OF GOVERNORS (1982-83)
ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP
TOWN AND COUNTRY HOTEL, SAN DIEGO – AUGUST 18, 1982**

The meeting was called to order by President Carpenter at 5:15 p.m. at the Town and Country Hotel in San Diego, California. Others in attendance were Gary E. White, James T. Hood, Harold M. Sollenberger, Daniel J. O'Mara, Hadley P. Schaefer, Harold E. Wyman, Joseph E. Mori, and Gary A. Luoma.

The Board discussed the composition and responsibilities of the various committees of the group. Suggestions of various topics were offered for the chairperson seminars to be held in February, 1983. One topic discussed at some length was the inclusion of a section for new chairpersons to cover such topics as leadership and program development. President Carpenter will be working to get plans finalized for the February seminars and to complete committee appointments and committee charges.

President Carpenter is to request that the business meeting of the Administrators of Accounting Programs

at the national meeting of the American Accounting Association be held on the evening prior to the beginning of the regular meetings or on the last morning of the meetings. Traditionally, this business meeting has been held on the first morning of the national meeting when chairpersons are attempting to get faculty recruiting activities organized.

Finally, the Board determined that it would conduct its February meeting at 8:30 a.m. on February 21, 1983, as a part of the Las Vegas chairperson seminar. The date and location of the Fall, 1983, meeting of the Board will be announced at a later date.

The meeting was adjourned.

Respectfully submitted,

James T. Hood, Secretary

**MINUTES OF MEETING, BOARD OF GOVERNORS (1982-83)
ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP
MARRIOTT HOTEL, ATLANTA AIRPORT - NOVEMBER 5, 1982**

Attending: Charles G. Carpenter, President; Gary E. White, Vice-President; James T. Hood, Secretary; Harold M. Sollenberger, Treasurer; and Board Members Jerome V. Bennett, Daniel J. O'Mara, Hadley P. Schaefer, and Harold E. Wyman.

AAP President Carpenter called the meeting to order at 8:30 a.m. The minutes of the August 18 meeting of the Board were approved as distributed. The treasurer's report, prepared by Gary A. Luoma, Treasurer, 1981-82, was approved as distributed. This treasurer's report indicated a cash balance of \$23,506.36 as of August 31, 1982.

President Carpenter informed the Board of the appointment of a Structure Task Force of the American Accounting Association to evaluate the existing organizational structure and make recommendations to the Executive Committee of the American Accounting Association. The AAP Group has been asked to provide a statement of operating procedures. President Carpenter will provide this statement to the Task Force along with an explanation of the unique status of the AAP as a Group rather than a Section of the American Accounting Association.

Regional Chairmen are encouraged to plan and conduct programs, including some sort of reception and/or meal, for Accounting Administrators at regional meetings of the American Accounting Association. In order to underwrite the cost of such an undertaking on the regional level, the Board voted to allocate the following revised amounts for regions:

<u>Region</u>	<u>Chairman and Institutional Affiliation</u>	<u>Allocation</u>
Canada		\$ 200
Northeast	Professor Paul A. Janell Northeastern University	1,000
Mid-Atlantic	Professor Jeremiah G. Ford Seton Hall University	500
Southeast	Professor Robert B. Sweeney University of Alabama	1,000
Midwest (including Ohio)	Professor Maurice E. Stark Kansas State University	1,500
Southwest	Professor James P. Modisette University of Arkansas	1,000
Western	Professor Richard L. Samuelson San Diego State University	1,000
		<hr/> \$6,200

Professor White, Vice-President of AAP, will serve as liaison to the Board. Professor Sollenberger will contact an accounting chairperson in Canada concerning Canadian participation in the AAP and bring a report on progress to the next Board meeting.

So that appropriate transition can be made, the Board suggests that any person leaving the position of chairperson contact the President of AAP and provide the name of the new chairperson. In this manner, records can be changed and a letter can be sent to the new chairperson introducing him to the advantages of AAP membership.

After discussion, it was decided not to invite publishing companies to display at the AAP Seminars. Also, the decision was to fund the receptions of the 1983 Seminars from the treasury rather than seek an outside source of funding.

The Board plans to provide a one-half-day workshop/seminar orientation for new chairpersons during the 1984 AAP Seminars. This session will be held during the morning of the first day before the regular sessions begin. An arrangements committee will be appointed and additional plans will be discussed at the next meeting of the Board.

The AAP has had responsibility for two sessions at the national American Accounting Association meeting. Professor Schaefer will bring a proposal for using one of these sessions as a program on accounting accreditation. At the next meeting, the Board will also consider proposals for the use of the second session.

Various locations were considered for the 1984 AAP Seminars. A final decision will be made at the next Board meeting.

The Board urges chairpersons to review very carefully the requests of faculty and graduate students for information from other chairpersons and faculty. Accounting chairpersons continue to be plagued with a high volume of questionnaires even though the Data Base was established as an attempt to avoid such a number of requests.

President Carpenter has not been able to secure a change in the time of the annual AAP meeting at the American Accounting Association meeting. The request is for the AAP business meeting to be held on the evening prior to the beginning of the regular meetings or on the last morning of the meetings.

The 1982-83 budget was presented by Professor Sollenberger, Treasurer, and approved by the Board. President Carpenter is to contact Professor Doyle Williams at the University of Southern California and discuss the adequacy of the level of AAP support of the Data Base Project.

Finally, the Board determined that its next meeting will be at 7:30 a.m. at the Las Vegas Chairperson Seminar on February 21, 1983.

The meeting adjourned at 2:45 p.m.

Respectfully submitted,

James T. Hood, Secretary

TREASURER'S REPORT

ADMINISTRATORS OF ACCOUNTING PROGRAMS Statement of Receipts, Expenditures and Fund Balance September 1, 1981 – August 31, 1982

Balance, August 31, 1981 \$21,677.77

Receipts

Membership Dues	\$11,975.00	
AAPG Seminars	1,451.55	13,426.55
		\$35,104.32

Expenditures

Board of Governors' Meetings	\$5,466.99 ⁽¹⁾	
Data Base Project	3,250.00	
Newsletter	1,137.19	
Roster Printing	476.48	
Postage	347.45	
Regional Chairmen	333.96 ⁽²⁾	
Mehl-Lammers Survey	500.00	
Miscellaneous Office	85.89	11,597.96
Balance August 31, 1982		\$23,506.36

- ⁽¹⁾ August '81 Dinner – Chicago \$724.22
 November Meeting – New Orleans \$3,759.60
 February Meeting – Las Vegas Seminar \$376.59
 August '82 Dinner – San Diego \$606.58

- ⁽²⁾ Southwest Region Luncheon Meeting

Approved Budget 1981-82

Receipts

Membership Dues	\$13,000.00
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Expenditures

Board of Governors	\$ 4,500.00
Continuing Education Committee	2,500.00
Data Base Committee	3,500.00
Newsletter and Membership Roster	2,000.00
Accreditation Committee	1,500.00
Regional Chairmen	5,000.00 ⁽¹⁾
AAA Office Administrative Support	700.00
	\$19,700.00

Excess – Expenditures over Receipts	\$(6,700.00)
Balance, 8/31/81	21,677.77
Estimated Balance 8/31/82	\$14,977.77

- | | | | |
|-----------------------------|--------|-------------|--------|
| ⁽¹⁾ Mid-Atlantic | \$ 460 | Southwest | \$ 680 |
| Northeast | 780 | West | 840 |
| Southeast | 760 | Ohio | 220 |
| Midwest | 1,080 | Contingency | 180 |

Respectfully submitted,

Gary A. Luoma
Treasurer, 1981-82

ALUMNI FUNCTIONS AT AAA ANNUAL MEETING

The 1983 Annual Meeting of the American Accounting Association will be held on Monday, Tuesday and Wednesday, August 22-24 at the Marriott Hotel in New Orleans. Continuing Professional Education Courses will be offered on Sunday, August 21. Schools planning alumni food functions can reserve space through the American Accounting Association's Administrative Office for the following times:

Sunday, August 21 – breakfast, lunch and dinner
 Monday, August 22 – breakfast or lunch
 Tuesday, August 23 – breakfast functions only
 Wednesday, August 24 – breakfast functions only

Breakfast functions are 7:00 - 8:30 a.m. Luncheons are 12:15 - 1:30 p.m. Schools who wish to schedule alumni functions during these periods should contact the Administrative Office of the American Accounting Association. We will need to know the period you wish to hold your function, the type of function, the estimated attendance, and the name of the individual handling the affair. The American Accounting Association will then assign a room for the function in the New Orleans Marriott Hotel and notify the catering department at the hotel accordingly. Menu selection will be made directly with the catering department at the New Orleans Marriott Hotel and the hotel will bill each alumni group directly.

NOMINATIONS FOR THE 1983 ACCOUNTING EDUCATOR AWARD

This is a reminder that nominations are invited for the American Accounting Association's annual Outstanding Accounting Educator Awards. The deadline for submitting nominations is April 15. Selection cri-

teria and other information concerning the nomination process can be found on page 8 of the October 1982 issue of "Accounting Education News."

1983 ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP SEMINARS

PROGRAM

THURSDAY, FEBRUARY 3 & MONDAY, FEBRUARY 21

Program Site Chairpersons:
New Orleans – Johnnie Clark
Las Vegas – Gary Fane

- 10:30 EARLYBIRD REFRESHMENTS
- 10:30-5:00 REGISTRATION
- 12:00-12:45 LUNCHEON
- 12:45-1:00 INTRODUCTION
Johnnie Clark – New Orleans
Gary Fane – Las Vegas
- 1:00-2:00 FINANCIAL ACCOUNTING CORE CURRICULUM
A discussion of the findings of the AAA Research Committee on the accounting curriculum.
- 2:00-3:15 CONCURRENT SESSION ONE
1. NEW CHAIRPERSON, SESSION A
A discussion of topics pertinent to assuming the chairmanship of an accounting department. Topics covered will include faculty recruitment, workload, evaluation, and research; advisory committees; relations with student organizations; and collective bargaining problems.
 2. ACCREDITATION UPDATE
A discussion of the accreditation standards and their application during the first year.
 3. MICRO COMPUTERS AND THE ACCOUNTING CURRICULUM
Integrating micro computers into all accounting courses.
- 3:15-3:45 BREAK
- 3:45-5:00 CONCURRENT SESSION TWO
1. NEW CHAIRPERSON, SESSION B
 2. ACCREDITATION UPDATE
 3. MICRO COMPUTERS AND THE ACCOUNTING CURRICULUM
- 6:00-7:00 RECEPTION
- 7:00-9:00 DINNER AND TOWN MEETING

FRIDAY, FEBRUARY 4 & TUESDAY, FEBRUARY 22

- 7:30-8:30 CONTINENTAL BREAKFAST
- 8:30-9:45 TIME MANAGEMENT
Tips for conserving time and managing telephone calls and interruptions.
- 9:45-10:15 BREAK
- 10:15-11:40 INTEGRATING COMMUNICATION SKILLS INTO THE ACCOUNTING CURRICULUM
A discussion of how to structure the accounting curriculum so that communication skills of students are enhanced.

12:00-1:15 LUNCHEON

1:30-2:15 CONCURRENT SESSION THREE

1. PLANNING A RETREAT
How to plan a retreat to encourage maximum faculty participation.
2. RELATIONS WITH RECRUITERS
A discussion of what professional recruiters expect of students, faculty, and administration during campus visits and follow-up interviews.
3. STUDENT ADVISING
A discussion of one approach to academic and career advising which has proven extremely beneficial.

2:15-3:00 CONCURRENT SESSION FOUR

1. PLANNING A RETREAT
2. RELATIONS WITH RECRUITERS
3. STUDENT ADVISING

3:00-5:00 OPEN DISCUSSION

OBJECTIVES OF SEMINAR

- To provide an opportunity for accounting department chairpersons to have an exchange regarding common problems faced in their roles as administrators.
- To provide a program format which combines topics of current interest in accounting education with topics which will focus on increasing the operating efficiency of the participants.
- To provide an informal and varied atmosphere for discussion.

REGISTRATION DETAILS

Seminar Fee:

The seminar fee is \$100.00 for members of the Administrators of Accounting Programs Group and \$125.00 for non-AAPG members. (NOTE: \$25.00 of the fee may be applied against AAPG membership dues at the time of registration for the seminar.)

The seminar fee includes meals, breaks, and receptions during the program. Registrants are responsible for their own transportation and lodging.

Deadline for Applications:

January 10, 1983 for both seminars.

Hotel Accommodations:

The Sheraton New Orleans and MGM Grand are holding rooms for seminar participants. Rooms at the Sheraton New Orleans are \$63.00 single and \$73.00 double occupancy. Rooms at the MGM Grand are \$58.00 single or double occupancy. Room reservation request cards are enclosed. The reservation card should be completed and returned directly to the hotel. Please note that reservations for Saturday arrival at the MGM Grand are extremely limited.

1983 SEMINARS

APPLICATION FORM

Hotel reservations should be made directly with the hotel of your choice. Special rates have been arranged for seminar registrants at the Sheraton New Orleans Hotel and the MGM Grand Hotel. Please note that Saturday arrivals at the MGM Grand are extremely limited. Reservation cards are enclosed.

SEMINAR TO BE ATTENDED (Check One)

New Orleans, February 3-4 _____

Las Vegas, February 21-22 _____

SEMINAR FEE (Please check)

AAPG Members \$100.00 _____

* Non-AAPG Members \$125.00 _____

Extra Dinner Ticket \$ 25.00 _____

Registration for the SEMINARS FOR ADMINISTRATORS OF ACCOUNTING PROGRAMS to be held in New Orleans, February 3-4, 1983 and in Las Vegas, February 21-22, 1983. Enclosed is my check (payable to the American Accounting Association) for the seminar fee. (Registrants are responsible for their own transportation and lodging costs.)

*\$25 may be applied against AAPG membership dues at time of registration.

NAME _____ MAILING ADDRESS _____

UNIVERSITY AFFILIATION _____

TELEPHONE: BUSINESS _____ HOME _____

(Please type or print)

Mail completed application form and fee to Linda Sydenstricker, American Accounting Association, 5717 Bessie Drive, Sarasota, Florida 33583.

CHAIRPERSON

Are you a member of the Administrators of Accounting Programs? If not, clip the application now and mail it in – we'll invoice you later.

APPLICATION FOR MEMBERSHIP – Mail To:

Administrators of Accounting Programs Group of the American Accounting Association
5717 Bessie Drive, Sarasota, Florida 33583

NAME _____

UNIVERSITY AFFILIATION _____

MAILING ADDRESS _____

TELEPHONE NUMBER _____ ANNUAL DUES: \$50.00

CHECK ENCLOSED _____ or SEND INVOICE TO _____

**AMERICAN ACCOUNTING ASSOCIATION ADMINISTRATORS
OF ACCOUNTING PROGRAMS**

1982-1983 Board of Governors

President	Charles G. Carpenter, Miami University
Vice President	Gary E. White, Texas Tech University
Secretary	James T. Hood, Northeast Louisiana University
Treasurer	Harold M. Sollenberger, Michigan State University
Board Members	Jerome V. Bennett, University of Richmond Daniel J. O'Mara, Villanova University Hadley P. Schaefer, University of Florida Harold E. Wyman, University of Connecticut
Past President	Joseph E. Mori, San Jose State University

1982-1983 Regional Chairmen

Region	Chairman/Affiliation
Northeast	Paul A. Janell Northeastern University
Southeast	Robert B. Sweeney University of Alabama
Midwest (including Ohio)	Maurice E. Stark Kansas State University
Southwest	James P. Modisette University of Arkansas
West	Richard L. Samuelson San Diego State University
Mid-Atlantic	Jeremiah G. Ford Seton Hall University
Coordinating Board Member (Vice-President and President-Elect)	Gary E. White Texas Tech University

American Accounting Association

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SARASOTA, FLORIDA 33583

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