United States
Environmental Protection
Agency

Prevention, Pesticides,
And Toxic Substances
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EPA

Design For The Environment

Directory Of EPA's Environmental Network For Managerial Accounting And Capital Budgeting

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Introduction

This directory lists individuals who are involved in promoting managerial accounting and capital budgeting tools for environmental costs. Managerial accounting, which includes capital budgeting, is the process of collecting, preparing and analyzing information principally for internal decision-making. This information is used for directing management attention, informing decisions, evaluating performance and determining compensation. EPA has developed this directory to facilitate improved accounting and capital budgeting practices. The Agency believes that improved accounting practices will lead businesses to see more clearly the benefits of pollution prevention.

Addresses, phone numbers, and fax numbers are provided for each member of the network, along with a brief description of the individual's experience and capabilities in many cases. Individuals who identified themselves as "active" in this area are designated with an asterisk -- those without an asterisk characterized themselves as "interested" rather than active. Members are listed alphabetically by the sector or sectors they are involved in -- from academic curriculum development to trade associations. A complete list of sectors is found in the table of contents.

Possible Uses for this Directory

- Identifying members in a particular sector
- Developing a mailing list
- Networking
- As a phone directory (flip to the index in the back of the book and look up the member)

Would you like to be listed in this document, or change the way you are listed? If so, contact the Pollution Prevention Information Clearinghouse (see below), ask for a Network Membership Form and send it in.

Pollution Prevention Information Clearinghouse
Environmental Protection Agency
401 M Street, SW #3404
Washington, DC 20460
phone: (202) 260-1023
fax: (202) 260-0178

DIRECTORY OF EPA'S ACCOUNTING & CAPITAL BUDGETING DESIGN FOR THE ENVIRONMENT NETWORK

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Participants Involved in Academic Curriculum Development

Participant & Contact Information	Experience & Capabilities
Allen, David* Professor UCLA 5531 Boelter Hall Los Angeles, CA 90024-1592 Ph.: (310) 206-0300 Fax: (310) 206-4107	I teach total cost accounting methods to engineering students and in pollution prevention short courses.
Allison, Richard University of Houston Business and Public Administration 2700 Bay Boulevard Houston, TX 77058 Ph.: (713) 283-3251 Fax: (713) 283-3951	Has a technically-oriented curriculum with a focus on operation and maintenance. Technical exchange with the petrochemical industry and NASA. Roughly a third of the course material deals with PP concepts, the remainder with management and crisis handling. Presently offer 6 UG and 8 Gr. courses related to PP.
Amarcus, Alfred* Professor University of Minnesota Carlson School - Strategic Management 845 Management Economics Building Minneapolis, MN 55455 Ph.: (612) 624-2812 Fax: (612) 625-2873	I teach and lecture in the area. I also do consulting. I can help others develop and implement programs in these organizations.
Armstrong, Winifred* Consulting Economist Regional Plan Association 570 Lexington Avenue New York, NY 10022 Ph.: (212) 980-8530, x272 Fax: (212) 980-8632	I am working with business organizations and companies in developing and sharing information on pollution prevention and resource recovery and their effects of costs, benefits and employment, for both private and public. With colleague, Regina Armstrong and others, we are developing regional environmental accounts which will both feed into and draw from corporate and public accounts. RPA works with an extensive network of public policy governments, and business organizations in the 31 counties of the New Jersey, Connecticut and New York metropolitan region. Both develop and disseminating information regarding urban planning issues such as transportation, solid waste, land use and watersheds. We can help link the work industrial organizations are doing into shared research, public information, conferences, and policy analysis based on innovations in environmental cost accounting and capital budgeting.
Arnold, Matthew* President Management Institute for Environment and Business 1220 16th Street, N.W. Washington, DC 20036 Ph.: (202) 833-6556 Fax: (202) 833-6228	We prepare educational materials that describe the latest advances in environmental accounting to current and future managers. Provision of educational materials
Baker, Ken Professor Tuck School of Business Dartmouth College Hanover, NH 03755 Ph.: (603) 646-2064 Fax: (603) 646-1308	

* **Active Participant**

Participant & Contact Information	Experience & Capabilities
Bakshani, Nandkumar* Research Fellow University of California, Los Angeles 5531 Boelter Hall 405 Hilgard Los Angeles, CA 90024 Ph.: (310) 825-6303 Fax: (310) 206-4107	I have been developing P2 design problems for undergraduate engineers at UCLA. The tools we can most effectively provide are process development/modification avoidance/substitution of raw materials. Life cycle analysis and cost analysis of designing new or retrofitting old manufacturing units to include P2.
Beloff, Beth* Director, Institute for Corporate Environmental Management College of Business (ICEM), University of Houston 4800 Calhoun Houston, TX 77204-6283 Ph.: (713) 743-4804 Fax: (713) 743-4807	National Science Foundation grant to develop a guidebook for chemical/refining industries on environmental cost accounting — Grant from Gulf Coast Hazardous Substance Research Center to do same. Working with WRI to develop case studies on environmental cost accounting practices. We provide conferences/seminars; roundtable discussions for industry; case study development/benchmarking; curriculum development; and applied research on environmental cost accounting.
Bennett, Robert Management Accounting Professor Northern Illinois University Accountancy DeKalb, IL 60115 Ph.: (815) 753-6213 Fax: (815) 753-8515	
Bhada, Ron Director New Mexico State University Waste Management Education and Research Consortium Department (WERC) Box 30001 Las Cruces, NM 88003-8001 Ph.: (505) 646-6419 Fax: (505) 646-4149	WERC is a consortium of three universities in New Mexico -- NM State University, U of NM and NM Institute of Technology -- with assistance from Los Alamos and Sandia Laboratories. WERC has over 200 UG students in its UG environmental minor curriculum. It offers a two-year associate degree program for students and professionals. The goal of WERC is to interface with businesses and industry and share waste reduction and PP information and assist in developing practical solutions to complex waste problems, through an affiliation program. Also provides a database for waste management, field professionals and engineers, and training for managers.
Bulkley, Jonathan University of Michigan, Dana Building National PP Center for Higher Education 430 E. University Ann Arbor, MI 48109 Ph.: (313) 764-1412 Fax: (313) 936-2195	Develop and disseminate PP educational materials for colleges and universities in a variety of disciplines. The NPPC is a collaborative effort between academia, industry, government, and public interest groups. It is actively collecting educational resources from faculty nationwide, as well as developing new material. The NPPC is currently working with faculty in the University of Michigan's Industrial Design Department, College of Engineering (chemical engineering, industrial and operations engineering, and mechanical engineering), and the School of Business Administration (business law, corporate strategy, managerial accounting, and operations management) to develop effective educational modules which integrate PP and core concepts of the discipline. The NPPC administers internships. A curriculum module on Environmental Accounting.

Participant & Contact Information	Experience & Capabilities
Clark, Janet I.* Technological Transfer Specialist Toxics Use Reduction Institute University of Massachusetts Lowell One University Avenue Lowell, MA 01854 Ph.: (508) 934-3346 Fax: (508) 432-332	Supply information to trainers and technical assistance providers.
Douglas, Patricia P. Professor of Accounting and Finance University of Montana Post Office Box 189 Lolo, MT 59847 Ph.: (406) 243-5022 (Work), (406) 273-2325 (H), (406) 243-4831 (School) Fax: (406) 243-2086 (School)	
Ehrenfeld, John R. Director, Technology, Environment & Business Program Massachusetts Institute of Technology Room E4D-241 MIT Cambridge, MA 02139 Ph.: (617) 253-1694 Fax: (617) 253-7140	I am studying how businesses are using life cycle analysis and related frameworks such as full cost accounting.
Epstein, Marc J.* Visiting Professor Harvard University Business School Graduate School of Business Administration Soldiers Field Boston, MA 02163 Ph.: (617) 495-6359 Fax: (617) 496-7363	Active in the inclusion of social and environmental measurements in management decisions for over 20 years. Includes cost accounting and capital budgeting decisions, performance evaluation decisions and the external reporting decisions. Present project -- Institute of Management Accountants on identification, measurement, reporting monitoring and management of environmental impacts. Environmental measurement and management accounting
Estes, Ralph* Professor of Accounting American University 1735 S Street, N.W. Washington, DC 20009 Ph.: (202) 265-6442 Fax: (202) 797-0606	Previously developed and continue to refine accounting models to incorporate environmental costs and other externalities, for use by business/organizational management and for external reporting. I also track others' work, particularly the actual reporting efforts by large corporations. These are being assembled into a book "Best Practices in Stakeholder Accountability" (tentative title). Provide analysis and consultation on estimating environmental costs and other externalities, and assist in developing reporting formats. I am a professor of accounting at the American University, resident scholar with The Center for Advancement of Public Policy, and author of "Corporate Social Accounting" (Wiley, 1976) among others.
Farag, Ihab H. Professor of Chemical Engineering University of New Hampshire Chemical Engineering Department Kingsbury Hall, Room 255 Durham, NH 03824-3591 Ph.: (603) 862-2313 Fax: (603) 862-3747	

Participant & Contact Information	Experience & Capabilities
Gates, Andrew Duxbury Business School P. O. Box 2147 Duxbury, MA 02331 Ph.: Fax:	
Harrison, Ellen Director Cornell University/Waste Management Institute Center for the Environment 469 Hollister Hall Ithaca, NY 14853 Ph.: (607) 255-8576 Fax: (607) 255-8207	The center promotes waste reduction education and research within the university by encouraging joint research proposals with non-center members. The center is active in public information dissemination and education and routinely works with area businesses to reduce waste. Have developed short courses on solid waste reduction presently expanding efforts to include PP concepts into existing coursework.
Hartman, Roy Texas A&M University Center for Waste Management Box 3367 College Station, TX 77843 Ph.: (409) 845-4930 Fax: (409) 847-9396	Offers interdisciplinary UG courses in waste management, life cycle design, and waste reduction technology. Works with area businesses in evaluating their production programs. Interested in the development of environmentally friendly or substituted goods and goods manufactured from recycled materials; the challenge is developing a market for these goods through incentives.
Hughes, Susan B.* Assistant Professor of Accounting Butler University College of Business Administration 4600 Sunset Avenue Indianapolis, IN 46208 Ph.: (317) 283-9843 Fax: (317) 283-9455	I design curriculum on environmental issues for our MBA business research class. Active in conducting research on external and internal environmental cost accounting and reporting. Basics of Management (cost accounting); Economics Analysis; Introduction to Risk Analysis; and Curriculum Development, Executive Education.
Ilaria, James* President, MBAs for Greener Business Columbia Business School 414 West 120th Street, Apartment #609 New York, NY 10027 Ph.: (212) 866-8363 Fax: (212) 666-8273	Curriculum development for MBA program at Columbia Business School. NPV analysis teaching. Activity based costing techniques.
Johnson, Sharon Assistant Professor Dept. of Management Worcester Polytechnic Instit. 100 Institute Road Worcester, MA 01609 Ph.: (508) 831-5183 Fax: (508) 831-5720	

Participant & Contact Information	Experience & Capabilities
Karpoff, Jonathan M.* Professor of Finance University of Washington Dept. of Finance & Business Economics (DJ-10) Seattle, WA 98195 Ph.: (206) 685-4954 Fax: (206) 685-9392	I teach capital budgeting in the University of Washington Environmental Management Program for MBA students. I am co-editor of a forthcoming textbook on environmental management for business students which will include sections on accounting and financial applications. The faculty for the Environmental Management Program have implemented a three-quarter sequenced course on environmental management for business students. I can share materials on the economics and finance components of the curriculum.
Keoleian, Greg University of Michigan, Dana Building National PP Center for Higher Education 430 E. University Ann Arbor, MI 48109 Ph.: (313) 764-1412 Fax: (313) 936-2195	Develop and disseminate PP educational materials for colleges and universities in a variety of disciplines. The NPPC is a collaborative effort between academia, industry, government, and public interest groups. It is actively collecting educational resources from faculty nationwide, as well as developing new material. The NPPC is currently working with faculty in the University of Michigan's Industrial Design Department, College of Engineering (chemical engineering, industrial and operations engineering, and mechanical engineering), and the School of Business Administration (business law, corporate strategy, managerial accounting, and operations management) to develop effective educational modules which integrate PP and core concepts of the discipline. The NPPC administers internships.
Kolluru, Rao V., Ph.D. Director-EHS (and Adjunct Professor) CH2M Hill 99 Cherry Hill Road Parsippany, NJ 07054 Ph.: (201) 316-9300 Fax: (201) 334-5847	Risk assessment and decision making and many other resource stewardship services. I am editing a book on the subject; I also teach the recently published: Environmental Strategies Handbook (McGraw Hill, 1993).
Lanen, William N.* Assistant Professor University of Michigan School of Business Administration Ann Arbor, MI 48109-1234 Ph.: (313) 763-0487 Fax: (313) 763-5688	I am working on cost accounting materials for educational institutions. These materials will incorporate environmental issues. Educational material/references on cost accounting and environmental issues.
Liebl, David* University of Wisconsin - Extension Solid and Hazardous Waste Education Center 610 Langdon Street Madison, WI 53703 Ph.: (608) 262-0385 Fax: (608) 262-6250	Center develops and conducts educational programs to communicate the need for PP and its cost/benefit analysis. Targeted audience -- business managers, facility managers, government officials, engineering consultants, and extension agents. The courses use a hands-on format. The Center draws experts from industries, trade organizations, equipment suppliers, relevant government agencies, etc. to assist in its educational efforts.
Long, Frederick Management Institute for Environment and Business (MIEB) 1220 16th Street, N.W. Washington, DC 20036 Ph.: (202) 833-6556 Fax: (202) 833-6228	MEB is an independent non-profit organization that provides academic support in corporate stewardship of the environment. MEB has worked with over 100 universities and corporations, undertaking several environmental management education initiatives such as (i) publication of course development modules and a resource guide of abstracted materials, (ii) curriculum development assistance for faculty members building new courses and (iii) production of new case study materials on environment.

Participant & Contact Information	Experience & Capabilities
Marcus, Alfred* University of Minnesota Strategic Management Organization 230 Mgmt/Econ. Minneapolis, MN 55455 Ph.: (612) 624-2812 Fax: (612) 625-2873	Are incorporating PP thinking in management courses which is a move away from the pollution control thinking that influences business decision making. Utilize case studies with a cost/benefit analysis of Pollution Prevention. Have published a book (Fall 1991) on environmental issues that will be used in management curricula.
Moody, Douglas H.* Research Assistant National Pollution Prevention Center 430 East University University of Michigan, Dana Building #2540 Ann Arbor, MI 48109-1115 Ph.: (313) 764-1412 Fax: (313) 936-2195	I work with accounting faculty here at the University of Michigan to develop appropriate educational materials on capital budgeting and proper environmental cost allocation. We will eventually be able to provide educational materials geared towards undergrads and grad-level students. Can currently offer a resource list of available materials on the subject.
Ostheim, Steve Manager of Env. Information & Education University of Pittsburgh Center for Hazardous Materials Research 320 William Pratt Way Pittsburgh, PA 15238 Ph.: (412) 826-5320 Fax: (412) 826-5552	This center is a not-for-profit subsidiary of the University of Pittsburgh that provides staff assistance to teach discrete sections of PP courses. The Center conducts a variety of seminars and workshops, and provides a range of PP technical assistance
Ottinger, Richard L.* Professor of Law & Co-Director Pace University Center for Environmental Legal Studies 78 North Broadway White Plains, NY 10603 Ph.: (914) 422-4324 Fax: (914) 422-4180	We do research on environmental externalities and their incorporation into utility planning and resource acquisition. We have also assisted the World Bank and several countries in utilizing externality valuations for including environmental costs in their systems of national accounts. We have published several papers on pollution taxes and are advancing a proposal to fund a study of adoption of a carbon tax and other pollution taxes in New York State with offsets to alleviate economic burdens. We can furnish published papers as described above and our book, Environmental Costs of Electricity (Oceana 1990) and give advice on the above subjects of our work.
Paules, Jeffrey R. Rensselaer Polytechnic Institute 623 River Street Troy, NY 12180-1501 Ph.: (518) 274-1110 Fax:	
Piasecki, Bruce* President AHC Group 1223 Peoples Avenue Troy, NY 12080 Ph.: (518) 276-6565 Fax: (518) 276-8661	

Participant & Contact Information	Experience & Capabilities
Rands, Gordon Assistant Professor Small College of Business Administration Pennsylvania State University University Park, PA 16802 Ph.: (814) 863-0430 Fax: (814) 863-7261	I teach courses in business and society, and in business and the natural environment. As such, I try to educate students about how the functional areas of business such as accounting can contribute to improvements in corporate environmental management. Educational programs, industry executive education. At the present time no accounting faculty at Penn State have a particular interest in accounting/capital budgeting and the environment, however.
Savage, Michael D. Headmaster The Small School 7320 North Vancouver Portland, OR 97217-1550 Ph.: Fax:	
Schaltegger, Stefan, Ph.D.* Assistant Professor Institut fur Betriebswirtschaft (IBW) Wirtschaftswissenschaftliches Zentrum (WWZ) Universitat Basel Petersgraben 51 Basel, SWITZERLAND CH-4051 Ph.: (+41 61) 267-3221 Fax: (+41 61) 261-3053	I am doing research on (a) Full-Cost Accounting (project with a firm of the chemical industry); (b) Environmental Accounting (framework, overview, categorization, etc.); (c) Integration of Full-Cost-Accounting with ecological accounting, life-cycle analysis, ecobalancing, eco-controlling, etc. University, research and teaching, interested in implementing and further developing methods of environmental accounting (open for cooperation with industry for research purposes).
Schuler, Richard Cornell University Waste Management Institute Center for the Environment Ithaca, NY 14853 Ph.: (607) 255-8576 Fax: (607) 255-0238	The center promotes waste reduction education and research within the university by encouraging joint research proposals with non-center members. The center is active in public information dissemination and education and routinely works with area businesses to reduce waste. Have developed short courses on solid waste reduction and am presently expanding efforts to include PP concepts into existing coursework.
Shields, David* Associate Professor of Accounting University of Houston 4800 Calhoun Houston, TX 77204-6283 Ph.: (713) 743-4831 Fax: (713) 743-4828	Developing environmental cost accounting for chemical manufacturers and petroleum refiners on Principal Investigator of National Science Foundation study. Information exchange. Access to interested companies in Houston area.
Specht, Linda* Associate Professor Trinity University Dept. of Business Administration 715 Stadium Drive San Antonio, TX 78212 Ph.: (210) 736-7348 Fax: (210) 736-8134	I have been involved primarily with issues relating to auditing and environmental liability disclosure. For example: Specht, "The Auditor, SAS54 and Environmental Violations," "Journal of Accounting," December 1992, pp. 67-72. I am currently teaching a seminar for the AICPA, titled, "The Auditor and the Environment: Think Globally, Act Locally." I can provide an outlet for the dissemination of information and materials through my involvement in continuing education for CPAs; and can provide a perspective on disclosure issues through my national and international involvement in this area.

Participant & Contact Information	Experience & Capabilities
Stinson, Christopher A.* Assistant Professor University of Texas Department of Accounting (CBA 4M.202) College of Business Administration Austin, TX 78712-1172 Ph.: (512) 471-5318 Fax: (512) 471-3904	I research how companies make environmental cost accounting decisions. I teach a course in environmental accounting. I can provide advice, teaching, and copies of research papers.
Stone, Donald E.* Associate Professor University of Massachusetts at Amherst School of Management Accounting 351-SOM Amherst, MA 01003-4915 Ph.: (413) 545-5645 Fax: (413) 545-3858	I research, write, develop course teaching materials, and teach in the areas of environmental accounting. My most recent effort is a working paper, "Management Accounting and Sustainable Development." I am interested in sharing information. I am particularly interested in getting case-materials on environmental management accounting and capital budgeting applications. I am also willing to assist others in the development of such materials.
Sullivan, William G.* Professor of Engineering Virginia Polytechnic Institute and State University 302 Whittemore Hall Blacksburg, VA 24061-0118 Ph.: (703) 231-6659 Fax: (703) 231-3322	I teach engineering economy to most sophomores in our College of Engineering, and I use a "green design/engineering" theme to make the principles appealing and understandable to the students. Environmental cost accounting is a key ingredient of my lectures that deal with environmentally-conscious design. I use multiattribute decision analysis in the classroom as well as in companies we provide services to. It has proven to be a highly effective way of simultaneously grappling with design considerations (including environmental factors) that cannot be readily reduced to dollars and cents.
Thomas, Janet M. Associate Professor of Economics Bentley College Adamian Graduate Center 171 175 Forest Street Waltham, MA 02154-4705 Ph.: (617) 891-2053 Fax: (617) 891-2819	
Thomsen, Torbin Professor State University of California at Fresno P.O. Box 25700 Accounting Department Fresno, CA 93729-5700 Ph.: (209) 278-4990 Fax: (209) 278-4911	
Todd, Rebecca* Professor New York University Accounting, Room 424 Tisch Hall 40 W. 4th Street New York, NY 10012 Ph.: (212) 998-0028 Fax: (212) 995-4004	Currently conducting research for the World Resources Institute Study of Environmental Accounting Practices.

Participant & Contact Information	Experience & Capabilities
Townsend, John Acting Director, Hazmat Program New Mexico State University 1500 University Drive Carlesbad, NM 88220 Ph.: (505) 885-8831, X394 Fax: (505) 885-4951	WERC is a consortium of three universities in New Mexico -- NM State University, U of NM and NM Institute of Technology -- with assistance from Los Alamos and Sandia Laboratories. WERC has over 200 UG students in its UG environmental minor curriculum. It offers a two-year associate degree program for students and professionals. The goal of WERC is to interface with businesses and industry and share waste reduction and PP information and assist in developing practical solutions to complex waste problems, through an affiliation program. Also provides a database for waste management, field professionals and engineers, and training for managers.
Warner, Langdon Associate Professor University of South Carolina Institute of Public Affairs Columbia, SC 29208 Ph.: Fax: (803) 777-4575	
Willits, Stephen D., Ph.D., CPA* Associate Professor Bucknell University Department of Management Lewisburg, PA 17837 Ph.: (717) 524-3166 Fax: (717) 524-1338	I am conducting research that deals with Environmental Management Systems and the role accountants should play in their development and implementation. Assistance with environmental accounting problems.

* Active Participant

Participants Involved in Academic Research

Participant & Contact Information	Experience & Capabilities
Aldrich, Jim* Assistant Professor Air Force Institute of Technology/ENV 2950 P Street Wright-Patterson AFB, OH 45433 Ph.: (513) 255-2998 Fax: (513) 476-7302	Expected value and cost accounting is my research area and I have a number of students whose thesis involve cost models. All AF research in this area is public domain information.
Allen, David* Professor UCLA 5531 Boelter Hall Los Angeles, CA 90024-1592 Ph.: (310) 206-0300 Fax: (310) 206-4107	I teach total cost accounting methods to engineering students and in pollution prevention short courses.
Amarcus, Alfred* Professor University of Minnesota Carlson School - Strategic Management 845 Management Economics Building Minneapolis, MN 55455 Ph.: (612) 624-2812 Fax: (612) 625-2873	I teach and lecture in the area. I also do consulting. I can help others develop and implement programs in these organizations.
Bakshani, Nandkumar* Research Fellow University of California, Los Angeles 5531 Boelter Hall 405 Hilgard Los Angeles, CA 90024 Ph.: (310) 825-6303 Fax: (310) 206-4107	I have been developing P2 design problems for undergraduate engineers at UCLA. The tools we can most effectively provide are process development/modification avoidance/substitution of raw materials. Life cycle analysis and cost analysis of designing new or retrofitting old manufacturing units to include P2.
Beloff, Beth* Director, Institute for Corporate Environmental Management College of Business (ICEM), University of Houston 4800 Calhoun Houston, TX 77204-6283 Ph.: (713) 743-4804 Fax: (713) 743-4807	National Science Foundation grant to develop a guidebook for chemical/refining industries on environmental cost accounting — Grant from Gulf Coast Hazardous Substance Research Center to do same. Working with WRI to develop case studies on environmental cost accounting practices. We provide conferences/seminars; roundtable discussions for industry; case study development/benchmarking; curriculum development; and applied research on environmental cost accounting.
Bennett, Robert Management Accounting Professor Northern Illinois University Accountancy DeKalb, IL 60115 Ph.: (815) 753-6213 Fax: (815) 753-8515	

* Active Participant

Participant & Contact Information	Experience & Capabilities
Bierma, Thomas J., MBA, Ph.D. Associate Professor Illinois State University Department of Health Sciences 103 Moulton Hall Normal, IL 61761-6901 Ph.: (309) 438-8329 Fax: (309) 438-2450	
Boer, Germain* Professor of Accounting Vanderbilt University Owen Graduate School of Management 401 21st Avenue South Nashville, TN 37203 Ph.: (615) 322-2059 Fax: (615) 343-7177	Cost analysis of total systems
Brown, Victor H., CPA Professor of Accounting Dept. of Accounting, Business Legal Studies, George Mason University 4400 University Drive, MSN ICI, Robinson B441 Fairfax, VA 22030 Ph.: (703) 993-1763 Fax: (703) 993-1809	
Chalos, Peter* Professor of Accounting University of Illinois at Chicago 2323 University Hall 601 South Morgan Street Chicago, IL 60607 Ph.: (312) 996-2869 Fax: (312) 996-4520	
Chess, Caron* Director Center for Environmental Communication Rutgers University/Cook College P.O. Box 231 New Brunswick, NJ 08903 Ph.: (908) 932-8795 Fax: (908) 932-7815	Research on pollution prevention and the organizational factors that influence them. We are conducting research to explore ways in which internal factors (i.e., cost accounting, role of senior managers, relationship of regulatory managers to production, etc.) influence development of PP programs.
Clark, Janet I.* Technological Transfer Specialist Toxics Use Reduction Institute University of Massachusetts Lowell One University Avenue Lowell, MA 01854 Ph.: (508) 934-3346 Fax: (508) 432-332	Supply information to trainers and technical assistance providers.

Participant & Contact Information	Experience & Capabilities
Darnall, Nicole* Research Assistant University of Texas at Arlington Department of Economics P.O. Box 19479 Arlington, TX 76019 Ph.: (817) 273-8221 Fax: (817) 273-3145	I am researching and developing a set of integrative economic models that incorporate environmental issues into the organizational decision framework, with a specific emphasis on the manufacturing function. Applicability of cost-benefit analysis in ECM, information sharing, applicability of total cost assessment for ECM, and copies of our project proposal.
Douglas, Patricia P. Professor of Accounting and Finance University of Montana Post Office Box 189 Lolo, MT 59847 Ph.: (406) 243-5022 (Work), (406) 273-2325 (H), (406) 243-4831 (School) Fax: (406) 243-2086 (School)	
Duchin, Faye Director Institute for Economic Analysis New York University 269 Mercer Street New York, NY 10003 Ph.: (212) 998-7485 Fax: (212) 995-4165	
Eagan, Patrick D.* Program Director University of Wisconsin-Madison College of Engineering 432 N. Lake Street Madison, WI 53706 Ph.: (608) 263-7429 Fax: (608) 263-3160	I am looking for a site to conduct some environmental costing work. Research, Training, Education to Professionals
Ehrenfeld, John R. Director, Technology, Environment & Business Program Massachusetts Institute of Technology Room E4D-241 MIT Cambridge, MA 02139 Ph.: (617) 253-1694 Fax: (617) 253-7140	I am studying how businesses are using life cycle analysis and related frameworks such as full cost accounting.
Englehardt, James D., Ph.D.* Assistant Professor University of Miami Department of Civil and Arch. Engineering P.O. Box 248294 Coral Gables, FL 33124-0630 Ph.: (305) 284-5557 Fax: (305) 284-3492	Developing benefit-risk analysis methods for pollution prevention evaluation. Author of chapters of American Society of Civil Engineers forthcoming monograph on P2 covering Risk Analysis and Economic Analysis. I am interested in cooperative research and publication. UM also has the only full scale electron accelerator being operated for destruction (detoxification) of toxic organics in water and waste.

* **Active Participant**

Participant & Contact Information	Experience & Capabilities
Epstein, Marc J.* Visiting Professor Harvard University Business School Graduate School of Business Administration Soldiers Field Boston, MA 02163 Ph.: (617) 495-6359 Fax: (617) 496-7363	Active in the inclusion of social and environmental measurements in management decisions for over 20 years. Includes the cost accounting and capital budgeting decisions, the performance evaluation decisions and the external reporting decisions. Present project -- Institute of Management Accountants on identification, measurement, reporting monitoring and management of environmental impacts. Environmental measurement and management accounting
Estes, Ralph* Professor of Accounting American University 1735 S Street, N.W. Washington, DC 20009 Ph.: (202) 265-6442 Fax: (202) 797-0606	I have previously developed and continue to refine accounting models to incorporate environmental costs and other externalities, for use by business/organizational management and for external reporting. I also track the work of others, particularly the actual reporting efforts by large corporations. These are being assembled into a book "Best Practices in Stakeholder Accountability" (tentative title). Provide analysis and consultation on estimating environmental costs and other externalities, and assist in developing reporting formats. I am a professor of accounting at the American University, resident scholar with The Center for Advancement of Public Policy, and author of "Corporate Social Accounting" (Wiley, 1976) among others.
Farag, Ihab H. Professor of Chemical Engineering University of New Hampshire Chemical Engineering Department Kingsbury Hall, Room 255 Durham, NH 03824-3591 Ph.: (603) 862-2313 Fax: (603) 862-3747	
Geadelmann, Pat Director, Government Relations University of Northern Iowa Gilchrist, Room 242 1222 West 27th Street Cedar Falls, IA 50614 Ph.: (319) 273-6144 Fax: (319) 273-6494	
Heller, Miriam* Assistant Professor of Industrial Engineering University of Houston 4800 Calhoun Road Houston, TX 77204-4812 Ph.: (713) 743-4193 Fax: (713) 743-4190	Currently involved in both NSF funded research and World Resources Institute consulting which focus on characterizing the state of the art environmental cost accounting in the chemical and petroleum refining industries. This work feeds into the analysis of the effect of environmental cost accounting on technology decisions. Ongoing research in the development and application of a decision support tool to encourage pollution prevention during conceptual process design within the chemical and petroleum refining industries. Stress environmental and capital budgeting applications within a graduate level course on Building Knowledge-Based Systems. Projects have included a Knowledge-Based Ranking System to Prioritize Minimization of SARA Title III Hazardous Waste Streams and a Process Design Engineering-Hour Estimation System for Cost Estimation and Capital Budgeting. I can serve as a resource for clarifying how knowledge-based, operations research and traditional decision support methods and tools can facilitate and enrich the use of environmental cost information in technology decision making for environmentally conscious design and manufacturing.

Participant & Contact Information	Experience & Capabilities
Henry, Mark S.* Professor Clemson University Barre 221 Clemson, SC 29634-0355 Ph.: (803) 656-3374 Fax: (803) 656-5776	I teach economic accounting in several courses and use interindustry analyses in some research efforts. Input-output models and accounts cost/benefit analysis.
Hughes, Susan B.* Assistant Professor of Accounting Butler University College of Business Administration 4600 Sunset Avenue Indianapolis, IN 46208 Ph.: (317) 283-9843 Fax: (317) 283-9455	I design curriculum on environmental issues for our MBA business research class. Active in conducting research on external and internal environmental cost accounting and reporting. Basics of Management (cost accounting); Economics Analysis; Introduction to Risk Analysis; and Curriculum Development, Executive Education.
Johnson, Sharon Assistant Professor Dept. of Management Worcester Polytechnic Instit. 100 Institute Road Worcester, MA 01609 Ph.: (508) 831-5183 Fax: (508) 831-5720	
Karpoff, Jonathan M.* Professor of Finance University of Washington Dept. of Finance & Business Economics (DJ-10) Seattle, WA 98195 Ph.: (206) 685-4954 Fax: (206) 685-9392	I teach capital budgeting in the University of Washington Environmental Management Program for MBA students. I am co-editor of a forthcoming textbook on environmental management for business students which will include sections on accounting and financial applications. The faculty for the Environmental Management Program have implemented a three-quarter sequenced course on environmental management for business students. I can share materials on the economics and finance components of the curriculum.
Klammer, Thomas* Professor University of N. Texas P.O. Box 13677 Denton, TX 76203-3677 Ph.: (817) 565-3099 Fax: (817) 565-3803	My background is in accounting. I've conducted extensive surveying on capital investment. Just completed a guide summarizing my research in the area of capital investment research. Interested in learning more about the accounting and capital budgeting process and where P2 fits into that process. Interested in what others are doing.
Lawrence, Carol* Assistant Professor University of Missouri-Columbia 312 Middlebush Hall Columbia, MO 65211 Ph.: (314) 882-2474 Fax: (314) 882-0365	I have a grant from the National Science Foundation for a field study of environmental costing, risk assessment, and concurrent engineering for environmentally conscious manufacturing. Field research skills, conceptual model of legacy costing, risk assessment using traditional probabilistic methods as well as fuzzy set theory, and cost/risk/benefit analysis.

* Active Participant

Participant & Contact Information	Experience & Capabilities
Lordan, John J. Vice President, Business Affairs Johns Hopkins University 230 Garland Hall - 3400 N. Charles St. Baltimore, MD 21218 Ph.: (410) 516-7253 Fax: (410) 516-5448	
Luthy, Richard G.* Department Head Carnegie-Mellon University Department of Civil Engineering 5000 Forbes Avenue Pittsburgh, PA 15213 Ph.: (412) 268-2941 Fax: (412) 268-7813	I help direct research at Carnegie-Mellon on product design for the environment with emphasis on consumer durables such as computers, electronics and automotive. We are studying design, material flows, and regulatory issues related to design for recycle. Research reports; Industrial affiliations; Students
Lyke, Audrey Economist 3516 Hopkins Drive Wilmington, DE 19808 Ph.: (302) 999-1542 Fax: NA	I develop valuation methods for assigning monetary values to changes in environmental quality. I am an environmental and natural resource economist. Identify data requirements for environmental valuation; Relate data to values through travel cost and contingent valuation models; and Identify the (many) statistical and theoretical limitations of values so attained.
Oppeneau, Jean Claude* Research and Development Manager Ministere Environnement 14 Boulevard du General leclere Nevilly Sur Seine, FRANCE 92524 Ph.: (1) 408-3490 Fax: (1) 408-9931	Economic Research Program Industrial ecology strategy. Environmental Industrial Plan fiscal and levies strategy.
Ottinger, Richard L.* Professor of Law & Co-Director Pace University Center for Environmental Legal Studies 78 North Broadway White Plains, NY 10603 Ph.: (914) 422-4324 Fax: (914) 422-4180	We do research on environmental externalities and their incorporation into utility planning and resource acquisition. We have also assisted the World Bank and several countries in utilizing externality valuations for including environmental costs in their systems of national accounts. We have published several papers on pollution taxes and are advancing a proposal to fund a study of adoption of a carbon tax and other pollution taxes in New York State with offsets to alleviate economic burdens. We can furnish published papers as described above and our book, Environmental Costs of Electricity (Oceana 1990) and give advice on the above subjects of our work.
Paules, Jeffrey R. Rensselaer Polytechnic Institute 623 River Street Troy, NY 12180-1501 Ph.: (518) 274-1110 Fax:	

Participant & Contact Information	Experience & Capabilities
Rands, Gordon Assistant Professor Small College of Business Administration Pennsylvania State University University Park, PA 16802 Ph.: (814) 863-0430 Fax: (814) 863-7261	I teach courses in business and society, and in business and the natural environment. As such, I try to educate students about how the functional areas of business such as accounting can contribute to improvements in corporate environmental management. Educational programs, industry executive education. At the present time no accounting faculty at Penn State have a particular interest in accounting/capital budgeting and the environment, however.
Reimers, Richard F.* Owner/President Environmental Intelligence 21046 Champlain Lake Forest, CA 92630 Ph.: (714) 830-7158 Fax: (714) 855-0213	I have developed purchase versus lease spreadsheets to evaluate income and cash flows and to determine net present value of capital investments. For project management, I have developed budget cost accounting systems to track project costs and profits. Environmental Intelligence is a market research firm in the environmental industry. I conduct market surveys from potential customers to evaluate customer buying patterns, competitive analysis, product/service distribution networks and market demand. The firm collects and analyzes "real-time" market data so that companies developing a new product or service can formulate a marketing strategy.
Rosenthal, Isadore (Irv), Ph.D.* Senior Research Fellow University of Pennsylvania 1332 Steinberg ▪ Dietrich Hall Wharton School Philadelphia, PA 19104-6366 Ph.: (215) 898-9660 Fax: (215) 898-3664	I am doing research on using full-internalized environmental costs to improve decision processes for low probability-high consequence event. Decision Processes and Risk Management
Savage, Michael D. Headmaster The Small School 7320 North Vancouver Portland, OR 97217-1550 Ph.: Fax:	
Schaltegger, Stefan, Ph.D.* Assistant Professor Institut fur Betriebswirtschaft (IBW) Wirtschaftswissenschaftliches Zentrum (WWZ) Universitat Basel Petersgraben 51 Basel, SWITZERLAND CH-4051 Ph.: (+41 61) 267-3221 Fax: (+41 61) 261-3053	I am doing research on (a) Full-Cost Accounting (project with a firm of the chemical industry); (b) Environmental Accounting (framework, overview, categorization, etc.); (c) Integration of Full-Cost-Accounting with ecological accounting, life-cycle analysis, ecobalancing, eco-controlling, etc. University, research and teaching, interested in implementing and further developing methods of environmental accounting (open for cooperation with industry for research purposes).
Shaw, Henry Professor New Jersey Institute of Technology Dept. of Chemical Engineering 323 M.L. King Jr. Blvd. Newark, NJ 07102 Ph.: (201) 596-8938 Fax: (201) 802-1946	

Participant & Contact Information	Experience & Capabilities
Shields, David* Associate Professor of Accounting University of Houston 4800 Calhoun Houston, TX 77204-6283 Ph.: (713) 743-4831 Fax: (713) 743-4828	Developing environmental cost accounting for chemical manufacturers and petroleum refiners on Principal Investigator of National Science Foundation study. Information exchange. Access to interested companies in Houston area.
Specht, Linda* Associate Professor Trinity University Dept. of Business Administration 715 Stadium Drive San Antonio, TX 78212 Ph.: (210) 736-7348 Fax: (210) 736-8134	I have been involved primarily with issues relating to auditing and environmental liability disclosure. For example: Specht, "The Auditor, SAS54 and Environmental Violations," "Journal of Accounting," December 1992, pp. 67-72. I am currently teaching a seminar for the AICPA, titled, "The Auditor and the Environment: Think Globally, Act Locally." I can provide an outlet for the dissemination of information and materials through my involvement in continuing education for CPAs; and can provide a perspective on disclosure issues through my national and international involvement in this area.
Stinson, Christopher A.* Assistant Professor University of Texas Department of Accounting (CBA 4M.202) College of Business Administration Austin, TX 78712-1172 Ph.: (512) 471-5318 Fax: (512) 471-3904	I research how companies make environmental cost accounting decisions. I teach a course in environmental accounting. I can provide advice, teaching, and copies of research papers.
Stone, Donald E.* Associate Professor University of Massachusetts at Amherst School of Management Accounting 351-SOM Amherst, MA 01003-4915 Ph.: (413) 545-5645 Fax: (413) 545-3858	I research, write, develop course teaching materials, and teach in the areas of environmental accounting. My most recent effort is a working paper, "Management Accounting and Sustainable Development." I am interested in sharing information. I am particularly interested in getting case-materials on environmental management accounting and capital budgeting applications. I am also willing to assist others in the development of such materials.
Thomas, Janet M. Associate Professor of Economics Bentley College Adamian Graduate Center 171 175 Forest Street Waltham, MA 02154-4705 Ph.: (617) 891-2053 Fax: (617) 891-2819	
Thomsen, Torbin Professor State University of California at Fresno P.O. Box 25700 Accounting Department Fresno, CA 93729-5700 Ph.: (209) 278-4990 Fax: (209) 278-4911	

*** Active Participant**

Participant & Contact Information	Experience & Capabilities
Todd, Rebecca* Professor New York University Accounting, Room 424 Tisch Hall 40 W. 4th Street New York, NY 10012 Ph.: (212) 998-0028 Fax: (212) 995-4004	Currently conducting research for the World Resources Institute Study of Environmental Accounting Practices.
Van Berkel, Rene C.W.M.* Head, Department of Product & Process Studies University of Amsterdam IVAM Environmental Research P.O. Box 18180 Amsterdam, NETHERLANDS 1001ZB Ph.: (31) 20-525-5918 Fax: (31) 20-525-5850	As part of cleaner production (or PP) assessment training I use TCA principles to teach the economics of cleaner production. Research, technical assistance and training for the implementation of process & product oriented pollution prevention practices in small and medium sized enterprises.
Warner, Langdon Associate Professor University of South Carolina Institute of Public Affairs Columbia, SC 29208 Ph.: Fax: (803) 777-4575	
Watts, Daniel J.* Executive Director New Jersey Institute of Technology Hazardous Substance Mgmt. Res. Center 323 Martin Luther King Drive Newark, NJ 07102 Ph.: (201) 596-3465 Fax: (201) 802-1946	I direct a research program focussed on technical and managerial tools necessary for identification and implementation of pollution prevention practices in industry. Broad-based industrially relevant research program. A school of industrial management eager and enthusiastic about management research, teaching, and continuing education in this area.
Willits, Stephen D., Ph.D., CPA* Associate Professor Bucknell University Department of Management Lewisburg, PA 17837 Ph.: (717) 524-3166 Fax: (717) 524-1338	I am conducting research that deals with Environmental Management Systems and the role accountants should play in their development and implementation. Assistance with environmental accounting problems.

Participants Involved in Academic Technical Assistance

Participant & Contact Information	Experience & Capabilities
Barbieri, Carlo G.* Director Grupo Analisis Energetico ADA Pellegrini 250 2000 Rosario, ARGENTINA Ph.: 041 49234 Fax: 41-249515	
Beloff, Beth* Director, Institute for Corporate Environmental Management College of Business (ICEM), University of Houston 4800 Calhoun Houston, TX 77204-6283 Ph.: (713) 743-4804 Fax: (713) 743-4807	National Science Foundation grant to develop a guidebook for chemical/refining industries on environmental cost accounting — Grant from Gulf Coast Hazardous Substance Research Center to do same. Working with WRI to develop case studies on environmental cost accounting practices. We provide conferences/seminars; roundtable discussions for industry; case study development/benchmarking; curriculum development; and applied research on environmental cost accounting.
Bhada, Ron Director New Mexico State University Waste Management Education and Research Consortium Department (WERC) Box 30001 Las Cruces, NM 88003-8001 Ph.: (505) 646-6419 Fax: (505) 646-4149	WERC is a consortium of three universities in New Mexico -- NM State University, U of NM and NM Institute of Technology -- with assistance from Los Alamos and Sandia Laboratories. WERC has over 200 UG students in its UG environmental minor curriculum. It offers a two-year associate degree program for students and professionals. The goal of WERC is to interface with businesses and industry and share waste reduction and PP information and assist in developing practical solutions to complex waste problems, through an affiliation program. Also provides a database for waste management, field professionals and engineers, and training for managers.
Castro, Lincoln A.* Compliance Advisor The California State University Office of the Chancellor P.O. Box 3502 Seal Beach, CA 90740-7502 Ph.: (310) 985-9014 Fax: (310) 985-9668	I prepare project justifications and manage environmental programs.
Dick, Kevin* Business Environment Manager, Small Business Dev. Center University of Nevada Mail Stop 032 College of Business Reno, NV 89557 Ph.: (702) 784-1717 Fax: (702) 784-4337	Through our assistance program, we educate businesses about environmental accounting practices and encourage them to identify costs of material purchasing, handling, management/treatment/disposal, in order to better understand true costs and evaluation pollution prevention options. We serve as an information interface in the business community. Information & Assistance -- Through information line, seminars, on-site assessments, publications. Through the other SBDC programs, nationally, centers provide assistance with financing, accounting, and pricing for small businesses.
Fleischman, Marvin* University of Louisville Waste Minimization Assessment Center Department of Chemical Engineering Louisville, KY 40292 Ph.: (502) 852-6357 Fax: (502) 852-6355	In waste minimization assessments, I estimate costs and benefits of waste minimization options and estimate a payback. Potential waste minimization options for plants on SIC 20-39 and cost estimations (preliminary estimations).

Participant & Contact Information	Experience & Capabilities
Hartman, Roy Texas A&M University Center for Waste Management Box 3367 College Station, TX 77843 Ph.: (409) 845-4930 Fax: (409) 847-9396	Offers interdisciplinary UG courses in waste management, life cycle design, and waste reduction technology. Works with area businesses in evaluating their production programs. Interested in the development of environmentally friendly or substituted goods and goods manufactured from recycled materials; the challenge is developing a market for these goods through incentives.
Lawrence, Carol* Assistant Professor University of Missouri-Columbia 312 Middlebush Hall Columbia, MO 65211 Ph.: (314) 882-2474 Fax: (314) 882-0365	I have a grant from the National Science Foundation for a field study of environmental costing, risk assessment, and concurrent engineering for environmentally conscious manufacturing. Field research skills, conceptual model of legacy costing, risk assessment using traditional probabilistic methods as well as fuzzy set theory, and cost/risk/benefit analysis.
Miller, Gary D., Ph.D.* Assistant Director Hazardous Waste Center One East Hazelwood Drive Champaign, IL 61820 Ph.: (217) 333-8942 Fax: (217) 333-8944	I conduct economic evaluations of pollution prevention technologies, train industry in full cost accounting and do some teaching of graduate students. We provide on-site assessments; training for industry, other government agencies and students; conduct applied research and development; undertake policy studies and make legislative recommendations; and provide general pollution prevention information.
Ostheim, Steve Manager of Env. Information & Education University of Pittsburgh Center for Hazardous Materials Research 320 William Pratt Way Pittsburgh, PA 15238 Ph.: (412) 826-5320 Fax: (412) 826-5552	This center is a not-for-profit subsidiary of the University of Pittsburgh that provides staff assistance to teach discrete sections of PP courses. The Center conducts a variety of seminars and workshops, and provides a range of PP technical assistance
Ottinger, Richard L.* Professor of Law & Co-Director Pace University Center for Environmental Legal Studies 78 North Broadway White Plains, NY 10603 Ph.: (914) 422-4324 Fax: (914) 422-4180	We do research on environmental externalities and their incorporation into utility planning and resource acquisition. We have also assisted the World Bank and several countries in utilizing externality valuations for including environmental costs in their systems of national accounts. We have published several papers on pollution taxes and are advancing a proposal to fund a study of adoption of a carbon tax and other pollution taxes in New York State with offsets to alleviate economic burdens. We can furnish published papers as described above and our book, Environmental Costs of Electricity (Oceana 1990) and give advice on the above subjects of our work.
Pferdehirt, Wayne University of Wisconsin - Extension Solid and Hazardous Waste Education Center 610 Langdon Street Madison, WI 53703 Ph.: (608) 262-0385 Fax: (608) 262-6250	Center develops and conducts educational programs to communicate the need for PP and its cost/benefit analysis. Targeted audience -- business managers, facility managers, government officials, engineering consultants, and extension agents. The courses use a hands-on format. The Center draws experts from industries, trade organizations, equipment suppliers, relevant government agencies, etc. to assist in its educational efforts.

* Active Participant

Participant & Contact Information	Experience & Capabilities
Shaw, Henry Professor New Jersey Institute of Technology Dept. of Chemical Engineering 323 M.L. King Jr. Blvd. Newark, NJ 07102 Ph.: (201) 596-8938 Fax: (201) 802-1946	
Townsend, John Acting Director, Hazmat Program New Mexico State University 1500 University Drive Carlesbad, NM 88220 Ph.: (505) 885-8831, X394 Fax: (505) 885-4951	WERC is a consortium of three universities in New Mexico -- NM State University, U of NM and NM Institute of Technology -- with assistance from Los Alamos and Sandia Laboratories. WERC has over 200 UG students in its UG environmental minor curriculum. It offers a two-year associate degree program for students and professionals. The goal of WERC is to interface with businesses and industry and share waste reduction and PP information and assist in developing practical solutions to complex waste problems, through an affiliation program. Also provides a database for waste management, field professionals and engineers, and training for managers.
Van Berkel, Rene C.W.M.* Head, Department of Product & Process Studies University of Amsterdam IVAM Environmental Research P.O. Box 18180 Amsterdam, NETHERLANDS 1001ZB Ph.: (31) 20-525-5918 Fax: (31) 20-525-5850	As part of cleaner production (or PP) assessment training I use TCA principles to teach the economics of cleaner production. Research, technical assistance and training for the implementation of process & product oriented pollution prevention practices in small and medium sized enterprises.
Zetlen, Bryan President Seattle Scientific Corporation 2606 NW 91st Street Seattle, WA 98117-2728 Ph.: (206) 789-2300 Fax: (206) SAME	Has organized a waste management seminar using local business and government professionals as speakers. Uses a role-playing format to illustrate real world issues. Teaches students about business protocol and how it may be used effectively to implement PP.

Participants Involved as Consultants

Participant & Contact Information	Experience & Capabilities
Abrahams, Martin, CPA* Partner Coopers & Lybrand 1251 Sixth Avenue New York, NY 10020 Ph.: (212) 536-2868 Fax: (212) 642-7277	
Adams, Alex* Project Engineer Foster Wheeler Enviro Services 8 Peachtree Road Livingston, NJ 07039 Ph.: (201) 535-2375 Fax: (201) 535-2496	
Ali, S. Nasir* Consultant Arthur D. Little, Inc. 1755 Jefferson Davis Highway Crystal Square 5, Suite 1007 Arlington, VA 22202 Ph.: (703) 769-1498 Fax: (703) 558-0075	I am developing management tools (including cost accounting and capital budgeting) that will help companies quantify environmental issues and use that information for making better business and environmental decisions. We provide strategic and management consulting services in the area of the environment, including risk management, auditing, compliance systems, environmental business opportunities, life cycle analyses and much more.
Amarcus, Alfred* Professor University of Minnesota Carlson School - Strategic Management 845 Management Economics Building Minneapolis, MN 55455 Ph.: (612) 624-2812 Fax: (612) 625-2873	I teach and lecture in the area. I also do consulting. I can help others develop and implement programs in these organizations.
Anderson, Michael D.* Senior Consultant Deloitte & Touche 50 Fremont Street Suite 3100 San Francisco, CA 94105-2230 Ph.: (415) 247-4000 Fax: (415) 247-4717	
Baggaley, Bruce* Baggaley Consulting 12 Salt Box Lane Darien, CT 06820 Ph.: (203) 656-3527 Fax: (203) 656-3527	I work with businesses on developing, among other things, activity based management systems. Consulting services.

Participant & Contact Information	Experience & Capabilities
Bailey, Paul E.* Senior Vice President ICF Incorporated 9300 Lee Highway Fairfax, VA 22031-1207 Ph.: (703) 934-3225 Fax: (703) 934-9740	My professional interests and consulting practice relate to the following: monetization of environmental liabilities (both tort and statutory/regulatory) using quantitative probabilistic methods (e.g., BIPDAM, the ICF Bodily Injury, Property Damage, & Environmental Impairment Assessment Model); calculating the financial benefits of pollution prevention; life cycle costing including quantitative estimation of the costs of environmental compliance, decontamination and decommissioning (closure), remediation, and long term care; and valuation of environmental resources (e.g., ground water). Expertise in environmental insurance and financial responsibility. As of May, 1994, working on a Full Cost Accounting Handbook for distribution to municipal solid waste programs.
Barnes, Phil* Technical Consultant University of South Carolina Small Business Development Center College of Business Columbia, SC 29208 Ph.: (803) 777-5118 Fax: (803) 777-4403	I am currently developing a pollution prevention program for the SC SBDC. I am currently working with companies on environmental cost and waste (hazardous and nonhazardous) reduction. The SC SBDC provides various services to businesses throughout SC. Business consulting, technical assistance, seminars. Areas of expertise are financial and accounting, business loans, environmental counseling, government procurement, energy management, computerization, marketing, advertising, etc.
Beardsley, Daryl L.* Environmental Engineer and Analyst 5 Hastings Square Cambridge, MA 02139 Ph.: (617) 576-0646 Fax: (617) 547-4286	Payback period analyses of pollution prevention projects for industrial facilities (i.e., assessing costs and benefits to a firm making efforts and investments towards pollution prevention) (for over 10 facilities and over 20 projects). Development of source reduction and recycling strategies for industry. Technical feasibility assessments of P2 projects. Financial feasibility assessments of P2 projects (e.g., payback period analyses).
Beetle, George* George Beetle Co. 533 Arbutus Street Philadelphia, PA 19119 Ph.: (609) 963-6420 Fax: (609) 964-0087	
Bisio, Attilio* Principal ATRO Associates P.O. Box 1367 Mountain Side, NJ 07092 Ph.: (908) 233-1524 Fax: (908) 889-7318	Developing jointly with Polymer Processing Institute Pilot Technology/Software that incorporates environmental management of plastic concepts into material selection/product design decisions including uncertain ambiguous capital requirements. Analytical tools and services to establish using option techniques capital exposure from environmental requirements that are uncertain/ambiguous.
Boden, Steven M.* Partner Deloitte & Touche P.O. Box 919 - Radio City Station 1633 Broadway New York, NY 10019-6754 Ph.: (212) 492-2732 Fax: (212) 492-6944	Assist clients in the development and improvement of environmental management systems; carry out special studies into environmental programs and projects. Full range of accounting, auditing, management consulting and related services.

Participant & Contact Information	Experience & Capabilities
Bordacs-Irwin, Kristina* Senior Bioprocess Engineer Environgen, Inc. 4100 Quakerbridge Road Lawrenceville, NJ 08648 Ph.: (609) 936-9300 Fax: (609) 275-2891	As a project manager I am preparing project justifications, cost estimates and track project costs. Environmental biotechnology.
Bowers, Keith E.* Project Manager ICF Incorporated 1850 K Street, NW, Suite 1000 Washington, DC 20006 Ph.: (202) 862-1132 Fax: (202) 862-1144	
Brayton, Gary* National Director, Environmental Services Deloitte Touche 50 Fremont Street San Francisco, CA 94105 Ph.: (415) 247-4039 Fax: (415) 247-4717	Perform decision analyses for capital investment projects involving significant uncertainty. Help quantify the impact of future environmental uncertainties (environmental events, remedial costs, etc.) using probabilistic modelling and Monte Carlo stimulation integrated with traditional capital investment analyses. Decision analysis involving environmental uncertainty. Training in using decision analysis techniques. Assessing current value of environmental liabilities. Capital investment analyses. Facility rationalization analyses.
Brown, Victor H., CPA Professor of Accounting Dept. of Accounting, Business Legal Studies, George Mason University 4400 University Drive, MSN ICI, Robinson B441 Fairfax, VA 22030 Ph.: (703) 993-1763 Fax: (703) 993-1809	
Cass, Donald J.* Senior Principal Cass & Associates 321 S. Hobart B1 #207 P.O. Box 741069 (90004) Los Angeles, CA 90020 Ph.: (213) 388-1496 Fax: (213) 388-1496	Contributing author to new AACE Marcel Dekker publication Hazardous Waste Cost Control, presenter of technical papers worldwide (Canada, Mexico, Europe, United Kingdom) on a variety of Environmental matters. Developed labor productivity factors for hazardous sites. Prepared Base Line cost estimates, baseline schedules, and capital cost budgets. Risk analysis for capital budgets and baseline schedules. Work Breakdown Systems approach to environmental projects dove tailed with accounting systems. Check lists for capital budgets. Value Engineering studies. Cost assessments for remediation and clean up of contaminated/ hazardous sites. Chair, Solid Waste AACE Environmental Committee. Computer literate. Developed unique application of Work Breakdown Systems (WBS) in conjunction with current/planned accounting approaches. Assistance or preparation of the following: Assessment of labor productivity factors for hazardous waste sites, cost drivers for environmental projects, check list(s) for environmental projects' capital budgeting, baseline schedules, Work Breakdown System and accounting interfaces, Base Line capital cost estimates, schedules, and risk analysis for capital budgets, Work Breakdown Systems with accounting interfaces. Value Engineering studies, cost assessments for remediation and clean up of contaminated/ hazardous sites. Computer accounting systems.

Participant & Contact Information	Experience & Capabilities
Constable, Richard A. Program Director ERM Inc. 855 Springdale Drive Exton, PA 19341 Ph.: (215) 524-3752 Fax: (215) 524-7798	
Crognale, Gabriel G., P.E.* Environment Management Consultant P.O. Box 585 Watertown, MA 02272-0585 Ph.: (617) 973-5061 Fax: (617) 736-0906	My area of expertise in environmental cost accounting focuses on dollar costs associated with environmental risks and hazards in waste management applications. Prepared a lecture series in which such items are presented in a matter-of-fact fashion geared toward the plant or corporate environmental manager. Pro-bono or contractual basis to other members of the Network, dependent upon the level of assistance required.
Cummings-Saxton, James Principal Industrial Economics 2067 Massachusetts Avenue Cambridge, MA 02140 Ph.: (617) 354-0074 Fax: (617) 354-0463	
Curtiss, Don Partner Deloitte & Touche 1633 Broadway New York, NY 10019 Ph.: (212) 492-2518 Fax: (212) 489-6944	
Czarnecki, Chuck* Procor Tech Inc. 2300 West Big Beaver Road Troy, MI 48084 Ph.: (313) 816-1050 Fax: (313) 816-1558	Has developed software to support financial analysis of environmental investments. Software commercially available.
Datta, Eric K. Booz Allen & Hamilton, Inc. 101 Park Avenue New York, NY 10178 Ph.: (212) 697-1900 Fax: (212) 697-2628 Fax1	
DeLorey, Shawn A.* Arthur Andersen Environmental Services 633 W. 5th Street 26th Floor Los Angeles, CA 90071 Ph.: (213) 614-1385 Fax: (213) 614-6512	

Participant & Contact Information	Experience & Capabilities
Drabaek, Iver Business Development Manager dk-TEKNIK Gladsaxe Moellevej 15 DK-2860 Soeborg, DENMARK Ph.: +45 39 69 65 11 Fax: +45 39 69 60 02	Developing new systems for Total Cost Assessment to be used by industry. Environmental and energy consultancy; environmental and energy management and auditing.
Drobny, Neil L.* Program Director ERM 450 West Wilson Branch Road Columbus, OH 43085 Ph.: (614) 433-7900 Fax: (614) 433-0886	Consulting assignments.
Eisenhauer, Jack L. Assistant Vice President Energetics, Inc. 7164 Gateway Drive Columbia, MD 21046 Ph.: (410) 290-0370 Fax: (301) 621-3403	We are developing methods to estimate the true cost of individual industrial products and processes as a basis for comparing alternative waste management options.
Evans, Laurence K. President Laurence Evans & Associates 168 Chadwick Court Suite 201 N. Vancouver, BC, CANADA V7M 3L4 Ph.: (604) 987-0103 Fax: (604) 987-5663	I am in the final stages of implementing the "Canadian Industry/University Network for Environmental Research" (CINER). When in operation, the above topics could be a topic of research by the network. Offering services to government, industry and the research community in the areas of strategic planning, program creation/management and economic development. Although not limited to such areas, the company specializes in issues relating to technology, innovation and sustainable development.
Farfone, Frank J.* Corporate Consultant to President's Council on Sustaining Development DOW Chemical 2030 Dow Center Midland, MI 48674 Ph.: (517) 636-8201 Fax: (517) 636-0389	Coordinated team that is formulating policy and evaluating environmental cost accounting.
Fiksel, Joseph, Ph.D.* Vice President Decision Focus Incorporated 650 Castro Street Mountain View, CA 94041-2055 Ph.: (415) 691-1950 Fax: (415) 960-3656	Contract with EPRI and several major electric utilities to develop and implement life-cycle cost management methods and supporting software. These methods enable companies to evaluate capital expenditures, purchases and other decisions based on a full understanding of their life-cycle impacts, including downstream costs associated with waste management or other environmental issues. Design for Environment practice which is focused upon helping companies to achieve environmental excellence. We provide management and technical consulting services to both private firms and government agencies in the area of environmental management. Our specialty is integration of economic and environmental concerns within a unified analytical framework to support strategic and operational decision-making. Much of our work involves the development and delivery of customized decision tools to support specific decision methods and practices.

Participant & Contact Information	Experience & Capabilities
Fillo, John P. * Senior Program Manager ENSR Consulting and Engineering 1001 Liberty Avenue, 9th Floor Pittsburgh, PA 15222 Ph.: (412) 261-2910 Fax: (412) 765-1421	Participate in performing waste minimization assessment for clients, which include cost estimating/accounting as part of decision making process. Also, I represent the Center for Waste Reduction Technologies (CWRT), an AICHE-affiliated organization; we have explored cost accounting as a key issue for justifying waste minimization. ENSR is a full-service environmental engineering/consulting company, including services in the waste management/engineering areas and experience in performing technical/economic waste minimization assessments in many industrial sectors. CWRT is an organization that represents the chemical engineering profession in advancing waste reduction/pollution prevention. Its membership consists of petroleum and chemical companies, engineering/environmental consultants and research laboratories.
Finnell, Janine * Senior Energy/Environmental Analyst Meridian Corporation 4300 King Street, Suite 400 Alexandria, VA 22302 Ph.: (703) 998-3230 Fax: (703) 998-0887	My recent research has examined the relationship between environmental quality and financial growth and performance of electric utilities. As part of this analysis, indicators were developed to account for various environmental activities that utilities were involved such as pollution prevention, participation in the EPA Green Lights program, demand-side management programs, and/or whether the utility has been selected as an investment opportunity by "green investors," to indicate their environmental ranking and to determine whether this had any beneficial or adverse impact on the overall financial performance of the utility. Also was the principal analyst in a research effort undertaken for an electric utility on social cost estimation techniques and their application to utility least cost planning and capacity bidding system. I am currently involved in a project to assist a New York State organization in designing a methodology for taking into account the environmental and other societal externalities associated with biomass versus fossil fuels, taking into account the complete fuel cycle. We provide models and expertise on total fuel cycle analysis, environmental externalities, as well as total quality environmental management techniques.
Fischer, Guy * Neighborhood Environmental Partnership Coordinator Bottineau Citizens in Action Office of Waste Management 100 Third Street, Suite 3 Excelsior, MN 55331 Ph.: (612) 474-6003 Fax: NA	
Fisher, Nate President Foresight, Inc. 8550 Avenida De Las Ondas La Jolla, CA 92037 Ph.: (619) 491-2774 Fax: (619) 491-2774	

Participant & Contact Information	Experience & Capabilities
Francis, Lee A., P.E. Chairman, Int. Engr. Comm., ACEC James M. Montgomery Consulting Engineers, Inc. 560 Herndon Parkway Suite 300 Herndon, VA 22070 Ph.: (703) 478-3400 Fax: (703) 478-3375	
Freitas, John E.* SEM Manager ERM-Southwest Inc. 16300 Katy Freeway, Suite 300 Houston, TX 77094-1609 Ph.: (713) 579-1999 Fax: (713) 579-8988	Assist clients to develop and implement activities based on cost accounting concepts and systems in manufacturing trades. Perform benchmarking and life cycle analysis studies for a variety of clients. Benchmarking, life cycle analysis, management assessments, risk assessments, organizational studies.
Friend, Gil* President Gil Friend & Associates 2118 7th Street Berkeley, CA 94710 Ph.: (510) 548-7904 Fax: (510) 849-2341	We conduct comprehensive eco-audits, focusing on "beyond compliance" environmental management -- specifically resource efficiency and total quality. Developing eco-auditing software, and other environmental information management tools, some of which parallel or interact with traditional accounting functions. Special interest in identification and use of "key indicators" -- data and analysis that provide significant management and operational leverage.
Gale, Charles M. Partner Cameron, Madden, Pearlson, Nublin & Sellars One World Trade Center, 41600 Long Beach, CA 90831 Ph.: (310) 436-3888 Fax: (310) 437-1967	
Ganzi, John T.* Principal Environment Management Services 42 W. 89th Street New York, NY 10024 Ph.: (212) 783-6926 Fax: (212) 783-4344	Management/financial consultant to financial services industry in examining how to approach the valuation and credit aspects of environmental costs, tax implications, and depreciation issues. GAPP and SEC issues as they pertain to CERCLA. Credit risk implications associated with environmental short and long term issues. Training staff in knowing what to look for in new business transactions.
Gould, Laura J. Mixon Vice President, Environmental Affairs Salomon, Inc. Environmental Affairs Department 7 World Trade Center 29th Floor New York, NY 10048 Ph.: (212) 783-7509 Fax: (212) 783-4344	
Grant, Albert A. Consulting Engineer 9036 Willow Valley Drive Potomac, MD 20854 Ph.: (301) 340-8082 Fax: (301) 340-8431	

Participant & Contact Information	Experience & Capabilities
Green, Bill* President Ecolink 1481 Rock Mountain Boulevard Stone Mountain, GA 30083 Ph.: (404) 621-8240 Fax: (404) 621-8245	Assist companies transitioning to environmentally preferred solvents to eliminate ozone depletes and HAPs. Often equipment ($) is involved and requires justification. Case studies on how full cost accounting either was (or wasn't) used in the above.
Greer, Barbara M.* Consultant C-16 Carver Place Lawrenceville, NJ 08648 Ph.: (609) 896-3443 Fax: (609) 896-3443	I am researching environmental cost accounting methods for a corporate client. I would be willing to share the results of my research with others.
Hansen, George* Manager Arthur Andersen 711 Louisiana Houston, TX 77401 Ph.: (713) 237-5011 Fax: (713) 237-2786	Developing and implementing environmental activity-based-costing methodologies for client. 1) Software support; 2) systems support; and 3) project facilitation and performance, if required.
Hassrick, Locke Consultant Logistics Management Institute 6400 Goldsboro Road Bethesda, MD 20817 Ph.: (301) 320-7425 Fax: (301) 229-2373	
Hausknecht, Brian J. Environmental Engineer Ch2M Hill P.O. Box 15960 2510 Red Hill Avenue Santa Ana, CA 92705-0960 Ph.: (714) 250-5522 Fax: (714) 250-5508	
Helbin, Thomas J.* Vice President RQAW 4755 Kingsway Drive Suite 400 Indianapolis, IN 46205 Ph.: (317) 255-6060 Fax: (317) 255-8354	

Participant & Contact Information	Experience & Capabilities
Henn, Carl* Senior Vice President, Business Development Financial Planning Concord Energy Incorporated 75 Claremont Road Bernardsville, NJ 07924-2296 Ph.: (908) 766-1020 Fax: (908) 766-7523	Current life cycle cost models typically do not include environmental impact costs. I am in the process of organizing a project on life cycle accounting as a companion effort to SETAC's project on life cycle assessment. Ultimate goal: full life cycle costing to serve as a basis for full-cost pricing. I am Co-Chair of the Society of Logistics Engineers (SOLE) Committee on Environmental Applications, a member of a committee for EH&S of the Institute for Electrical and Electronics Engineers (IEEE) and working closely with the Society of Toxicology and Chemistry (SETAC) on DFE/TQEM and Life Cycle Analysis. Am experienced in financial analysis, budgeting and accounting and have many excellent contacts in environmental economics and related areas.
Henry, Mark S.* Professor Clemson University Barre 221 Clemson, SC 29634-0355 Ph.: (803) 656-3374 Fax: (803) 656-5776	I teach economic accounting in several courses and use interindustry analyses in some research efforts. Input-output models and accounts cost/benefit analysis.
Hillenbrand, Eric* Principal A.T. Kearney Inc. 1200 Banc One Center 600 Superior Avenue East Cleveland, OH 44114 Ph.: (216) 241-6880 Fax: (216) 781-4078	
Holmes, Douglas B.* President Minergy Associates, Inc. John Wilson Lane #4 Lexington, MA 02173-6033 Ph.: (617) 861-0201 Fax: (617) SAME	My involvement is limited to advising clients of the value of using environmental cost and capital budgeting methods.
Horn, Debbie* Environmental Engineer IBM 5931 Summit Lane, N.E. Rochester, MN 55906 Ph.: (507) 281-1072 Fax:	
Ilaria, James* President, MBAs for Greener Business Columbia Business School 414 West 120th Street, Apartment #609 New York, NY 10027 Ph.: (212) 866-8363 Fax: (212) 666-8273	Curriculum development for MBA program at Columbia Business School. NPV analysis teaching. Activity based costing techniques.

Participant & Contact Information	Experience & Capabilities
Jonardi, Robert J.* Senior Manager Price Waterhouse 1801 K Street, N.W. Washington, DC 20006 Ph.: (202) 728-9709 Fax: (202) 728-9793	Develop methodologies and auditing for environmental cost accounting and capital budgeting systems. Also assist in financial accounting and reporting of environmental expenditures and liabilities.
Jones, Henley* Environmental Coordinator Societe Generale de Surveillance 2025 I Street, N.W., Suite 1101 Washington, DC 20006 Ph.: (202) 872-1061 Fax: (202) 872-1059	Active in researching relationships between the fields of chemical engineering, environment, finance, and accounting; have undertaken extensive market studies in the greenhouse gas and water resource business sectors. As the world's largest certification company, SGS has extensive experience in the areas of environmental monitoring, environmental management systems, risk assessment, and insurance/risk management, especially in Europe.
Jones, Rebekah Librarian Rizzo Associates 235 West Central Street Natick, MA 01760 Ph.: (508) 651-3401 Fax: (508) 651-1189	
Kabjian, Mike Environmental Perf. Improvement Roy F. Weston, Inc. 1 Weston Way, Bldg. 91N West Chester, PA 19380-1499 Ph.: (215) 430-3170 Fax: (215) 430-7455	
Kennedy, Mitch* Pollution Prevention Consultants P.O. Box 231214 Hartford, CT 06123 Ph.: (203) 236-5911 Fax: (203) 236-5911	
King, Alfred M., CMA* Senior Vice President Valuation Research Corporation 3 Independent Way Princeton, NJ 08540 Ph.: (609) 452-0900 Fax: (609) 452-7651	I am on IMA's MAP committee, dealing with corporate accounting and reporting issues. We also as a firm value property, and the impact of environmental hazards on value.
Kolluru, Rao V., Ph.D. Director-EHS (and Adjunct Professor) CH2M Hill 99 Cherry Hill Road Parsippany, NJ 07054 Ph.: (201) 316-9300 Fax: (201) 334-5847	Risk assessment and decision making and many other resource stewardship services. I am editing a book on the subject; I also teach the recently published: Environmental Strategies Handbook (McGraw Hill, 1993).

Participant & Contact Information	Experience & Capabilities
Koshkashian, Vikran Director, Federal Programs: Economics, Planning & Science CH2M Hill P.O. Box 4400 Reston, VA 22090 Ph.: (703) 471-1441 Fax: (703) 481-0980	
Krefting, Robert Contracts Specialist Environmental Science and Engineering Inc. P.O. Box 1703 Gainesville, FL 32602-1703 Ph.: (904) 333-7613 Fax: (904) 333-6625	Am interested in accounting methods in order to advise decision makers. Environmental consulting and engineering.
Larcombe, Fred Director of Internal Audit & Taxation Cambrex 377 Route 17, South Suite 500 Hasbrook Heights, NJ 07604 Ph.: (201) 462-5970 Fax: (201) 462-0949	
Lent, Tony* 1629 Stuart Street Berkeley, CA 94703 Ph.: (510) 549-9008 Fax:	
Linne, Steven* ABB Environmental Services, Inc. 110 Free Street Portland, ME 04101 Ph.: (207) 775-5401 Fax: (207) 828-1260	Consult with industry on pollution prevention implementation with strong emphasis on accurate and full-cost accounting for project justification and tracking. We also analyze success/failures to improve implementation and cost tracking.
Lorton, Gregory A., P.E.* Manager, Chemical and Environmental Engineering Group Ogden Environmental and Energy Services Co., Inc. 5510 Morehouse Drive San Diego, CA 92121 Ph.: (619) 458-9044 Fax: (619) 458-0943	I identify and evaluate the feasibility of waste minimization/pollution prevention options. Feasibility evaluation includes technical and economic feasibility. Economic feasibility has covered payback period and discounted cash flow techniques (IRR and NPV) using capital budgeting. I also identify total costs of waste management to support pollution prevention and compliance. Identify and evaluate waste minimization pollution prevention opportunities. Technical and economic analyses include capital and operating cost estimates; profitability criteria; and profitability analysis (payback period, internal rate of return, net present value). Determine total costs of hazardous waste management.

Participant & Contact Information	Experience & Capabilities
Loving, Kathy D. Senior Consultant Arthur D. Little, Inc. Acorn Park Cambridge, MA 02140 Ph.: (617) 498-5438 Fax: (617) 498-7019	
Mahon, Pat Arthur D. Little Acorn Park Cambridge, MA 02140 Ph.: (617) 498-6153 Fax: (617) 498-7019	
May, Michelle* Environmental Engineer PRC Environmental Management, Inc. 1099 Eighteenth Street, Suite 1960 Denver, CO 80202 Ph.: (303) 295-1101 Fax: (303) 295-2818	
McDougall, Barry D.* Partner Deloitte & Touche 1000 - 90 Sparks Street Ottawa, Ontario, CANADA K1P 5T8 Ph.: (613) 236-2442 Fax: (613) 236-2195	Assist clients in the development and improvement of environmental management systems; carry out special studies into environmental programs and projects. Full range of accounting, auditing, management consulting and related services.
McManus, Timothy C.* Senior Principal Project Management Associates, Inc. 268 Summer Street Boston, MA 02210 Ph.: (617) 695-0103 Fax: (617) 695-0122	Project management, contracts development/administration, cost control, claims and disputes analysis, and resolution.
Miller, David A. Associate SocioTechnical Research Applications 1100 Wilson Boulevard, Suite 1700 Arlington, VA 22209 Ph.: (703) 243-9863, ext. 23 Fax: (703) 243-4975	For STRA I advise government agencies on policy issues including the development of programs to promote pollution prevention in small and medium-sized businesses. I am also Secretary of American Society of Mechanical Engineers, Committee on Technical Economics. As part of the ASME committee, I work to encourage the cooperation of engineers and economists in determining environmental costs.
Mitamura, David C.* Project Manager Law Companies Policy Center 2000 L Street, N.W., Suite 710 Washington, D.C. 20036 Ph.: (202) 296-7444 Fax: (202) 296-7442	Assisting the Global Environmental Management Initiative (GEMI) to develop an environmental cost primer.

Participant & Contact Information	Experience & Capabilities
Morton, Robert R.* Corporate Director, Environmental Management Services ATEC Associates, Inc. 8665 Bash Street Indianapolis, IN 46256-1202 Ph.: (317) 577-1761 x4840 Fax: (317) 578-7471	Evaluate and assist clients (industry) in improving environmental accounting and budgeting practices as part of developing and improving clients environmental management program and systems. Environmental management consulting services including: environmental and SEC disclosure compliance auditing, integration of environmental management into daily business practice, application of Total Quality Management Principles to environmental management, environmental policy development and strategic planning.
Nelson, Gretchen Marie* Manager Engineered Fire Systems, Inc. 1158 Industry Drive Seattle, WA 98188 Ph.: (206) 575-3637 Fax: (206) 575-3631	Prepare project justifications and proposals for our firm. Work with client's Safety, Environmental and Chemical Engineers, Managers, Planners to develop justifications for projects they wish to implement. Special Hazards, Fire Protection/Life Safety: Consultants, Engineers, Design, Installation, Distribution.
Northeim, Coleen M. Manager Research Triangle Institute 3040 Cornwallis Road RTP, NC 27709 Ph.: (919) 541-5816 Fax: (919) 541-5155	
Palmer, Kevin J.M. Chemist Science Applications International Corporation 7600-A Leesburg Pike Falls Church, VA 22042 Ph.: (703) 821-4630 Fax: (703) 821-4784	
Peek, Dennis* Staff Consultant Ogden Environmental and Energy Services Co., Inc. 7301-A Indian School Road, N.E. Albuquerque, NM 87110 Ph.: (505) 881-9228 Fax: (505) 881-9357	I am developing a model to account for the life cycle costs of waste generation at Sandia National Labs. Also, I am helping to develop the waste minimization program at Sandia. We are concerned that many waste minimization project proposals look economically unattractive due to current accounting practices. Safety and risk analysis, hazops, waste minimization, environmental assessment (EA/EIS), remediation services, analytical testing, geographic information system, and production planning.
Perry, John D.* President The PXR Group, Inc. 10 King Hill Road Sharon, CT 06069 Ph.: (203) 364-1158 Fax: (203) 364-5196	

Participant & Contact Information	Experience & Capabilities
Petracca, Dean* Director, Environ. Services Price Waterhouse 600 Grant Street Suite 4500 Pittsburgh, PA 15219 Ph.: (412) 355-7713 Fax: (412) 391-0609	
Piasecki, Bruce* President AHC Group 1223 Peoples Avenue Troy, NY 12080 Ph.: (518) 276-6565 Fax: (518) 276-8661	
Poirson, James* Project Director - Pollution Prevention Seventh Generation 25 Lake Avenue Elyria, OH 44035 Ph.: (216) 322-4187 Fax: (216) 322-1785	I present pollution prevention techniques to small and mid-sized businesses so they can establish pollution prevention projects at their facility. We believe economic health and environmental health are not mutually exclusive - pollution prevention is the method to combine those two seemingly disparate objectives.
Pojasek, Bob* Vice President GEI Consultants, Inc. Environmental Programs 1021 Main Street Winchester, MA 01890 Ph.: (617) 721-4097 Fax: (617) 721-4073	GEI Consultants provides consulting and engineering services to industry for planning and implementing pollution prevention programs. We use activity-based costing to rank order pollution prevention opportunities. I teach graduate level courses on Pollution Prevention (CE-194J) and Sustainable Development (CE-193J) at Tufts University (Medford, MA). I am past President of the American Institute for Pollution Prevention.
Purcell, Arthur H. Director Environmental Management Services 1745 Selby Avenue, No. 11 Los Angeles, CA 90024 Ph.: (310) 475-1684 Fax: (310) 441-9170	
Putnam, David L.* Principal Environmental Quality Systems 352 Botsford Street New Market, Ontario, CANADA Ph.: (905) 853-0362 Fax: (905) 836-9488	I provide consulting services involving pollution prevention, waste minimization, and environmental impact analysis. I train/teach others to use these methodologies. Pollution Prevention Assessment, Waste Minimization Surveys, Environmental Impact Analysis, and Emission Inventory Development.

Participant & Contact Information	Experience & Capabilities
Reimers, Richard F.* Owner/President Environmental Intelligence 21046 Champlain Lake Forest, CA 92630 Ph.: (714) 830-7158 Fax: (714) 855-0213	I have developed purchase versus lease spreadsheets to evaluate income and cash flows and to determine net present value of capital investments. For project management, I have developed budget cost accounting systems to track project costs and profits. Environmental Intelligence is a market research firm in the environmental industry. I conduct market surveys from potential customers to evaluate customer buying patterns, competitive analysis, product/service distribution networks and market demand. The firm collects and analyzes "real-time" market data so that companies developing a new product or service can formulate a marketing strategy.
Rej, Henry F.* Consultant Arthur D. Little, Inc. Acorn Park Cambridge, MA 02140 Ph.: (617) 498-6187 Fax: (617) 498-7019	I am working with other Arthur D. Little staff in developing the use of environmental accounting techniques as a tool for achieving and sustaining strategic comparative advantage. We have worked with several Fortune 500 clients in this subject. The goal and methodology focus on achieving and sustaining competitive advantage through better use of environmental cost data.
Rhodes, Todd Consultant Arthur D. Little, Inc. Acron Park, 15F/215 Cambridge, MA 02140 Ph.: (617) 498-6188 Fax: (617) 498-7019	
Ripepi, Amy A.* Partner Arthur Andersen & Co. 69 West Washington Chicago, IL 60602 Ph.: (312) 507-7258 Fax: (312) 507-1939	I am researching current accounting practices for capturing and tracking environmental costs (compliance and remediation in particular). I am also researching measurement methods. I hope to be able to shed some light on what's being done currently and provide a framework for moving forward toward a better, more comprehensive accounting model.
Roberts, Don V. Vice President CH2M HILL P.O. Box 22508 Denver, CO 80222 Ph.: (303) 771-0900 Fax: (303) 220-5106	
Rock, Clifford L.* Director of Marketing The Navix Corporation 200 Harris Road Greenup, KY 41144 Ph.: (606) 836-7600 Fax: (606) 836-3730	We are developing an enterprise information system for the management of environmental, health and safety businesses. Our system allows for materials accounting with the ability to costs the processes. We can provide an integrated-media environmental information system that will enable large companies to track their material releases across media and assess cost components to the waste materials.

Participant & Contact Information	Experience & Capabilities
Rolander, Steven* Environmental Engineer SAIC 7600-A Leesburg Pike Falls Church, VA 22043 Ph.: (703) 734-4319 Fax: (703) 821-4775	Researching areas in which total assessment can be used to evaluate pollution prevention
Rubel, Fred* Manager, Special Projects Environmental Consulting, Inc. 21 Park View Place Fair Lawn, NJ 07410-4353 Ph.: (201) 791-7687 Fax: (201) 791-1022	Assist companies with pollution prevention compliance, TQM. Cost estimation of environmental liability — compliance consulting/services.
Russell, William G.* Director Environmental Services Coopers & Lybrand 1301 Avenue of The Americas New York, NY 10019 Ph.: (212) 259-1688 Fax: (212) 259-1301	I perform financial consulting on environmental issues including: environmental management systems reviews and implementation (includes environmental information systems and cost accounting systems); support CPAs with environmental technical knowledge during financial audits; provide valuation expertise in support of environmental litigation for industry, banks and insurance companies. See above: Tools include computer models for estimating environmental costs and liabilities, diagnostics for evaluating environmental management systems and environmental liabilities. Our firm has vast resources to support work in the environmental accounting area.
Santhanam, C.J. Principal Santhanam Associates 260 East Street Lexington, MA 02173 Ph.: (617) 861-0120 Fax: (617) 861-8941	I recommend process selections for environmental controls for clients. For example, a recent assignment was anaerobic digester gas clean-up. Environmental engineering, environmental assessment, analysis of capital and O&M costs for competing processes.
Savitz, Andrew W.* Director, Environmental Advisory Services Coopers & Lybrand One International Place Boston, MA 02109 Ph.: (617) 478-5095 Fax: (617) 345-0398	We are very interested in the disclosure side of the issue under FASB #5. This involves a determination of whether a potential liability is "estimable," "plausible", and material. Also involves insurance insofar as companies can offset probable liabilities with likely insurance revenues. Information, analysis dialogue.
Schaplowsky, Ellen H. Executive Vice President Rudder-Finn 301 East 57th Street New York, NY 10022 Ph.: (212) 593-6315 (O) Fax: (212) 715-1662	

Participant & Contact Information	Experience & Capabilities
Selman, Belle F.* President Waste Advantage, Inc. 17117 West Nine Mile Road, Suite 902 Southfield, MI 48075 Ph.: (313) 569-8150 Fax: (313) 569-8151	Develop industrial waste prevention programs for industry, including total cost accounting audits of wasted raw materials. Industrial waste prevention engineering services, waste prevention/source reduction and tracking software, and waste prevention training services.
Selman, Jay* President Pinpoint Technologies 128 East Katella Avenue Suite 1 Orange, CA 92667 Ph.: (714) 639-6717 Fax: (714) 639-4438	Has developed software to support financial analysis of environmental investments. Software commercially available.
Shangraw, R. F., Ph.D.* CEO Project Performance Corp. 46030 Manekin Plaza, Suite 180 Sterling, VA 20166 Ph.: (703) 406-8971 Fax: (703) 406-8972	
Smith, Mark T.* Chief Financial Officer Applied Earth Sciences, Inc. 7322 Southwest Freeway, Suite 1000 Houston, TX 77074 Ph.: (713) 981-7140, ext. 159 Fax: (713) 981-7339	As chief financial officer for an environmental consulting firm, I am regularly involved in cost accounting, reporting and reimbursement preparation. In addition, as a CPA I have developed a solid understanding of the disclosure requirements relating to environmental concerns. I possess a solid understanding of the accounting disclosure requirements. My firm has 150 employees within 9 offices actively engaged in environment consulting and remediation. I possess a strong capability with cost accounting systems, both in their design and use. In addition to being a CPA, CIA and MBA, I possess 20 years of diversified experience with several industries.
Snowden-Swan, Lesley J. Engineer Battelle P.O. Box 999, P8-38 Richland, WA 99352 Ph.: (509) 376-2370 Fax: (509) 372-0682	
Stanczyk, Thomas P.* RECRA Environmental, Inc. 10 Hazelwood Drive, Suite 106 Amherst, NY 14228-2298 Ph.: (716) 691-2600 Fax: (716) 691-3011	Has developed software to assist in waste tracking. Links to accounting practices.

Participant & Contact Information

Steger, Wilbur A., Ph.D.*
President
CONSAD Research Corporation
121 North Highland Avenue
Pittsburgh, PA 15206
Ph.: (412) 363-5500
Fax: (412) 363-5509

Stevens, Richard W.*
President/Consultant
Intelog Incorporated
7501 U.S. Highway 2775, Suite C-3
Arlington, TX 76017
Ph.: (817) 572-6966
Fax: (817) 561-0716

Stewart, John E., CPA*
Partner
Arthur Andersen & Company
69 West Washington Street
Chicago, IL 60602
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Fax: (312) 507-2548

Strauss, Norman N., CPA*
National Dir. of Acctg. and Audit.
Ernst & Young
787 Seventh Avenue
New York, NY 10019
Ph.: (212) 773-1692
Fax: (212) 773-1504

Surma, John*
Partner
Price Waterhouse
600 Grant Street
Suite 4500
Pittsburgh, PA 15219
Ph.: (412) 355-7708
Fax: (412) 391-0609

Tencer, Ben, Ph.D., P.E. (Ret)
Executive Vice President Technology
Roy F. Weston, Inc.
One Weston Way
West Chester, PA 19380-1499
Ph.: (215) 430-3130
Fax: (215) 430-3186

Thomas, Patricia
Environmental Consultant
Deloitte Touche
2335 American River Dr.
Suite 200
Sacramento, CA 95825-7065
Ph.: (916) 565-3174
Fax: (916) 565-3131

Experience & Capabilities

My colleagues and I are reviewing and improving methods for utilizing environmental cost (accounting) data in life cycle analyses reflecting EH&S costs, and for aggregating micro (individual firm) data to industry (national and subnational) levels.

Designing and implementing economic, environmental, waste reduction, and energy efficiency measures for assessing performance and policy/regulatory effectiveness.

I participate in life cycle cost analyses and feasibility studies.

I develop job oriented technical documentation and training materials. I participate in cost and benefit trade-off studies.

Participant & Contact Information	Experience & Capabilities
Trott, Edward W., CPA Partner KPMG Peat Marwick 599 Lexington Avenue New York, NY 10022 Ph.: (212) 909-5622 Fax: (212) 909-5699	
Van Epps, Ronald E.* Arthur Andersen & Co. 33 West Monroe Street Chicago, IL 60603-5385 Ph.: (312) 507-8448 Fax: (312) 507-1034	
Vera, George A., C.P.A.* Partner Arthur Andersen & Co. 333 West San Carlos Street San Jose, CA 95110 Ph.: (408) 977-3525 Fax: (408) 977-3547	I am a consultant who advises companies on how to properly categorize and accumulate environmental costs so as to obtain a more complete picture of true costs including environmental. Activity based costing analysis; consulting on accounting systems; consulting on generally accepted accounting principles as related to environmental accounting and disclosure.
Vogel, David* Consultant 2306 Woods Road Wilmington, DE 19808 Ph.: (302) 633-0386-H Fax: NA	
Warren, John L.* Senior Program Director Battelle, Pacific Northwest Labs P.O. Box 999, K8-12 Richland, WA 99352 Ph.: (509) 372-4759 Fax: (509) 372-4376	I am developing a PC based tool for integrating life cycle environmental analysis and life cycle cost analysis into a strategic business management tool. Life cycle cost and environmental analysis strategic environmental management.
Watz, Jill 6075 Colton Boulevard Oakland, CA 94611 Ph.: (510) 339-9473 Fax: (510) 294-4811	
Weaver, Jack Vice President Roy F. Weston, Inc. One Weston Way, Inc. West Chester, PA 19380 Ph.: (215) 244-3657 Fax: (215) 430-7455	

* **Active Participant**

Participant & Contact Information	Experience & Capabilities
Webb, Marie A. Staff Engineer Radian Corp. 300 North Sepulveda Blvd. Room 100 El Sugundo, CA 90245 Ph.: (310) 640-0045 Fax: (310) 640-8940	
Wells, Dianne, Esq. Foresight, Inc. 8550 Avenida de las Ondas La Jolla, CA 92037 Ph.: Fax:	
Wells, Richard* Vice President ABT Associates 55 Wheeler Street Cambridge, MA 02138 Ph.: (617) 349-2773 Fax: (617) 349-2660	Developing managerial accounting methods to integrate environment in corporate operations. Integration of environmental performance measurement and environmental managerial accounting.
Weston, Roy F. Chairman Emeritus Roy F. Weston, Inc. One Weston Way West Chester, PA 19380-1499 Ph.: (215) 692-3030 Fax: (215) 430-3186	
White, Allen* Director, Risk Analysis Group Tellus Institute 11 Arlington Street Boston, MA 02116-3411 Ph.: (617) 266-5400 Fax: (617) 266-8303	Oversees program in PP economics supported by EPA, state governments, and various private corporations. Studies how a firm's capital budgeting process and project financial investment practices may be altered to encourage PP versus end-of-pipe investments. Works with American Society of Testing and Materials in developing a national standard for total cost assessment (TCA), an alternative approach to conventional financial analysis which better accounts for long-term, hidden, and less tangible benefits of pollution prevention. Also involved in developing corporate-wide indicators of environmental performance. Methods, tools, and case studies developed will be available for educational purposes.
White, Tom* Partner Arthur Andersen & Co. 33 West Monroe Chicago, IL 60603-5385 Ph.: (312) 507-6605 Fax: (312) 507-1034	We help companies quantify their environmental costs, measure performance of their key environmental activities and develop productivity and efficiency recommendations for implementation. We also can assign the environmental costs to business units, facilities, processes and products for analysis and decision making purposes. Our methodologies and tools include: Vital Signs performance measurement methodology, Global Best Practice Data Base, Operational Consulting Re-engineering methodologies and change management methodologies. Our Environmental Services Division team is comprised of individuals with environmental, financial and operational consulting experience.

* Active Participant

Participant & Contact Information	Experience & Capabilities
Williams, Marcia Executive Vice President Williams & Vanino, Inc. 11999 San Vicente Boulevard, Suite 325 Los Angeles, CA 90049 Ph.: (310) 472-2726 Fax: (310) 440-3228	
Willis, Alan* Alan Willis & Associates 1889 Truscott Drive Missisauga, Ontario, CANADA L5J 2A1 Ph.: (905) 855-8529 (O) Fax: (905) 855-8529	I am researching the need for new, more relevant cost and performance indicators for investment decision-making and external environmental performance reporting. Also involved in education for accountants regarding environmental issues. Chartered Accountant, assisting Canadian Institute of Chartered Accountants in environmental accounting and reporting research studies, and other research and policy institutions in similar fields. (Also associated Ernst & Young (Canada) Environmental Practice.)
Wilson, J. Fraser, CA* Partner Ernst & Young P.O. Box 251, Ernst & Young Tower Toronto-Dominion Centre Toronto, Ontario, CANADA MSK 117 Ph.: (416) 943-3611 Fax: (414) 864-1174	
Wittman, Marlene* Financial Analyst Manufacturers Resource and Financial, Inc. 146 Harvard Street Newton, MA 02160 Ph.: (617) 332-7878 Fax: (617) 332-7878	
Yarosh, Borys* Wainman & Kydd 70 Richmond Street East Suite 400 Toronto, Ontario, CANADA M5C 1N8 Ph.: (416) 363-2075 Fax: (416) 367-2653	
Zetlen, Bryan President Seattle Scientific Corporation 2606 NW 91st Street Seattle, WA 98117-2728 Ph.: (206) 789-2300 Fax: (206) SAME	Has organized a waste management seminar using local business and government professionals as speakers. Uses a role-playing format to illustrate real world issues. Teaches students about business protocol and how it may be used effectively to implement PP.
Zuber, George R.* Partner Deloitte & Touche 1633 Broadway New York, NY 10019 Ph.: (212) 492-4825 Fax: (212) 489-6944	

* **Active Participant**

Participants Involved as Environmentalists

Participant & Contact Information	Experience & Capabilities
Bail, Gary G.* Chemical/Environmental Opinions Manager Tektronix Inc. P.O. Box 500 MS 10-000 Beaverton, OR 97077-0001 Ph.: (503) 627-4248 Fax: (503) 627-3170	I'm involved with environmental capital and reserves planning. We are attempting to review "total environmental costing." Total costing analysis has not been fully analyzed at our corporation in the past. We are electronically linked to all other areas of our company. We have transmitted our SARA data to state agencies.
Barbieri, Carlo G.* Director Grupo Analisis Energetico ADA Pellegrini 250 2000 Rosario, ARGENTINA Ph.: 041 49234 Fax: 41-249515	
Dorfman, Mark INFORM 281 Park Avenue South New York, NY 10016 Ph.: (212) 689-4040 Fax: (212) 447-0689	
Gorman, Brian M.* Controller Federal Bronze Products Inc. 5050 Wheeler Point Road Newark, NJ 07105 Ph.: (201) 589-4930 Fax: (210) 589-0346	I have oversight responsibilities as well as monitoring all environmental projects at corporate accounting level. Work in connection with plant engineers. Environmental teams to assure compliance with local/state/federal guidelines, proper accounting, etc. Expertise in specialty chemical manufacturing-wastewater development project as well as experience on co-generation projects, air pollution tactics, etc.
Hotz, Lorraine* Graduate Student Yale University 123 York Street, Suite 21J New Haven, CT 06511 Ph.: (203) 782-1030 Fax: NA	I developed an environmental costing study on material recovery facilities.
Morton, Robert R.* Corporate Director, Environmental Management Services ATEC Associates, Inc. 8665 Bash Street Indianapolis, IN 46256-1202 Ph.: (317) 577-1761 x4840 Fax: (317) 578-7471	Evaluate and assist clients (industry) in improving environmental accounting and budgeting practices as part of developing and improving clients environmental management program and systems. Environmental management consulting services including: environmental and SEC disclosure compliance auditing, integration of environmental management into daily business practice, application of Total Quality Management Principles to environmental management, environmental policy development and strategic planning.

* Active Participant

Participant & Contact Information	Experience & Capabilities
Roy, Manik, Ph.D. Pollution Prevention Specialist Environmental Defense Fund 1875 Connecticut Avenue, N.W. Washington, DC 20009 Ph.: (202) 387-3500 Fax: (202) 234-6049	
Tweedale, Tony Recycle Missoula 224 E. Pine #2 Missoula, MT 59802 Ph.: (406) 542-1709 Fax:	
White, Tom* Partner Arthur Andersen & Co. 33 West Monroe Chicago, IL 60603-5385 Ph.: (312) 507-6605 Fax: (312) 507-1034	We help companies quantify their environmental costs, measure performance of their key environmental activities and develop productivity and efficiency recommendations for implementation. We also can assign the environmental costs to business units, facilities, processes and products for analysis and decision making purposes. Our methodologies and tools include: Vital Signs performance measurement methodology, Global Best Practice Data Base, Operational Consulting Re-engineering methodologies and change management methodologies. Our Environmental Services Division team is comprised of individuals with environmental, financial and operational consulting experience.

Participants Involved in Government at the County/Local Level

Participant & Contact Information	Experience & Capabilities
Fischer, Guy * Neighborhood Environmental Partnership Coordinator Bottineau Citizens in Action Office of Waste Management 100 Third Street, Suite 3 Excelsior, MN 55331 Ph.: (612) 474-6003 Fax: NA	
Lo, Philip, Env., P.E., QEP Senior Engineer, Industrial Waste Section Sanitation Districts of Los Angeles County P.O. Box 4998 Whittier, CA 90607-4998 Ph.: (310) 699-7411 Fax: (310) 592-5103	I work with regulated industry, especially through our industry advisory council, to promote environmental cost accounting and capital budgeting. Can facilitate the testing of new environmental cost accounting tools at regulated industries.
Potent, Jeffrey * Director, Pollution Prevention New York City Department of Environmental Protection 59-17 Junction Boulevard 8th Floor Corona, NY 11368 Ph.: (718) 595-3624 Fax: (718) 595-3744	I manage a new P2 technical assistance program and I am beginning to explore effective accounting and financing mechanisms to facilitate P2 project within client firms. In the area of managerial accounting and capital budgeting, we have no tools to formally offer as yet. Although we do address with our clients payback on P2 investments.
Pratt, Linda Giannelli Program Manager, Hazardous Materials Mgmt. Division San Diego County Environmental Health Services 1255 Imperial Avenue P.O. Box 85261 San Diego, CA 92186-5261 Ph.: (619) 338-2215 Fax: (619) 338-2139	I am learning all about environmental cost accounting and will then provide educational outreach to the business community, and subsequently save the world. I'm from the government, so therefore, I am here to help. (Smile)
Yoder, Rick Environmental Engineer I Lincoln-Lancaster County Health Department Environmental Health 2200 St. Mary's Avenue Lincoln, NE 68502 Ph.: (402) 441-8145 Fax: (404) 441-8323	

* **Active Participant**

Participants Involved in Government at the Federal Level

Participant & Contact Information	Experience & Capabilities
Abassi, Daniel Special Assistant U.S. EPA Office of Policy, Planning & Evaluation 401 M Street, S.W. (2111) Washington, DC 20460 Ph.: (202) 260-4332 Fax: (202) 260-0275	
Andrews, Cathy* Manager, Pollution Prevention Department Naval Surface Warfare Center Code 069, Bldg. 2530 Crane, IN 47522 Ph.: (812) 854-3391 Fax: (812) 854-3981	Researching the potential to develop an environmental cost accounting system that is activity-based. Also looking at the possibility of incorporating environmental considerations in the capital budgeting process. We are working on some case studies now
Atcheson, John B. U.S. DOE OIT 1000 Indiana Avenue CE223 GB113 Washington, DC 20585 Ph.: (202) 586-2369 Fax: (202) 586-7114	
Barnes, Phil* Technical Consultant University of South Carolina Small Business Development Center College of Business Columbia, SC 29208 Ph.: (803) 777-5118 Fax: (803) 777-4403	I am currently developing a pollution prevention program for the SC SBDC. I am currently working with companies on environmental cost and waste (hazardous and nonhazardous) reduction. The SC SBDC provides various services to businesses throughout SC. Business consulting, technical assistance, seminars. Areas of expertise are financial and accounting, business loans, environmental counseling, government procurement, energy management, computerization, marketing, advertising, etc.
Boger, Debbie EPA - DfE 401 M Street, S.W. (TS-7406) Washington, DC 20460 Ph.: (202) 260-0880 Fax: (202) 260-0981	
Boyd, Larry* Manager of Environmental Services Great Lakes Manufacturing Technology Center 4600 Prospect Avenue Cleveland, OH 44103 Ph.: (216) 432-5300 Fax: (216) 361-2900	

* Active Participant

Participant & Contact Information	Experience & Capabilities
Brown, Douglas M.* Research Fellow Logistics Management Institute 6400 Goldsboro Road Bethesda, MD 20817 Ph.: (301) 320-7308 Fax: (301) 320-7511	I prepare budgetary estimates and project reviews, and use the project database for performing capital requirements analyses for the Army's environmental program. This requires assessment of Army-wide capital budget needs based on future regulations, and we attempt to ensure that operating improvements are not charged off to environmental budgets. We have a powerful database of projects across all media programs that can serve as a project cost/schedule baseline. We have many years of experience in capital allocation and budgeting. I am also the President of an environmental association which may serve as a useful network.
Cheatham, Reggie* Engineer US EPA Office of Federal Facility Enforcement 401 M Street Washington, DC 20460 Ph.: (202) 260-4641 Fax: (202) 260-9437	
Ciric, Ljiljana V., P.E.* American Society of Mechanical Engineers Fellow U.S. House of Representatives Committee on Science, Space & Technology B374 Rayburn Building Washington, DC 20515 Ph.: (202) 225-9662 Fax: (202) 225-7815	I am working with a U.S. House of Representatives Committee on Science, Space & Technology working group to refine the provisions of Rep. George Brown's Green Technology bill draft. I am a mechanical engineer with eight (8) years industry experience who is currently on a year-long Congressional Fellowship sponsored by ASME. Since we are in the process of sending our bill out for comment, we may be able to eventually share some comments in a generalized fashion.
Craig, James* Branch Chief, Policy Analysis Br. U.S. Environmental Protection Agency 401 M Street, SW -- (MC-7409) Washington, DC 20460 Ph.: (202) 260-4168 Fax: (202) 260-0178	I am the Branch Manager for EPA's Management Accounting and Capital Budgeting for Environmental Costs project.
Cranford, Bruce* Program Manager U.S. Department of Energy Office of Energy Efficiency/Renewable Energy Office of Industrial Technologies Washington, DC 20585 Ph.: (202) 586-9496 Fax: (202) 586-7114	Prepare and evaluate project justifications Data, contacts, cooperation.
DeVillars, John P.* Reg. Admin. U.S. EPA, Region I Administrative JFK Building, Mail Code RAA Boston, MA 02203 Ph.: (617) 565-3400 Fax: (617) 565-3415	

Participant & Contact Information	Experience & Capabilities
Edward, Jim* Director of Strategic Planning & Prevention US EPA Office of Federal Facil(202) 260-8859 Fax: (202) 260-9437	
Elwood, Holly* Environmental Protection Specialist Environmental Protection Agency 401 M Street, SW Washington, DC 20460 Ph.: (202) 260-4362 Fax: (202) 260-0178	I work with the EPA's Management Accounting and Capital Budgeting for Environmental Costs Projects. Access to resources on environmental accounting, such as publications by the EPA and others. Access to information software that will assist in conducting financial analysis of pollution prevention projects information on EPA activities in this area.
Farfone, Frank J.* Corporate Consultant to President's Council on Sustaining Development DOW Chemical 2030 Dow Center Midland, MI 48674 Ph.: (517) 636-8201 Fax: (517) 636-0389	Coordinated team that is formulating policy and evaluating environmental cost accounting.
Feldman, Ira US EPA OE-RCRA-Enforcement Division 401 M Street, SW, (2246) Washington, DC 20460 Ph.: (202) 260-7675 Fax: (202) 260-4632	
Fiorino, Dan Acting Director, Waste and Chemical Policy Division U.S. EPA Office of Policy Planning & Eval. (2125) 401 M Street, S.W. Washington, DC 20460 Ph.: (202) 260-2749 Fax: (202) 260-0174	
Fox, Catherine A. Environmental Scientist EPA OST (WH-585) 401 M Street, S.W. Washington, DC 20460 Ph.: (202) 260-1327 Fax: (202) 260-9830	
Gold, David Regional Manager NIST Manufacturing Extension Partnership Building 224 Room B115 Gaithersburg, MD 20899 Ph.: (301) 975-5020 Fax: (301) 963-6556	The MEP provides technical assistance to manufacturers through regional non-profit organizations.

* **Active Participant**

Participant & Contact Information	Experience & Capabilities
Gory, Duane* Economist Army Concepts Analysis Agency 8120 Woodmont Avenue Bethesda, MD 20814-2797 Ph.: (301) 295-1684 Fax: (301) 295-1662	
Greenwood, Mark* Director, Office of Poll. Prev. & Tox. U.S. EPA 401 M Street, SW, MC-7401 Washington, DC 20460 Ph.: (202) 260-3810 Fax: (202) 260-1764	National Program Manager for Design for the Environment Program, including the Management Accounting and Capital budgeting for Environmental Costs Project.
Iannaconi, Teresa Deputy Chief Accountant United States Securities and Exchange Commission Division of Corporation Finance 4050 5th Street, NW Washington, DC 20549 Ph.: (202) 272-2553 Fax: (202) 272-2677	
Jarrett, Robert E.* Senior Fellow Army Environmental Policy Institute P.O. Box 6569 Champaign, IL 61826-6569 Ph.: (217) 373-3320 Fax: (217) 373-3350	AEPI does policy analyses on a wide range of environmental issues, media and policies. I recently got a Pentagon request to locate cost benefit models to apply to pollution prevention program development and financial management for the entire Army. Our economist and others are beginning to move into environmental accounting issues. Therefore, we haven't demonstrated strength in this area. However, we offer a multi-disciplinary team able to bring all aspects to a focus. We are only 2 years old at this point and ready to engage in cooperative initiatives consistent with our charter.
Jones, Barbara A. Paralegal U.S. EPA Office of General Counsel 401 M Street, S.W. Washington, DC 20460 Ph.: (202) 260-7213 Fax: (202) 260-2432	
Joyce, Mark N.* Dir., Env. Inf., Ec. & Tech. Staff U.S. Environmental Protection Agency 401 M Street, SW (1601F) Washington, DC 20460 Ph.: (202) 260-6889 Fax: (202) 260-6882	

Participant & Contact Information	Experience & Capabilities
Klossner, Kris* Waste Minimization Coordinator Babcock and Wilcox Idaho, Inc. P.O. Box 1469, MS 0301 Idaho Falls, ID 83401 Ph.: (208) 526-6013 Fax: (208) 526-3417	Developing methods to account for waste costs in a manufacturing facility. We are trying to break the costs into waste streams and processes. When the true costs of waste are calculated, pollution prevention methods become obvious. Lessons learned from an M&C contractor at a government facility.
Lounsbury, Jim P2 State Liason EPA/OSWER/WMD/WMB U.S. Environmental Protection Agency 401 M Street, SW (MC-5302W) Washington, DC 20460 Ph.: (703) 308-8463 Fax: (703) 308-8433	P2 in permits. Waste minimization guidance to hazardous waste generators, including a section on full cost accounting.
Mansur, Sally B. Pollution Prevention Coordinator U.S. EPA Region I, Waste Management Division JFK Federal Building (HERCAN 6) Boston, MA 02203 Ph.: (617) 223-5529 Fax: (617) 573-9662	I develop communications materials for businesses on pollution prevention options and would like to integrate detailed information on cost accounting and budgeting. Information dissemination, training, regulatory information.
McHugh, Ron* Acting Deputy Director, Office of Strategic Planning & Analysis U.S. Department of Energy Dept. of Environmental Management 1000 Independence Ave., EM4 Washington, DC 20585 Ph.: (202) 586-7228 Fax: (202) 586-9172	
Murphy, John R. Management Analyst Department of Commerce, Office of Finance & Management Support 14th Street & Constitution Avenue, N.W., Room 6020 Washington, DC 20230 Ph.: (202) 482-4115 Fax: (202) 482-3270	Develop new accounting methods. We will share developments.
Nelson, Judith A.* Special Assistant U.S. EPA OPPT 401 M Street, S.W., 7101 Washington, DC 20460 Ph.: (202) 260-4177 Fax: (202) 260-0951	Coordinating EPA's Design for the Environment Program on Accounting and Capital Budgeting. Working cooperatively with stakeholders to promote adoption of innovative accounting and capital budgeting practices.

*** Active Participant**

Participant & Contact Information	Experience & Capabilities
Newton, Fred J., CPA* Deputy Director Defense Contract Audit Agency Cameron Station 5010 Duke Street, Room 4C346 Alexandria, VA 22304-6178 Ph.: (703) 274-7281 Fax: (703) 617-7450	I provide Headquarters direction to the federal government audit organization responsible for auditing contract costs, including environmental costs, charged to contracts of the Department of Defense, the Environmental Protection Agency and other agencies. We are willing to share experiences and guidance in measuring the costs of environmental damage and cleanup.
Northridge, Michael Office of Enforcement US EPA Superfund Enforecement Div. (2224) 401 M Street, SW Washington, DC 20460 Ph.: (202) 260-3586 Fax: (202) 260-5655	
Ondich, Gregory Director, PDS U.S. EPA/ORD/OEETD (RD-681) 401 M Street, S.W. Washington, DC 20460 Ph.: (202) 260-5747 Fax: (202) 260-4524	
Paley, Louis R. National Federal Facilities P2 Coordinator U.S. EPA, FFEO 6306W 401 M Street, S.W. Washington, D.C. 20460 Ph.: (703) 308-8723 Fax: (703) 308-8739, 8738	As federal facilities P2 coordinator, I need to track developments. Also I have a P2 bulletin board system. Electronic communication; P2.
Perla, Donna Chief, Waste Minimization Branch EPA/OSWER/WMD/WMB U.S. Environmental Protection Agency 401 M Street, SW (MC-5302W) Washington, DC 20460 Ph.: (703) 308-8402 Fax: (703) 308-8433	
Pesacreta, Patrick* Economist EPA, 5302W 401 M Street, S.W. Washington, D.C. Ph.: (703) 308-8605 Fax: (703) 308-8443	Developing economic policy for hazardous waste generators.

Participant & Contact Information	Experience & Capabilities
Ralston, Mark* Analyst EPA/OSWER/WMD/WMB U.S. Environmental Protection Agency 401 M Street, SW (MC-5302W) Washington, DC 20460 Ph.: (703) 308-8595 Fax: (703) 308-8433	
Rosenberg, Elliot Economist US EPA, Region 10 Policy Planning & Evaluation 1200 Sixth Avenue MD-142 Seattle, WA 98101 Ph.: (206) 553-1546 Fax: (206) 553-4957	
Roydes, Sharon Staff Accountant Comand Evaluation and Review 300 Highway 361, Building 12 Code CE Crane, IN 47522-5001 Ph.: (812) 854-1589 Fax: (812) 854-4075	
Saulter, Ken Midwest Manufacturing Technology Center Industrial Technology Institute P. O. Box 1485 Ann Arbor, MI 48106 Ph.: (313) 769-4234 Fax: (313) 769-4064	
Spitzer, Martin A., Ph.D., J.D.* Director, EPA's Acctg. & Cap. Bud. Proj. U.S. Environmental Protection Agency 401 M Street, SW (MC-7409) Washington, DC 20460 Ph.: (202) 260-4342 Fax: (202) 260-0178	I am managing EPA's Management Accounting Capital Budgeting for Environmental Costs Project, which includes publishing this Network. Our goals are to promote improvements in environmental accounting and to maximize the role of the private sector and outside organizations to do so. EPA's Pollution Prevention Information Clearinghouse (202) 260-1023 has a great deal of information on environmental accounting available for the public. EPA is also tracking commitments of organizations who are trying to improve accounting practices.
Steever, E. Zell Senior Policy Advisor US Army Corps of Engineers Office of Strategic Initiatives 20 Massachusetts Avenue, N.W. Washington, DC 20314-1000 Ph.: (202) 272-8536 Fax: (202) 504-4615	

* **Active Participant**

Participant & Contact Information	Experience & Capabilities
Stokke, Steven Environmental Protection Specialist U.S. Army-Fort McCoy AFZR-DE-E Stokke Sparta, WI 54656 Ph.: (608) 388-8940 Fax: (608) 388-3603	
Thibault, Michael J.* Assistant Director, Policy & Plans Defense Contract Audit Agency Cameron Station Alexandria, VA 22304-6178 Ph.: (703) 274-7323 Fax: (703) 617-7452	I manage the Headquarters directorate of DCAA responsible for researching and developing audit guidance for audits of contract costs, including environmental costs, charged to contracts of the Department of Defense, the Environmental Protection Agency and other agencies. We are willing to share experiences and guidance in measuring the costs of environmental damage and cleanup.
Veit, Kathleen* Chief, Program Management U.S. Environmental Protection Agency 1200 Sixth Avenue, WD-125 Seattle, WA 98101 Ph.: (206) 553-1983 Fax: (206) 553-1775	Work with federal agencies to identify pollution prevention opportunities. I would hope to use information you provide.
Wasserman, Cheryl Chief, Compliance Policy and Planning Branch US EPA Office of Enforcement 401 M Street, S.W. (LE-133) Washington, DC 20460 Ph.: (202) 260-4486 Fax: (202) 260-7553	Promoting environmental compliance through sound environmental management practices, including SEC/EPA relationship. Information on enforcement priorities and liabilities.
Weber, Steve, Ph.D. Economist National Institute of Standards and Technology Office of Applied Economics Building 101, Room A415 Gaithersburg, MD 20899 Ph.: (301) 975-6137 Fax: (301) 963-9137	

* Active Participant

Participants Involved in Government at the International Level

Participant & Contact Information	Experience & Capabilities
Anielski, Mark* Senior Policy Analyst Alberta Environmental Protection 9th Floor, South Petroleum Plaza 9915-108 Street Edmonton, Alberta, CANADA T5K 2C9 Ph.: (403) 422-9615 Fax: (403) 422-3578	I am actively involved in development of natural resource accounts for the province of Alberta. Along with the Bureau of Statistics, we have now developed preliminary accounts for oil and gas, coal, forests, agricultural soils, and carbon fixation. I currently chair a resource accounting working group. Advice on application and methods of natural resource accounting.
Guay, Guylaine Planning Analyst Lafarge Canada, Inc. 6150 Royalmount Avenue Montreal, Quebec, CANADA H4P 2R3 Ph.: (514) 738-1202 Fax: (514) 738-1124	
Holmes, Susan P. Economic Program Coordinator Great Lakes Pollution Prevention Environment Canada 25 St. Clair Avenue East, 6th Floor Toronto, Ontario, CANADA M4T 1M2 Ph.: (416) 973-5434 Fax: (416) 973-7438	
Kimett, Dale Manager-NPPS Environment Canada-Nopp 365 St. Joseph, 11th Floor Hull, Quebec, CANADA K1A 0H3 Ph.: (819) 953-1114 Fax: (819) 953-7970	
McCauley, Steve Env. Canada Tech Development for Environmental Protection 425 St. Joseph Boulevard, 4th Floor Hull, Quebec, CANADA K1A 0H3 Ph.: (819) 953-9237 Fax: (819) 953-9029	
Ruffing, Lorraine* Chief, Accounting Section UN Transnational Management Division 2 UN Plaza, Room DC2 1318 New York, NY 10017 Ph.: (212) 963-3154 Fax: (212) 963-3062	I supervise the work of U.N. experts who are developing international standards for environmental accounting and reporting. The U.N. has undertaken research in practices of environmental accounting and based on the "best practices," it has developed recommendations for improving the information in financial statements.

* Active Participant

Participant & Contact Information **Experience & Capabilities**

Seto, Peter
Assistant Director, Enviro. Tech Office
Environment Canada
867 Lakeshore Road, Box 5050
Burlington, Ontario, CANADA L7R 4A6
Ph.: (416) 336-6450
Fax: (416) 336-4858

Participants Involved in Government at the State Level

Participant & Contact Information	Experience & Capabilities
Andrews, Gregory D.* Source Reduction Project Manager Georgia Hazardous Waste Management Authority 254 Washington Street, S.W. Suite 416 Atlanta, GA 30334 Ph.: (404) 651-5120 Fax: (404) 656-7970	
Barcasken, Matt* Pollution Prevention Engineer GA Pollution Prevention Assistance Division 7 Martin Luther King, Jr. Drive, SW Suite 450 Atlanta, GA 30334 Ph.: (404) 651-5120 Fax: (404) 651-5130	Help industries with accounting and project justifications for pollution prevention projects.
Berry, Phil* Senior Environmental Specialist Oregon DEQ 811 S.W. 6th Avenue, 8th Floor Portland, OR 97204 Ph.: (503) 229-5458 Fax: (503) 229-5458	
Bird, Alison Policy Analyst CAL/EPA, DTSC 400 P Street P.O. Box 806 (T-1) Sacramento, CA 95812-0806 Ph.: (916) 445-2969 Fax: (916) 327-4494	Developing new policies for state government that will promote DfE and pollution prevention. When necessary, developing legislation to enable state policy to function effectively. Access to our experiences and information, both at state government and regulated community.
Campbell, Janeth A.* Environmental Manager Florida Department of Environmental Protection Pollution Prevention-Waste Reduction Asst. Tallahassee, FL 32399-2400 Ph.: (904) 488-0300 Fax: (904) 922-4939	As the director of the Florida's pollution prevention efforts, I have designed procedures for full-cost accounting in identifying the economic value of pollution prevention opportunities. This is a key strategy to motivating investment in P2. We need help quantification of a larger range of all costs and all benefits. A database would really help. We need to do more. I can identify a large range of types of costs and benefits, which need to be quantified. We focus on multimedia values, both short and long range costs and benefits, impacts on workers and consumers, impacts to environment as well as public health. Insurance costs, liability costs, reduction in market share, worker compensation costs, natural resource use costs, etc., etc. need to be quantified.

* Active Participant

Participant & Contact Information	Experience & Capabilities
Castro, Lincoln A.* Compliance Advisor The California State University Office of the Chancellor P.O. Box 3502 Seal Beach, CA 90740-7502 Ph.: (310) 985-9014 Fax: (310) 985-9668	I prepare project justifications and manage environmental programs.
Clark, Janet I.* Technological Transfer Specialist Toxics Use Reduction Institute University of Massachusetts Lowell One University Avenue Lowell, MA 01854 Ph.: (508) 934-3346 Fax: (508) 432-332	Supply information to trainers and technical assistance providers.
Darnall, Nicole* Research Assistant University of Texas at Arlington Department of Economics P.O. Box 19479 Arlington, TX 76019 Ph.: (817) 273-8221 Fax: (817) 273-3145	I am researching and developing a set of integrative economic models that incorporate environmental issues into the organizational decision framework, with a specific emphasis on the manufacturing function. Applicability of cost-benefit analysis in ECM, information sharing, applicability of total cost assessment for ECM, and copies of our project proposal.
DeMurs, Patrick* Industry Relations Coordinator MA Toxics Use Reduction Institute U. of Massachusetts, Lowell 1 University Avenue Lowell, MA 01854 Ph.: (508) 934-3294 Fax: (508) 934-3050	
Dower, Melinda* Senior Policy Analyst New Jersey Department of Environmental Protection Office of Pollution Prevention 401 East State Street, CN 423 Trenton, NJ 08625 Ph.: (609) 777-0518 Fax: (609) 777-1330	
Drinkwater, Alford* Assistant Director/Established Industries Arkansas Industrial Development Commission One State Capitol Mall Little Rock, AR 72201 Ph.: (501) 682-7325 Fax: (501) 682-7341	Technical assistance to manufacturers that deal with cost accounting for production and environmental compliance. We operate a pollution prevention program for manufacturers. We provide pollution prevention audits and technical assistance that includes accounting practices.

Participant & Contact Information	Experience & Capabilities
Fusco, Elisa A.* Environmental Specialist Port Authority of New York & New Jersey 1 Path Plaza, 3rd Floor JSTL-103 Jersey City, NJ 07306 Ph.: (201) 216-6340 Fax: (201) 216-6305/6027	
Goldberg, Terri L.* Pollution Prevention Program Manager North East Waste Management Officials' Assn. 85 Merrimac Street Boston, MA 02114 Ph.: (617) 367-8558 Fax: (617) 367-0449	Actively conducted research, technical assistance, and training on Costing and Financial Analyses of P2 investments.
Hagevik, George, Ph.D. Senior Policy Specialist for Toxics National Conference of State Legislatures 1560 Broadway Suite 700 Denver, CO 80202 Ph.: (303) 830-2200 Fax: (303) 863-8003	
Heltzer, Josh* Pollution Prevention Specialist Virginia Department of Environmental Quality Office of Pollution Prevention P.O. Box 10009 Richmond, VA 23240-0009 Ph.: (804) 762-4235 Fax: (804) 762-4346	I am familiar with issues and research performed in this area. Costing and financial analysis is an important decision making tool in the P2 process. Use of this tool can enhance option implementation. We can transfer and/or teach costing and financial analysis techniques to businesses and government agencies. We can provide workshop or roundtable forums. As part of our on-site technical assistance/auditing services, we can work with particular businesses in this area.
Herb, Jeanne* Director, Office of Pollution Prevention New Jersey Department of Environmental Protection and Energy CN 423 401 E. State Street Trenton, NJ 08625 Ph.: (609) 777-0518 Fax: (609) 777-1330	Development of regulatory and non-regulatory guidance as part of pollution prevention planning.
Hunt, Gary* Director, Pollution Prevention Program N.C. Department of Environment, Health and Natural Resources P.O. Box 27687 Raleigh, NC 27611-7687 Ph.: (919) 571-4100 Fax: (919) 571-4135	

Participant & Contact Information	Experience & Capabilities
Ingham, Alan T. Senior Waste Management Engineer California Department of Toxics 400 P Street P.O. Box 806 Sacramento, CA 95812 Ph.: (916) 322-5629 Fax: (916) 327-4494	
Kelly, Barbara Director, Executive Office of Environmental Affairs Commonwealth of Massachusetts Office of Technical Assistance 100 Cambridge Street, Suite 2109 Boston, MA 02202 Ph.: (617) 727-3260, x680 Fax: (617) 727-3827	
Ludwig, Robert W.* Pollution Prevention Specialist California Department of Toxic Substances Control PPRRA - 400 P Street, 4th Floor P.O. Box 806 Sacramento, CA 95812-0806 Ph.: (916) 324-2659 Fax: (916) 327-4494	I work closely with businesses to work for pollution prevention opportunities and then analyze if and to what extent P2 measures can be implemented. What is needed is more environmental cost accounting and capital budgeting information to help in the evaluation. Supply business and governmental agencies with pollution prevention and waste minimization information and assistance.
Mehan, III, G. Tracy Director Michigan Department of Natural Resources Office of the Great Lakes P.O. Box 30028 Lansing, MI 48909 Ph.: (517) 373-1449 Fax: (517) 335-4242	
Milecofsky, Debra Executive Assistant New Jersey DEPE Office of Pollution Prevention CN 423 Trenton, NJ 08625-0423 Ph.: (609) 777-0518 Fax: (609) 777-1330	
Miller, Gary D., Ph.D.* Assistant Director Hazardous Waste Center One East Hazelwood Drive Champaign, IL 61820 Ph.: (217) 333-8942 Fax: (217) 333-8944	I conduct economic evaluations of pollution prevention technologies, train industry in full cost accounting and do some teaching of graduate students. We provide on-site assessments; training for industry, other government agencies and students; conduct applied research and development; undertake policy studies and make legislative recommendations; and provide general pollution prevention information.

Participant & Contact Information	Experience & Capabilities
Persson, Lynn* Hazardous Waste Minimization Coordination Wisconsin Box 7921 Madison, WI 53707 Ph.: (605) 267-3763 Fax: (605) 267-2768	I would like to make good information on cost accounting available to Wisconsin businesses through our Wisconsin pollution prevention Clearinghouse and workshops -- and encourage Wisconsin trade associations go include these topics in their newsletters and communications.
Polsky, Matthew* Research Scientist N.J. Dept. of Environmental Protection and Energy Risk Reduction Unit, Div. of Science CN 402 Trenton, NJ 08625-0402 Ph.: (609) 777-0319 Fax: (609) 292-7340	Advise the P2 Program within the NJDEPE on incorporating TCA into policy and marketing the concept. In the past, project manager and co-architect of first research study to test TCA concept out on companies, work with them to understand the relevance of specific ten components and cost items, and develop actual numbers for a proposed investment both before and after applying TCA. NJDEPE: Early experience in applying TCA in policy through P2 Plans, using a combination of mandatory and voluntary elements. Myself: Besides the marketing of TCA, I'm trying to think through the lace of TCA and its relationships to critical concepts such as sustainable development, TQM, industrial policy, green technologies.
Roy, Natalie* Executive Director National Roundtable of State Pollution Prevention Programs 218 E Street, SE Washington, DC 20003 Ph.: (202) 543-7272 Fax: (202) 543-3844	
Stillman, Kristina Port Authority of NY & NJ One World Trade Center, 63 North New York, NY 10048 Ph.: (212) 435-5420 Fax: (212) 435-5280	
Thomas, David L., Ph.D.* Director, Hazardous Waste Research and Information Center Illinois Department of Energy and Natural Resources One East Hazelwood Drive Champaign, IL 61820 Ph.: (217) 333-8940 Fax: (217) 333-8944	Our staff have worked with a variety of accounting systems to quantify cost savings of pollution prevention projects. We provide technical assistance, assistance in developing pollution prevention programs, research on pollution prevention technologies/techniques, library/clearinghouse of pollution prevention information, analytical support for research projects.
Thompson, Tracy D.* Assistant Director Tennessee Division of Pollution Prevention/Environmental Awareness 401 Church Street, 8th Floor Lt C Annex Nashville, TN 37243-1551 Ph.: (615) 532-0736 Fax: (615) 532-0231	Our division will provide technical assistance, including small business/clean air assistance. Technical assistance in both environmental management and accounting (role of agency is not clearly defined at this point, but information on accounting and budgeting is relevant).

Participant & Contact Information	Experience & Capabilities
Torborg, Dick* Financial Advisor Massachusetts DEP Office of Technological Assistance 100 Cambridge Street, 21st Floor Boston, MA 02202 Ph.: (617) 727-3260 Fax: (617) 727-2754	
Tulenheimo, Vikre* Research Engineer (M.Sc. Tech.) Technical Research Centre of Finland, Non-Waste Technology P.O. Box 1601 FIN-01044 VTT, FINLAND Ph.: +358-0-4565725 Fax: +358-0-460493	Developing total cost assessment methods for microeconomic use. Try to show that pollution prevention solutions are worth implementing. Just started the work on this area.
Williams, Edward L.* Manager, Industrial Pollution Prevention (OPPC/Clean Texas 2000) Texas Natural Resource Conservation Commission P.O. Box 13087 Austin, TX 78711-3087 Ph.: (512) 463-7778 Fax: (512) 475-4599	I am a member of Texas' leading State P2 activity. We present P2 workshops throughout Texas. I'm developing a financial/budgeting segment for that outreach activity. Under the hat of my boss: workshops; site assistant visits; P2 planning training/program management research; industry incentives on several avenues; municipal, other and non-industry P2 recycling programs.

Participants Involved in Industry

Participant & Contact Information	Experience & Capabilities
Alper, L. (Mickey) Vice President & Asst. Controller ITT Corporation 1330 Avenue of the Americas New York, NY 10019-5490 Ph.: (212) 258-1809 Fax: (212) 258-1024)	
Ameen, Philip D.* Deputy Comptroller General Electric Corporation 3135 Easton Turnpike Fairfield, CT 06431 Ph.: (203) 373-2458 Fax: (203) 373-2441	Responsible for accounting and analysis at a policy level. Significant systems/accounting/analysis experience.
Anamosa, Nga T. Section Head, Spares and Logistics Provisioning GDE Systems, Inc. P.O Box 85310 Mail Zone 7234-A San Diego, CA 92186-5310 Ph.: (619) 573-7844 Fax: (619) 573-7450	
Aulen, Kenneth L. Admin. VP & Controller Ashland Oil Company P.O. Box 391 Ashland, KY 41114 Ph.: (606) 329-5454 Fax: (606) 329-4950	
Awachanagarn, Pipidh Project Coordinator Thailand Smelting and Refining Co. Ltd. 80 Moo 8 Sabdidy Road Phuket, THAILAND 83000 Ph.: 66-76-39111 Fax: 66-76-391121	I handle the environmental projects
Azar, Jack* Manager, Resource Conservation and Design for Environment XEROX Corporation 800 Phillips Road 317-14S Webster, NY 14580 Ph.: (716) 422-9506 Fax: (716) 422-8217	

Participant & Contact Information	Experience & Capabilities
Backes, Robert W.* Corporate Manager, Accounting Implementation and Control Schering-Plough Corporation 1 Giralda Farms Madison, NJ 07940-1000 Ph.: (201) 822-7261 Fax: (201) 822-7044	I review and modify corporate-wide accounting policies/procedures for accounting for environmental costs and for capital budgeting. I research and monitor developments in setting accounting standards and financial reporting requirements for environmental costs. I review and monitor internal management reporting relative to environmental obligations. I am familiar with, and experienced in, formal project management policies, application and controls. I am familiar with internal management reporting requirements and accounting controls for environmental accounting and capital budgeting.
Bail, Gary G.* Chemical/Environmental Opinions Manager Tektronix Inc. P.O. Box 500 MS 10-000 Beaverton, OR 97077-0001 Ph.: (503) 627-4248 Fax: (503) 627-3170	I'm involved with environmental capital and reserves planning. We are attempting to review "total environmental costing." Total costing analysis has not been fully analyzed at our corporation in the past. We are electronically linked to all other areas of our company. We have transmitted our SARA data to state agencies.
Balestrero, Gregory Executive Director Institute of Industrial Engineers 25 Technology Park/Atlanta Norcross, GA 30092 Ph.: (404) 449-0460 x 201 Fax: (404) 263-8532	As an organization, we encourage and foster a forum for our members to exchange information about this critical management tool.
Ball, C. R. (Bob) Senior Advisor, Pub. Aff. Oper. Exxon Corporation 225 E. John W. Carpenter Freeway Irving, TX 75062-2298 Ph.: (214) 444-1161 Fax: (214) 444-1138	
Barkley, Dana* Environmental Initiatives Consultant Arizona Public Service P.O. Box 53999 STA 9308 Phoenix, AZ 85072-3999 Ph.: (602) 250-3838 Fax: (602) 250-3813	APS is working to establish a P2 culture and infrastructure. I have been working with accounting to raise their awareness that we need to get environmental costs (both direct and life cycle) built into our business decision-making process. Our experience -- as we learn more about integrating env. cost into our business process.
Barrentine, Becky Manager Information Issues Financial Executives Institute 10 Madison Avenue P.O. Box 1938 Morristown, NJ 07962-1938 Ph.: (201) 898-4645 Fax: (201) 898-4649	

Participant & Contact Information	Experience & Capabilities
Barth, Richard* Chairman, President & CEO Ciba-Geigy Corporation 444 Saw Mill River Road Ardsley, NY 10502 Ph.: (914) 479-2421 Fax: (914) 479-2227	
Bateman, Phil* Corporate Director of Environmental Assurance The Lubrizol Corporation 29400 Lakeland Boulevard Wickliffe, OH 44092-2298 Ph.: (216) 943-1200 Fax: (216) 943-2908	
Bell, R. Hays, Ph.D. Vice-President and Director Eastman Kodak Company Corporate Health, Safety and Environment Corporate Human Resources Rochester, NY 14652-3615 Ph.: (716) 722-5036 Fax: (716) 722-0239	
Bender, Douglas M.* Analyst Arizona Public Service Company P.O. Box 53999 Mail Station 9210 Phoenix, AZ 85072-3999 Ph.: (602) 250-3091 Fax: (602) 250-2023	Developing a strategy to account for and implement an environmental accounting program. Lots of questions. Looking for answers!
Berezo, Michael* Director, Environmental Strategies Monsanto Company Mail Code A2NG 800 North Lindbergh Boulevard St. Louis, MO 63167 Ph.: (314) 694-6627 Fax: (314) 694-6858	I am working with various business teams to identify full environmental costs and to use this information to help identify environmental improvement opportunities throughout the business value chain to enhance business unit performance. Information, shared experience.
Berkihiser, Elliott* Manager, Waste Resources The Boeing Company P.O. Box 3707 MS-7E-JA Seattle, WA 98124-2207 Ph.: (206) 393-4784 Fax: (206) 477-1918	I am currently the Aerospace Industries Association representative to the American Institute for Pollution Prevention. At AIPP I am leading several projects to review innovative methods for calculating the economic benefit of pollution prevention.

Participant & Contact Information	Experience & Capabilities
Berman, Jonathan Market Analyst Molten Metal Technology 51 Sawyer Road Waltham, MA 02154 Ph.: (617) 487-7677 Fax: (617) 487-7870	
Blanckaert, Thomas R.* Manager Finance - Corp. Environmental General Electric 3135 Easton Turnpike W1A1 Fairfield, CO 06431 Ph.: (203) 373-2313 Fax: (203) 373-3342	I am the manager-finance for GE's corporate environmental group. I am involved in all environmental accounting issues. As we have a significant environmental program, our methods may help others.
Boone, Corinne* Economist, Energy Serv. & Envir. Grp. Ontario Hydro 700 University Avenue, C6-C8 Toronto, Ontario, CANADA M5G 1X6 Ph.: (416) 506-3823 Fax: (416) 506-3409	
Bowers, Dorothy* Vice President Environmental and Safety Policy Merck & Co., Inc. FTA-105 P.O. Box 100 Whitehouse Station, NJ 08889-0100 Ph.: (908) 302-7800 Fax: (908) 302-0050	Working in the Business Council for Sustainable Development on a TCA project -- including World Resources Institute project. Willing to share our experiences in pilot program.
Boykin, Evangeline* Controller FMC Corporation 1735 Market Street Philadelphia, PA Ph.: (215) 299-6517 Fax: (215) 299-6067	
Brewe, Susan Assistant Research Engineer United Technologies Research Center 411 Silver Lane MS 129-70 E. Hartford, CT 06108 Ph.: (203) 727-7773 Fax: (203) 727-7669	

Participant & Contact Information	Experience & Capabilities
Broatch, Robert E. Vice President & Corp. Controller Aetna Life & Casualty Co. 151 Farmington Avenue-RC2A Hartford, CT 06156-9102 Ph.: (203) 273-1575 Fax: (203) 273-1236	
Brockmiller, Mary D.* Senior Environmental Coordinator Amoco Oil Company 200 East Randolph Drive, MC 1103 Chicago, IL 60601 Ph.: (312) 856-5879 Fax: (312) 616-0529	
Brown, Chris* Business Analyst Duke Power Company 422 South Church Street Charlotte, NC 28242 Ph.: (704) 382-8624 Fax: (703) 382-3300	I am more involved in the financial/reporting sector of my company. I'm currently responsible for setting up accounting systems to identify, collect, and report our total environmental cost. We are looking to better determine what should be included in a total environmental cost scenario. Accounting methods we are using to capture costs. Interpretations of regulatory guidelines we have formulated. As a major utility with significant environmental costs, we could share experiences or technical expertise.
Burke, Gail Xerox Corporation 800 Phillips Road, 317-145 Webster, NY 14580 Ph.: (716) 422-9515 Fax: (716) 422-8217	
Burrowes, Waldo President Whebco International 2 Lynhurst Avenue Ottawa, Ontario, CANADA K1V-9W7 Ph.: (613) 738-2196 Fax: (613) 736-1988	
Butner, Scott Senior Dev. Engineer Pacific Northwest Lab P.O. Box 999 Richland, WA 99352 Ph.: (509) 375-2675 Fax: (509) 375-2059	
Carney, Mark V. Manager, Environmental Permitting U.S. Generating Company 7475 Wisconsin Avenue Bethesda, MD 20814 Ph.: (301) 718-6899 Fax: (301) 718-6908	

* **Active Participant**

Participant & Contact Information	Experience & Capabilities
Cash, Raheem* Regulatory Analyst Amoco Oil Company 200 E. Randolph Drive MC 1103 Chicago, IL 60601-7125 Ph.: (312) 856-2679 Fax: (312) 616) 0529	
Cashman, Gregory W.* Financial Associate Bristol-Myers Squibb Company One Squibb Drive P.O. Box 191, Building 111 New Brunswick, NJ 08903-0191 Ph.: (908) 519-3036 Fax: (908) 249-3867	I am reviewing the way we account for environmental costs in our cost accounting and capital budgeting policies.
Castella, Sarah* Manager, Financial Planning & Analysis General Electric Corporate Environmental Programs 3135 Easton Turnpike Fairfield, CT 06431 Ph.: (203) 373-3583 Fax: (202) 373-2984	
Cobb Jr., Aaron H. Program Manager, Corp. Env. Prog. IBM P. O. Box 100, Route 100 Somers, NY 10589 Ph.: (914) 766-2714 Fax: (914) 766-2824	
Consoli, Frank J.* Manager of Packaging Technology Scott Paper Company Scott Plaza II Philadelphia, PA 19113 Ph.: (215) 522-5467 - O Fax: (215) 522-7132	
Conway, Richard A.* Senior Corporate Fellow Union Carbide Corporation P.O. Box 8361 South Charleston, WV 25303-0361 Ph.: (304) 747-4016 Fax: (304) 747-5430	I am developing new management accounting methods for our chemical products division. EPA/Tellus approach.
Davenport, David E. ILS Manager Texas Instruments 2501 West University MIS 8030 McKinney, TX 75070 Ph.: (214) 952-5216 Fax: (214) 952-5222	I oversee the environmental program for the ITAS/IBAS engineering material development programs. The corporation is actively involved in reduction/elimination of environmentally unacceptable materials in our production processes.

Participant & Contact Information	Experience & Capabilities
DeMarchis, Ron* Manager Ciba-Geigy Corporation 444 Saw Mill River Road Ardsley, NY 10502 Ph.: (914) 479-4123 Fax: (914) 479-2636	
Dev Bhattarai, Mukesh* Senior Engineer Ministry of Industry P.O. Box 3245 Kathmandu, NEPAL Ph.: 877-1-414281 Fax: 877-1-220319	I prepare project justification. Dissemination to private sectors different aspects on pollution prevention including technology, cost effectiveness, etc.
DeVries, Douglas* Environmental Manager Hyde Tools 54 Eastford Road Southbridge, MA 01550 Ph.: (508) 764-4344 ext. 228 Fax: (508) 765-5250	
Dines, Kathleen D.* Staff Accountant, Financial Accounting Alcoa 1501 Alcoa Building Pittsburgh, PA 15219 Ph.: (412) 553-4277 Fax: (412) 553-3906	I maintain detail of Remediation Reserves and am now to be involved with Ken Martchek actively addressing pollution prevention. Corporately, we need to find out how far our locations are in implementing environmental issues into the cost accounting systems. We have some means for estimating clean-up, but are in early stage of enviro cost accounting as part of our product costs.
Dominick, Jr., Samuel P. Vice President & Controller Occidental Petroleum Corporation 10889 Wilshire Boulevard Los Angeles, CA 90024 Ph.: (310) 443-6009 Fax: (310) 443-6686	
Donovan III, Lawrence P.* Corporate Counsel Crown City Plating Company 450 Temple City Boulevard El Monte, CA 91731 Ph.: (818) 444-9291 Fax: (818) 448-6915	I manage the funds for compliance.
Edwards, Earnest J. Vice President & Controller Aluminum Company of America 1501 Alcoa Building Pittsburgh, PA 15219 Ph.: (412) 553-3494 Fax: (412) 553-4560	

Participant & Contact Information	Experience & Capabilities
Eisenhauer, Jack L. Assistant Vice President Energetics, Inc. 7164 Gateway Drive Columbia, MD 21046 Ph.: (410) 290-0370 Fax: (301) 621-3403	We are developing methods to estimate the true cost of individual industrial products and processes as a basis for comparing alternative waste management options.
Fisher, Robert A.* Director, Waste Minimization ARCO 515 South Flower Street AP-4135 Los Angeles, CA 90071 Ph.: (213) 486-3104 Fax: (213) 486-2021	I participate in trade association efforts to promote environmental cost accounting. I promote the use of environmental cost accounting in my company.
Flahive, Thomas J. Geologist 556 Southwoods Road Belle Mead, NJ 08502 Ph.: (908) 281-7978 Fax:	
Garcia, William S.* Manager, Accounting Research & Practice Union Carbide Corporation 39 Old Ridgebury Road Danbury, CT 06817 Ph.: (203) 794-3411 Fax: (203) 794-4351	I am responsible for the establishment and implementation of UCC's environmental accounting and reporting policies and procedures. I can share concepts, information and experience.
Gorman, Brian M.* Controller Federal Bronze Products Inc. 5050 Wheeler Point Road Newark, NJ 07105 Ph.: (201) 589-4930 Fax: (210) 589-0346	I have oversight responsibilities as well as monitoring all environmental projects at corporate accounting level. Work in connection with plant engineers. Environmental teams to assure compliance with local/state/federal guidelines, proper accounting, etc. Expertise in specialty chemical manufacturing-wastewater development project as well as experience on co-generation projects, air pollution tactics, etc.
Green, Bill* President Ecolink 1481 Rock Mountain Boulevard Stone Mountain, GA 30083 Ph.: (404) 621-8240 Fax: (404) 621-8245	Assist companies transitioning to environmentally preferred solvents to eliminate ozone depletes and HAPs. Often equipment ($) is involved and requires justification. Case studies on how full cost accounting either was (or wasn't) used in the above.
Greer, Barbara M.* Consultant C-16 Carver Place Lawrenceville, NJ 08648 Ph.: (609) 896-3443 Fax: (609) 896-3443	I am researching environmental cost accounting methods for a corporate client. I would be willing to share the results of my research with others.

Participant & Contact Information	Experience & Capabilities
Grotheer, Wayne Director of Environmental Affairs Univar Corporation P.O. Box 34325 Seattle, WA 98124-1325 Ph.: (206) 889-3400 Fax: (206) 889-4100	
Hacker, Dennis* Supervisor, Plant Accounting Arizona Public Service company 400 N. 5th Street Phoenix, AZ 85072 Ph.: (602) 250-2666 Fax: (602) 250-2023	I am in the process of developing a management accounting system to track costs for environmental activities.
Haltmeyer, Timothy* ERM Specialist Northrop Corporation B-2 Division, DO20 UA 8900 East Washington Blvd. Pico Rivera, CA 90660 Ph.: (310) 942-4747 Fax: (310) 942-6478	I am developing a "design for the environment" for new products before the production or tooling stage. Also, we use a cost matrix to determine the best process change to "go with." Information transfer
Hanlon, Thomas R.* Associate Research Engineer United Technologies Research Center 411 Silver Lane MS 129-70 East Hartford, CT 06108-1104 Ph.: (203) 727-7621 Fax: (203) 727-7669	I research P2 opportunities applicable to existing UITC manufacturing processes. Cost/investment justifications are typically very difficult to complete.
Harbordt, Mike Vice President Temple-Inland Forest Products Corporation 215 N. Temple P.O. Drawer N Diboll, TX 75941 Ph.: (409) 829-1445 Fax: (409) 829-1394	

Participant & Contact Information	Experience & Capabilities
Harris, Robert E. Manager, Governmental Affairs Rockwell International Corp. 1745 Jefferson Davis Highway Arlington, VA 22202 Ph.: (703) 412-6636 Fax: (703) 412-6812	
Heller, Miriam* Assistant Professor of Industrial Engineering University of Houston 4800 Calhoun Road Houston, TX 77204-4812 Ph.: (713) 743-4193 Fax: (713) 743-4190	Currently involved in both NSF funded research and World Resources Institute consulting which focus on characterizing the state of the art environmental cost accounting in the chemical and petroleum refining industries. This work feeds into the analysis of the effect of environmental cost accounting on technology decisions. Ongoing research in the development and application of a decision support tool to encourage pollution prevention during conceptual process design within the chemical and petroleum refining industries. Stress environmental and capital budgeting applications within a graduate level course on Building Knowledge-Based Systems. Projects have included a Knowledge-Based Ranking System to Prioritize Minimization of SARA Title III Hazardous Waste Streams and a Process Design Engineering-Hour Estimation System for Cost Estimation and Capital Budgeting. I can serve as a resource for clarifying how knowledge-based, operations research and traditional decision support methods and tools can facilitate and enrich the use of environmental cost information in technology decision making for environmentally conscious design and manufacturing.
Holmberg, Bruce* Vice President, Environmental Management Group ARCCA, Inc. 1396 Piccard Drive Rockville, MD 20850 Ph.: (301) 840-3230 Fax: (301) 840-3231	
Horn, Debbie* Environmental Engineer IBM 5931 Summit Lane, N.E. Rochester, MN 55906 Ph.: (507) 281-1072 Fax:	
Horner, Jr., Allan W.* Contract Administrator - Environmental United Technologies Corporation One Financial Plaza MS 503 Hartford, CT 06101 Ph.: (203) 728-7619 Fax: (203) 728-6570	I am involved in the quarterly preparation of environmental remediation reserves for the corporation. I am currently assisting in the creation of standard practices for the reporting of environmental costs and capital budgeting and expenditures. We have made some progress in the accumulation of and reporting of environmental costs. I can share the experiences we have had as a corporate office involved with numerous autonomous divisions and subsidiaries. I would very much like to learn how other large corporations are handling these cost reporting issues, particularly in the area of environmental capital cost allocations, budgeting and reporting.

Participant & Contact Information	Experience & Capabilities
Ihlanfeldt, William J.* Assistant Controller Shell Oil Company P.O.Box 2463 Houston, TX 77252-2463 Ph.: (713) 241-3210 Fax: (713) 241-7261	Member - AICPA's Environmental Accounting Task Force. Member - FEI's Committee on Corporate Accounting's Subcommittee on Environmental Accounting, and Vice President - IMA's Professional Relations.
Inch, Pamela* Safety & Environmental Coordinator Westmark Products, Inc. P.O. Box 44040 Tacoma, WA 98444 Ph.: (206) 531-3470 Fax: (206) 536-0156	
Jacobs, Richard A.* Mgr., Environmental Operations PPG Industries, Inc. One PPG Place Pittsburgh, PA 15272 Ph.: (412) 434-2363 Fax: (412) 434-2137	
Johnson, Kenneth J. Corporate Vice President and Controller Motorola, Inc. - Corporate Office 1303 E. Algonquin Road Schaumberg, IL 60196 Ph.: (708) 576-4967 Fax: (708) 576-2368	
Karwowski, R.J.* Manager of Environmental Compliance Whirlpool 2000 M-63 Benton Harbor, MI Ph.: (616) 923-3614 Fax: (616) 923-5486	
Kelly, Thomas H.* Vice President and Controller Schering-Plough Corporation One Giralda Farms - P. O. Box 1000 Madison, NJ 07940-1000 Ph.: (201) 822-7245 Fax: (201) 822-7044	
Klossner, Kris* Waste Minimization Coordinator Babcock and Wilcox Idaho, Inc. P.O. Box 1469, MS 0301 Idaho Falls, ID 83401 Ph.: (208) 526-6013 Fax: (208) 526-3417	Developing methods to account for waste costs in a manufacturing facility. We are trying to break the costs into waste streams and processes. When the true costs of waste are calculated, pollution prevention methods become obvious. Lessons learned from an M&C contractor at a government facility.

Participant & Contact Information	Experience & Capabilities
Larcombe, Fred Director of Internal Audit & Taxation Cambrex 377 Route 17, South Suite 500 Hasbrook Heights, NJ 07604 Ph.: (201) 462-5970 Fax: (201) 462-0949	
Leach, Ronald L. Vice President - Accounting Eaton Corporation - Eaton Center 1111 Superior Avenue Cleveland, OH 44114-2584 Ph.: (216) 523-4605 Fax: (216) 479-7163	
Lee, Dan* Finance & Administrative Manager Weyerhaeuser Company - Integrated Waste Management CCII - Suite 102 501 S. 336th Street Federal Way, WA 98003 Ph.: (206) 924-3616 Fax: (206) 924-7395	I prepare project justifications and budgets, as well as implement accounting and management reporting systems. We can share information.
Leonard, Jr., Thomas F.* Manager-Accounting Projects General Electric Company 3135 Easton Turnpike Fairfield, CT 06431 Ph.: (203) 373-3179 Fax: (203) 373-3162	Responsible for accounting and analysis at a policy level. Significant accounting/analysis experience.
Lindsly, Joseph A. Issue Manager, Waste Reduction Dow Chemical U.S.A. Environmental Quality 2030 Dow Center Midland, MI 48642 Ph.: (517) 636-1215 Fax: (517) 638-9933	
Link, Kristine F.* Project Manager Amoco Oil Company P.O. Box 401 Texas City, TX 77592-0401 Ph.: (409) 945-1190 Fax: (409) 943-2421	I am working on a project to provide important environmental cost information to decision makers. We plan to use current accounting systems to the extent possible. Can provide experience and ideas.

Participant & Contact Information	Experience & Capabilities
Lordan, John J. Vice President, Business Affairs Johns Hopkins University 230 Garland Hall - 3400 N. Charles St. Baltimore, MD 21218 Ph.: (410) 516-7253 Fax: (410) 516-5448	
Lorton, Gregory A., P.E.* Manager, Chemical and Environmental Engineering Group Ogden Environmental and Energy Services Co., Inc. 5510 Morehouse Drive San Diego, CA 92121 Ph.: (619) 458-9044 Fax: (619) 458-0943	I identify and evaluate the feasibility of waste minimization/pollution prevention options. Feasibility evaluation includes technical and economic feasibility. Economic feasibility has covered payback period and discounted cash flow techniques (IRR and NPV) using capital budgeting. I also identify total costs of waste management to support pollution prevention and compliance. Identify and evaluate waste minimization pollution prevention opportunities. Technical and economic analyses include capital and operating cost estimates; profitability criteria; and profitability analysis (payback period, internal rate of return, net present value). Determine total costs of hazardous waste management.
Lucas, Joseph A.* President Inland Technology Inc. 2612 Pacific Hwy. East, Suite C Tacoma, WA 98424-1045 Ph.: (206) 922-8932 Fax: (206) 926-0577	I manage a company that designs and manufactures alternative chemicals for solvent substitution. We have completely internalized environmental considerations into our decision making process and have numerous awards for our environmentally exemplary manufacturing process. Advise on how to make env. performance a focus equal to profit in business decision making.
Maclean, Richard W.* V.P. Environmental, Health and Safety Arizona Public Service Co. P.O. Box 53999, M.S. 9085 Phoenix, AZ 85072-3999 Ph.: (602) 250-2916 Fax: (602) 250-3002	Organizing company to use better cost tracking methods to support pollution prevention. Benchmarking best practices. Practical application of full cost accounting.
Maddox, Jack* Manager, Corporate Environmental Management Dow Corning Corporation P.O. Box 0995 Midland, MI 48686-0995 Ph.: (517) 496-8561 Fax: (517) 496-5419	
Mallonee, Cindy A.* Supervisor, Construction Accounting Arizona Public Service P.O. Box 53999 Phoenix, AZ 85022 Ph.: (602) 250-3568 Fax: (602) 250-3803	

* **Active Participant**

Participant & Contact Information	Experience & Capabilities
Martchek, Kenneth J. Program Manager Alcoa Aluminum Co. of America 1501 Alcoa Building Pittsburgh, PA 15219-1850 Ph.: (412) 553-4274 Fax: (412) 553-3231	
Marvel, Don L. DuPont (Finance Department) DuPont Building 10068 Wilmington, DE 19898 Ph.: (302) 774-2207 Fax: (302) 774-0145	
McCarron, James M. Director TNT Technology Co. 2121 W. University Dr. #123 Tempe, AZ 85281-7219 Ph.: (602) 966-9891 Fax: (602) 968-9469	
McKinnon, Richard, F.C.A. Vice-President, Finance TransAlta Utilities Corporation 110-12th Avenue S.W. Box 1900 Calgary, Alberta, CANADA T2P 2M1 Ph.: (403) 267-7412 Fax: (403) 267-3630	
Milan, Edgar J. Vice President & Controller Tenneco, Inc. P. O. Box 2511 Houston, TX 77252-2511 Ph.: (713) 757-8255 Fax: (713) 757-5556	
Minter, Frank C., CPA VP and CFO, AT&T Int'l. (Ret.) Samford University School of Bus. - Acctg. Chair. & Prof. Birmingham, AL 35229 Ph.: (205) 985-4540 (H), (205) 870-2546 (School) Fax: (205) 870-2464 (F-School)	
Moore, Frederick L. Assistant Director of Environmental Affairs Union Carbide Corporation 39 Old Ridgebury Road Danbury, CT 06817 Ph.: (203) 794-2948 Fax: (203) 794-5275	Our corporate environmental staff sets policy for the company.

Participant & Contact Information	Experience & Capabilities
Muhlebach, George J., Ph.D.* Director, Environmental Affairs Ciba-Geigy Corporation 444 Saw Mill River Road Ardsley, NY 10502 Ph.: (914) 479-4163 Fax: (914) 479-2332	I prepare and evaluate project justification. Progressive management information system.
Murville, Dean A. Principal MUVEX International, Inc. 2500 Q Street, NW, #544 Washington, DC 20007 Ph.: (202) 338-5214 Fax: (202) SAME	
Nagle, George* Director Env. & Health & Safety Services Bristol-Myers-Squibb 315 Thompson Road P.O. Box 182 East Syracuse, NY 13057 Ph.: (315) 432-2731 Fax: (315) 432-4761	
Neblett, Andrew C. Project Director, Source Reduction CONEG 400 North Capitol Street, N.W. Suite 382 Washington, DC 20001 Ph.: (202) 624-8452 Fax: (202) 624-8463	
Newton, Fred J., CPA* Deputy Director Defense Contract Audit Agency Cameron Station 5010 Duke Street, Room 4C346 Alexandria, VA 22304-6178 Ph.: (703) 274-7281 Fax: (703) 617-7450	I provide Headquarters direction to the federal government audit organization responsible for auditing contract costs, including environmental costs, charged to contracts of the Department of Defense, the Environmental Protection Agency and other agencies. We are willing to share experiences and guidance in measuring the costs of environmental damage and cleanup.
Nichols, William G. Aluminum Company of America 1501 Alcoa Building Pittsburgh, PA 15219 Ph.: (412) 553-3366 Fax: (412) 553-4603	
Niskala, Mikael* Researcher University of Lapland P.O. Box 122 96101 Rovaniem, FINLAND Ph.: +358-60-324682 Fax: +358-60-324600	I am doing my licentiate thesis of environmental accounting. My thesis deals with external financial reporting of a steel company. I also teach accounting and capital budgeting linked to the environmental issues. Research and lectures of corporate environmental accounting.

Participant & Contact Information	Experience & Capabilities
Noskin, Hilary A. Environmental Scientist Los Alamos National Lab P.O. Box 1663 MS-K572 Los Alamos, NM 87532 Ph.: (505) 665-8289 Fax: (505) 665-3390	
Ogden, Mark L. Vice President & Corp. Controller The Upjohn Company 7000 Portage Rd., Bldg. 8100-243-63 Kalamazoo, MI 49001-0199 Ph.: (616) 323-5623 Fax: (616) 323-4172	
Paige, William Manager, Prevention & Compliance Program GE Industrial & Power Systems P.O. Box 1949 Raleigh, NC 27602 Ph.: (919) 821-0093 Fax: (919) 821-3807	
Peargin, Janet C.* Environmental Engineer Chevron Research & Tech. Co. P.O. Box 4054 1003 West Cutting Blvd. Richmond, CA 94804-0054 Ph.: (510) 242-3226 Fax: (510) 242-1380	Nothing currently, but I act as a "consultant" to our Operating Companies and several have become more interested in looking at environmental costs. We're really on the very beginning. Infancy. Hope to have some fairly good inventory (work) tracking systems in place by year end. The cost accounting pieces would follow later.
Peck, Ralph E. Manager, ILS and CM Allison Transmission P.O. Box 894 F07 Indianapolis, IN 46206-0894 Ph.: (317) 242-2743 Fax: (317) 242-3046	
Perrell, III, John J., CPA Vice President, Financial Standards American Express Co. - Am. Exp. Tower World Fin. Ctr. - 200 Vesey Street New York, NY 10285-4650 Ph.: (212) 640-3658 Fax: (212) 640-4961	

* **Active Participant**

Participant & Contact Information	Experience & Capabilities
Poduska, Richard (Dick) Director, Health Safety & Env. Affairs Eastman Kodak 1100 Ridgeway Avenue Building 320-KP Rochester, NY 14652-6255 Ph.: (716) 722-0693 Fax: (716) 477-2993	
Poirier, Mark G.* Account Engineer American Nuclear Insurers Town Center, Suite 3005 29 South Main Street West Hartford, CT 06107-2445 Ph.: (203) 561-3433 x389 Fax: (203) 561-4655	
Price, Ed Environmental Scientist 3M ▪ 2-3E-09 P.O. Box 33331 St. Paul, MN 55133 Ph.: (612) 778-6177 Fax: (612) 778-6176	
Price, Randy* Manager, Environmental Issues DuPont Company 1007 Market Street N2520-2 Wilmington, DE 19898 Ph.: (302) 773-0910 Fax: (302) 774-3140	At present, I am just tracking developments in the arena of full cost accounting. I also chair the Business Roundtable's waste minimization committee and we are starting to address this issue in the committee.
Proveaux, Jeff Accounting Manager Treffets Precision, Inc. 102 North 22 Avenue Phoenix, AZ 85009 Ph.: (602) 258-1554 Fax: (602) 252-1933	
Pucciano, Frank* Senior Power Engineer Georgia Power Company One Decatur Town Center 150 East Ponce de Leon Ave Decatur, GA 30030 Ph.: (404) 371-5711 (O) Fax: (404) 371-5777	

Participant & Contact Information

Experience & Capabilities

Putnam, David L.*
Principal
Environmental Quality Systems
352 Botsford Street
New Market, Ontario, CANADA
Ph.: (905) 853-0362
Fax: (905) 836-9488

I provide consulting services involving pollution prevention, waste minimization, and environmental impact analysis. I train/teach others to use these methodologies.

Pollution Prevention Assessment, Waste Minimization Surveys, Environmental Impact Analysis, and Emission Inventory Development.

Quick, Ed*
Manager, Environmental Health & Safety
Hoechst Celanese Corp.
P. O. Box 428
Bishop, TX 78343
Ph.: (512) 584-6461
Fax: (512) 584-6168

Reisman, Robert D.
Controller
American Cyanamid Company
1 Cyanamid Plaza
Wayne, NJ 07470
Ph.: (201) 831-3036
Fax: (201) 831-2210

Renato, Julian M. David*
Associate Pkg. Technologist
San Miguel Pkg. Products
109 C. Palanca, Jr. St. - Legaspi Village
Makati, Metro Manila, PHILIPPINES
1200
Ph.: (632) 813-8064
Fax: (632) 865-774__

Robertaccio, Francis L.*
Principal Consultant
Du Pont Chemicals
1007 Market Street
N5470A
Wilmington, DE 19898
Ph.: (302) 774-8094
Fax: (302) 774-7321

I am in research and development with a new "Pollution Prevention" program; still looking to give the program definition, but have a strong interest in the non-technical aspects of pollution prevention.

Resources (people/funds) and a forum for trying things.

Robinson, Richard*
Manager, Environmental Affairs
NEMA
2101 L Street, NW
Suite 300
Washington, DC 20037
Ph.: (202) 457-8487
Fax: (202) 457-8411

Participant & Contact Information	Experience & Capabilities
Rock, Clifford L.* Director of Marketing The Navix Corporation 200 Harris Road Greenup, KY 41144 Ph.: (606) 836-7600 Fax: (606) 836-3730	We are developing an enterprise information system for the management of environmental, health and safety businesses. Our system allows for materials accounting with the ability to costs the processes. We can provide an integrated-media environmental information system that will enable large companies to track their material releases across media and assess cost components to the waste materials.
Rogero, Jr., L. Hal, CPA Assistant Corporate Controller Mead Corporation World Headquarters Court House Plaza, N.E. Dayton, OH 45463 Ph.: (513) 495-3483 Fax: (513) 495-3869	
Rulen, Kenneth L.* Administrative V.P. - Controller Ashland Oil Company P.O. Box 341 Ashland, KY 41114 Ph.: (606) 329-5454 Fax: (606) 329-4950	
Sakornarun, Suporn* Department of Industrial Works 7516 Rama VI Road Rajathevee Bangkok, THAILAND 10400 Ph.: (662) 2464314 Fax: (662) 2464314	I am developing the new concept of moving from treatment to preservation. Disseminate to industries and public; Service to industries.
Schoenwetter, Lewis (Jim)* Vice President for Logistics 3M 3M Center 220-14W-0 St. Paul, MN 55144-1000 Ph.: (612) 733-6663 Fax: (612) 736-7721	
Schulte, Fred S. Vice President & Chief Fin. Officer Oshkosh Truck Corporation P. O. Box 2566 - 2307 Oregon Street Oshkosh, WI 54903-2566 Ph.: (414) 233-9332 Fax: (414) 233-9459	

* Active Participant

Participant & Contact Information	Experience & Capabilities
Sciance, C. Thomas, Ph.D. Director, Environmental Technology Partnerships DuPont Experimental Station, Bldg. 304/A306 P.O. Box 80304 Wilmington, DE 19880-0304 Ph.: (302) 695-9486 Fax: (302) 695-2504	I am trying to encourage cooperative efforts to improve technology relating to product life cycle analysis, risk-benefit analysis, environmental cost accounting and other needs of chemical manufacturers. Multiple.
Selman, Belle F.* President Waste Advantage, Inc. 17117 West Nine Mile Road, Suite 902 Southfield, MI 48075 Ph.: (313) 569-8150 Fax: (313) 569-8151	Develop industrial waste prevention programs for industry, including total cost accounting audits of wasted raw materials. Industrial waste prevention engineering services, waste prevention/source reduction and tracking software, and waste prevention training services.
Shelton, Keith Support Engineering Manager Texas Instruments 2501 West University McKinney, TX 75070 Ph.: (214) 952-5216 Fax: (214) 952-5222	
Shwam, Bill Sr. Environmental Manager Polaroid 1265 Main Street Waltham, MA 02254 Ph.: (617) 386-0848 Fax: (617) 386-2240	
Silva, Nuno* Environmental Corporate Manager Aracruz Celuloss S.A. Rua: Lauro Muller, 116/220 Botafogo - RJ, BRAZIL 22299-900 Ph.: (55-21) 541-1699 Fax: (55-21) 541-5443	I am developing new management accounting and capital budgeting methods for our forests and pulp mill industry. Aracruz Cellulose S.A. (a pulp mill industry) is associated to ABECEL (Brazilian Pulp Mills Association), ICC and BCSD. It is prepared to share its experience, with other pulp mill operators, through those business organizations.
Singer, Scott* Manager, Environmental Engineering Norden Systems Inc. 10 Nordem Place Norwalk, CT 06856 Ph.: (203) 852-5846 Fax: (203) 852-5333	Segregation of costs associated with hazardous waste disposal. Segregation of costs for the elimination of CFCs. We can share experiences from our company and our parent, United Technologies Corporation.
Soderberg, Art* Environmental Manager AT&T 13 Morristown Road Baskingridge, NJ 07920 Ph.: (908) 204-8704 Fax: (908) 204-8217	

Participant & Contact Information	Experience & Capabilities
Stanga, Mark Environmental Affairs Counsel Litton Industries, Inc. 1725 Jefferson Davis Highway Suite 601 Arlington, VA 22202 Ph.: (703) 413-3917 Fax: (703) 413-3970	I propose supplemental environmental projects in the context of civil penalty settlements, and I work with the individuals in our organizations who prepare project justifications. I can participate in developing joint industry-government initiatives regarding environmental costs and benefit accounting.
Stephen, Paul Michael* Senior Engineer Chevron Canada Limited 355 North Willingdon Avenue Burnaby, B.C., CANADA V5C 1X4 Ph.: (604) 257-4007 Fax: (604) 257-4030	My group prepares project proposals, including economic justification for oil refinery facilities and improvements. Twenty years in oil industry, much of it with environmental component. Some economics training and experience. Canadian contacts with the industry and government agencies.
Stimart, William R. Vice President Duke Power Company 422 S. Church Street Charlotte, NC 28242 Ph.: (704) 382-6456 Fax: (704) 382-2677	
Sweed, Norman H. Section Head - Air Quality Exxon Research & Engineering Co. P.O. Box 101 Florham Park, NJ 07932-0101 Ph.: (201) 765-3442 Fax: (201) 765-1496	
Swenson, Ralph V. General Accounting Manager, Controller's Div. 3M 3M Center, Bldg. 224-6S-04 (16) St. Paul, MN 55144-1000 Ph.: (612) 733-9244 Fax: (612) 737-2932	
Thibault, Michael J.* Assistant Director, Policy & Plans Defense Contract Audit Agency Cameron Station Alexandria, VA 22304-6178 Ph.: (703) 274-7323 Fax: (703) 617-7452	I manage the Headquarters directorate of DCAA responsible for researching and developing audit guidance for audits of contract costs, including environmental costs, charged to contracts of the Department of Defense, the Environmental Protection Agency and other agencies. We are willing to share experiences and guidance in measuring the costs of environmental damage and cleanup.

* **Active Participant**

Thurber, Neal E.
Director, Environmental Planning and Regulations
Amoco Oil Company
Mail Code 1103
200 East Randolph Drive
Chicago, IL 60601-7125
Ph.: (312) 856-7609
Fax: (312) 616-0529

Tierney, Ken
Director of Environmental Quality
Raytheon Corp.
141 Spring Street
Lexington, MA 02173
Ph.: (617) 862-6600
Fax: (617) 860-2210

Timmons, Earl L.
Vice President - Finance
E.I. du Pont de Nemours & Co.
1007 Market St., Rm. D-8000
Wilmington, DE 19898
Ph.: (302) 774-5470
Fax: (302) 774-7869

Tompkins, Tom C.*
Environmental Specialist
AMOCO Corporation
200 E. Randolph Drive, MC-4904
Chicago, IL 60601
Ph.: (312) 856-4235
Fax: (312) 856-7584

Towns, Brian*
Manager Environmental Protection
Galileo Electro-Optics
Galileo Park
P.O. Box 550
Sturbridge, MA 01566
Ph.: (508) 347-4248
Fax: (508) 347-3849

Vetrano, S.
Senior Government Relations Representative
The Clorox Company
P.O. Box 24305
Oakland, CA 94623
Ph.: (510) 271-7739
Fax: (510) 271-6583

Participant & Contact Information	Experience & Capabilities
Vogt, Michael T.* Manager, Program Development Ashland Oil, Inc. P.O. Box 391 BEk-4 Ashland, KY 41101 Ph.: (606) 329-3070 Fax: (606) 329-4296	Developing corporate (multi-operation) accounting method.
Volkmar, Robert D. Manager, Environmental Affairs Aristech Chemical Corporation 600 Grant Street Room 1145 Pittsburgh, PA 15219-2704 Ph.: (412) 433-7860 Fax: (412) 433-7753	
Vrana, Bruce M. Consultant E. I. du Pont de Nemours & Company 1007 Market Street Wilmington, DE 19898 Ph.: (302) 774-2341 Fax: (302) 774-2457	I evaluate alternatives for technical and economic merit, including the impact of environmental factors.
Wasson, II, Robert F.A. Waste Engineer EG&G Idaho, Inc. P.O. Box 1625, MS 8104 Idaho Falls, ID 83415-8104 Ph.: (208) 526-4403 Fax: (208) 526-8405	
Welch, Jr., Robert W.* Vice President, Environmental Affairs Columbia Gas System Service Corporation 20 Montchanin Road Wilmington, DE 19807 Ph.: (302) 429-5269 Fax: (302) 429-5596	Provide/interface between environmental issues and the cost accounting and capital budget departments.
Whinihan, Michael* Senior Economist General Motors Corporation 3044 West Grand Blvd., Rm. 15-255 Detroit, MI 48202 Ph.: (313) 556-3878 Fax: (313) 974-7165	
Wilkens, John A.* Research Associate E.I. Du Pont Nemours Experimental Station 304/A320 P.O. Box 80304 Wilmington, DE 19880-0304 Ph.: (302) 695-3143 Fax: (302) 695-2504	

*** Active Participant**

Participant & Contact Information	Experience & Capabilities
Williams, Todd A. General Motors Corporation Argonaut A-205-H 485 W. Milwaukee Detroit, MI 48202 Ph.: (313) 556-7608 Fax: (313) 556-7629	
Wilson, Ed Environmental Engineer Chevron Chemical Company 6001 Bollinger Canyon Road San Ramon, CA 94583 Ph.: (510) 842-1468 Fax: (510) 842-3194	
Woods, Shelley* Engineer DuPont PPOB-X Chambers Works Deepwater, NJ 08023 Ph.: (609) 540-2372 Fax: (609) 540-2336	
Wulff, John K. Vice President & Controller Union Carbide Corp. 39 Old Ridgebury Road E 4250 Danbury, CT 06817-0001 Ph.: (203) 794-3076 Fax: (203) 794-6104	
Wysseier, John Audit Supervisor PPG Industries Inc. One PPG Place Pittsburgh, PA 15272 Ph.: (412) 434-3084 Fax: (412) 434-4578	
Yates, John* Logistics Project Manager Loral Vought Systems Corporation P.O. Box 650003 MS/SP-94 Dallas, TX 75265-0003 Ph.: (214) 603-7802 Fax: (214) 603-9013	I am responsible for estimating environmental costs for new weapon system development to include hazardous materials disposal.
Zosel, Thomas W. Manager 3M Environ. Eng. and Poll. Cont. Building 2-3W-09 P. O. Box 33331 St. Paul, MN 55133-3331 Ph.: (612) 778-4805 Fax: (612) 778-7959	

Participants Involved in Lending/Financial Services

Participant & Contact Information	Experience & Capabilities
Butterfield, Diane M., CPA Senior Vice President Chemical Bank 140 East 45th Street - 30th Floor New York, NY 10017-3162 Ph.: (212) 622-9256 Fax: (212) 622-9197	
Delaney, Elizabeth * Vice President First Environment 90 Riverdale Road Riverdale, NJ 07457 Ph.: (201) 616-9700 Fax: (201) 616-1930	
Fischer, Guy * Neighborhood Environmental Partnership Coordinator Bottineau Citizens in Action Office of Waste Management 100 Third Street, Suite 3 Excelsior, MN 55331 Ph.: (612) 474-6003 Fax: NA	
Ganzi, John T. * Principal Environment Management Services 42 W. 89th Street New York, NY 10024 Ph.: (212) 783-6926 Fax: (212) 783-4344	Management/financial consultant to financial services industry in examining how to approach the valuation and credit aspects of environmental costs, tax implications, and depreciation issues. GAPP and SEC issues as they pertain to CERCLA. Credit risk implications associated with environmental short and long term issues. Training staff in knowing what to look for in new business transactions.
Goldberg, Terri L. * Pollution Prevention Program Manager North East Waste Management Officials' Assn. 85 Merrimac Street Boston, MA 02114 Ph.: (617) 367-8558 Fax: (617) 367-0449	Actively conducted research, technical assistance, and training on Costing and Financial Analyses of P2 investments.
Grulich, Madeline M. * Executive Director Pacific NW Pollution Prevention Research Center 1218 Third Avenue Suite 1205 Seattle, WA 98109 Ph.: (206) 223-1151 Fax: (206) 223-1165	We are funding two projects: one bank loan officer training program and an MBA project involving a cost evaluation of a UV-curing process. Referral, grants

* Active Participant

Participant & Contact Information	Experience & Capabilities
King, Alfred M., CMA* Senior Vice President Valuation Research Corporation 3 Independent Way Princeton, NJ 08540 Ph.: (609) 452-0900 Fax: (609) 452-7651	I am on IMA's MAP committee, dealing with corporate accounting and reporting issues. We also as a firm value property, and the impact of environmental hazards on value.
Perrell, III, John J., CPA Vice President, Financial Standards American Express Co. - Am. Exp. Tower World Fin. Ctr. - 200 Vesey Street New York, NY 10285-4650 Ph.: (212) 640-3658 Fax: (212) 640-4961	
Shapiro, Terri* Associate Director Cascadia Revolving Fund 157 Yesler Way Suite 414 Seattle, WA 98104 Ph.: (206) 447-9226 Fax: (206) 682-4804	We are a non-profit community development loan fund whose original mission was to encourage business ownership by low income people. We have begun a Pollution Prevention Lending Project, the goal of which is to remove the financial barriers to implementing Pollution Prevention solutions to small companies who are large quantity generators of pollution. The major objective of the project is to lend money and technical assistance to 4-8 companies who will agree to act as demonstration sites. We will be involved with both capital budgeting and environmental cost accounting with each one of the companies as part of the assistance package to the companies.

Participants Involved in Non-Profit Curriculum

Participant & Contact Information	Experience & Capabilities
Haveman, Mark* WRITAR 1313 5th Street, SE Minneapolis, MN 55108 Ph.: (612) 379-5995 Fax: (612) 379-5996	Train others in econ analysis and justification for P2 activities. In the future, work with targeted companies involved with P2 technical assistance to implement this type of assistance as well. We assist cost/benefit analysis as a part of our projects. We train others in cost/benefit analysis. We track development and applications in the field, and design materials to disseminate this information. Training; Assessment Procedures; Links with Quality Management; Academic Networks. Research Training Analysis; Applications Networking.
Innis, Al* Associate Director WRITAR 1313 Fifth Street S.E., Suite 327 Minneapolis, MN 55414 Ph.: (612) 379-5995 Fax: (612) 379-5996	
Molinero, Larry* Management Institute for Environment and Business 1220 16th Street, N.W. Washington, DC 20036 Ph.: (202) 833-6556 Fax: (202) 833-6228	
Speicher, Ann Leigh Manager, Public Policy and Information Office American Society for Engineering Education Eleven Dupont Circle Suite 200 Washington, DC 20036-1207 Ph.: (202) 986-8500 Fax: (202) 265-8504	We can achieve wide dissemination of information among the engineering education community, both through our publications (particularly ASEE "Prism" and my monthly legislative newsletter to the deans "Capitol Circuit"); and through the ASEE Engineering Deans Council. The deans' council represents the more than 300 schools of engineering around the country.

* Active Participant

Participants Involved in Non-Profit Research

Participant & Contact Information	Experience & Capabilities
Armstrong, Regina* Senior Fellow-Economics Regional Plan Association 570 Lexington Avenue New York, NY 10022-6853 Ph.: (212) 980-8632 Fax:	I am developing regional environmental and economic accounts for the New York/New Jersey/Connecticut region. Design of integrates accounting methods.
Armstrong, Winifred* Consulting Economist Regional Plan Association 570 Lexington Avenue New York, NY 10022 Ph.: (212) 980-8530, x272 Fax: (212) 980-8632	I am working with business organizations and companies in developing and sharing information on pollution prevention and resource recovery and their effects of costs, benefits and employment, for both private and public. With colleague, Regina Armstrong and others, we are developing regional environmental accounts which will both feed into and draw from corporate and public accounts. RPA works with an extensive network of public policy governments, and business organizations in the 31 counties of the New Jersey, Connecticut and New York metropolitan region. Both develop and disseminating information regarding urban planning issues such as transportation, solid waste, land use and watersheds. We can help link the work industrial organizations are doing into shared research, public information, conferences, and policy analysis based on innovations in environmental cost accounting and capital budgeting.
Banks, Darryl* World Resources Institute 1709 New York Avenue, N.W. Washington, DC 20006 Ph.: (202) 662-6300 Fax: (202) 638-0036	Director of the World Resources Institute's Program in Technology and the Environment and member of the U.S. EPA's National Advisory Council for Environmental Policy and Technology (NACEPT). WRI's program in Technology and the Environment seeks to identify policy options that promote the rapid, continuing shift toward cleaner, more material and energy-efficient technologies in the United States and abroad. A component of the program is Environmental Accounting. WRI believes that proper measurement and accountability are fundamental to correct environmental management decisions. Accordingly, an important element of the program is an effort to develop new methods of business and economic accounting that consider evenhandedly both the costs and environmental protection and the costs of foregoing environmental protection. WRI is working with accountants, economists, and management experts to develop and publicize accounting systems that accurately identify environmental costs and risks and allocate them to their sources within the economy and within the firm. Development of source reduction and recycling strategies for industry. Technical feasibility assessments of P2 projects. Financial feasibility assessments of P2 projects (e.g.,payback period analyses).
Becker, Monica* Center for Technology, Policy, and Industrial Development Massachusetts Institute of Technology Room E-40-242 Cambridge, MA 02139 Ph.: (617) 253-6470 Fax: (617) 253-7140	

* Active Participant

Participant & Contact Information	Experience & Capabilities
Cairncross, Frances Environment Editor The Economist 25 St. James's Street London SW1A 1HG, ENGLAND Ph.: 01-839-7000 Fax: 01-839-2968	
Ditz, Daryl* Associate World Resource Institute 1709 New York Avenue, N.W. Washington, DC 20006 Ph.: (202) 662-3498 Fax: (202) 638-0036	Managing WRI's Study of Accounting Practices at Fortune 100 companies.
Dorfman, Mark INFORM 281 Park Avenue South New York, NY 10016 Ph.: (212) 689-4040 Fax: (212) 447-0689	
English, Lloyd* Director, Technical AACE International 209 Prairie Avenue P.O. Box 1557 Morgantown, WV 26507-1557 Ph.: (304) 296-8444 Fax: (304) 291-5728	I provide liaison between our technical committees and between our organization and other organizations, who are interested in, or perform such work. We are a non-profit educational association for professionals involved in estimating, cost control, planning and scheduling, profitability analysis, and project management of engineering projects.
Graham, John The Economist Research & Marketing 275 St.-Jacques, Suite 50 Montreal, Quebec, CANADA H2Y 1M9 Ph.: (514) 842-0643 Fax: (514) 842-2789	
Grulich, Madeline M.* Executive Director Pacific NW Pollution Prevention Research Center 1218 Third Avenue Suite 1205 Seattle, WA 98109 Ph.: (206) 223-1151 Fax: (206) 223-1165	We are funding two projects: one bank loan officer training program and an MBA project involving a cost evaluation of a UV-curing process. Referral, grants
Haveman, Mark* WRITAR 1313 5th Street, SE Minneapolis, MN 55108 Ph.: (612) 379-5995 Fax: (612) 379-5996	Train others in econ analysis and justification for P2 activities. In the future, work with targeted companies involved with P2 technical assistance to implement this type of assistance as well. We assist cost/benefit analysis as a part of our projects. We train others in cost/benefit analysis. We track development and applications in the field, and design materials to disseminate this information. Training; Assessment Procedures; Links with Quality Management; Academic Networks. Research Training Analysis; Applications Networking.

Participant & Contact Information	Experience & Capabilities
Innis, Al* Associate Director WRITAR 1313 Fifth Street S.E., Suite 327 Minneapolis, MN 55414 Ph.: (612) 379-5995 Fax: (612) 379-5996	
Jae-Hyng, Kim Senior Researcher National Institute of Environmental Research 280-17 Bulwang-Dong, Eunpyang-Gu Seoul, KOREA 122-040 Ph.: Fax:	
Kerr, Rob International Institute for Sustainable Development 161 Portage Avenue East, 6th Floor Winnipeg, Manitoba, CANADA R3B 0Y4 Ph.: (204) 958-7704 Fax: (204) 958-7710	
Mang, Robert A.* Chairman Sustainable Economy Project World Business Academy Route 7, Box 127 TM Santa Fe, NM 87505 Ph.: (505) 984-2254 Fax: (505) 984-4252	Organizing a task force of several disciplines including business people and accountants to frame a research project to develop internalized accounting of external environmental and social costs, and to create a process for developing business stakeholdership in the proposal. At the moment, not much other than names. In the near future, information, contacts and forums for discussing and disseminating information, ideas & proposals.
Moran, Stephen R. Head Environmental Research Alberta Research Council P.O. Box 8330 Edmonton, Alberta, CANADA T6H 5X2 Ph.: (403) 450-5251 Fax: (403) 450-5242	
Polsky, Matthew* Research Scientist N.J. Dept. of Environmental Protection and Energy Risk Reduction Unit, Div. of Science CN 402 Trenton, NJ 08625-0402 Ph.: (609) 777-0319 Fax: (609) 292-7340	Advise the P2 Program within the NJDEPE on incorporating TCA into policy and marketing the concept. In the past, project manager and co-architect of first research study to test TCA concept out on companies, work with them to understand the relevance of specific ten components and cost items, and develop actual numbers for a proposed investment both before and after applying TCA. NJDEPE: Early experience in applying TCA in policy through P2 Plans, using a combination of mandatory and voluntary elements. Myself: Besides the marketing of TCA, I'm trying to think through the lace of TCA and its relationships to critical concepts such as sustainable development, TQM, industrial policy, green technologies.

* Active Participant

Participant & Contact Information	Experience & Capabilities
Robertson, William L. President Global Environment & Technology Foundation 7010 Little River Turnpike Suite 290 Annandale, VA 22003 Ph.: (703) 750-6401 Fax: (703) 750-6506	
Rubin, Rebecca* Research Staff Member Institute for Defense Analysis 1801 N. Beauregard Street Alexandria, VA 22311 Ph.: (703) 845-6944 Fax: (703) 845-6722	
Steger, Wilbur A., Ph.D.* President CONSAD Research Corporation 121 North Highland Avenue Pittsburgh, PA 15206 Ph.: (412) 363-5500 Fax: (412) 363-5509	My colleagues and I are reviewing and improving methods for utilizing environmental cost (accounting) data in life cycle analyses reflecting EH&S costs, and for aggregating micro (individual firm) data to industry (national and subnational) levels. Designing and implementing economic, environmental, waste reduction, and energy efficiency measures for assessing performance and policy/regulatory effectiveness.
Tulenheimo, Vikre* Research Engineer (M.Sc. Tech.) Technical Research Centre of Finland, Non-Waste Technology P.O. Box 1601 FIN-01044 VTT, FINLAND Ph.: +358-0-4565725 Fax: +358-0-460493	Developing total cost assessment methods for microeconomic use. Try to show that pollution prevention solutions are worth implementing. Just started the work on this area.
Tweedale, Tony Recycle Missoula 224 E. Pine #2 Missoula, MT 59802 Ph.: (406) 542-1709 Fax:	
Warren, John L.* Senior Program Director Battelle, Pacific Northwest Labs P.O. Box 999, K8-12 Richland, WA 99352 Ph.: (509) 372-4759 Fax: (509) 372-4376	I am developing a PC based tool for integrating life cycle environmental analysis and life cycle cost analysis into a strategic business management tool. Life cycle cost and environmental analysis strategic environmental management.

Participant & Contact Information	Experience & Capabilities
Wassel, Ray Program Director National Research Council Env. Studies and Engineering (HA-354) 2001 Wisconsin Avenue Washington, DC 20007 Ph.: (202) 334-2617 Fax: (202) 334-1393	Preparing to begin a study on Integrating the Goals of Industrial Competitiveness and Environmental Protection, which would likely include considerations of cost accounting and capital budgeting decisions. National Research Council of the National Academy of Sciences is a private, non-profit organization, which has been mandated by Congress to advise the government in matters.
White, Allen* Director, Risk Analysis Group Tellus Institute 11 Arlington Street Boston, MA 02116-3411 Ph.: (617) 266-5400 Fax: (617) 266-8303	Oversees program in PP economics supported by EPA, state governments, and various private corporations. Studies how a firm's capital budgeting process and project financial investment practices may be altered to encourage PP versus end-of-pipe investments. Works with American Society of Testing and Materials in developing a national standard for total cost assessment (TCA), an alternative approach to conventional financial analysis which better accounts for long-term, hidden, and less tangible benefits of pollution prevention. Also involved in developing corporate-wide indicators of environmental performance. Methods, tools, and case studies developed will be available for educational purposes.

* Active Participant

Participants Involved in Non-Profit Technical Assistance

Participant & Contact Information	Experience & Capabilities
Bernstein, Scott* Center for Neighborhood Technologies 2125 West North Avenue Chicago, IL 60647 Ph.: (312) 278-4800 Fax: (312) 278-3840	
Boyd, Larry* Manager of Environmental Services Great Lakes Manufacturing Technology Center 4600 Prospect Avenue Cleveland, OH 44103 Ph.: (216) 432-5300 Fax: (216) 361-2900	
Brown, Douglas M.* Research Fellow Logistics Management Institute 6400 Goldsboro Road Bethesda, MD 20817 Ph.: (301) 320-7308 Fax: (301) 320-7511	I prepare budgetary estimates and project reviews, and use the project database for performing capital requirements analyses for the Army's environmental program. This requires assessment of Army-wide capital budget needs based on future regulations, and we attempt to ensure that operating improvements are not charged off to environmental budgets. We have a powerful database of projects across all media programs that can serve as a project cost/schedule baseline. We have many years of experience in capital allocation and budgeting. I am also the President of an environmental association which may serve as a useful network.
DeMurs, Patrick* Industry Relations Coordinator MA Toxics Use Reduction Institute U. of Massachusetts, Lowell 1 University Avenue Lowell, MA 01854 Ph.: (508) 934-3294 Fax: (508) 934-3050	
Drabaek, Iver Business Development Manager dk-TEKNIK Gladsaxe Moellevej 15 DK-2860 Soeborg, DENMARK Ph.: +45 39 69 65 11 Fax: +45 39 69 60 02	Developing new systems for Total Cost Assessment to be used by industry. Environmental and energy consultancy; environmental and energy management and auditing.
English, Lloyd* Director, Technical AACE International 209 Prairie Avenue P.O. Box 1557 Morgantown, WV 26507-1557 Ph.: (304) 296-8444 Fax: (304) 291-5728	I provide liaison between our technical committees and between our organization and other organizations, who are interested in, or perform such work. We are a non-profit educational association for professionals involved in estimating, cost control, planning and scheduling, profitability analysis, and project management of engineering projects.

Participant & Contact Information	Experience & Capabilities
Gold, David Regional Manager NIST Manufacturing Extension Partnership Building 224 Room B115 Gaithersburg, MD 20899 Ph.: (301) 975-5020 Fax: (301) 963-6556	The MEP provides technical assistance to manufacturers through regional non-profit organizations.
Goldberg, Terri L.* Pollution Prevention Program Manager North East Waste Management Officials' Assn. 85 Merrimac Street Boston, MA 02114 Ph.: (617) 367-8558 Fax: (617) 367-0449	Actively conducted research, technical assistance, and training on Costing and Financial Analyses of P2 investments.
Goudreau, Peter A.* Chief, Technology Transfer Alabama Wratt Foundation P.O. Box 1010, Mail Stop SB-1B Muscle Shoals, AL 35660 Ph.: (205) 386-2605 Fax: (205) 386-2674	I prepare project justifications. Checklist to identify areas of technology transfer to eliminate or reduce pollution. Skills/services to assist with projects to accomplish pollution prevention.
Grulich, Madeline M.* Executive Director Pacific NW Pollution Prevention Research Center 1218 Third Avenue Suite 1205 Seattle, WA 98109 Ph.: (206) 223-1151 Fax: (206) 223-1165	We are funding two projects: one bank loan officer training program and an MBA project involving a cost evaluation of a UV-curing process. Referral, grants
Melvin, Craig Technical Specialist/Engineer Institute of Advanced Manufacturing Sciences 1111 Edison Drive Cincinnati, OH 45216-2265 Ph.: (513) 948-2118 Fax: (513) 948-2109	
Poirson, James* Project Director - Pollution Prevention Seventh Generation 25 Lake Avenue Elyria, OH 44035 Ph.: (216) 322-4187 Fax: (216) 322-1785	I present pollution prevention techniques to small and mid-sized businesses so they can establish pollution prevention projects at their facility. We believe economic health and environmental health are not mutually exclusive - pollution prevention is the method to combine those two seemingly disparate objectives.

Participant & Contact Information	Experience & Capabilities
Saulter, Ken Midwest Manufacturing Technology Center Industrial Technology Institute P. O. Box 1485 Ann Arbor, MI 48106 Ph.: (313) 769-4234 Fax: (313) 769-4064	
Selg, Richard A.* Board of Directors AACE International 1995 S. Centennial Avenue Building 4, Room 407 Aiken, SC 29803 Ph.: (803) 644-6711 Fax: (803) 644-6922	Editor-in-Chief and contributing author on forthcoming (July '93) on text "Hazardous Waste Cost Control" developed for estimators, cost engineers and accountants, environmental engineers, planner/schedulers, finance managers, upper level/graduate environmental engineering college students. Expertise on budgeting (baseline development), grounds-up estimating development, risk analysis, variance analysis, performance analysis on costs and schedules, claims and dispute avoidance, and labor productivity development for waste management and environmental restoration. Total cost management that includes capital budgeting and managerial accounting.
Shapiro, Terri* Associate Director Cascadia Revolving Fund 157 Yesler Way Suite 414 Seattle, WA 98104 Ph.: (206) 447-9226 Fax: (206) 682-4804	We are a non-profit community development loan fund whose original mission was to encourage business ownership by low income people. We have begun a Pollution Prevention Lending Project, the goal of which is to remove the financial barriers to implementing Pollution Prevention solutions to small companies who are large quantity generators of pollution. The major objective of the project is to lend money and technical assistance to 4-8 companies who will agree to act as demonstration sites. We will be involved with both capital budgeting and environmental cost accounting with each one of the companies as part of the assistance package to the companies.

Participants Involved in Publishing

Participant & Contact Information	Experience & Capabilities
Amidei, Paul* Managing Editor, Newsletters Harcourt Brace Professional Publications 525 B Street, Suite 1900 San Diego, CA 92101-4495 Ph.: (619) 699-6570 Fax: (619) 699-6593	Our publishing company plans to publish a newsletter devoted to environmental accounting. We provide a communications channel for teaching and learning about the practical and theoretical aspects of accounting. Moreover, our nine accounting niche newsletters constitute, in effect, networks of interested users of specialized accounting information.
Bernstein, Jeremy* Inside US Trade 1225 Jefferson Davis Highway Suite 1400 Arlington, VA 22202 Ph.: (703) 416-8518 Fax: (703) 416-8543	
Cairncross, Frances Environment Editor The Economist 25 St. James's Street London SW1A 1HG, ENGLAND Ph.: 01-839-7000 Fax: 01-839-2968	
Crognale, Gabriel G., P.E.* Environment Management Consultant P.O. Box 585 Watertown, MA 02272-0585 Ph.: (617) 973-5061 Fax: (617) 736-0906	My area of expertise in environmental cost accounting focuses on dollar costs associated with environmental risks and hazards in waste management applications. Prepared a lecture series in which such items are presented in a matter-of-fact fashion geared toward the plant or corporate environmental manager. Pro-bono or contractual basis to other members of the Network, dependent upon the level of assistance required.
Graham, John The Economist Research & Marketing 275 St.-Jacques, Suite 50 Montreal, Quebec, CANADA H2Y 1M9 Ph.: (514) 842-0643 Fax: (514) 842-2789	
Harris, Paul* Editor Environment Today 1483 Chain Bridge Road Suite 202 McLean, VA 22101 Ph.: (703) 448-0336 Fax: (703) 448-0270	

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Johnson, Jeffrey Reporter - Daily Environment Report The Bureau of National Affairs, Inc. 1231 25th Street, N.W. Washington, DC 20037 Ph.: (202) 452-6364 Fax: (202) 452-4150	
Jones, David Associate Editor/Environment Stevens Publishing 1170 National Press Building Washington, DC 20011 Ph.: (202) 942-1414 Fax: (202) 942-1924	
Kassett, Jeff The Economist 275 St.-Jacques, Suite 5 Montreal, Quebec, CANADA H2Y 1M9 Ph.: (514) 842-0643 Fax: (514) 842-2789	
Kirschner, Elizabeth* Chemical Week Magazine 888 Seventh Avenue New York, NY 10106 Ph.: (212) 621-4944 Fax: (212) 621-4950	
Macko, Carole Senior Editor BNA 1231 25th Street, N.W. Washington, DC 20037 Ph.: (202) 452-4030 Fax: (202) 452-5331	Write articles on environmental issues. Resource material. Stories generated will get the word out to the industrial community.
Magee, Sarah Editor, Environmental Manager Executive Enterprises Publications 191 N. Baldwin Avenue Sierra Madre, CA 91024 Ph.: (818) 355-3454 Fax: (818) 355-4084	I write a monthly newsletter, "Environmental Manager." My readers are interested in environmental cost accounting.
Speicher, Ann Leigh Manager, Public Policy and Information Office American Society for Engineering Education Eleven Dupont Circle Suite 200 Washington, DC 20036-1207 Ph.: (202) 986-8500 Fax: (202) 265-8504	We can achieve wide dissemination of information among the engineering education community, both through our publications (particularly ASEE "Prism" and my monthly legislative newsletter to the deans "Capitol Circuit"), and through the ASEE Engineering Deans Council. The deans' council represents the more than 300 schools of engineering around the country.

Participant & Contact Information

Victory, Kate*
Editor, Business and The Environment
Cutter Information Corporation
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Experience & Capabilities

Business and the Environment reports on developments in environmental accounting, and how corporations are using this tool.

Newsletter publishing — can offer articles on the topic.

Participants Involved in Trade Associations

Participant & Contact Information	Experience & Capabilities
Anderson, Bill Executive Director American Academy of Environmental Engineers 130 Holiday Court Suite 100 Annapolis, MD 21401 Ph.: (410) 266-3311 Fax: (410) 266-7653	
Barrentine, Becky Manager Information Issues Financial Executives Institute 10 Madison Avenue P.O. Box 1938 Morristown, NJ 07962-1938 Ph.: (201) 898-4645 Fax: (201) 898-4649	
Bernhard, Mary* Manager, Environmental Policy U.S. Chamber of Commerce Environmental Policy 1615 H Street, N.W. Washington, DC 20062-2000 Ph.: (202) 463-5533 Fax: (202) 887-3445	Co-sponsored Env. Accounting and Capital Budgeting Workshop with EPA.
Bisgay, Louis, CPA* Director, Management Accounting Practices Institute of Management Accountants 10 Paragon Drive Montvale, NJ 07645-1760 Ph.: (201) 573-6215 Fax: (201) 573-0639	IMA's senior technical committee, the Management Accounting Practices Committee, has a subcommittee to deal with environmental matters, but it has not been very active in the area. Co-sponsored Accounting and Capital Budgeting Workshop with EPA. Our MAP Committee authorizes publication of Statements of Management Accounting. The Statements offer guidance to management accountants. A statement could address accounting for environmental costs and benefits.
Bishop, William Executive Director Institute of Internal Auditors 249 Maitland Avenue Altamonte Springs, FL 32701-4201 Ph.: (407) 833-7600 x 288 Fax: (407) 831-5171	
Bradley, Mitch Executive Director American Association of Engineering Societies 1111 19th Street, N.W. Suite 608 Washington, DC 20036 Ph.: (202) 296-2237 Fax: (202) 296-1151	

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Cowan, Sharon R. Manager, Federal Gov't Relations American Society of Mechanical Engineers 1828 L Street, N.W. Suite 906 Washington, DC 20036-5104 Ph.: (202) 785-3756 Fax: (202) 429-9417	
Ehmann, Janet Executive Director Institute of Environmental Sciences (IES) 940 East Highway Mount Prospect, IL 60056 Ph.: (708) 255-1561 Fax: (708) 255-1699	
Feher, Ted, CPA Vice President National Conference of CPA Practitioners 14505 Torrey Chase, Suite 100 Houston, TX 77014 Ph.: (713) 893-7550 Fax: (713) 587-1420	
Fillo, John P.* Senior Program Manager ENSR Consulting and Engineering 1001 Liberty Avenue, 9th Floor Pittsburgh, PA 15222 Ph.: (412) 261-2910 Fax: (412) 765-1421	Participate in performing waste minimization assessment for clients, which include cost estimating/accounting as part of decision making process. Also, I represent the Center for Waste Reduction Technologies (CWRT), an AICHE-affiliated organization; we have explored cost accounting as a key issue for justifying waste minimization. ENSR is a full-service environmental engineering/consulting company, including services in the waste management/engineering areas and experience in performing technical/economic waste minimization assessments in many industrial sectors. CWRT is an organization that represents the chemical engineering profession in advancing waste reduction/pollution prevention. Its membership consists of petroleum and chemical companies, engineering/environmental consultants and research laboratories.
Freedman, Julian* Director of Research Institute of Management Accountants 10 Paragon Drive Montvale, NJ 07645-1760 Ph.: (201) 573-6212 Fax: (201) 573-0639	I facilitate the Institute of Management Accountants Research initiatives -- one being issues relating to the environment. Forums, publications and articles on the topic.
Giesecke, Anne G., Ph.D. Vice President, Environmental Activities American Bakers Association 1350 I Street, N.W. Suite 1290 Washington, DC 20005 Ph.: (202) 789-0300 Fax: (202) 893-1164	Provide information to companies who are developing new management accounting methods for environmental costs.

Participant & Contact Information	Experience & Capabilities
Hauser, Thomas Executive Director American Institute for Pollution Prevention University of Cincinnati Department of Civil Engineering Cincinnati, OH 45221-0071 Ph.: (513) 556-2517 Fax: (513) 556-2522	AIPP serves as a link between EPA and industry by generating public and private sector support to aid EPA in its efforts to achieve industrial adoption of PP procedures. Promotes conferences, develops educational materials for members and universities,
Hudson, John* Vice President, Technical Standards & Services American Institute of Certified Public Accountants 1211 Avenue of the Americas New York, NY 10036-8775 Ph.: (212) 596-6262 Fax: (212) 596-6213	
Hummer, Jr., Robert H., CPE* Vice President American Institute of Plant Engineers 11170 Tattersall Tr. Oakton, VA 22124 Ph.: (703) 385-8868 Fax: (703) 435-9008	I prepare/review/approve project justifications, complete condition assessment surveys and capital asset management plans for a variety of clients. AIPE operates an online benchmark reference for plant engineers and facilities managers so that they might compare their costs and operating standards with those of others. If accurately and consistently quantified, the costs of environmental matters can be included in these data.
Ihlanfeldt, William J.* Assistant Controller Shell Oil Company P.O.Box 2463 Houston, TX 77252-2463 Ph.: (713) 241-3210 Fax: (713) 241-7261	Member - AICPA's Environmental Accounting Task Force. Member - FEI's Committee on Corporate Accounting's Subcommittee on Environmental Accounting, and Vice President - IMA's Professional Relations.
Kates, Jim Vice President for Govt. Affairs Financial Executives Institute 1150 Connecticut Avenue, N.W. Suite 1125 Washington, DC 20036 Ph.: (202) 659-3700 Fax: (202) 857-0230	
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Kennedy, Norine Director, Environmental Affairs U.S. Council for International Business 1212 Avenue of the Americas New York, NY 10036-1689 Ph.: (212) 354-4858 Fax: (212) 575-0327	
Leach, Kathleen, CPA* Director, Course & Program Development Institute of Management Accountants 10 Paragon Drive Montvale, NJ 07645-1760 Ph.: (201) 573-6302 Fax: (201) 573-8185	
LeGrande, Charles Director of Technology Institute of Internal Auditors 249 Maitland Avenue Altama Springs, FL 32701-4201 Ph.: (407) 830-7600 x277 Fax: (407) 831-5171	
Mason, Ann Associate Director Chemical Manufacturers Association Environmental Div., Pollution Prevention 2501 M Street, N.W. Washington, DC 20037 Ph.: (202) 887-1180 Fax: (202) 887-1237	
Mastrandonas, Andrew* Program Director Global Environmental Management Initiative (GEMI) 2000 L Street, N.W. Washington, DC 20036 Ph.: (202) 296-7449 Fax: (202) 296-7442	Help GEMI develop an "env-accounting model" for industry. Broad overview of industry needs concerning environmental accounting.
Miller, David A. Associate SocioTechnical Research Applications 1100 Wilson Boulevard, Suite 1700 Arlington, VA 22209 Ph.: (703) 243-9863, ext. 23 Fax: (703) 243-4975	For STRA I advise government agencies on policy issues including the development of programs to promote pollution prevention in small and medium-sized businesses. I am also Secretary of American Society of Mechanical Engineers, Committee on Technical Economics. As part of the ASME committee, I work to encourage the cooperation of engineers and economists in determining environmental costs.
Moore, David J.* Canadian Institute of Chartered Accountants 277 Wellington Street West Toronto, Ontario, CANADA M5V 3H2 Ph.: (416) 204-3299 Fax: (416) 977-8585	The Canadian Institute of Chartered Accountants is undertaking studies in the area of Reporting on Environmental Performance. I am responsible for the administration of such studies.

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Moore, M. Melissa Executive Director AACE International 209 Prairie Avenue P.O. Box 1557 Morgantown, WV 26507-1557 Ph.: 1-800-858-2678 Fax: (304) 291-5728	
Morrow, John F.* Director, Mgmt. Accounting American Institute of CPAs Harborside Financial Ctr. 201 Plaza Three Jersey City, NJ 07083 Ph.: (201) 938-3011 Fax: (201) 938-3329	Coordinating AICPA's management accounting environmental work.
O'Mahony, Chamain Director of Technical Services National Accounting & Finance Council (NAFC) 2200 Mill Road Alexandria, VA 22314 Ph.: (703) 838-1915 Fax: (703) 836-6070	
Pojasek, Bob* Vice President GEI Consultants, Inc. Environmental Programs 1021 Main Street Winchester, MA 01890 Ph.: (617) 721-4097 Fax: (617) 721-4073	GEI Consultants provides consulting and engineering services to industry for planning and implementing pollution prevention programs. We use activity-based costing to rank order pollution prevention opportunities. I teach graduate level courses on Pollution Prevention (CE-194J) and Sustainable Development (CE-193J) at Tufts University (Medford, MA). I am past President of the American Institute for Pollution Prevention.
Poley, Helen National Association of Purchasing Managers 2055 East Centennial Circle P.O. Box 22160 Tempe, AZ 85285-2160 Ph.: (602) 752-6276 Fax: (602) 752-7890	
Randall, Robert F. Editor, Management Accounting Institute of Management Accountants 10 Paragon Drive Montvale, NJ 07645-1760 Ph.: (201) 573-6269 Fax: (201) 573-0639	

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Schaeffer, Allen R. Director, Department of Environmental Affairs American Trucking Association 2200 Mill Road Alexandria, VA 22314-4677 Ph.: (703) 838-1844 Fax: (703) 838-1992	
Stiegler, Josef Leiter der Abteilung Veretnigun Osterreichischer Industrieller Schwarzengergpl. 4 A-1031 Wien, AUSTRIA Ph.: 01143(0222)711352390 Fax: 01143(0222)711352920	
Tillar, Michael* Executive Director American Institute of Plant Engineers 8180 Corporate Park Drive Suite 305 Cincinnati, OH 45242 Ph.: (513) 489-2473 Fax: (513) 247-7422	
Timmons, Earl L. Vice President - Finance E.I. du Pont de Nemours & Co. 1007 Market St., Rm. D-8000 Wilmington, DE 19898 Ph.: (302) 774-5470 Fax: (302) 774-7869	
Tollerton, Harry Director, International Affairs American Association of Engineering Societies 1111 19th Street, N.W. Suite 608 Washington, DC 20036 Ph.: (202) 296-2237 Fax: (202) 296-1151	The AAES Task Force on Sustainable Development is interested in economic tools which will help to integrate environmental conditions into market economics.
Waginger, Herbert Wirtschaftsforderimgsomstotit der Budeswirtschaftskammer Boratungsdienst Umselt und Energie Wiedner Haupstrare 63 - Zi 1163 1045 Wien, AUSTRIA Ph.: 01143(0222)501053067 Fax: 01143(0222)50206241	

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Whitely, Stan * President Society of Certified Management Accounts of Canada 120 King Street, West, Suite 850 Box 176 Hamilton, Ontario, CANADA L8N3C3 Ph.: (905) 525-4100 Fax: (905) 525-4666	
Winicur, Barbara Director of Education National Society of Public Accountants 1010 N. Fairfax St. Alexandria, VA 22314 Ph.: (703) 549-6400 Fax: (703) 549-2984	
Yates, John * Logistics Project Manager Loral Vought Systems Corporation P.O. Box 650003 MS/SP-94 Dallas, TX 75265-0003 Ph.: (214) 603-7802 Fax: (214) 603-9013	I am responsible for estimating environmental costs for new weapon system development to include hazardous materials disposal.
Zampino, Peter * Director of Management Programs Consortium for Advanced Manufacturing International 1250 E. Copeland Road Suite 500 Arlington, TX 76011 Ph.: (817) 860-1654 Fax: (817) 275-6450	

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