United States Environmental Protection Agency
Office of Pollution Prevention and Toxics (MC7409) Washington, DC 20460
EPA742-B-95-002 March 1995

EPA

Design for the Environment

Directory of EPA's Environmental Network for Managerial Accounting and Capital Budgeting

Recycled/Recyclable
Printed with Soy/Canola Ink on paper that contains at least 50% recycled fiber

Introduction

This directory lists individuals who are actively involved or interested in promoting better identification and integration of environmental costs into managerial accounting and capital budgeting practices. Managerial accounting, which includes capital budgeting, is the process of collecting, preparing and analyzing information principally for businesses' 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.

If available to EPA at the time of printing, addresses, phone numbers, fax numbers, and Internet 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. In 95 percent of situations, information included in the directory is as provided by members. In a small number of cases, information may have been edited slightly from what was provided due to illegibility of forms or to conform to space limitations.

Possible Uses for this Directory

- Identifying members in a particular sector;
- Developing a mailing list;
- Networking;
- As a resource to determine who is active in various countries and organizations; and
- As a phone directory (flip to the indices in the back of the book and look up the names of members in an organization, then look up the member and flip to a page on which the member is listed).

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

Pollution Prevention Information Clearinghouse
U.S. Environmental Protection Agency
401 M Street, East Tower #415
Washington, DC 20460
phone: (202) 260-1023
fax: (202) 260-0178

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

Table of Contents

Sector	Page
Academic Curriculum Development	1
Academic Research	15
Academic Technical Assistance	31
Consultants	35
Environmentalists	69
County/Local Government	71
State Government	73
Federal Government	83
International Government	97
Industry	101
Legal Services	139
Lending/Financial Services	141
Non-Profit Curriculum	145
Non-Profit Research	147
Non-Profit Technical Assistance	155
Publishing	161
Public Relations	167
Trade Associations	169
Index to Organizations	179
Index to Members Located Outside the United States	187
Index to Names	189

PARTICIPANTS INVOLVED IN ACADEMIC CURRICULUM DEVELOPMENT

Participant & Contact Information	Experience & Capabilities
Aldrich, James, Major * Assistant Professor U.S. Air Force - Institute of Technology/ENV 2950 P Street, Building 640 Wright-Patterson AFB, OH 45433-7765 Ph.: (513) 255-2998 Fax: (513) 476-7302 Internet:	I teach Pollution Prevention Economics, have graduate students involved in "economic" research, my thesis dealt with long term liability estimates of environmental costs, and I'm writing a book for McGraw Hill with working title, "The Business of Pollution Prevention." Depending upon the user, we are continually looking for research topics for our graduate students.
Allen, David * Professor UCLA 5531 Boelter Hall Los Angeles, CA 90024-1592 Ph.: (310) 206-0300 Fax: (310) 206-4107 Internet:	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 Internet:	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.
Armstrong, Winifred * Consulting Economist Regional Plan Association 570 Lexington Avenue New York, NY 10022 Ph.: (212) 980-8530, x272 Fax: (212) 980-8632 Internet:	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.
Baker, Ken Professor Tuck School of Business Dartmouth College Hanover, NH 03755 Ph.: (603) 646-2064 Fax: (603) 646-1308 Internet:	

Participant & Contact Information	Experience & Capabilities
Bakshani, Nandkumar * Research Fellow UCLA 5531 Boelter Hall 405 Hilgard Los Angeles, CA 90024 Ph.: (310) 825-6303 Fax: (310) 206-4107 Internet:	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.
Begnoche, R.T. * Vice President, Stock Environment and Instructor Oakland University c/o Stock Environment Ltd. 10900 Harper Avenue Detroit, MI 48213 Ph.: (313) 924-0102 Fax: (313) 921-4730 Internet:	I teach pollution prevention and try to integrate the need for better accounting practices into the course. Additionally, I work with industries to improve environmental and safety performance. Oakland University - teach pollution prevention. Stock Environment - perform pollution prevention assessments and facilitate process.
Beloff, Beth * Director, Institute for Corporate Environmental Management University of Houston - College of Business (ICEM) 4800 Calhoun Houston, TX 77204-6283 Ph.: (713) 743-4804 Fax: (713) 743-4807 Internet:	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, Martin D. * Senior Lecturer University of Wolverhampton - Business School Compton Park Campus Compton Road West Wolverhampton WV3 9DX, UNITED KINGDOM Ph.: 010 44 902 323620 Fax: 010 44 902 3755 Internet:	With a research partner (Professor Peter James of Ashridge Management College) I am researching into environment-related performance measurements, and management accounting and the environment. The results of our conceptual and empirical research.
Bennett, Robert Management Accounting Professor Northern Illinois University Accountancy DeKalb, IL 60115 Ph.: (815) 753-6213 Fax: (815) 753-8515 Internet:	

Participant & Contact Information	Experience & Capabilities
Berry, Michael A. * Deputy Director U.S. Environmental Protection Agency Environmental Criteria & Assessment Office, MD-52 Research Triangle Park, NC 27711 Ph.: (919) 541-4172 Fax: (919) 541-5078 Internet:	I teach "Environmental Management for Business" at the Kenan-Flagkl Business School at University of North Carolina at Chapel Hill. A portion of the course deals with environmental accounting. Class notes and teach materials.
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 Internet:	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.
Boczek, Irene * Manager of FAS Coopers & Lybrand 10 Almaden Boulevard San Jose, CA 95113 Ph.: (408) 534-2339 Fax: (408) 534-2480 Internet:	I consult on environmental cost accounting. Environmental cost accounting services.
Bulkley, Jonathan University of Michigan National PP Center for Higher Education 430 E. University, Dana Building Ann Arbor, MI 48109 Ph.: (313) 764-1412 Fax: (313) 936-2195 Internet:	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.
Clark, Janet I. * Technological Transfer Specialist University of Massachusetts Lowell Toxics Use Reduction Institute One University Avenue Lowell, MA 01854 Ph.: (508) 934-3346 Fax: (508) 432-332 Internet:	Supply information to trainers and technical assistance providers.

Participant & Contact Information	Experience & Capabilities
Clelland, Iain Assistant Professor University of Tennessee 418 Stokely Management Center Knoxville, TN 37996-0545 Ph.: (615) 974-1672 Fax: (615) 974-3163 Internet: PA9068 @ UTKVM1.UTK.EDU	I teach environmental auditing and measurement systems for our MBA Course: "Issues in Environmental Management." Our strategic management faculty group have established the Tennessee Institute for Management and the Environment (TIME). TIME provides MBA education in environmental management training for environmental specialists, and conducts research on environmental issues related to strategic management. 1) Current Activities: Integrate environmental accounting methods into MBA curriculum; 2) Goals: Enhance business student capabilities for internally accounting for and measuring the impact of environmental performance standards; 3) TIME/University of Tennessee; and 4) 1994-5.
Collins, Terrence Chemistry Carnegie Mellon University Mellon College of Science Schenley Park Pittsburgh, PA 15206 Ph.: (412) 268-6335 Fax: (412) 268-6897 Internet:	Teach undergraduate and graduate courses on "benign chemistry" — the development of environmentally-conscious chemicals to replace pre-existing toxic chemicals.
Conway-Schempf, Noellette, Ph.D. * Executive Director, Green Design Initiative, Adjunct Professor and Environmental Management Carnegie Mellon University GSIA, Room 224 Schenley Park Pittsburgh, PA 15206 Ph.: (412) 268-2299 Fax: (412) 268-6837 Internet: nc0y+ @ andrew.cmu.edu	Directing Carnegie Mellon University's Green Design Initiative, a program to develop environmentally-conscious products and processes. The initiative involves: 1) Research aimed at providing industry with pollution prevention tools and technologies, 2) Educational programs aimed at instilling an environmental awareness among university graduates regardless of major by incorporating environmental modules and case studies into required core courses. I am currently developing environmental courses for Carnegie Mellon's Business School. These courses incorporate full cost accounting, environmental capital budgeting, LCA, etc. Course outlines for underground and MBA electives. Executive education courses on Green Design and Environmental Management.
Crocker, Tom * University of Wyoming School of Environment and Natural Resources P.O. Box 3302 Laramie, WY 82071 Ph.: (307) 766-6423 Fax: (307) 766-2871 Internet:	

Participant & Contact Information	Experience & Capabilities
Davidson, Cliff Carnegie Mellon University Civil and Environmental Engineering Schenley Park Pittsburgh, PA 15206 Ph.: (412) 268-2951 Fax: (412) 268-7813 Internet: cd0w @ andrew.cmu.edu	Director of CMU's Environmental Institute. Developing CMU's "environment across the curriculum" program aimed at instilling an environmental awareness among university graduates regardless of major by incorporating environmental modules and case studies into required core courses.
Deacon, Thomas E. * Managing Director, Continuing Education Institute of Management Accountants 10 Paragon Drive Montvale, NJ 07645-1760 Ph.: (800) 638-4427/(201) 573-9000, ext. 158 Fax: (201) 573-8185 Internet:	
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) Internet:	
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 Internet:	I am studying how businesses are using life cycle analysis and related frameworks such as full cost accounting.
Epstein, Marc J. * Visiting Professor Stanford University Graduate School of Business Stanford, CA 94305-5015 Ph.: (415) 725-8179 Fax: (415) 725-7979 Internet:	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

Participant & Contact Information	Experience & Capabilities
Estes, Ralph * Professor of Accounting American University 1735 S Street, N.W. Washington, DC 20009 Ph.: (202) 265-6442 Fax: (202) 797-0606 Internet:	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 Internet:	
Gates, Andrew Duxbury Business School P. O. Box 2147 Duxbury, MA 02331 Ph.: Fax: Internet:	
Gerale, John J. * Director of Regional Sales International Technology Corporation 165 Fieldcrest Avenue Edison, NY 08837-3638 Ph.: (908) 225-2000 Fax: (908) 225-1691 Internet:	(1) Provide environmental engineering/science consulting services to industry. (2) Teach micro/macro/environmental and natural resource economics.

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 Internet:	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.
Henrickson, Chris Professor of Civil and Environmental Engineering Carnegie Mellon University Civil and Environmental Engineering Schenley Park Pittsburgh, PA 15206 Ph.: (412) 268-2948 Fax: (412) 268-7813 Internet: cth+ @ andrew.cmu.edu	Research on "Product and Process design for the environment" or Green Design. Individual projects include: software tools for environmentally-conscious product design, examination of Life Cycle Analysis, municipal solid waste recycling and disposal. Course outlines. Executive education programs.
Hicks, Linda Ashman Associate Director UCLA Pollution Prevention Education and Research Center 7440 Boelter Hall Los Angeles, CA 90024 Ph.: (310) 206-2098 Fax: (310) 206-3906 Internet: LINDAH@CALVIN.EA.UCLA.EDU	
Hughes, Susan Boedeker * Assistant Professor of Accounting Butler University College of Business Administration 4600 Sunset Avenue Indianapolis, IN 46208 Ph.: (317) 283-9843 Fax: (317) 283-9455 Internet:	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.
Hunt, III, Herbert G. * Associate Professor University of Vermont School of Business Administration Kalkin Hall Burlington, VT 05405 Ph.: (802) 656-8321 Fax: (802) 656-8279 Internet: Hunt@EMBA.UVM.EDU	I teach a seminar in environmental accounting which includes an examination of how environmental considerations affect product costs and how environmental considerations should be factored in to capital budgeting decisions.

Participant & Contact Information	Experience & Capabilities
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 Internet:	Curriculum development for MBA program at Columbia Business School. NPV analysis teaching. Activity based costing techniques.
Johnson, Sharon Assistant Professor Worcester Polytechnic Institute Department of Management 100 Institute Road Worcester, MA 01609 Ph.: (508) 831-5183 Fax: (508) 831-5720 Internet:	
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 Internet:	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 National PP Center for Higher Education 430 E. University, Dana Building Ann Arbor, MI 48109 Ph.: (313) 764-1412 Fax: (313) 936-2195 Internet:	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.
Kleindorfer, Paul * Professor/Co-Director of Risk Center University of Pennsylvania The Wharton School 1300 Steinberg Hall-Dietrich Hall Philadelphia, PA 19104-6366 Ph.: (215) 898-5830 Fax: (215) 573-2130 Internet: KLEINDORFER@WHARTON.UPENN.EDU	I am working with industry representatives through the Wharton Forum on environmental strategy to develop performance metrics for EH&S performance. Research and education are the basic products of my organization. The Wharton Center for Risk Management and Decision Processes, which I co-Direct has a full research agenda on the following initiatives: 1. Benchmarking performance metrics in the environmental area. 2. Industry - Insurance cooperation to define useful risk management practices and services.

Participant & Contact Information	Experience & Capabilities
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 Internet:	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 Internet:	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.
Lave, Lester * Economics Carnegie Mellon University GSIA 254C Schenley Park Pittsburgh, PA 15206 Ph.: (412) 268-8837 Fax: (412) 268-6837 Internet: 1101+ @ andrew.cmu.edu	Research on "Product and Process design for the environment" or Green Design. Individual projects include: software tools for environmentally-conscious product design, examination of Life Cycle Analysis, municipal solid waste recycling and disposal, social evaluation of product packaging. Teach courses which include material on tradeable pollution permits, understanding regulatory strategies, and environmental policy. Course outlines, executive education programs, guest speakers, computer software.
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 Internet:	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 Internet:	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.
Marcus, Alfred * Professor University of Minnesota Strategic Management Organization 230 Mgmt/Econ. Minneapolis, MN 55455 Ph.: (612) 624-2812 Fax: (612) 625-2873 Internet:	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.

Participant & Contact Information	Experience & Capabilities
McMichael, Fran Carnegie Mellon University Civil and Environmental Engineering Schenley Park Pittsburgh, PA 15206 Ph.: (412) 268-2948 Fax: (412) 268-7813 Internet: fm2a @ andrew.cmu.edu	Director of Carnegie Mellon's Center for Solid Waste Management. Current research and teaching centers on solid waste management, particularly battery recycling and waste management.
McNamee, Taylor California State University Hayward Center for Business and Environmental Studies 25800 Carlos Bee Boulevard Hayward, CA 94542 Ph.: (510) 888-4647 Fax: (510) 888-4773 Internet:	
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 Internet:	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.
Nair, Indira Carnegie Mellon University Engineering and Public Policy Schenley Park Pittsburgh, PA 15206 Ph.: (412) 268-3645 Fax: (412) 268-3757 Internet:	Teach project courses for undergraduates. Recent courses have focused on green automobile design, component labeling for recycling/reuse, design for waste avoidance.

Participant & Contact Information	Experience & Capabilities
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 Internet:	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 Internet:	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.
Perkins, Sam * President GreenTech Consulting 6 Houston Street West Roxbury, MA 02132 Ph.: (617) 323-0763 Fax: Internet:	I develop curriculum materials for training regulatory staff and business operations personnel in pollution prevention project financial assessment. I conduct training in P2 accounting and capital budget methods. I can provide training in the field of pollution prevention capital budgeting.
Piasecki, Bruce * President AHC Group 1223 Peoples Avenue Troy, NY 12080 Ph.: (518) 276-6565 Fax: (518) 276-8661 Internet:	
Rands, Gordon Assistant Professor Pennsylvania State University Small College of Business Administration University Park, PA 16802 Ph.: (814) 863-0430 Fax: (814) 863-7261 Internet:	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.

Participant & Contact Information	Experience & Capabilities
Savage, Michael D. Headmaster The Small School 7320 North Vancouver Portland, OR 97217-1550 Ph.: Fax: Internet:	
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 Internet:	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 Internet:	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.
Shaw, Henry, Ph.D. * Professor New Jersey Institute of Technology Department of Chemical Engineering, Chemistry, and Environmental Science 138 Warren Street Newark, NJ 07102 Ph.: (201) 596-2938 Fax: (201) 802-1946 Internet:	I teach the chemical engineering capstone course "Process and Plant Design." In this course, we have been incorporating design requirements that emphasize pollution prevention. Also, the process economics and product pricing must include the benefits (or debits) of pollution prevention. We are currently conducting research on scale-up aspects for eliminating hazardous solvents from the manufacture of pharmaceuticals. We are primarily focusing on using water as the substitute solvent for chlorinated hydrocarbons.
Shields, David * Associate Professor of Accounting University of Houston 4800 Calhoun Houston, TX 77204-6283 Ph.: (713) 743-4831 Fax: (713) 743-4828 Internet:	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.

Participant & Contact Information	Experience & Capabilities
Soderstrom, Naomi * Assistant Professor University of Washington Accounting Department DJ-10 Seattle, WA 98195 Ph.: (206) 685-1955 Fax: (206) 685-9392 Internet: OSPREY @ U.WASHINGTON.EDU	I teach and conduct research in the area of environmental accounting. I teach in the core course for the University of Washington's Environmental Management Program and offer an MBA elective in environmental accounting.
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 Internet:	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 Internet:	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 Internet:	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 Internet:	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.

Participant & Contact Information	Experience & Capabilities
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 Internet:	
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 Internet:	
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 Internet:	Currently conducting research for the World Resources Institute Study of Environmental Accounting Practices.
Townsend, John S. * Director, EST New Mexico State University - Carlsbad 1500 University Drive Carlsbad, NM 88220 Ph.: (505) 885-8831 Fax: (505) 885-4951 Internet:	I teach environmental science as well as preparing proposals, budgets, etc. OSHA 40 hour training program onsite training in RR tank car and tank truck emergency response. Our courses can be provided in a bilingual (Spanish and English) format.
Warner, Langdon Associate Professor University of South Carolina Institute of Public Affairs Columbia, SC 29208 Ph.: (803) 777-4575 Fax: Internet:	
Willits, Stephen D., Ph.D., CPA * Associate Professor Bucknell University Department of Management Lewisburg, PA 17837 Ph.: (717) 524-3166 Fax: (717) 524-1338 Internet:	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.

Participant & Contact Information	Experience & Capabilities
Aldrich, James, Major * Assistant Professor U.S. Air Force - Institute of Technology/ENV 2950 P Street, Building 640 Wright-Patterson AFB, OH 45433-7765 Ph.: (513) 255-2998 Fax: (513) 476-7302 Internet:	I teach Pollution Prevention Economics, have graduate students involved in "economic" research, my thesis dealt with long term liability estimates of environmental costs, and I'm writing a book for McGraw Hill with working title, "The Business of Pollution Prevention." Depending upon the user, we are continually looking for research topics for our graduate students.
Allen, David * Professor UCLA 5531 Boelter Hall Los Angeles, CA 90024-1592 Ph.: (310) 206-0300 Fax: (310) 206-4107 Internet:	I teach total cost accounting methods to engineering students and in pollution prevention short courses.
Antonio, Jr., Emilio T., Ph.D. Assistant Dean, School of Economics Center for Research and Communication Pearl Drive Ortigas Complex Pasig, Metro Manila, PHILIPPINES Ph.: 631-0935 to 40/632-7968 Fax: 633-6746/631-2174 Internet:	
Bakshani, Nandkumar * Research Fellow UCLA 5531 Boelter Hall 405 Hilgard Los Angeles, CA 90024 Ph.: (310) 825-6303 Fax: (310) 206-4107 Internet:	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.
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 Internet:	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.

Participant & Contact Information	Experience & Capabilities
Beloff, Beth * Director, Institute for Corporate Environmental Management University of Houston - College of Business (ICEM) 4800 Calhoun Houston, TX 77204-6283 Ph.: (713) 743-4804 Fax: (713) 743-4807 Internet:	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, Martin D. * Senior Lecturer University of Wolverhampton - Business School Compton Park Campus Compton Road West Wolverhampton WV3 9DX, UNITED KINGDOM Ph.: 010 44 902 323620 Fax: 010 44 902 3755 Internet:	With a research partner (Professor Peter James of Ashridge Management College) I am researching into environment-related performance measurements, and management accounting and the environment. The results of our conceptual and empirical research.
Bennett, Robert Management Accounting Professor Northern Illinois University Accountancy DeKalb, IL 60115 Ph.: (815) 753-6213 Fax: (815) 753-8515 Internet:	
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 Internet:	
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 Internet:	Cost analysis of total systems

Participant & Contact Information	Experience & Capabilities
Brown, Victor H., CPA Professor of Accounting George Mason University Dept. of Accounting, Business Legal Studies 4400 University Drive, MSN ICI, Robinson B441 Fairfax, VA 22030 Ph.: (703) 993-1763 Fax: (703) 993-1809 Internet:	
Cha, Gun-Ho * Professor Hankuk Aviation University Department of Business Administration 200-1, Hwajun-Dong Koyang-City, Kyungki-Do, Seoul, KOREA 411-791 Ph.: +82-2-300-0092 Fax: +82-2-307-5769 Internet:	I teach a course "Green Strategies in the Korean Business." I am also developing a new management accounting methods for the electronics industry. Our department is providing the environmental auditing services and the environmental consultancies to the Korean firms.
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 Internet:	
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 Internet:	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.

Participant & Contact Information	Experience & Capabilities
Clark, Janet I. * Technological Transfer Specialist University of Massachusetts Lowell Toxics Use Reduction Institute One University Avenue Lowell, MA 01854 Ph.: (508) 934-3346 Fax: (508) 432-332 Internet:	Supply information to trainers and technical assistance providers.
Conway-Schempf, Noellette, Ph.D. * Executive Director, Green Design Initiative, Adjunct Professor and Environmental Management Carnegie Mellon University GSIA, Room 224 Schenley Park Pittsburgh, PA 15206 Ph.: (412) 268-2299 Fax: (412) 268-6837 Internet: nc0y+ @ andrew.cmu.edu	Directing Carnegie Mellon University's Green Design Initiative, a program to develop environmentally-conscious products and processes. The initiative involves: 1) Research aimed at providing industry with pollution prevention tools and technologies, 2) Educational programs aimed at instilling an environmental awareness among university graduates regardless of major by incorporating environmental modules and case studies into required core courses. I am currently developing environmental courses for Carnegie Mellon's Business School. These courses incorporate full cost accounting, environmental capital budgeting, LCA, etc. Course outlines for underground and MBA electives. Executive education courses on Green Design and Environmental Management.
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 Internet:	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) Internet:	

Participant & Contact Information	Experience & Capabilities
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 Internet:	
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 Internet:	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 Internet:	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 Internet:	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.
Epstein, Marc J. * Visiting Professor Stanford University Graduate School of Business Stanford, CA 94305-5015 Ph.: (415) 725-8179 Fax: (415) 725-7979 Internet:	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

Participant & Contact Information	Experience & Capabilities
Estes, Ralph * Professor of Accounting American University 1735 S Street, N.W. Washington, DC 20009 Ph.: (202) 265-6442 Fax: (202) 797-0606 Internet:	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 Internet:	
Farrow, Scott * Senior Economist Dames & Moore 644 Linn Street, Suite 501 Cincinnati, OH 45206 Ph.: (513) 651-3440 Fax: (513) 651-3452 Internet:	Integrating economics with compliance services. Economics, cost allocation, "compliance plus" services.

Participant & Contact Information	Experience & Capabilities
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 Internet:	
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 Internet:	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.
Henrickson, Chris Professor of Civil and Environmental Engineering Carnegie Mellon University Civil and Environmental Engineering Schenley Park Pittsburgh, PA 15206 Ph.: (412) 268-2948 Fax: (412) 268-7813 Internet: cth+ @ andrew.cmu.edu	Research on "Product and Process design for the environment" or Green Design. Individual projects include: software tools for environmentally-conscious product design, examination of Life Cycle Analysis, municipal solid waste recycling and disposal. Course outlines. Executive education programs.
Henry, Mark S. * Professor Clemson University Barre 221 Clemson, SC 29634-0355 Ph.: (803) 656-3374 Fax: (803) 656-5776 Internet:	I teach economic accounting in several courses and use interindustry analyses in some research efforts. Input-output models and accounts cost/benefit analysis.

Hicks, Linda Ashman
Associate Director
UCLA
Pollution Prevention Education and
Research Center
7440 Boelter Hall
Los Angeles, CA 90024
Ph.: (310) 206-2098
Fax: (310) 206-3906
Internet:
LINDAH@CALVIN.EA.UCLA.EDU

Hughes, Susan Boedeker *
Assistant Professor of Accounting
Butler University
College of Business Administration
4600 Sunset Avenue
Indianapolis, IN 46208
Ph.: (317) 283-9843
Fax: (317) 283-9455
Internet:

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.

Hunt, III, Herbert G. *
Associate Professor
University of Vermont
School of Business Administration
Kalkin Hall
Burlington, VT 05405
Ph.: (802) 656-8321
Fax: (802) 656-8279
Internet: Hunt@EMBA.UVM.EDU

I teach a seminar in environmental accounting which includes an examination of how environmental considerations affect product costs and how environmental considerations should be factored in to capital budgeting decisions.

Johnson, Sharon
Assistant Professor
Worcester Polytechnic Institute
Department of Management
100 Institute Road
Worcester, MA 01609
Ph.: (508) 831-5183
Fax: (508) 831-5720
Internet:

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
Internet:

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.

Participant & Contact Information	Experience & Capabilities
Klammer, Thomas * Professor University of North Texas P.O. Box 13677 Denton, TX 76203-3677 Ph.: (817) 565-3099 Fax: (817) 565-3803 Internet:	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.
Kleindorfer, Paul * Professor/Co-Director of Risk Center University of Pennsylvania The Wharton School 1300 Steinberg Hall-Dietrich Hall Philadelphia, PA 19104-6366 Ph.: (215) 898-5830 Fax: (215) 573-2130 Internet: KLEINDORFER@WHARTON.UPENN.EDU	I am working with industry representatives through the Wharton Forum on environmental strategy to develop performance metrics for EH&S performance. Research and education are the basic products of my organization. The Wharton Center for Risk Management and Decision Processes, which I co-Direct has a full research agenda on the following initiatives: 1. Benchmarking performance metrics in the environmental area. 2. Industry - Insurance cooperation to define useful risk management practices and services.
Lave, Lester * Economics Carnegie Mellon University GSIA 254C Schenley Park Pittsburgh, PA 15206 Ph.: (412) 268-8837 Fax: (412) 268-6837 Internet: 1101+ @ andrew.cmu.edu	Research on "Product and Process design for the environment" or Green Design. Individual projects include: software tools for environmentally-conscious product design, examination of Life Cycle Analysis, municipal solid waste recycling and disposal, social evaluation of product packaging. Teach courses which include material on tradeable pollution permits, understanding regulatory strategies, and environmental policy. Course outlines, executive education programs, guest speakers, computer software.
Lawrence, Carol * Assistant Professor University of Missouri - Columbia 312 Middlebush Hall Columbia, MO 65211 Ph.: (314) 882-2474 Fax: (314) 882-0365 Internet:	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.
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 Internet:	
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 Internet:	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

Participant & Contact Information	Experience & Capabilities
Lyke, Audrey Economist 3516 Hopkins Drive Wilmington, DE 19808 Ph.: (302) 999-1542 Fax: NA Internet:	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.
Marcus, Alfred * Professor University of Minnesota Strategic Management Organization 230 Mgmt/Econ. Minneapolis, MN 55455 Ph.: (612) 624-2812 Fax: (612) 625-2873 Internet:	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.
Minter, Frank C., CPA VP and CFO 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) Internet:	
Oppeneau, Jean Claude * Research and Development Manager Ministere Environnement 14 Boulevard du General Leclerc Nevilly Sur Seine, FRANCE 92524 Ph.: (1) 408-3490 Fax: (1) 408-9931 Internet:	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 Internet:	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.

Participant & Contact Information	Experience & Capabilities
Peter, James * Professor Ashridge Management Research Group Ashridge Management College Beakhamsted, Herts HP4 1NS UNITED KINGDOM Ph.: 010 44 442 841173 Fax: 010 42 442 841181 Internet:	
Rands, Gordon Assistant Professor Pennsylvania State University Small College of Business Administration University Park, PA 16802 Ph.: (814) 863-0430 Fax: (814) 863-7261 Internet:	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 Internet:	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 Internet:	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

Participant & Contact Information	Experience & Capabilities
Savage, Michael D. Headmaster The Small School 7320 North Vancouver Portland, OR 97217-1550 Ph.: Fax: Internet:	
Sawhney, Rupy * Assistant Professor University of Tennessee 153 Alumni Memorial Building Knoxville, TN 37996-1506 Ph.: (615) 974-3333 Fax: (615) 974-0588 Internet: SAWHNEY@UTKVX.UTK.EDU	I am developing new cost methodology to evaluate environmental projects utilizing tools such as activity-based costing, simulation, and others. Academic: 1) short courses, 2) full scoped courses, 3) research, 4) technical assistance. Development of new costing methodology. Implementation of methodology at several industrial organizations that has complied with environmentally friendly processes.
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 Internet:	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, Ph.D. * Professor New Jersey Institute of Technology Department of Chemical Engineering, Chemistry, and Environmental Science 138 Warren Street Newark, NJ 07102 Ph.: (201) 596-2938 Fax: (201) 802-1946 Internet:	I teach the chemical engineering capstone course "Process and Plant Design." In this course, we have been incorporating design requirements that emphasize pollution prevention. Also, the process economics and product pricing must include the benefits (or debits) of pollution prevention. We are currently conducting research on scale-up aspects for eliminating hazardous solvents from the manufacture of pharmaceuticals. We are primarily focusing on using water as the substitute solvent for chlorinated hydrocarbons.
Shields, David * Associate Professor of Accounting University of Houston 4800 Calhoun Houston, TX 77204-6283 Ph.: (713) 743-4831 Fax: (713) 743-4828 Internet:	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.

Participant & Contact Information	Experience & Capabilities
Soderstrom, Naomi * Assistant Professor University of Washington Accounting Department DJ-10 Seattle, WA 98195 Ph.: (206) 685-1955 Fax: (206) 685-9392 Internet: OSPREY @ U.WASHINGTON.EDU	I teach and conduct research in the area of environmental accounting. I teach in the core course for the University of Washington's Environmental Management Program and offer an MBA elective in environmental accounting.
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 Internet:	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.
Stewart, Stephanie R. * Consultant 1143 Garden Street, #2 Hoboken, NJ 07031 Ph.: (201) 792-7470 Fax: (201) 792-7470 Internet:	I have conducted research on environmental performance measurement as practiced by multinational corporations.
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 Internet:	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 Internet:	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.

Participant & Contact Information	Experience & Capabilities
Tanner, Margaret M., CPA, Ph.D. * Assistant Professor, Accounting University of Northern Iowa College of Business Administration Cedar Falls, IA 50614-0127 Ph.: (319) 273-2957 Fax: Internet: TANNER @ uni.edu	I am interested in conducting research, both applied and academic, involving the broad area of environmental accounting, including capital budgeting and cost accounting. I have the ability to help in the design and implementation of research into area of interest in environmental accounting. I can also help to document and inform interested groups about the efforts of others in these areas. I am currently interested in the accountants' role in achieving company goals with respect to the environment. I would like to see the accounting profession more involved in helping to solve these difficult problems. One contribution I can make in this area is to document accounting efforts to measure and monitor environmental costs within an organization.
Tarr, Joel History Carnegie Mellon University CMU, Schenley Park Pittsburgh, PA 15206 Ph.: (412) 268-2609 Fax: (412) 268-1019 Internet: jt03+ @ andrew.cmu.edu	Courses center on critical issues in American Environmental History. Discussion of urban and industrial metabolism over time; how wastes were generated and then disposed of. Discuss technological and policy options, and the evolution of pollution control legislation.
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 Internet:	
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 Internet:	

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 Internet:	Currently conducting research for the World Resources Institute Study of Environmental Accounting Practices.
van Veldhuizen, Arian * Erasmus University Rotterdam Jaffa 58B; 3061 JK Rotterdam NETHERLANDS Ph.: 011-31-10-4531231 Fax: Internet:	I am performing four case studies to show the financial impact of waterbased cleaning. Furthermore I am involved in developing pollution prevention based policies. Financial analysis of the effects of pollution prevention; environmental impact assessment; and development of environmental policy based on pollution prevention. Currently, I work on a total cost assessment project. The goal of this project is to demonstrate the benefits of switching to waterbased cleaning instead of chlorinated cleaning. I perform this project for the Toxics Use Reduction Institute at the University of Massachusetts. The final report is due on September 30, 1994.
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 Internet:	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.: (803) 777-4575 Fax: Internet:	
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 Internet:	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.

Participant & Contact Information	Experience & Capabilities
Willits, Stephen D., Ph.D., CPA * Associate Professor Bucknell University Department of Management Lewisburg, PA 17837 Ph.: (717) 524-3166 Fax: (717) 524-1338 Internet:	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.

Participant & Contact Information	Experience & Capabilities
Barbieri, Carlo G. * Director Grupo Analisis Energetico ADA Pellegrini 250 2000 Rosario, ARGENTINA Ph.: 041 49234 Fax: 41-249515 Internet:	
Begnoche, R.T. * Vice President, Stock Environment and Instructor Oakland University c/o Stock Environment Ltd. 10900 Harper Avenue Detroit, MI 48213 Ph.: (313) 924-0102 Fax: (313) 921-4730 Internet:	I teach pollution prevention and try to integrate the need for better accounting practices into the course. Additionally, I work with industries to improve environmental and safety performance. Oakland University - teach pollution prevention. Stock Environment - perform pollution prevention assessments and facilitate process.
Beloff, Beth * Director, Institute for Corporate Environmental Management University of Houston - College of Business (ICEM) 4800 Calhoun Houston, TX 77204-6283 Ph.: (713) 743-4804 Fax: (713) 743-4807 Internet:	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 Internet:	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.

Participant & Contact Information	Experience & Capabilities
Castro, Lincoln A. * Compliance Advisor California State University Office of the Chancellor P.O. Box 3502 Seal Beach, CA 90740-7502 Ph.: (310) 985-9014 Fax: (310) 985-9668 Internet:	I prepare project justifications and manage environmental programs.
Chandra, Dundee Navin Concurrent Engineering Carnegie Mellon University Schenley Park Pittsburgh, PA 15206 Ph.: (412) 268-7019 Fax: (412) 268-3757 Internet: DCHANDRA @ CS.CMU.EDU	Currently developing product disassembly guideline software to aid in product design for the environment. Co-teach undergraduate project courses which in recent years have included product pollution prevention projects.
Coursey, Don L. * Ph.: Fax: Internet:	Benefits/cost benefits accounting; measuring environmental values; and alternative bottom line analysis. Academic insight, access to latest thinking from academic community.
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 Internet:	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 Internet:	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 Internet:	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 Internet:	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 Internet:	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 Internet:	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 Internet:	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.

Participant & Contact Information	Experience & Capabilities
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 Internet:	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.
Sawhney, Rupy * Assistant Professor University of Tennessee 153 Alumni Memorial Building Knoxville, TN 37996-1506 Ph.: (615) 974-3333 Fax: (615) 974-0588 Internet: SAWHNEY@UTKVX.UTK.EDU	I am developing new cost methodology to evaluate environmental projects utilizing tools such as activity-based costing, simulation, and others. Academic: 1) short courses, 2) full scoped courses, 3) research, 4) technical assistance. Development of new costing methodology. Implementation of methodology at several industrial organizations that has complied with environmentally friendly processes.
Townsend, John S. * Director, EST New Mexico State University - Carlsbad 1500 University Drive Carlsbad, NM 88220 Ph.: (505) 885-8831 Fax: (505) 885-4951 Internet:	I teach environmental science as well as preparing proposals, budgets, etc. OSHA 40 hour training program onsite training in RR tank car and tank truck emergency response. Our courses can be provided in a bilingual (Spanish and English) format.
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 Internet:	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 Internet:	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.

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 Internet:	
Adams, Alex * Project Engineer Foster Wheeler Enviro Services 8 Peachtree Road Livingston, NJ 07039 Ph.: (201) 535-2375 Fax: (201) 535-2496 Internet:	
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 Internet:	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.
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 Internet:	
Baggaley, Bruce * Baggaley Consulting 12 Salt Box Lane Darien, CT 06820 Ph.: (203) 656-3527 Fax: (203) 656-3527 Internet:	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 Internet:	My professional interests and consulting practice relate to the following: environmental accounting, 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 February, 1995, working on EPA's Full Cost Accounting Handbook.
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 Internet:	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 Internet:	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 Internet:	
Begnoche, R.T. * Vice President, Stock Environment and Instructor Oakland University c/o Stock Environment Ltd. 10900 Harper Avenue Detroit, MI 48213 Ph.: (313) 924-0102 Fax: (313) 921-4730 Internet:	I teach pollution prevention and try to integrate the need for better accounting practices into the course. Additionally, I work with industries to improve environmental and safety performance. Oakland University - teach pollution prevention. Stock Environment - perform pollution prevention assessments and facilitate process.

Participant & Contact Information	Experience & Capabilities
Bermawi, A. Hidajat President Director PT. Nakarya Sembada Consultants/Management & Engineering Consultants P.O. Box 6826 JKSRB Jin. Ciragil II No. 26 Kabayoran Baru Jakarta, INDONESIA 12110 Ph.: 717573 - Direct 7800843 Fax: (021) 3803919 Internet: Jin. Brawijaya No. 37 Kebayoran Baru - Jakarta 12160	
Bisio, Attilio * Principal ATRO Associates P.O. Box 1367 Mountain Side, NJ 07092 Ph.: (908) 233-1524 Fax: (908) 889-7318 Internet:	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.
Boczek, Irene * Manager of FAS Coopers & Lybrand 10 Almaden Boulevard San Jose, CA 95113 Ph.: (408) 534-2339 Fax: (408) 534-2480 Internet:	I consult on environmental cost accounting. Environmental cost accounting services.
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 Internet:	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.
Bordacs-Irwin, Kristina * Senior Bioprocess Engineer Environgen, Inc. 4100 Quakerbridge Road Lawrenceville, NJ 08648 Ph.: (609) 936-9300 Fax: (609) 275-2891 Internet:	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
Internet:

Brayton, Gary *
National Director, Environmental Services
Deloitte & Touche
50 Fremont Street
San Francisco, CA 94105
Ph.: (415) 247-4039
Fax: (415) 247-4717
Internet:

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, Douglas M. *
Research Fellow
Logistics Management Institute
2000 Corporate Ridge
McLean, VA 22102
Ph.: (703) 917-7308
Fax: (703) 917-7511
Internet: DBROWN @ LMI.ORG

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.

Brown, Victor H., CPA
Professor of Accounting
George Mason University
Dept. of Accounting, Business Legal Studies
4400 University Drive, MSN ICI, Robinson B441
Fairfax, VA 22030
Ph.: (703) 993-1763
Fax: (703) 993-1809
Internet:

Participant & Contact Information	Experience & Capabilities
Burns, Susan * Senior Project Manager ERM - West, Inc. 1050 Warfield Avenue Oakland, CA 94610 Ph.: (510) 839-8879 Fax: (510) 946-9968 Internet: S. Burns @ igc.apc.org	I develop and implement pollution prevention programs for business/industry.
Busfield, Warwick R. * Manager of Pollution Prevention Services Aquaterra Environmental Services Corp. 79 Fifth Avenue, 12th Floor New York, NY 10003 Ph.: (212) 675-8200 Fax: (212) 242-0368 Internet:	Quantifying environmental liabilities (a) by industry, (b) by process, (c) over time. Use the information to motivate the implementation of low priority P2 initiatives requiring capex.
Butner, Scott Shapiro & Associates, Inc. 1201 3rd Avenue, Suite 1100 Seattle, WA 98104 Ph.: (206) 624-9190 Fax: (206) 624-1901 Internet:	
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 Internet:	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.
Collopy, Peter Director, Technical Services Applied Health Physics 2986 Industrial Boulevard Bethel Park, PA 15102 Ph.: (412) 835-9555 Fax: (412) 835-9559 Internet:	I provide instruction for environmental sciences courses and want to include economic issues as part of the curriculum. I have practical experience in the conduct and cost at operations associated with the implementation of environmental policies and regulations.

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 Internet:	
Crognale, Gabriel G., P.E. * Environment Management Consultant P.O. Box 585 Watertown, MA 02272-0585 Ph.: (617) 973-5061 Fax: (617) 736-0906 Internet:	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 Internet:	
Curtiss, Don Partner Deloitte & Touche 1633 Broadway New York, NY 10019 Ph.: (212) 492-2518 Fax: (212) 489-6944 Internet:	
Czarnecki, Chuck * Procor Tech Inc. 2300 West Big Beaver Road Troy, MI 48084 Ph.: (313) 816-1050 Fax: (313) 816-1558 Internet:	Has developed software to support financial analysis of environmental investments. Software commercially available.

Participant & Contact Information	Experience & Capabilities
Datta, Eric K. Booz Allen & Hamilton, Inc. 101 Park Avenue New York, NY 10178 Ph.: (212) 697-1900 Fax: (212) 697-2628 Fax1 Internet:	
Davis, Stacey Research Associate Environmental Policy Center 2000 L Street, N.W., Suite 710 Washington, DC 20036 Ph.: (202) 296-7444 Fax: (202) 296-7442 Internet:	
DeLorey, Shawn A. * Arthur Andersen & Company 633 West 5th Street, 26th Floor Los Angeles, CA 90071 Ph.: (213) 614-1385 Fax: (213) 614-6512 Internet:	
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 Internet:	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 Inc. 450 West Wilson Branch Road Columbus, OH 43085 Ph.: (614) 433-7900 Fax: (614) 433-0886 Internet:	Consulting assignments.
Edward, David * Project Manager CTI Environmental 11001 Bluegrass Parkway, Suite 330 Louisville, KY 40299 Ph.: (502) 266-7655 Fax: (502) 266-7743 Internet:	I prepare cost estimates, alternative analyses, and socioeconomic impact studies for projects ranging from remediation of UST/hazardous sites to Environmental Site Audits. As project manager, I'm responsible for project implementation and follow-through to completion. CTI can provide assistance in cost benefit studies for projects pertaining to wastewater and water treatment plants, landfills, highway development, etc. CTI also prepares cost assessments for site investigations and remedial cleanups at both UST and hazardous waste sites.

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 Internet:	We are developing methods to estimate the true cost of individual industrial products and processes as a basis for comparing alternative waste management options.
Espina, Delfa U. * Infrastructure Planner Waste & Environmental Management Consulting Co. 5F Valderrama Building, 107 Esteban Street Legaspi Village, Makati Metro Manila, PHILIPPINES Ph.: 63-2-813-3303 Fax: 63-2-810-3792 Internet:	We do have financial persons and economists in our firm.
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 Internet:	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 U.S.A. 2030 Dow Center Midland, MI 48674 Ph.: (517) 636-8201 Fax: (517) 636-0389 Internet:	Coordinated team that is formulating policy and evaluating environmental cost accounting.
Farrow, Scott * Senior Economist Dames & Moore 644 Linn Street, Suite 501 Cincinnati, OH 45206 Ph.: (513) 651-3440 Fax: (513) 651-3452 Internet:	Integrating economics with compliance services. Economics, cost allocation, "compliance plus" services.

Participant & Contact Information	Experience & Capabilities
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 Internet:	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.
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 Internet:	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 Internet:	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.

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 Internet:	
Fisher, Nate President Foresight, Inc. 8550 Avenida De Las Ondas La Jolla, CA 92037 Ph.: (619) 491-2774 Fax: (619) 491-2774 Internet:	
Forstchen, Fred * Consultant The Good Shepherd Group Rural Route 1, Box 554C Campbell Hall, NY 10916 Ph.: (914) 496-9032 Fax: NA Internet:	Studying for future use methodology for environmental accounting. Working with NJDEP to obtain facility wide permit (multimedia permit) to eliminate duplications issued by July 1995. Relate costs to single out exact costs.
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 Internet:	
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 Internet:	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.

Participant & Contact Information	Experience & Capabilities
Friend, Gil * President Gil Friend & Associates 2118 7th Street Berkeley, CA 94710 Ph.: (510) 548-7904 Fax: (510) 849-2341 Internet:	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 Internet:	
Ganzi, John T. * Principal Environment Management Services 42 W. 89th Street New York, NY 10024 Ph.: (212) 783-6926 Fax: (212) 783-4344 Internet:	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.
Garnett, Myrvin L. * Chairman Center for the Urban Environment 836 Cleveland Street Brooklyn, NY 11208-4802 Ph.: (718) 649-1974 Fax: (718) 826-3463 Internet:	Through community education, I would like to actively develop, advocate and research accounting or capital budgeting for the community, especially minority communities. Community education to minority neighborhoods.
Gauntlett, Suwanna President The Gauntlett Group 5900 Hollis Street, Suite G Emeryville, CA 94608 Ph.: (510) 658-9013 Fax: (510) 658-3834 Internet:	We are currently developing environmental costing methodologies, including total cost accounting, life-cycle analysis, and decision support systems for a large manufacturing facilities and utilities. The Gauntlett Group provides environmental management and engineering services to industry for instituting pollution prevention and performance improvement programs.

Participant & Contact Information	Experience & Capabilities
Gerale, John J. * Director of Regional Sales International Technology Corporation 165 Fieldcrest Avenue Edison, NY 08837-3638 Ph.: (908) 225-2000 Fax: (908) 225-1691 Internet:	(1) Provide environmental engineering/science consulting services to industry. (2) Teach micro/macro/environmental and natural resource economics.
Girton, Phil * 111 West Street Winooski, VT 05404 Ph.: (802) 655-0815 Fax: Internet:	I develop corporate reporting strategies that provide information to stakeholders and offer a tool to help managers make better decisions. Developed an Environmental Balance Sheet to account for a business impact on the planet.
Giuntini, Ron * Vice President/Principal CATTAN Services Group P.O. Box 47 Lewisburg, PA 17837 Ph.: (717) 523-9522 Fax: (717) 523-9509 Internet:	Co-chair of Project Renewal, which deals with the integration of managerial accounting, operations and regulatory compliance. Project renewal is at a pilot implementation stage. Managerial Cost Accounting transactional processing which is required for the effective integration or regulatory compliance into the day-to-day operational process.
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 Internet:	
Grant, Albert A. Consulting Engineer 9036 Willow Valley Drive Potomac, MD 20854 Ph.: (301) 340-8082 Fax: (301) 340-8431 Internet:	
Green, Bill * President Ecolink 1481 Rock Mountain Boulevard Stone Mountain, GA 30083 Ph.: (404) 621-8240 Fax: (404) 621-8245 Internet:	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.

Participant & Contact Information	Experience & Capabilities
Greer, Barbara M. * Consultant C-16 Carver Place Lawrenceville, NJ 08648 Ph.: (609) 896-3443 Fax: (609) 896-3443 Internet:	I am researching environmental cost accounting methods for a corporate client. I would be willing to share the results of my research with others.
Hamner, Burton, MBA, MMA Pollution Prevention Manager Shapiro & Associates, Inc. 1201 3rd Avenue, Suite 1100 Seattle, WA 98104 Ph.: (206) 624-9190 Fax: (206) 624-1901 Internet:	
Hansen, George * Manager Arthur Andersen & Company 711 Louisiana Houston, TX 77401 Ph.: (713) 237-5011 Fax: (713) 237-2786 Internet:	Developing and implementing environmental activity-based-costing methodologies for client. 1) Software support; 2) systems support; and 3) project facilitation and performance, if required.
Hargis, Mark * Partner, Environmental Services Arthur Andersen & Company 33 West Monroe Street Chicago, IL 60603-5385 Ph.: (312) 507-8448 Fax: (312) 507-1034 Internet:	
Hassrick, Locke Consultant Logistics Management Institute 6400 Goldsboro Road Bethesda, MD 20817 Ph.: (301) 320-7425 Fax: (301) 229-2373 Internet:	

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
Internet:

Helbin, Thomas J. *
Vice President
RQAW
4755 Kingsway Drive
Suite 400
Indianapolis, IN 46205
Ph.: (317) 255-6060
Fax: (317) 255-8354
Internet:

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
Internet:

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
Internet:

I teach economic accounting in several courses and use interindustry analyses in some research efforts.

Input-output models and accounts cost/benefit analysis.

Participant & Contact Information	Experience & Capabilities
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 Internet:	
Holmes, Douglas B. * President Minergy Associates, Inc. John Wilson Lane #4 Lexington, MA 02173-6033 Ph.: (617) 861-0201 Fax: (617) SAME Internet:	My involvement is limited to advising clients of the value of using environmental cost and capital budgeting methods.
Horn, Debbie * Environmental Engineer IBM Corporation 5931 Summit Lane, N.E. Rochester, MN 55906 Ph.: (507) 281-1072 Fax: Internet:	
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 Internet:	Curriculum development for MBA program at Columbia Business School. NPV analysis teaching. Activity based costing techniques.
Jennings, Bruce, FCA * Partner Deloitte & Touche 181 Bay Street, #1400 Toronto Ontario, CANADA MSJ-2V1 Ph.: (416) 601-6260 Fax: (416) 601-6151 Internet:	I coordinate our environmental services practice in Toronto.

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 Internet:	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 Internet:	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 Internet:	
Jordan, Christine M. * Research Assistant Institute for Defense Analyses (IDA) 1801 N. Beauregard Street Alexandria, VA 22311 Ph.: (703) 578-2716 Fax: (703) 845-2211 Internet: CJORDAN@IDA.ORG	I am researching tools and methodologies for estimating environmental costs associated with Department of Defense activities. My organization is a federally funded research and development center which provides analytical assistance to the Department of Defense and on a selective basis to other federal agencies.
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 Internet:	
Kennedy, Mitchell L. * Technical Specialist, Pollution Prevention GZA GeoEnvironmental, Inc. 27 Naek Road Vernon, CT 06066 Ph.: (203) 875-7655 Fax: (203) 872-2416 Internet:	I am developing and delivering training and programs on total cost assessment for industrial and financial clients. I have developed several tools to facilitate this process and expedite the integration of pollution prevention thinking into management practices. GZA GeoEnvironmental can provide a full range of environmental as well as management services. These include standard pollution prevention services as well as design and development of industrial eco-systems, urban redevelopment using integrative thinking, and community education on sustainable development We are committed to educating our local financial institutions on the importance of pursuing prevention in the development/redevelopment of industrial facilities, and how assessing all costs plays an integral part in showing the environmental benefits of pollution prevention.

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 Internet:	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.
Knowles, Faye Research Analyst SRI International, Worldwide Environmental Practice Environmental & Technology Management Program 333 Ravenswood Avenue Menlo Park, CA 94025 Ph.: (415) 859-3356 Fax: (415) 859-3437 Internet:	
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 Internet:	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).
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 Internet:	
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 Internet:	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
Internet:

Lent, Tony *
1629 Stuart Street
Berkeley, CA 94703
Ph.: (510) 549-9008
Fax:
Internet:

Linne, Steven *
ABB Environmental Services, Inc.
110 Free Street
Portland, ME 04101
Ph.: (207) 775-5401
Fax: (207) 828-1260
Internet:

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
Internet:

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.

Loving, Kathy D.
Senior Consultant
Arthur D. Little, Inc.
Acorn Park
Cambridge, MA 02140
Ph.: (617) 498-5438
Fax: (617) 498-7019
Internet:

Mahon, Pat
Arthur D. Little, Inc.
Acorn Park
Cambridge, MA 02140
Ph.: (617) 498-6153
Fax: (617) 498-7019
Internet:

May, Michelle *
Environmental Engineer
PRC Environmental Management, Inc.
1099 Eighteenth Street, Suite 1960
Denver, CO 80202
Ph.: (303) 295-1101
Fax: (303) 295-2818
Internet:

McCarron, James M. *
Director
TNT Environmental Systems
2121 W. University Drive, Suite 123
Tempe, AZ 85281
Ph.: (602) 966-9891
Fax: (602) 968-9469
Internet:

We have developed and organized the cost per unit in an electronic component manufacturer for environmental compliance. We have also generated Return-on-Investment analyses for a number of environmental products. Cost of Environmental Ownership (similar to 000) is in development.

Return-on-Investment analysis for environmental compliance capital costs. This includes marketing some of the by-products of hazardous waste treatment. Cost per unit for environmental compliance documentation.

Arizona Department of Environmental Quality (DEQ) Grant for recycling dry film stripper used in making printed circuit boards. Estimated dollar volume of stripper in excess of $48 million per year in the U.S. Goal is to eliminate this material as waste stream and recycle. TNT Technology is the project leader with participation with Hughes Aircraft Co., Nelco, and ESH as contributors. Time frame is to complete program in 1994.

McDougall, Barry D. *
Partner
Deloitte & Touche
1000 - 90 Sparks Street
Ottawa, Ontario, CANADA K1P 5T8
Ph.: (613) 236-2442
Fax: (613) 236-2195
Internet:

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
McManus, Timothy C. * Senior Principal Project Management Associates, Inc. 268 Summer Street Boston, MA 02210 Ph.: (617) 695-0103 Fax: (617) 695-0122 Internet:	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 Internet:	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.
Miller, Lissa * Engineer/Project Manager ABB Environmental Services, Inc. 2120 Washington Boulevard, Suite 300 Arlington, VA 22204 Ph.: (703) 769-8163 Fax: (703) 769-8182 Internet:	I am working on a pollution prevention project for the Navy. I have technical responsibility for formulating waste minimization recommendations which must include economic and technical analysis. The base does not have accounting mechanisms to track environmental costs nor do they (seem to) make rational capital budgeting decisions. ABB can provide general auditing and compliance services to commercial and government clients (as well as remedial services).
Mitamura, David C. * Project Manager Law Companies Policy Center 2000 L Street, N.W., Suite 710 Washington, DC 20036 Ph.: (202) 296-7444 Fax: (202) 296-7442 Internet:	Assisting the Global Environmental Management Initiative (GEMI) to develop an environmental cost primer.
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 Internet:	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.

Participant & Contact Information	Experience & Capabilities
Müller, Kaspar * Ellipson Ltd. Leonhardsgraben 52 4051 Basle SWITZERLAND Ph.: 0041 61 261 93 20 Fax: 0041 61 261 93 13 Internet:	• Head of Working Group for the project of the Business Council for Sustainable Development "Mobilizing the Financial Markets to Provide Eco-efficiency • Co-author of Environmental Reporting, the financial analysts view (EFFAS) to be published in September 94. • Different projects for clients (eco-management, eco-controlling, eco-reporting and so on). • Large experience in accounting and reporting, financial markets combined with experience in eco-management. • Member of Accounting Standards in Switzerland, Co-Chairman of Commission on Accounting of European financial analysts. • Ellipson is specialized in introducing decision based management tools for companies (clients whole Europe and partly U.S.). • I'm in very close contact to Stefan Schalleggo who gave me this form.
Nelson, Gretchen Marie * Manager Engineered Fire Systems, Inc. 1158 Industry Drive Seattle, WA 98188 Ph.: (206) 575-3637 Fax: (206) 575-3631 Internet:	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 Internet:	
Olha, Jennifer Research Associate Environmental Policy Center 2000 L Street, N.W., Suite 710 Washington, DC 20036 Ph.: (202) 296-7444 Fax: (202) 296-7442 Internet: jolha @ cap.gwu.edu	

Palmer, Kevin J.M.
Chemist
Science Applications International Corporation (SAIC)
7600-A Leesburg Pike
Falls Church, VA 22042
Ph.: (703) 821-4630
Fax: (703) 821-4784
Internet:

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
Internet:

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.

Perkins, Sam *
President
GreenTech Consulting
6 Houston Street
West Roxbury, MA 02132
Ph.: (617) 323-0763
Fax:
Internet:

I develop curriculum materials for training regulatory staff and business operations personnel in pollution prevention project financial assessment. I conduct training in P2 accounting and capital budget methods.

I can provide training in the field of pollution prevention capital budgeting.

Perry, John D. *
President
The PXR Group, Inc.
10 King Hill Road
Sharon, CT 06069
Ph.: (203) 364-1158
Fax: (203) 364-5196
Internet:

Peter, James *
Professor
Ashridge Management Research Group
Ashridge Management College
Beakhamsted, Herts HP4 1NS
UNITED KINGDOM
Ph.: 010 44 442 841173
Fax: 010 42 442 841181
Internet:

Petracca, Dean *
Director, Environ. Services
Price Waterhouse
600 Grant Street
Suite 4500
Pittsburgh, PA 15219
Ph.: (412) 355-7713
Fax: (412) 391-0609
Internet:

Piasecki, Bruce *
President
AHC Group
1223 Peoples Avenue
Troy, NY 12080
Ph.: (518) 276-6565
Fax: (518) 276-8661
Internet:

Poirson, James *
Project Director - Pollution Prevention
Seventh Generation
25 Lake Avenue
Elyria, OH 44035
Ph.: (216) 322-4187
Fax: (216) 322-1785
Internet:

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
Internet:

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
Internet:

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

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
Reddy, P. Ramana * Research Associate Tata Energy Research Institute India Habitat Centre, Lodi Road New Delhi-110003, INDIA Ph.: +91-11-469-9427 Fax: +91-11-462-1770 Internet:	I prepare incremental cost analysis of various clean coal technologies for abating CO_2 emissions. Information dissemination through news letters, seminars, meeting, etc.
Reimers, Richard F. * Owner/President Environmental Intelligence 21046 Champlain Lake Forest, CA 92630 Ph.: (714) 830-7158 Fax: (714) 855-0213 Internet:	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 Internet:	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. Acorn Park, 15F/215 Cambridge, MA 02140 Ph.: (617) 498-6188 Fax: (617) 498-7019 Internet:	
Ripepi, Amy A. * Partner Arthur Andersen & Company 69 West Washington Chicago, IL 60602 Ph.: (312) 507-7258 Fax: (312) 507-1939 Internet:	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
Internet:

Rock, Clifford L. *
Director of Marketing
The Navix Corporation
200 Harris Road
Greenup, KY 41144
Ph.: (606) 836-7600
Fax: (606) 836-3730
Internet:

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 cost 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.

Rolander, Steven *
Environmental Engineer
SAIC
7600-A Leesburg Pike
Falls Church, VA 22043
Ph.: (703) 734-4319
Fax: (703) 821-4775
Internet:

Researching areas in which total assessment can be used to evaluate pollution prevention

Rubel, Fred
Manager, Special Projects
Environmental Consulting, Inc.
17 Glen Hook Road
Hillsdale, NJ 07642-1006
Ph.: (201) 664-5756
Fax: (201) 664-5755
Internet:

Assist corporations in implementing improved environmental management systems, to include pollution prevention/environmental accounting.

Environmental compliance auditing.

Rubin, Leonard G. *
Editor-in-Chief
United Nations (CCC/UN) - Communications Coordinating Committee
220 Central Park South
New York, NY 10019
Ph.: (212) 246-7256
Fax: (212) 582-0223
Internet:

I interface on all environmental issues, national and international.

Provide liaison with United Nations.

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
Internet:

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.

Participant & Contact Information	Experience & Capabilities
Ryberg, Betty A. * Environmental Design Program Manager Pitney Bowes Inc. MS 63-35 One Elmcroft Road Fairfield, CT 06430 Ph.: (203) 351-7821 Fax: (203) 351-7597 Internet:	I facilitate design teams to consider environmentally preferable design alternatives. And without a method for life cycle costing the design teams have little justification for taking certain approaches which increase direct costs. Publications which describe our best practices. Participation in external organizations to share successes and failures.
Santhanam, C.J. Principal Santhanam Associates 260 East Street Lexington, MA 02173 Ph.: (617) 861-0120 Fax: (617) 861-8941 Internet:	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 Internet:	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.
Sawhney, Rupy * Assistant Professor University of Tennessee 153 Alumni Memorial Building Knoxville, TN 37996-1506 Ph.: (615) 974-3333 Fax: (615) 974-0588 Internet: SAWHNEY@UTKVX.UTK.EDU	I am developing new cost methodology to evaluate environmental projects utilizing tools such as activity-based costing, simulation, and others. Academic: 1) short courses, 2) full scoped courses, 3) research, 4) technical assistance. Development of new costing methodology. Implementation of methodology at several industrial organizations that has complied with environmentally friendly processes.
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 Internet:	

Participant & Contact Information	Experience & Capabilities
Scheibner, Alan R., B.Sc., P.Ag. President and General Manager WCI International Inc. Environmental Protection Services 1100, 550 - Sixth Avenue S.W. Calgary, Alberta, CANADA T2P OS2 Ph.: (403) 266-3286 Fax: (403) 262-3430 Internet:	
Schnitzer, James Manager, Engineering Blasland, Bouck & Lee 8 South River Road Cranbury, NJ Ph.: (609) 860-0590 Fax: (609) 860-8007 Internet:	Develop cost estimates for environmental investigation and remediation projects.
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 Internet:	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 Internet:	Has developed software to support financial analysis of environmental investments. Software commercially available.
Shangraw, R. F., Ph.D. * CEO Project Performance Corporation 46030 Manekin Plaza, Suite 180 Sterling, VA 20166 Ph.: (703) 406-8971 Fax: (703) 406-8972 Internet:	

Participant & Contact Information	Experience & Capabilities
Smith, Dave * KPMG Peat Marwick 200 Crescent Court, Suite 300 Dallas, TX 75201 Ph.: (214) 754-2213 Fax: (214) 754-2206 Internet:	
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 Internet:	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 - Pacific Northwest Lab P.O. Box 999, P8-38 Richland, WA 99352 Ph.: (509) 376-2370 Fax: (509) 372-0682 Internet:	
Stanczyk, Thomas P. * RECRA Environmental, Inc. 10 Hazelwood Drive, Suite 106 Amherst, NY 14228-2298 Ph.: (716) 691-2600 Fax: (716) 691-3011 Internet:	Has developed software to assist in waste tracking. Links to accounting practices.
Steger, Wilbur A., Ph.D. * President CONSAD Research Corporation 121 North Highland Avenue Pittsburgh, PA 15206 Ph.: (412) 363-5500 Fax: (412) 363-5509 Internet:	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.
Steinmiller, Eric * Project Engineer Environmental Resources Management, Inc. 2666 Riva Road, Suite 200 Annapolis, MD 21401 Ph.: (410) 266-0006 Fax: (410) 266-8912 Internet:	I prepare worksheets and guidance documents on pollution prevention for facility personnel. In these worksheets and documents there are areas for cost/ project viability comparisons and assessments and capital project budgeting and evaluation. Additionally, we would like to better associate costs to specific product lines and/or areas. Business is in infancy but we seriously hope we can provide helpful documents to others in the near turn.

Participant & Contact Information	Experience & Capabilities
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 Internet:	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.
Stewart, John E., CPA * Partner Arthur Andersen & Company 69 West Washington Street Chicago, IL 60602 Ph.: (312) 507-2335 Fax: (312) 507-2548 Internet:	
Stewart, Stephanie R. * Consultant 1143 Garden Street, #2 Hoboken, NJ 07031 Ph.: (201) 792-7470 Fax: (201) 792-7470 Internet:	I have conducted research on environmental performance measurement as practiced by multinational corporations.
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 Internet:	
Surma, John * Partner Price Waterhouse 600 Grant Street Suite 4500 Pittsburgh, PA 15219 Ph.: (412) 355-7708 Fax: (412) 391-0609 Internet:	

Participant & Contact Information	Experience & Capabilities
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 Internet:	
Thomas, Patricia * Management Consultant ERM - West Inc. 1777 Botelho Drive, Suite 260 Walnut Creek, CA 94596 Ph.: (510) 946-0455, ext. 233 Fax: (510) 946-9968 Internet:	I assist clients in evaluating their environmental management systems and developing improvement initiatives, which are prioritized by cost, benefit and risk. ERM is a full-service organization, providing both technical and management consulting on environmental issues.
Trott, Edward W., CPA Partner KPMG Peat Marwick 599 Lexington Avenue New York, NY 10022 Ph.: (212) 909-5622 Fax: (212) 909-5699 Internet:	
Tusa, Waume * President Environmental Risk and Cost Control, Inc. 309 East 90th Street New York, NY 10128 Ph.: (212) 369-5400 Fax: (212) 722-7381 Internet:	Environmental Risk and Cost Control, Inc. assists clients in developing comprehensive environmental risk management programs and in implementing specific environmental projects including the development and implementation of environmentally cognizant financial management system. Environmental Risk and Cost Control, Inc. assists clients in identifying and evaluating potential environmental liabilities and in designing and implementing environmental programs designed to minimize these potential environmental liabilities. Mr. Tusa, the President of Environmental Risk and Cost Control, Inc. has over 20 years of environmental consulting experience in the management of potential environmental liabilities relating to air, water, wastewater, solid waste, hazardous waste, etc.
van Veldhuizen, Arian * Erasmus University Rotterdam Jaffa 58B; 3061 JK Rotterdam NETHERLANDS Ph.: 011-31-10-4531231 Fax: Internet:	I am performing four case studies to show the financial impact of waterbased cleaning. Furthermore I am involved in developing pollution prevention based policies. Financial analysis of the effects of pollution prevention; environmental impact assessment; and development of environmental policy based on pollution prevention. Currently, I work on a total cost assessment project. The goal of this project is to demonstrate the benefits of switching to waterbased cleaning instead of chlorinated cleaning. I perform this project for the Toxics Use Reduction Institute at the University of Massachusetts. The final report is due on September 30, 1994.

Participant & Contact Information	Experience & Capabilities
Van Epps, Ronald E. * Arthur Andersen & Company 33 West Monroe Street Chicago, IL 60603-5385 Ph.: (312) 507-8448 Fax: (312) 507-1034 Internet:	
Vera, George A., C.P.A. * Partner Arthur Andersen & Company 333 West San Carlos Street San Jose, CA 95110 Ph.: (408) 977-3525 Fax: (408) 977-3547 Internet:	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 Internet:	
von der Schulenburg, Niki * Consultant Arthur D. Little, Inc. Acorn Park Cambridge, MA 02140-2390 Ph.: (617) 498-6266 Fax: (617) 498-7019 Internet:	I am helping companies identify and capture the costs of environmental management, and to use this information to measure performance.
Warren, John L. * Senior Program Director Battelle - Pacific Northwest Lab Pacific Northwest Labs P.O. Box 999, K8-12 Richland, WA 99352 Ph.: (509) 372-4759 Fax: (509) 372-4376 Internet:	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
Internet:

Weaver, Jack
Vice President
Roy F. Weston, Inc.
One Weston Way, Inc.
West Chester, PA 19380
Ph.: (215) 244-3657
Fax: (215) 430-7455
Internet:

Webb, Marie A.
Staff Engineer
Radian Corporation
300 North Sepulveda Blvd.
Room 100
El Sugundo, CA 90245
Ph.: (310) 640-0045
Fax: (310) 640-8940
Internet:

Welch, Joe L., Ph.D.
President
SYNDICS Research
4566 Mill Run Road
Dallas, TX 75244
Ph.: (214) 385-0066
Fax: (214) 385-0708
Internet:

Wells, Richard *
Vice President
ABT Associates
55 Wheeler Street
Cambridge, MA 02138
Ph.: (617) 349-2773
Fax: (617) 349-2660
Internet:

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
Internet:

White, Allen *
Director, Risk Analysis Group
Tellus Institute
11 Arlington Street
Boston, MA 02116-3411
Ph.: (617) 266-5400
Fax: (617) 266-8303
Internet:

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, Thomas M. *
Managing Partner
Arthur Andersen & Company
911 Main Street
1500 Commerce Tower
Kansas City, MO 64105
Ph.: (816) 292-7555
Fax: (816) 292-7795
Internet:

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.

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
Internet:

Willis, Alan *
Alan Willis & Associates
1889 Truscott Drive
Missisauga, Ontario, CANADA L5J 2A1
Ph.: (905) 855-8529 (O)
Fax: (905) 855-8529
Internet:

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
Internet:

Wittman, Marlene *
Financial Analyst
Manufacturers Resource and Financial, Inc.
146 Harvard Street
Newton, MA 02160
Ph.: (617) 332-7878
Fax: (617) 332-7878
Internet:

Yarosh, Borys *
Wainman & Kydd
70 Richmond Street East
Suite 400
Toronto, Ontario, CANADA M5C 1N8
Ph.: (416) 363-2075
Fax: (416) 367-2653
Internet:

Yuen, Marion *
268 Berkeley Place
Brooklyn, NY 11217
Ph.: (718) 230-4798
Fax:
Internet:

Consulting on organizational changes that impact on corporate culture, policies and structures: research on attitudes and corporate culture; facilitation of focus and strategy groups; and advice on communication of decision and initiatives. Familiarity with environment of accounting profession.

Zetlen, Bryan
President
Seattle Scientific Corporation
2606 NW 91st Street
Seattle, WA 98117-2728
Ph.: (206) 789-2300
Fax: (206) SAME
Internet:

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
Internet:

Participant & Contact Information	Experience & Capabilities
Barbieri, Carlo G. * Director Grupo Analisis Energetico ADA Pellegrini 250 2000 Rosario, ARGENTINA Ph.: 041 49234 Fax: 41-249515 Internet:	
Dorfman, Mark INFORM 281 Park Avenue South New York, NY 10016 Ph.: (212) 689-4040 Fax: (212) 447-0689 Internet:	
Frankel, Carl Executive Editor Green Market Alert 345 Wood Creek Road Bethlehem, CT 06751 Ph.: (203) 266-7209 Fax: (203) 266-5049 Internet:	
Garnett, Myrvin L. * Chairman Center for the Urban Environment 836 Cleveland Street Brooklyn, NY 11208-4802 Ph.: (718) 649-1974 Fax: (718) 826-3463 Internet:	Through community education, I would like to actively develop, advocate and research accounting or capital budgeting for the community, especially minority communities. Community education to minority neighborhoods.
Girton, Phil * 111 West Street Winooski, VT 05404 Ph.: (802) 655-0815 Fax: Internet:	I develop corporate reporting strategies that provide information to stakeholders and offer a tool to help managers make better decisions. Developed an Environmental Balance Sheet to account for a business impact on the planet.

Participant & Contact Information	Experience & Capabilities
Hotz, Lorraine * Graduate Student Yale University 123 York Street, Suite 21J New Haven, CT 06511 Ph.: (203) 782-1030 Fax: NA Internet:	I developed an environmental costing study on material recovery facilities.
Tweedale, Tony President Recycle Missoula, Inc. 224 E. Pine #2 Missoula, MT 59802-4541 Ph.: (406) 542-1708 Fax: Internet:	We perform solid waste audits for small businesses so I like to keep up-to-date on financial incentive/disincentives to waste reduction, industrial hazardous waste.

Participant & Contact Information	Experience & Capabilities
Bobletz, Elaine * Environmental Scientist Nixon, Hargrave, Devans & Doyle P.O. Box 1051 Clinton Square Rochester, NY 14603 Ph.: (716) 263-1596 Fax: (716) 263-1600 Internet:	I assist industry incorporate full cost accounting. In addition, I am involved with the local government and want to teach them the value of full cost accounting.
Lo, Philip, 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) 692-5103 Internet:	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.
Niver, Mark S. * Training Resources Manager City of San Jose 700 Los Esteros Road San Jose, CA 95134 Ph.: (408) 945-5300 Fax: (408) 945-5497 Internet:	I provide support, research, and training services in the environmental accounting, budgeting, and financial disciplines. Existing practices and policies.
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 Internet:	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 Internet:	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)

Wiechert, Robert
Santa Clara County Hazardous
Materials
P.O. Box 28070
San Jose, CA 95159
Ph.: (408) 299-6930
Fax: (408) 280-6479
Internet:

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
Internet:

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 Internet:	
Baggot, Robert A. Business Liaison Wisconsin Department of Natural Resources Office of Pollution Prevention P.O. Box 7921 Madison, WI 53707-7921 Ph.: (608) 264-8951 Fax: (60e 7367-5231 Internet: BAGGOT#DNCM.DNR.WISC.GOV	I will be assisting businesses with implementing environmental cost accounting into their decision making. Plan to develop workshops and one on one assistance.
Barcasken, Matt * Pollution Prevention Engineer Georgia Pollution Prevention Assistance Division 7 Martin Luther King, Jr. Drive, SW Suite 450 Atlanta, GA 30334 Ph.: (404) 651-5120 Fax: (404) 651-5130 Internet:	Help industries with accounting and project justifications for pollution prevention projects.
Berry, Phil * Senior Environmental Specialist Oregon Department of Environmental Quality 811 S.W. 6th Avenue, 8th Floor Portland, OR 97204 Ph.: (503) 229-5458 Fax: (503) 229-5458 Internet:	
Bird, Alison Policy Analyst California Environmental Protection Agency - DTSC 400 P Street P.O. Box 806 (T-1) Sacramento, CA 95812-0806 Ph.: (916) 445-2969 Fax: (916) 327-4494 Internet:	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.

Participant & Contact Information	Experience & Capabilities
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 Internet:	As the director of the Florida's pollution prevention efforts, I have designed procedures for full-cost ae 74nting in identifying the economic value of pollution prevention opportunities. This is a key strategy to motivating investment in P2. We need help in the 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.
Castro, Lincoln A. * Compliance Advisor California State University Office of the Chancellor P.O. Box 3502 Seal Beach, CA 90740-7502 Ph.: (310) 985-9014 Fax: (310) 985-9668 Internet:	I prepare project justifications and manage environmental programs.
Clark, Janet I. * Technological Transfer Specialist University of Massachusetts Lowell Toxics Use Reduction Institute One University Avenue Lowell, MA 01854 Ph.: (508) 934-3346 Fax: (508) 432-332 Internet:	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 Internet:	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.

Participant & Contact Information	Experience & Capabilities
DeMurs, Patrick * Industry Relations Coordinator Massachusetts Toxics Use Reduction Institute U. of Massachusetts, Lowell 1 University Avenue Lowell, MA 01854 Ph.: (508) 934-3294 Fax: (508) 934-3050 Internet:	
De 75, Melinda * Senior Policy Analyst New Jersey Department of Environmental Protection and Energy Office of Pollution Prevention 401 East State Street, CN 423 Trenton, NJ 08625 Ph.: (609) 777-0518 Fax: (609) 777-1330 Internet:	
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 Internet:	I teach workshops on pollution prevention accounting. 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.
Farrell, Andrea Manager, Pollution Prevention Prog. Delaware Department of Natural Resources and Environmental Control P.O. Box 1401 89 Kings Highway Dover, DE 19903 Ph.: (302) 739-3822 Fax: (302) 739-5060 Internet:	I provide information to industry regarding environmental accounting techniques. Information transfer and networking. Have a trained economist on staff.

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 Internet:	
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 Internet:	
Gallagher, Patricia E. * Pollution Prevention Coordinator Wyoming Department of Environmental Quality 122 West 25th Cheyenne, WY 82002 Ph.: (307) 777-6105 Fax: (307) 777-5973 Internet:	I am responsible for promoting P2 in Wyoming. Cost accounting is an approach that we encourage industry to use.
Goldberg, Terri L. * Pollution Prevention Program Manager North East Waste Management Officials' Association 129 Portland Street Boston, MA 02114 Ph.: (617) 367-8558 Fax: (617) 367-0449 Internet:	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
Internet:

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
Internet:

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
Internet:

Development of regulatory and non-regulatory guidance as part of pollution prevention planning.

Hunt, Gary *
Director, Pollution Prevention Program
North Carolina Department of
Environment, Health and Natural
Resources
P.O. Box 27687
Raleigh, NC 27611-7687
Ph.: (919) 571-4100
Fax: (919) 571-4135
Internet:

Participant & Contact Information	Experience & Capabilities
Ingham, Alan T. Senior Waste Management Engineer California Department of Toxic Substances Control 400 P Street P.O. Box 806 Sacramento, CA 95812 Ph.: (916) 322-5629 Fax: (916) 327-4494 Internet:	
Kelly, Barbara Director, Executive Office of Environmental Affairs Massachusetts, Commonwealth of Office of Technical Assistance 100 Cambridge Street, Suite 2109 Boston, MA 02202 Ph.: (617) 727-3260, x680 Fax: (617) 727-3827 Internet:	
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 Internet:	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 Internet:	

Participant & Contact Information	Experience & Capabilities
Milecofsky, Debra Executive Assistant New Jersey Department of Environmental Protection and Energy Office of Pollution Prevention CN 423 Trenton, NJ 08625-0423 Ph.: (609) 777-0518 Fax: (609) 777-1330 Internet:	
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 Internet:	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.
Neblett, Andrew C. Manager, Pollution Prevention and Conservation Texas Natural Resource Conservation Commission Office of Pollution Prevention and Recycling/Clean Texas 2000 P.O. Box 13087 Austin, TX 78710-3087 Ph.: (512) 239-1000 Fax: Internet:	
Persson, Lynn * Hazardous Waste Minimization Coordination Wisconsin Department of Natural Resources P.O. Box 7921 Madison, WI 53707 Ph.: (605) 267-3763 Fax: (605) 267-2768 Internet:	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 to include these topics in their newsletters and communications.

Participant & Contact Information	Experience & Capabilities
Pesek, Monica * Environmental Quality Specialist Regulation Writer Texas Natural Resource Conservation Commission P.O. Box 13087 Austin, TX 78111-3087 Ph.: (512) 239-1971 Fax: (512) 239-1500 Internet: mpesek @ irgate.tnrcc.texas.gov	
Polsky, Matthew * Research Scientist New Jersey Department 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 Internet:	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 place of TCA and its relationships to critical concepts such as sustainable development, TQM, industrial policy, green technologies.
Roy, Natalie * Director National Pollution Prevention Roundtable 218 D Street, SE Washington, DC 20003 Ph.: (202) 543-7272 Fax: (202) 543-3844 Internet:	
Shannon, Becky Environmental Specialist Missouri Department of Natural Resources Technical Assistance Program P.O. Box 176 Jefferson City, MO 65102 Ph.: (314) 526-6627 Fax: (314) 526-5808 Internet:	I maintain an information clearinghouse on pollution prevention and serve as the primary contact for the department on P2. We will be developing an agency-wide P2 program next year which will require economic decision-making information. Provide copies of documents developed by the department or maintained in our clearinghouse. Developing on-site technical assistance capabilities.

Participant & Contact Information	Experience & Capabilities
Stillman, Kristina Port Authority of New York & New Jersey One World Trade Center, 63 North New York, NY 10048 Ph.: (212) 435-5420 Fax: (212) 435-5280 Internet:	
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 Internet:	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 Internet:	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).
Torborg, Dick * Financial Advisor Massachusetts Department of Environmental Protection Office of Technological Assistance 100 Cambridge Street, 21st Floor Boston, MA 02202 Ph.: (617) 727-3260 Fax: (617) 727-2754 Internet:	
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 Internet:	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.

Participant & Contact Information

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
Internet:

Experience & Capabilities

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.

Participant & Contact Information	Experience & Capabilities
Abassi, Daniel Special Assistant U.S. Environmental Protection Agency Office of Policy, Planning & Evaluation 401 M Street, S.W. (2111) Washington, DC 20460 Ph.: (202) 260-4332 Fax: (202) 260-0275 Internet:	
Anderberg, Michael R. * Operations Research Analyst U.S. Office of Defense (PA&E) 1800 Defense Pentagon Washington, DC 20301-1800 Ph.: (703) 697-0317 Fax: (703) 693-5707 Internet:	Leading effort to assure environmental costs are included in life-cycle cost estimates for major defense acquisition programs.
Andrews, Cathy * Manager, Pollution Prevention Department U.S. Naval Surface Warfare Center Code 069, Bldg. 2530 Crane, IN 47522 Ph.: (812) 854-3391 Fax: (812) 854-3981 Internet:	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. Department of Energy OIT - PO8 1000 Indiana Avenue Washington, DC 20585 Ph.: (202) 586-2369 Fax: (202) 586-7114 Internet:	
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 Internet:	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.

Participant & Contact Information	Experience & Capabilities
Berry, Michael A. * Deputy Director U.S. Environmental Protection Agency Environmental Criteria & Assessment Office, MD-52 Research Triangle Park, NC 27711 Ph.: (919) 541-4172 Fax: (919) 541-5078 Internet:	I teach "Environmental Management for Business" at the Kenan-Flagkl Business School at University of North Carolina at Chapel Hill. A portion of the course deals with environmental accounting. Class notes and teach materials.
Boger, Debbie U.S. Environmental Protection Agency - OPPTS/OPPT/EETD 401 M Street, S.W. (TS-7406) Washington, DC 20460 Ph.: (202) 260-0880 Fax: (202) 260-0981 Internet:	
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 Internet:	
Brenner, Rick * U.S. Environmental Protection Agency Office of Federal Facility Enforcement 401 M Street Washington, DC 20460 Ph.: (202) 260-6177 Fax: (202) 260-9437 Internet:	
Brown, Douglas M. * Research Fellow Logistics Management Institute 2000 Corporate Ridge McLean, VA 22102 Ph.: (703) 917-7308 Fax: (703) 917-7511 Internet: DBROWN @ LMI.ORG	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.

Participant & Contact Information	Experience & Capabilities
Butcher, William S. National Science Foundation Engineering 4201 Wilson Boulevard Arlington, VA 22230 Ph.: (703) 306-1302 Fax: (703) 306-0289 Internet:	
Carpenter, Julie D. * Env. Research Analyst/Regulatory Compliance Spec. U.S. Air Force HSC/DRE-1 3017 Meder Drive, Building 437 Brooks AFB, TX 78235 Ph.: (210) 536-5472 Fax: (210) 536-2069 Internet: J Carpenter @ emgate.brooks.af.mil	We are researching and evaluating environmental cost accounting, cost-benefit analysis and capital budgeting methods for pollution prevention, compliance and restoration projects. We are also developing tools in order to incorporate capital budgeting methods into environmental strategic planning.
Comes, Wendy M. * Project Director Federal Accounting Standards Advisory Board 750 First Street, N.E., Suite 1001 Washington, DC 20002 Ph.: (202) 512-7357 Fax: (202) 512-7366 Internet: WComes @ cap.gwu.edu	I am developing accounting standards for the Federal government.
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 Internet:	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 Internet:	Prepare and evaluate project justifications Data, contacts, cooperation.

Participant & Contact Information	Experience & Capabilities
Dalrymple, Anne * U.S. Environmental Protection Agency - Region X Air Division 1200 Sixth Avenue, Mail Stop 8T-082 Seattle, WA 98101 Ph.: (206) 553-0404 Fax: (206) 553-0110 Internet:	
DeVillars, John P. * Reg. Admin. U.S. Environmental Protection Agency Region I Administrative JFK Building, Mail Code RAA Boston, MA 02203 Ph.: (617) 565-3400 Fax: (617) 565-3415 Internet:	
Edward, Jim * Director of Strategic Planning & Prevention U.S. Environmental Protection Agency Office of Federal Facilities Enforcement 401 M Street, 2261 Washington, DC 20460 Ph.: (202) 260-8859 Fax: (202) 260-9437 Internet:	
Elwood, Holly * Environmental Protection Specialist U.S. Environmental Protection Agency - OPPTS/OPPT/PPD 401 M Street, SW Washington, DC 20460 Ph.: (202) 260-4362 Fax: (202) 260-0178 Internet: ELWOOD.HOLLY@EPAMAIL.EPA.GOV	Coordinating EPA's Environmental Accounting Project, which includes publishing this Network. Our goals are to work cooperatively with stakeholders to promote adoption of innovative management accounting and capital budgeting practices. 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 organizations' efforts to improve accounting practices.
Farfone, Frank J. * Corporate Consultant to President's Council on Sustaining Development Dow Chemical U.S.A. 2030 Dow Center Midland, MI 48674 Ph.: (517) 636-8201 Fax: (517) 636-0389 Internet:	Coordinated team that is formulating policy and evaluating environmental cost accounting.

Feldman, Ira
U.S. Environmental Protection Agency
OE-RCRA-Enforcement Division
401 M Street, SW, (2246)
Washington, DC 20460
Ph.: (202) 260-7675
Fax: (202) 260-4632
Internet:

Fiorino, Dan
Acting Director, Waste and Chemical Policy Division
U.S. Environmental Protection Agency
Office of Policy Planning & Eval. (2125)
401 M Street, S.W.
Washington, DC 20460
Ph.: (202) 260-2749
Fax: (202) 260-0174
Internet:

Fox, Catherine A.
Environmental Scientist
U.S. Environmental Protection Agency - OST
401 M Street, S.W., (WH-585)
Washington, DC 20460
Ph.: (202) 260-1327
Fax: (202) 260-9830
Internet:

Gold, David
Regional Manager
NIST Manufacturing Extension Partnership
Building 224 Room B115
Gaithersburg, MD 20899
Ph.: (301) 975-5020
Fax: (301) 963-6556
Internet:

The MEP provides technical assistance to manufacturers through regional non-profit organizations.

Participant & Contact Information	Experience & Capabilities
Gory, Duane * Economist U.S. Army - Concepts Analysis Agency 8120 Woodmont Avenue Bethesda, MD 20814-2797 Ph.: (301) 295-1684 Fax: (301) 295-1662 Internet:	
Greenwood, Mark * Director, Office of Poll. Prev. & Tox. U.S. Environmental Protection Agency 401 M Street, SW, MC-7401 Washington, DC 20460 Ph.: (202) 260-3810 Fax: (202) 260-1764 Internet:	National Program Manager for Design for the Environment Program, including the Management Accounting and Capital budgeting for Environmental Costs Project.
Horn, Bevin Environmental Protection Specialist U.S. Environmental Protection Agency - Region 5 77 W. Jackson Boulevard (SP-14J) Chicago, IL 60604 Ph.: (312) 886-6253 Fax: (312) 353-4342 Internet:	
Iannaconi, Teresa Deputy Chief Accountant U.S. Securities and Exchange Commission Division of Corporation Finance 4050 5th Street, NW Washington, DC 20549 Ph.: (202) 272-2553 Fax: (202) 272-2677 Internet:	

Participant & Contact Information	Experience & Capabilities
Jarrett, Robert E. * Senior Fellow U.S. Army - Environmental Policy Institute P.O. Box 6569 Champaign, IL 61826-6569 Ph.: (217) 373-3320 Fax: (217) 373-3350 Internet:	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.
Johnson, Ronald G. * Hazardous Material/Waste Minimization Division Manager U.S. Marine Corps MCAS Tustin/Marine Aviation Group 6800 East Sea Knight Court Irvine, CA 92714 Ph.: (714) 551-4132 Fax: Internet: NA	I compile cost and weight figures based from material and waste minimization projects at MCAS Tustin. These reports are used to identify budgeting and purchase of P2 products relating to aviation industry. Hazardous material and waste minimization management and cost reduction. Material/waste minimization is an ongoing effort started in April 94. Our office currently manages all materials in waste aboard MCAS Tustin. All material/waste is issued and retrieved on computer database to account for all use. Materials that are returned are screened for re-use if applicable. The computer program has been established by the U.S. Navy and implemented here at tustin. Efforts in solid waste reduction and recycling have also begun. Since establishment of this program a huge savings has resulted not only in new material purchase, but waste disposal cost. A 1994 annual cost a savings report has been compiled and is kept aboard MCAS Tustin further information or a copy can obtain by contacting station environmental dept. 714-726-7629.
Jones, Barbara A. Paralegal U.S. Environmental Protection Agency Office of General Counsel 401 M Street, S.W. Washington, DC 20460 Ph.: (202) 260-7213 Fax: (202) 260-2432 Internet:	
Jordan, Christine M. * Research Assistant Institute for Defense Analyses (IDA) 1801 N. Beauregard Street Alexandria, VA 22311 Ph.: (703) 578-2716 Fax: (703) 845-2211 Internet: CJORDAN@IDA.ORG	I am researching tools and methodologies for estimating environmental costs associated with Department of Defense activities. My organization is a federally funded research and development center which provides analytical assistance to the Department of Defense and on a selective basis to other federal agencies.

Participant & Contact Information	Experience & Capabilities
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 Internet:	
Kjeldgaard, Edwin * Sandia National Labs Albuquerque, NM 87185-0718 Ph.: (505) 845-8011 Fax: (505) 844-0244 Internet:	I am developing pollution prevention project evaluation methodology that includes total cost assessment techniques.
Kling, David * Division Director U.S. Environmental Protection Agency - OPPT/PPD 401 M Street Mail Stop 7409 Washington, DC 20460 Ph.: (202) 260-4164 Fax: (202) 260-0178 Internet: KLING.DAVID@EPAMAIL.EPA.GOV	
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 Internet:	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 U.S. Environmental Protection Agency - OSWER/WMD/WMB 401 M Street, SW (MC-5302W) Washington, DC 20460 Ph.: (703) 308-8463 Fax: (703) 308-8433 Internet:	P2 in permits. Waste minimization guidance to hazardous waste generators, including a section on full cost accounting.

Participant & Contact Information	Experience & Capabilities
Luben, Lyn U.S. Environmental Protection Agency - OSW 401 M Street, S.W. Washington, DC 20460 Ph.: (202) 260-4318 Fax: (202) 260-0284 Internet:	
Lynch, Julie * Environmental Protection Specialist U.S. Environmental Protection Agency - OPPT/PPD 401 M Street, SW Mail Stop 7409 Washington, DC 20460 Ph.: (202) 260-4000 Fax: (202) 260-0178 Internet: LYNCH.JULIE@EPAMAIL.EPA.GOV	
Mansur, Sally B. Pollution Prevention Coordinator U.S. Environmental Protection Agency - Region I Waste Management Division JFK Federal Building (HERCAN 6) Boston, MA 02203 Ph.: (617) 223-5529 Fax: (617) 573-9662 Internet:	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 Internet:	
Murphy, John R. Management Analyst U.S. 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 Internet:	Develop new accounting methods. We will share developments.

Participant & Contact Information	Experience & Capabilities
Nelson, Judith A. * Special Assistant U.S. Environmental Protection Agency OPPT 401 M Street, S.W., 7101 Washington, DC 20460 Ph.: (202) 260-4177 Fax: (202) 260-0951 Internet:	
Neuscheler, Philip E. * Financial Management Analyst U.S. Department of Energy Office of Engineering and Cost Management (EM-24) 1000 Independence Avenue, Room 3E066 Forrestal Washington, DC 20585 Ph.: (202) 586-7505/0126 Fax: (202) 586-9440 Internet:	Researching environmental accounting to establish potential savings in DOE. No conclusion expected before mid-year 1995.
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 Internet:	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 U.S. Environmental Protection Agency Superfund Enforecement Div. (2224) 401 M Street, SW Washington, DC 20460 Ph.: (202) 260-3586 Fax: (202) 260-5655 Internet:	

Participant & Contact Information	Experience & Capabilities
Ondich, Gregory Director, PDS U.S. Environmental Protection Agency - ORD/OEETD 401 M Street, S.W. (RD-681) Washington, DC 20460 Ph.: (202) 260-5747 Fax: (202) 260-4524 Internet:	
Paley, Louis R. National Federal Facilities P2 Coordinator U.S. Environmental Protection Agency FFEO 6306W 401 M Street, S.W. Washington, DC 20460 Ph.: (703) 308-8723 Fax: (703) 308-8739, 8738 Internet:	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 U.S. Environmental Protection Agency - OSWER/WMD/WMB 401 M Street, SW (MC-5302W) Washington, DC 20460 Ph.: (703) 308-8402 Fax: (703) 308-8433 Internet:	
Pesacreta, Patrick * Economist U.S. Environmental Protection Agency 401 M Street, S.W., 5302W Washington, DC 20460 Ph.: (703) 308-8605 Fax: (703) 308-8443 Internet:	Developing economic policy for hazardous waste generators.

Participant & Contact Information	Experience & Capabilities
Ralston, Mark * Analyst U.S. Environmental Protection Agency - OSWER/WMD/WMB 401 M Street, SW (MC-5302W) Washington, DC 20460 Ph.: (703) 308-8595 Fax: (703) 308-8433 Internet:	
Rosenbaum, Donna * Cost Analyst U.S. Air Force - Aeronautical Systems Center ASC/FMCE, Building IIA 1970 Third Street, Suite 6 Wright Patterson, AFB, OH 45433-7213 Ph.: (513) 255-6347 Fax: (513) 476-7695 Internet: ROSENBAUD @ AMS16.WPAFB.AF.MIL	Develop estimates for facilities, pollution prevention and waste disposal associated with weapon systems. Studies done locally which will include rules-of-thumb and cost estimating relationships.
Rosenberg, Elliot Economist U.S. Environmental Protection Agency - Region 10 Policy Planning & Evaluation 1200 Sixth Avenue MD-142 Seattle, WA 98101 Ph.: (206) 553-1546 Fax: (206) 553-4957 Internet:	
Roydes, Sharon Staff Accountant Command Evaluation and Review 300 Highway 361, Building 12 Code CE Crane, IN 47522-5001 Ph.: (812) 854-1589 Fax: (812) 854-4075 Internet:	

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
Internet:

Schneider, Sue G.
Environmental Affairs Department
West Valley Nuclear Services Co., Inc.
P.O. Box 191
West Valley, NY 14171-0191
Ph.: (716) 942-2065
Fax:
Internet:

I prepare project justifications and annual budgets.

Spitzer, Martin A., Ph.D., J.D. *
Pollution Prevention Policy Staff
U.S. Environmental Protection Agency
Office of the Administrator
401 M Street, SW (MC-1102)
Washington, DC 20460
Ph.: (202) 260-4342
Fax: (202) 260-8511
Internet:
SPITZER.MARTY@EPAMAIL.EPA.GOV

Steever, E. Zell
Senior Policy Advisor
U.S. 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
Internet:

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
Internet:

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
Internet:

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.

Participant & Contact Information	Experience & Capabilities
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 Internet:	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 U.S. Environmental Protection Agency Office of Enforcement 401 M Street, S.W. (LE-133) Washington, DC 20460 Ph.: (202) 260-4486 Fax: (202) 260-7553 Internet:	Promoting environmental compliance through sound environmental management practices, including SEC/EPA relationship. Information on enforcement priorities and liabilities.

Participant & Contact Information	Experience & Capabilities
Anielski, Mark * Senior Policy Analyst Canada - Alberta Environmental Protection 9th Floor, South Petroleum Plaza 9915-108 Street Edmonton, Alberta, CANADA T5K 2C9 Ph.: (403) 422-9615 Fax: (403) 422-3578 Internet:	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.
Baird, Bob Coordinator, Corporate Environmental Management Canada - Saskatchewan Environment and Resource Management, Policy and Partnerships Branch 3211 Albert Street Regina, CANADA S4S 5W6 Ph.: (306) 787-5897 Fax: (306) 787-0024 Internet:	
De Reyna, Ramon * Chief United Nations Conference on Trade and Development Division on Transnational Corporations and Investment Palais des Nations CH-1211 Geneva, SWITZERLAND Ph.: (41-22) 907-5802 Fax: (41-22) 907-0055 Internet:	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.
Guay, Guylaine Planning Analyst Lafarge Canada, Inc. 6150 Royalmount Avenue Montreal, Quebec, CANADA H4P 2R3 Ph.: (514) 738-1202 Fax: (514) 738-1124 Internet:	

Holmes, Susan P.
Economic Program Coordinator
Environment Canada
Great Lakes Pollution Prevention
25 St. Clair Avenue East, 6th Floor
Toronto, Ontario, CANADA M4T 1M2
Ph.: (416) 973-5434
Fax: (416) 973-7438
Internet:

Hughes, Helen R., CBE
Parliamentary Commissioner for the Environment
Te Kaitiaki Taiao a Te Whare Paremata
11th Floor, Reserve Bank Building, 2 The Terrace
P.O. Box 10-241
Wellington, NEW ZEALAND
Ph.: (04) 471-1669
Fax: (04) 471-0331
Internet:

Inglis, Pat
Manager, Environmental Stewardship
Services and Facilities Directorate
Canadian Heritage Parks Canada
Room 554
220 Fourth Avenue S.E.
Calgary, Alberta T2P 3H8, CANADA
Ph.: (403) 292-4448
Fax: (403) 292-4185
Internet:

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
Internet:

Participant & Contact Information	Experience & Capabilities
McCauley, Steve Environment 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 Internet:	
Oppeneau, Jean Claude * Research and Development Manager Ministere Environnement 14 Boulevard du General Leclerc Nevilly Sur Seine, FRANCE 92524 Ph.: (1) 408-3490 Fax: (1) 408-9931 Internet:	Economic Research Program Industrial ecology strategy. Environmental Industrial Plan fiscal and levies strategy.
Serrano, Ricardo V. * National Coordinator Philippines Department of Environment and Natural Resources Urban Pollution Coordinating Office Dilimn, Quezon City, PHILIPPINES Ph.: 999-710 Fax: 98666 Internet:	I am at the initial phase of introducing Pollution Prevention which would require all these -- "Cost Accounting" project justification concerns. Representing the national government, I have extensive network both in business and private sectors that I can package.
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 Internet:	

Participant & Contact Information	Experience & Capabilities
Shi, Han, M.Sc.E. Programme Coordinator The Administrative Centre for China's Agenda 21 (ACCA21) 30 Baishiqiao Road Beijing 100081, P.R., CHINA Ph.: Fax: (86-1) 831-3546 Internet:	
van Veldhuizen, Arian * Erasmus University Rotterdam Jaffa 58B; 3061 JK Rotterdam NETHERLANDS Ph.: 011-31-10-4531231 Fax: Internet:	I am performing four case studies to show the financial impact of waterbased cleaning. Furthermore I am involved in developing pollution prevention based policies. Financial analysis of the effects of pollution prevention; environmental impact assessment; and development of environmental policy based on pollution prevention. Currently, I work on a total cost assessment project. The goal of this project is to demonstrate the benefits of switching to waterbased cleaning instead of chlorinated cleaning. I perform this project for the Toxics Use Reduction Institute at the University of Massachusetts. The final report is due on September 30, 1994.
Victor, Peter Assistant Deputy Minister Canadian Ministry of Environment and Energy 135 St. Clair Avenue, West - 14th Floor Toronto, Ontario M4V 1P5, CANADA Ph.: (416) 323-4384 Fax: (416) 323-4396 Internet:	I am assessing the contribution that environmental cost accounting and capital budgeting can make to environmental management.

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) Internet:	
Ameen, Philip D. * Deputy Comptroller General Electric Company 3135 Easton Turnpike Fairfield, CT 06431 Ph.: (203) 373-2458 Fax: (203) 373-2441 Internet:	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 Internet:	
Aulen, Kenneth L. Admin. VP & Controller Ashland Oil Inc. P.O. Box 391 Ashland, KY 41114 Ph.: (606) 329-5454 Fax: (606) 329-4950 Internet:	

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
Internet:

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
Internet:

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.

Baggot, Robert A.
Business Liaison
Wisconsin Department of Natural
Resources
Office of Pollution Prevention
P.O. Box 7921
Madison, WI 53707-7921
Ph.: (608) 264-8951
Fax: (608) 267-5231
Internet:
BAGGOT#DNCM.DNR.WISC.GOV

I will be assisting businesses with implementing environmental cost accounting into their decision making. Plan to develop workshops and one on one assistance.

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
Internet:

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.

Participant & Contact Information	Experience & Capabilities
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 Internet:	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 Internet:	
Barkley, Dana * Environmental Initiatives Consultant Arizona Public Service Company P.O. Box 53999 STA 9308 Phoenix, AZ 85072-3999 Ph.: (602) 250-3838 Fax: (602) 250-3813 Internet:	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 Internet:	
Barth, Richard * Chairman, President & CEO Ciba-Geigy Corporation 444 Saw Mill River Road Ardsley, NY 10502 Ph.: (914) 479-2421 Fax: (914) 479-2227 Internet:	

Participant & Contact Information	Experience & Capabilities
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 Internet:	
Bell, R. Hays, Ph.D. Vice-President and Director Eastman Kodak Company Corporate Health, Safety and Environment Rochester, NY 14652-6256 Ph.: (716) 722-5036 Fax: (716) 722-0239 Internet:	
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 Internet:	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 Internet:	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.
Berger, Scott A. * Senior Environmental Fellow Rohm and Haas Company 279 Winchester Drive Horsham, PA 19044 Ph.: (215) 785-7301 Fax: (215) 785-7458 Internet:	
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 Internet:	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 Internet:	
Blanckaert, Thomas R. * Manager Finance - Corp. Environmental General Electric Corporation 3135 Easton Turnpike W1A1 Fairfield, CT 06431 Ph.: (203) 373-2313 Fax: (203) 373-3342 Internet:	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.
Bobletz, Elaine * Environmental Scientist Nixon, Hargrave, Devans & Doyle P.O. Box 1051 Clinton Square Rochester, NY 14603 Ph.: (716) 263-1596 Fax: (716) 263-1600 Internet:	I assist industry incorporate full cost accounting. In addition, I am involved with the local government and want to teach them the value of full cost accounting.
Boone, Corinne * Advisor, Full Cost Accounting Environment and Sustainable Development Division Ontario Hydro 700 University Avenue, H18-F18 Toronto, Ontario, CANADA M5G 1X6 Ph.: (416) 592-5988 Fax: (416) 592-7097 Internet:	Ontario Hydro's Full Cost Accounting (FCA) multi-disciplinary team is responsible for integrating environmental considerations into planning and decision-making processes through the development and use of FCA. Work areas include developing internal environmental cost accounting systems; quantifying and where possible, monetizing externalities (societal impacts) associated with Ontario Hydro's activities on a life-cycle and damage basis; developing evaluation methods to ensure that qualitative, quantitative and where possible monetized environmental impact data are appropriately considered and integrated into decisions; using FCA in operating, planning and decision-making processes; and promoting FCA beyond Ontario Hydro. Ontario Hydro is also working in conjunction with the USEPA's Pollution Prevention Division, on a case study of Ontario Hydro's approach to FCA. We are currently working on an initiative to establish a Full Cost Accounting Institute to promote education on FCA, establish a network for information exchange and to identify research needs and potential areas for collaboration on research. We are willing to exchange information and ideas on issues associated with developing and implementing FCA, etc.
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 Internet:	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
Internet:

Brewe, Susan
Assistant Research Engineer
United Technologies Corporation -
Research Center
411 Silver Lane
MS 129-70
E. Hartford, CT 06108
Ph.: (203) 727-7773
Fax: (203) 727-7669
Internet:

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
Internet:

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
Internet:

Brown, Annice *
Technology Transfer Specialist
World Bank
1818 H Street, N.W.
Asia Environmental Division, ASTEN
MC 8-451, Room MC 8-451
Washington, DC 20433
Ph.: (202) 458-7135
Fax: (202) 522-1664
Internet:

Brown, Chris *
Business Analyst
Duke Power Company
422 South Church Street
Charlotte, NC 28242
Ph.: (704) 382-8624
Fax: (703) 382-3300
Internet:

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.

Participant & Contact Information	Experience & Capabilities

Burke, Gail
Xerox Corporation
800 Phillips Road, 317-145
Webster, NY 14580
Ph.: (716) 422-9515
Fax: (716) 422-8217
Internet:

Burns, Susan *
Senior Project Manager
ERM - West, Inc.
1050 Warfield Avenue
Oakland, CA 94610
Ph.: (510) 839-8879
Fax: (510) 946-9968
Internet: S. Burns @ igc.apc.org

I develop and implement pollution prevention programs for business/industry.

Burrowes, Waldo
President
Whebco International
2 Lynhurst Avenue
Ottawa, Ontario, CANADA K1V-9W7
Ph.: (613) 738-2196
Fax: (613) 736-1988
Internet:

Carney, Mark V.
Manager, Environmental Permitting
U.S. Generating Company
7475 Wisconsin Avenue
Bethesda, MD 20814
Ph.: (301) 718-6899
Fax: (301) 718-6908
Internet:

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
Internet:

Participant & Contact Information	Experience & Capabilities
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 Internet:	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 Corporation Corporate Environmental Programs 3135 Easton Turnpike Fairfield, CT 06431 Ph.: (203) 373-3583 Fax: (203) 373-2984 Internet:	
Chatel, Peter C. * Acting Director, Environmental Technical Affairs The Coca-Cola Company P.O. Box Drawer 1734, TEC-264 Atlanta, GA 30301 Ph.: (404) 676-8189 Fax: (404) 515-4280 Internet:	Reviews project justifications.
Chow, Michael T. * Corporate Environmental Control Manager Rhône-Poulenc, Inc. CN 5266 Princeton, NJ 08543-5266 Ph.: (908) 821-3626 Fax: (908) 297-9261 Internet:	I am responsible for implementing an internal PP Clearinghouse and environmental cost accounting will also be included. We have developed an internal pollution prevention guidance document that could be helpful to others. I am currently not aware of the EPA's stakeholders' Action Agenda, I will be glad to provide comments later.
Ciba, Jr., John A. * Site Environmental and Safety Manager Baxter Healthcare Route 120 & Wilson Road Round Lake, IL 60073 Ph.: (708) 270-4512 Fax: (708) 270-4545 Internet:	I translate technical environmental data into risk management alternatives with associated cost structures. Wide technical background in Environmental and MBA.

Participant & Contact Information	Experience & Capabilities
Cobb, Jr., Aaron H. Program Manager, Corp. Env. Prog. IBM Corporation P. O. Box 100, Route 100 Somers, NY 10589 Ph.: (914) 766-2714 Fax: (914) 766-2824 Internet:	
Consoli, Frank J. * Director, Delivery Systems & Environmental Quality Scott Paper Company Scott Plaza I Philadelphia, PA 19113 Ph.: (610) 522-5467 Fax: (610) 522-7132 Internet:	
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 Internet: ARACRD1 @ PEABODY-SCT.VCARB.COM	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 Internet:	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.
Davis, Stacey Research Associate Environmental Policy Center 2000 L Street, N.W., Suite 710 Washington, DC 20036 Ph.: (202) 296-7444 Fax: (202) 296-7442 Internet:	

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 Internet:	
Dev Bhattarai, Mukesh * Senior Engineer Nepal Ministry of Industry P.O. Box 3245 Kathmandu, NEPAL Ph.: 877-1-414281 Fax: 877-1-220319 Internet:	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 Internet:	
Dines, Kathleen D. * Staff Accountant, Financial Accounting Alcoa Aluminum Company of America 1501 Alcoa Building Pittsburgh, PA 15219 Ph.: (412) 553-4277 Fax: (412) 553-3906 Internet:	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 Internet:	

Participant & Contact Information	Experience & Capabilities
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 Internet:	I manage the funds for compliance.
Edwards, Earnest J. Vice President & Controller Alcoa Aluminum Company of America 1501 Alcoa Building Pittsburgh, PA 15219 Ph.: (412) 553-3494 Fax: (412) 553-4560 Internet:	
Eisenhauer, Jack L. Assistant Vice President Energetics, Inc. 7164 Gateway Drive Columbia, MD 21046 Ph.: (410) 290-0370 Fax: (301) 621-3403 Internet:	We are developing methods to estimate the true cost of individual industrial products and processes as a basis for comparing alternative waste management options.
Esclanda, Alfonso M. Pollution Control Officer Davao Union Cement Corporation Lot 5, Tinalak St, Emi-Vill Sub Sasa Davao City, PHILIPPINES Ph.: 64307/77270 Fax: 64307 Internet:	I'm doing costing of our Environmental Project. Right now we are on the stage of improving our facilities.
Feldman, Tim Manager, Environmental Affairs NEMA 2101 L Street, NW Suite 300 Washington, DC 20037 Ph.: (202) 457-8400 Fax: (202) 457-8411 Internet:	
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 Internet:	I participate in trade association efforts to promote environmental cost accounting. I promote the use of environmental cost accounting in my company.

Participant & Contact Information	Experience & Capabilities
Flahive, Thomas J. Geologist 556 Southwoods Road Belle Mead, NJ 08502 Ph.: (908) 281-7978 Fax: Internet:	
Gallagher, Patricia E. * Pollution Prevention Coordinator Wyoming Department of Environmental Quality 122 West 25th Cheyenne, WY 82002 Ph.: (307) 777-6105 Fax: (307) 777-5973 Internet:	I am responsible for promoting P2 in Wyoming. Cost accounting is an approach that we encourage industry to use.
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 Internet:	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.
Gerale, John J. * Director of Regional Sales International Technology Corporation 165 Fieldcrest Avenue Edison, NY 08837-3638 Ph.: (908) 225-2000 Fax: (908) 225-1691 Internet:	(1) Provide environmental engineering/science consulting services to industry. (2) Teach micro/macro/environmental and natural resource economics.
Girton, Phil * 111 West Street Winooski, VT 05404 Ph.: (802) 655-0815 Fax: Internet:	I develop corporate reporting strategies that provide information to stakeholders and offer a tool to help managers make better decisions. Developed an Environmental Balance Sheet to account for a business impact on the planet.
Giuntini, Ron * Vice President/Principal CATTAN Services Group P.O. Box 47 Lewisburg, PA 17837 Ph.: (717) 523-9522 Fax: (717) 523-9509 Internet:	Co-chair of Project Renewal, which deals with the integration of managerial accounting, operations and regulatory compliance. Project renewal is at a pilot implementation stage. Managerial Cost Accounting transactional processing which is required for the effective integration or regulatory compliance into the day-to-day operational process.

Participant & Contact Information	Experience & Capabilities
Gorman, Brian M. * Controller Federal Bronze Products Inc. 5050 Wheeler Point Road Newark, NJ 07105 Ph.: (201) 589-4930 Fax: (210) 589-0346 Internet:	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 Internet:	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 Internet:	I am researching environmental cost accounting methods for a corporate client. I would be willing to share the results of my research with others.
Grotheer, Wayne Director of Environmental Affairs Univar Corporation P.O. Box 34325 Seattle, WA 98124-1325 Ph.: (206) 889-3400 Fax: (206) 889-4100 Internet:	
Hacker, Dennis * Supervisor, Plant Accounting Arizona Public Service Company 400 N. 5th Street Phoenix, AZ 85072 Ph.: (602) 250-2666 Fax: (602) 250-2023 Internet:	I am in the process of developing a management accounting system to track costs for environmental activities.

Participant & Contact Information	Experience & Capabilities
Hafner, Ronald D. Manager, Corporate Environmental Affairs McDermott International, Inc. 20 S. Van Buren Avenue P.O. Box 351 Barberton, OH 44203-0351 Ph.: (216) 860-2964 Fax: (216) 860-1134 Internet:	
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 Internet:	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 Corporation - Research Center 411 Silver Lane MS 129-70 East Hartford, CT 06108-1104 Ph.: (203) 727-7621 Fax: (203) 727-7669 Internet:	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 Internet:	

Harris, Robert E.
Manager, Governmental Affairs
Rockwell International Corporation
1745 Jefferson Davis Highway
Arlington, VA 22202
Ph.: (703) 412-6636
Fax: (703) 412-6812
Internet:

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
Internet:

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
Internet:

Horn, Debbie *
Environmental Engineer
IBM Corporation
5931 Summit Lane, N.E.
Rochester, MN 55906
Ph.: (507) 281-1072
Fax:
Internet:

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
Internet:

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
Hughes, Terri H. Environmental/Safety Engineer HMT Technology 1055 Page Avenue Fremont, CA 94538 Ph.: (510) 770-3037 Fax: (510) 490-5538 Internet:	
Ihlanfeldt, William J. * Assistant Controller Shell Oil Company P.O.Box 2463 Houston, TX 77252-2463 Ph.: (713) 241-3210 Fax: (713) 241-7261 Internet:	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 Internet:	
Jacobs, Richard A. * Mgr., Environmental Operations PPG Industries, Inc. One PPG Place Pittsburgh, PA 15272 Ph.: (412) 434-2363 Fax: (412) 434-2137 Internet:	
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 Internet:	

Participant & Contact Information	Experience & Capabilities
Karwowski, R.J. * Manager of Environmental Compliance Whirlpool 2000 M-63 Benton Harbor, MI Ph.: (616) 923-3614 Fax: (616) 923-5486 Internet:	
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 Internet:	
Kennedy, Mitchell L. * Technical Specialist, Pollution Prevention GZA GeoEnvironmental, Inc. 27 Naek Road Vernon, CT 06066 Ph.: (203) 875-7655 Fax: (203) 872-2416 Internet:	I am developing and delivering training and programs on total cost assessment for industrial and financial clients. I have developed several tools to facilitate this process and expedite the integration of pollution prevention thinking into management practices. GZA GeoEnvironmental can provide a full range of environmental as well as management services. These include standard pollution prevention services as well as design and development of industrial eco-systems, urban redevelopment using integrative thinking, and community education on sustainable development. We are committed to educating our local financial institutions on the importance of pursuing prevention in the development/redevelopment of industrial facilities, and how assessing all costs plays an integral part in showing the environmental benefits of pollution prevention.
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 Internet:	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.
Kreek, Michael J. * Owner GeoSoft: The Company P.O. Box 643 Bellows Falls, VT 05101-0643 Ph.: (603) 756-4245 Fax: Internet: 71041,5602COMPUSERVE.COM	We offer green accounting professionals the means to apply green accounting procedures and methods to real world business environments. Where we find an environmental need that is not being met by current computer related products already in existence and we prove to ourselves that a product that met that need would be viable, we will develop that product. This is already being undertaken in the area of green accounting with our products, GeoSoft: The Software and GeoSoft: The Game. We are producing a green accounting software package for small businesses. Initial beta test versions of the software will be available for review by 10/96. Through our Computer System Greening Services, we offer local businesses the means the insure that their computer system is not part of the problem but part of the solution. This also saves them electricity, space, paper and unnecessary hardware and software purchases.

Participant & Contact Information	Experience & Capabilities
LaLonde, Michel * Environmental Consultant Alcan 1188 Sherbrooke Street West Montreal (Quebec), CANADA Ph.: (514) 848-8026 Fax: (514) 848-1215 Internet: MICHEL-LALONDE@MAISON.CAN.ALCAN.CA	
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 Internet:	
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 Internet:	
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 Internet:	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 Corporation 3135 Easton Turnpike Fairfield, CT 06431 Ph.: (203) 373-3179 Fax: (203) 373-3162 Internet:	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
Internet:

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
Internet:

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.

Long, R. Brian
Training and Development Manager
Spartan Mills
P.O. Box 1658
Spartanburg, SC 29304-1658
Ph.: (803) 439-5277
Fax: (803) 439-5270
Internet:

I review the budgeting process and educate employees in the importance of the program; counseling in training and development of environmental programs.

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
Internet:

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
Internet:

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
Internet:

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.

Participant & Contact Information	Experience & Capabilities
Maclean, Richard W. * V.P. Environmental, Health and Safety Arizona Public Service Company P.O. Box 53999, M.S. 9085 Phoenix, AZ 85072-3999 Ph.: (602) 250-2916 Fax: (602) 250-3002 Internet:	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 Chemical U.S.A. P.O. Box 0995 Midland, MI 48686-0995 Ph.: (517) 496-8561 Fax: (517) 496-5419 Internet:	
Mangan, Andrew * Executive Director Business Council for Sustainable Development 8303 Mapac Expressway Suite A240 Austin, TX 78759 Ph.: (512) 794-8813 Fax: (512) 794-8815 Internet:	
Mallonee, Cindy A. * Supervisor, Construction Accounting Arizona Public Service Company P.O. Box 53999 Phoenix, AZ 85022 Ph.: (602) 250-3568 Fax: (602) 250-3803 Internet:	
Martchek, Kenneth J. Program Manager Alcoa Aluminum Company of America 1501 Alcoa Building Pittsburgh, PA 15219-1850 Ph.: (412) 553-4274 Fax: (412) 553-3231 Internet:	

Marvel, Don L.
E.I. du Pont de Nemours and Company
Inc.
Finance Department
DuPont Building 10068
Wilmington, DE 19898
Ph.: (302) 774-2207
Fax: (302) 774-0145
Internet:

McCarron, James M. *
Director
TNT Environmental Systems
2121 W. University Drive, Suite 123
Tempe, AZ 85281
Ph.: (602) 966-9891
Fax: (602) 968-9469
Internet:

We have developed and organized the cost per unit in an electronic component manufacturer for environmental compliance. We have also generated Return-on-Investment analyses for a number of environmental products. Cost of Environmental Ownership (similar to 000) is in development.

Return-on-Investment analysis for environmental compliance capital costs. This includes marketing some of the by-products of hazardous waste treatment. Cost per unit for environmental compliance documentation.

Arizona Department of Environmental Quality (DEQ) Grant for recycling dry film stripper used in making printed circuit boards. Estimated dollar volume of stripper in excess of $48 million per year in the U.S. Goal is to eliminate this material as waste stream and recycle. TNT Technology is the project leader with participation with Hughes Aircraft Co., Nelco, and ESH as contributors. Time frame is to complete program in 1994.

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
Internet:

Mekvanich, Kriang Krai *
Assistant General Manger
Phanomsarakam Industrial Park
94 Moo 3 Khaohinzon,
Phanomsarakam
Chacherngsao 24120, THAILAND
Ph.: (038) 589-099
Fax: (038) 589-099
Internet:

I have assigned to draft up the environmental policies for the factories complex as well as to verify every environmental project proposal.

Participant & Contact Information	Experience & Capabilities
Milan, Edgar J. Vice President & Controller Tenneco, Inc. P. O. Box 2511 Houston, TX 77252-2511 Ph.: (713) 757-8255 Fax: (713) 757-5556 Internet:	
Minter, Frank C., CPA VP and CFO 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) Internet:	
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 Internet:	Our corporate environmental staff sets policy for the company.
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 Internet:	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 Internet:	

Nagle, George *
Director Env. & Health & Safety
Services
Bristol-Myers Squibb Company
315 Thompson Road
P.O. Box 182
East Syracuse, NY 13057
Ph.: (315) 432-2731
Fax: (315) 432-4761
Internet:

Nelson, Roger E. *
Group Manager
BHP Minerals
Environment, Health, and Safety
550 California Street
San Francisco, CA 94104-1020
Ph.: (415) 774-2297
Fax: (415) 774-2028
Internet:

Prepare new project capital and operating budget forecasts.

We are experienced in costing environmental programs related to the mining industry however we do not offer consulting services.

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
Internet:

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.
Alcoa Aluminum Company of America
1501 Alcoa Building
Pittsburgh, PA 15219
Ph.: (412) 553-3366
Fax: (412) 553-4603
Internet:

Niskala, Mikael *
Researcher
University of Lapland
P.O. Box 122
96101 Rovaniem, FINLAND
Ph.: +358-60-324682
Fax: +358-60-324600
Internet:

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.

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
Internet:

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
Internet:

Olha, Jennifer
Research Associate
Environmental Policy Center
2000 L Street, N.W., Suite 710
Washington, DC 20036
Ph.: (202) 296-7444
Fax: (202) 296-7442
Internet: jolha @ cap.gwu.edu

Paige, William
Manager, Prevention & Compliance Program
General Electric Company Industrial and Power Systems
P.O. Box 1949
Raleigh, NC 27602
Ph.: (919) 821-0093
Fax: (919) 821-3807
Internet:

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
Internet:

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
Internet:

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
Internet:

Poduska, Richard (Dick)
Director, Health Safety & Env. Affairs
Eastman Kodak Company
1100 Ridgeway Avenue
Building 320-KP
Rochester, NY 14652-6255
Ph.: (716) 722-0693
Fax: (716) 477-2993
Internet:

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
Internet:

Price, Ed
Environmental Scientist
3M
2-3E-09
P.O. Box 33331
St. Paul, MN 55133
Ph.: (612) 778-6177
Fax: (612) 778-6176
Internet:

Participant & Contact Information	Experience & Capabilities
Price, Randy * Director, Environmental Affairs J.M. Huber Corporation 333 Thornall Street Edison, NJ 08818 Ph.: (908) 549-8600, ext. 6850 Fax: (908) 549-0410 Internet:	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 Internet:	
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 Internet:	
Putnam, David L. * Principal Environmental Quality Systems 352 Botsford Street New Market, Ontario, CANADA Ph.: (905) 853-0362 Fax: (905) 836-9488 Internet:	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 Corporation P. O. Box 428 Bishop, TX 78343 Ph.: (512) 584-6461 Fax: (512) 584-6168 Internet:	

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

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

Robertaccio, Francis L. *
Principal Consultant
E.I. du Pont de Nemours and Company Inc.
1007 Market Street
N5470A
Wilmington, DE 19898
Ph.: (302) 774-8094
Fax: (302) 774-7321
Internet:

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.

Rock, Clifford L. *
Director of Marketing
The Navix Corporation
200 Harris Road
Greenup, KY 41144
Ph.: (606) 836-7600
Fax: (606) 836-3730
Internet:

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 cost 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
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 Internet:	
Rubin, Leonard G. * Editor-in-Chief United Nations (CCC/UN) - Communications Coordinating Committee 220 Central Park South New York, NY 10019 Ph.: (212) 246-7256 Fax: (212) 582-0223 Internet:	I interface on all environmental issues, national and international. Provide liaison with United Nations.
Ryberg, Betty A. * Environmental Design Program Manager Pitney Bowes Inc. MS 63-35 One Elmcroft Road Fairfield, CT 06430 Ph.: (203) 351-7821 Fax: (203) 351-7597 Internet:	I facilitate design teams to consider environmentally preferable design alternatives. And without a method for life cycle costing the design teams have little justification for taking certain approaches which increase direct costs. Publications which describe our best practices. Participation in external organizations to share successes and failures.
Sakornarun, Suporn * Thailand Department of Industrial Works 7516 Rama VI Road Rajathevee Bangkok, THAILAND 10400 Ph.: (662) 2464314 Fax: (662) 2464314 Internet:	I am developing the new concept of moving from treatment to preservation. Disseminate to industries and public; Service to industries.

Participant & Contact Information	Experience & Capabilities
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 Internet:	
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 Internet:	
Sciance, C. Thomas, Ph.D. Director, Environmental Technology Partnerships E.I. du Pont de Nemours and Company Inc. Experimental Station, Bldg. 304/A306 P.O. Box 80304 Wilmington, DE 19880-0304 Ph.: (302) 695-9486 Fax: (302) 695-2504 Internet:	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 Internet:	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 Internet:	

Shim, Tong Wook
Accounting Manager
Pohang Steel Canada Ltd.
Suite #1440 - 650 W. Georgia Street
P.O. Box 11617
Vancouver, B.C. V6B 4N9, CANADA
Ph.: (604) 669-6689
Fax: (604) 669-5805
Internet:

Shwam, Bill
Sr. Environmental Manager
Polaroid
1265 Main Street
Waltham, MA 02254
Ph.: (617) 386-0848
Fax: (617) 386-2240
Internet:

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
Internet:

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
Internet:

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
Internet:

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
Internet:

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.

Participant & Contact Information	Experience & Capabilities
Steinmiller, Eric * Project Engineer Environmental Resources Management, Inc. 2666 Riva Road, Suite 200 Annapolis, MD 21401 Ph.: (410) 266-0006 Fax: (410) 266-8912 Internet:	I prepare worksheets and guidance documents on pollution prevention for facility personnel. In these worksheets and documents there are areas for cost/ project viability comparisons and assessments and capital project budgeting and evaluation. Additionally, we would like to better associate costs to specific product lines and/or areas. Business is in infancy but we seriously hope we can provide helpful documents to others in the near turn.
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 Internet:	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 Internet:	
Sweed, Norman H. Section Head - Air Quality Exxon Research & Engineering Company P.O. Box 101 Florham Park, NJ 07932-0101 Ph.: (201) 765-3442 Fax: (201) 765-1496 Internet:	
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 Internet:	
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 Internet:	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.

Thoem, Terry L. *
Manager, Safety, Health, and Environ.
Int. Business Dev. & Resources
Conoco Inc.
600 North Dairy Ashford (77079-6651)
P.O. Box 2197
Houston, TX 77252-2197
Ph.: (713) 293-3640
Fax: (713) 293-1915
Internet:

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
Internet:

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

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

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

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
Internet:

Veenstila, Scott C.
Senior Environmental Engineer
Planners Life Saving Company
P.O. Box 64
Winston-Salem, NC 27102-0064
Ph.: (910) 741-6677
Fax: (910) 741-6803
Internet:

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

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
Internet:

Developing corporate (multi-operation) accounting method.

Participant & Contact Information	Experience & Capabilities
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 Internet:	
Vrana, Bruce M. Consultant E.I. du Pont de Nemours and Company Inc. 1007 Market Street Wilmington, DE 19898 Ph.: (302) 774-2341 Fax: (302) 774-2457 Internet:	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 Internet:	
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 Internet:	Provide/interface between environmental issues and the cost accounting and capital budget departments.
Wesolowski, Daniel * Manager, Clean Technology, Environmental Affairs Westinghouse Electric Corporation 11 Stanwix Street, Room 1555 Pittsburgh, PA 15222 Ph.: (412) 642-3195 Fax: (412) 642-3318 Internet: WES1981	I am responsible for coordination of pollution prevention activities for the corporation, including project justifications. I also chair a committee which is looking at environmental cost accounting. Experience in coordinating a corporate pollution prevention program. Experience in performing financial analysis of pollution prevention alternatives. I chair a committee which is focusing on environmental managerial accounting and capital budgeting practices. At this point, we are in the information gathering and planning mode.

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
Internet:

Wilkens, John A. *
Research Associate
E.I. du Pont de Nemours and Company
Inc.
Experimental Station 304/A320
P.O. Box 80304
Wilmington, DE 19880-0304
Ph.: (302) 695-3143
Fax: (302) 695-2504
Internet:

Williams, David K. *
Environmental Compliance Specialist
Wyeth-Ayerst Laboratories
150 Radnor Chester Road, Building D3
St. Davids, PA 19083
Ph.: (610) 902-3521
Fax: (610) 964-3823
Internet:

Williams, Todd A.
General Motors Corporation
Argonaut A-205-H
485 W. Milwaukee
Detroit, MI 48202
Ph.: (313) 556-7608
Fax: (313) 556-7629
Internet:

Participant & Contact Information **Experience & Capabilities**

Wilson, Ed
Environmental Engineer
Chevron Chemical Company
6001 Bollinger Canyon Road
San Ramon, CA 94583
Ph.: (510) 842-1468
Fax: (510) 842-3194
Internet:

Wood, Jeannie *
Manager
AT&T - Global Info Solutions
Global Manufacturing WHQ4
1700 S. Patterson Boulevard
Dayton, OH 45479
Ph.: (513) 445-2660
Fax: (513) 445-1026
Internet: @DaytonOH.NCR.COM

I organized and currently chair the AT&T Green Accounting Team commissioned by AT&T's Design for Environmental Coordinating Team. The Green Accounting Team has representatives from multiple sites and functions and is using and Activity Based approach for measurement and change management. Our charter is to integrate environmental considerations into our management accounting practices, processes and decisions.

Our team can provided overviews and assessment tools for process improvements which emphasize best practices replacing the need for compliance.

We have developed a Green Accounting assessment/improvement tool for site use which includes a mapping resources to environmental activities. As this is deployed in 1995, our team will identify and orient traditional financial models toward an Activity Based view and an environmental context.

Woods, Shelley *
Engineer
E.I. du Pont de Nemours and Company Inc.
PPOB-X
Chambers Works
Deepwater, NJ 08023
Ph.: (609) 540-2372
Fax: (609) 540-2336
Internet:

Wulff, John K.
Vice President & Controller
Union Carbide Corporation
39 Old Ridgebury Road E 4250
Danbury, CT 06817-0001
Ph.: (203) 794-3076
Fax: (203) 794-6104
Internet:

Participant & Contact Information	Experience & Capabilities
Wysseier, John Audit Supervisor PPG Industries, Inc. One PPG Place Pittsburgh, PA 15272 Ph.: (412) 434-3084 Fax: (412) 434-4578 Internet:	
Yates, John, C.P.L. ILS Manager, Advanced Programs Loral Vought Systems Corporation P.O. Box 650003 MS-EM-94 Dallas, TX 75265-0003 Ph.: (214) 603-7802 Fax: (214) 603-0184 Internet:	I am currently the Logistics Department point of contact for estimating the disposal of hazardous waste costs for weapon systems under development.
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 Internet:	

Participant & Contact Information

Kinder, Duncan L.
Attorney
68761 Hammond Road
St. Clairsville, OH 43950
Ph.: (614) 695-0901
Fax: (614) 695-9211
Internet:

Experience & Capabilities

My practice includes topics related to business systems such as pollution prevention, process safety management, ISO9000, Americans with Disabilities Act, and Electromotion Understanding of SARA Title III, Pollution Prevention Act, storm water regulations, RCRA manifest certification, OSHA Process Safety Management Standards, and ISO9000 contractual obligations.

I wrote an article for the October, 1994 issue of Occupational Health and Safety about integrating process safety management and ISO9000. I am currently writing a book entitled The How of Business Systems showing how pollution prevention integrates with ISO9000 and other Total Quality Management topics.

Participant & Contact Information **Experience & Capabilities**

Adams, Jane B.
Project Manager
Financial Accounting Standards Board
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856
Ph.: (203) 847-0700
Fax: (203) 849-9714
Internet:

Brown, Annice *
Technology Transfer Specialist
World Bank
1818 H Street, N.W.
Asia Environmental Division, ASTEN
MC 8-451, Room MC 8-451
Washington, DC 20433
Ph.: (202) 458-7135
Fax: (202) 522-1664
Internet:

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
Internet:

Davies, Christopher A., B. Comm., C.A.
Senior Manager
KPMG Peat Marwick - Thorne
Chartered Accountants
777 Dunsmuir Street
P.O. Box 10426, Pacific Centre
Vancouver, B.C. V7Y 1K3, CANADA
Ph.: (604) 691-3000/Direct 691-3145
Fax: (604) 691-3031
Internet:

Participant & Contact Information	Experience & Capabilities
Delaney, Elizabeth * Vice President First Environment 90 Riverdale Road Riverdale, NJ 07457 Ph.: (201) 616-9700 Fax: (201) 616-1930 Internet:	
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 Internet:	
Ganzi, John T. * Principal Environment Management Services 42 W. 89th Street New York, NY 10024 Ph.: (212) 783-6926 Fax: (212) 783-4344 Internet:	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' Association 129 Portland Street Boston, MA 02114 Ph.: (617) 367-8558 Fax: (617) 367-0449 Internet:	Actively conducted research, technical assistance, and training on Costing and Financial Analyses of P2 investments.

Participant & Contact Information	Experience & Capabilities
Harris, Richard M., C.A. President KPMG Environmental Services Inc. Commerce Court West (King & Bay Streets) P.O. Box 31 Toronto, Ontario M5L 1B2, CANADA Ph.: (416) 777-3778 Fax: (416) 777-3364 Internet:	
Kennedy, Mitchell L. * Technical Specialist, Pollution Prevention GZA GeoEnvironmental, Inc. 27 Naek Road Vernon, CT 06066 Ph.: (203) 875-7655 Fax: (203) 872-2416 Internet:	I am developing and delivering training and programs on total cost assessment for industrial and financial clients. I have developed several tools to facilitate this process and expedite the integration of pollution prevention thinking into management practices. GZA GeoEnvironmental can provide a full range of environmental as well as management services. These include standard pollution prevention services as well as design and development of industrial eco-systems, urban redevelopment using integrative thinking, and community education on sustainable development. We are committed to educating our local financial institutions on the importance of pursuing prevention in the development/redevelopment of industrial facilities, and how assessing all costs plays an integral part in showing the environmental benefits of pollution prevention.
King, Alfred M., CMA * Senior Vice President Valuation Research Corporation 3 Independent Way Princeton, NJ 08540 Ph.: (609) 452-0900 Fax: (609) 452-7651 Internet:	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 Internet:	
Shapiro, Terri * Associate Director Cascadia Revolving Fund 157 Yesler Way Suite 414 Seattle, WA 98104 Ph.: (206) 447-9226 Fax: (206) 682-4804 Internet:	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.

Participant & Contact Information	Experience & Capabilities
Arnold, Matthew * President Management Institute for Environment and Business (MIEB) 1220 16th Street, N.W. Washington, DC 20036 Ph.: (202) 833-6556 Fax: (202) 833-6228 Internet:	Management Institute for Environment and Business (MEB) formalized "The Business-Environment Learning and Leadership (BELL) Program," a consortium of 25 business schools committed to integrating environmental issues throughout the core curriculum. BELL brings together universities, corporations and communities to advance the "greening" of management education through five programmatic components: curriculum, development, technical assistance, university-community partnerships, conferences and materials exchange. MEB staff conducts campus site visits, engage in joint case development and facilitates partnerships among universities, corporations and communities. BELL builds on the successes of existing partnerships between MEB and seven leading business schools -- Northwestern University, Stanford University, University of Michigan, University of Texas and University of Virginia, Indiana University and Instituto Tecnologico y de Estudios Superiores de Monterrey (ITESM). These relationships were developed through MEB's Pilot Program in Environmental Management Education, which began in late 1991.
Cote, Joseph T. Vice President American Institute of Certified Public Accountants Harborside Financial Center, 201 Plaza Three Jersey City, NJ 07311 Ph.: (201) 938-3535 Fax: (201) 938-3516 Internet:	I administer conferences that offer continuing professional education to accountants about environmental issues. We are interested in alliances that will help provide education to move people. (1) North American Environmental Conference. (2) To provide continuing professional education to accountants, lawyers, engineers, economists and others about environmental issues. (3) American Institute of CPAs (AICPA), Institute of Management Accountants (IMA), Canadian Institute of Chartered Accountants (CICA), Society of Management Accountants of Canada (SMAC), and EPA.
Haveman, Mark * WRITAR 1313 5th Street, SE Minneapolis, MN 55108 Ph.: (612) 379-5995 Fax: (612) 379-5996 Internet:	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 Internet:	

Participant & Contact Information	Experience & Capabilities
Molinero, Larry * Management Institute for Environment and Business (MIEB) 1220 16th Street, N.W. Washington, DC 20036 Ph.: (202) 833-6556 Fax: (202) 833-6228 Internet:	
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 Internet:	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	Experience & Capabilities
Armstrong, Regina * Senior Fellow-Economics Regional Plan Association 570 Lexington Avenue New York, NY 10022-6853 Ph.: (212) 980-8530 Fax: (212) 980-8632 Internet:	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 Internet:	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 Internet:	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 of 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).

Participant & Contact Information	Experience & Capabilities
Becker, Monica * Massachusetts Institute of Technology Center for Technology, Policy, and Industrial Development Room E-40-242 Cambridge, MA 02139 Ph.: (617) 253-6470 Fax: (617) 253-7140 Internet:	
Burns, Susan * Senior Project Manager ERM - West, Inc. 1050 Warfield Avenue Oakland, CA 94610 Ph.: (510) 839-8879 Fax: (510) 946-9968 Internet: S. Burns @ igc.apc.org	I develop and implement pollution prevention programs for business/industry.
Cairncross, Frances Environment Editor The Economist 25 St. James's Street London SW1A 1HG, ENGLAND, UNITED KINGDOM Ph.: 01-839-7000 Fax: 01-839-2968 Internet:	
Conway-Schempf, Noellette, Ph.D. * Executive Director, Green Design Initiative, Adjunct Professor and Environmental Management Carnegie Mellon University GSIA, Room 224 Schenley Park Pittsburgh, PA 15206 Ph.: (412) 268-2299 Fax: (412) 268-6837 Internet: nc0y+ @ andrew.cmu.edu	Directing Carnegie Mellon University's Green Design Initiative, a program to develop environmentally-conscious products and processes. The initiative involves: 1) Research aimed at providing industry with pollution prevention tools and technologies, 2) Educational programs aimed at instilling an environmental awareness among university graduates regardless of major by incorporating environmental modules and case studies into required core courses. I am currently developing environmental courses for Carnegie Mellon's Business School. These courses incorporate full cost accounting, environmental capital budgeting, LCA, etc. Course outlines for underground and MBA electives. Executive education courses on Green Design and Environmental Management.
Ditz, Daryl * Associate World Resources Institute 1709 New York Avenue, N.W. Washington, DC 20006 Ph.: (202) 662-3498 Fax: (202) 638-0036 Internet:	Managing WRI's Study of Accounting Practices at Fortune 100 companies.

Participant & Contact Information	Experience & Capabilities
Dorfman, Mark INFORM 281 Park Avenue South New York, NY 10016 Ph.: (212) 689-4040 Fax: (212) 447-0689 Internet:	
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 Internet:	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.
Garnett, Myrvin L. * Chairman Center for the Urban Environment 836 Cleveland Street Brooklyn, NY 11208-4802 Ph.: (718) 649-1974 Fax: (718) 826-3463 Internet:	Through community education, I would like to actively develop, advocate and research accounting or capital budgeting for the community, especially minority communities. Community education to minority neighborhoods.
Graham, John The Economist Research & Marketing 275 St.-Jacques, Suite 50 Montreal, Quebec, CANADA H2Y 1M9 Ph.: (514) 842-0643 Fax: (514) 842-2789 Internet:	
Grulich, Madeline M. * Executive Director Pacific NW Pollution Prevention Research Center 1326 Fifth Avenue, Suite 650 Seattle, WA 98101 Ph.: (206) 223-1151 Fax: (206) 223-1165 Internet: BSRC-PPRC @ CCMAIL.PNL.GOV	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 Internet:	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
Henrickson, Chris Professor of Civil and Environmental Engineering Carnegie Mellon University Civil and Environmental Engineering Schenley Park Pittsburgh, PA 15206 Ph.: (412) 268-2948 Fax: (412) 268-7813 Internet: cth+ @ andrew.cmu.edu	Research on "Product and Process design for the environment" or Green Design. Individual projects include: software tools for environmentally-conscious product design, examination of Life Cycle Analysis, municipal solid waste recycling and disposal. Course outlines. Executive education programs.
Innis, Al * Associate Director WRITAR 1313 Fifth Street S.E., Suite 327 Minneapolis, MN 55414 Ph.: (612) 379-5995 Fax: (612) 379-5996 Internet:	
Jae-Hyng, Kim Senior Researcher National Institute of Environmental Research 280-17 Bulwang-Dong, Eunpyang-Gu Seoul, KOREA 122-040 Ph.: Fax: Internet:	
Jordan, Christine M. * Research Assistant Institute for Defense Analyses (IDA) 1801 N. Beauregard Street Alexandria, VA 22311 Ph.: (703) 578-2716 Fax: (703) 845-2211 Internet: CJORDAN@IDA.ORG	I am researching tools and methodologies for estimating environmental costs associated with Department of Defense activities. My organization is a federally funded research and development center which provides analytical assistance to the Department of Defense and on a selective basis to other federal agencies.
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 Internet:	
Lave, Lester * Economics Carnegie Mellon University GSIA 254C Schenley Park Pittsburgh, PA 15206 Ph.: (412) 268-8837 Fax: (412) 268-6837 Internet: 1101+ @ andrew.cmu.edu	Research on "Product and Process design for the environment" or Green Design. Individual projects include: software tools for environmentally-conscious product design, examination of Life Cycle Analysis, municipal solid waste recycling and disposal, social evaluation of product packaging. Teach courses which include material on tradeable pollution permits, understanding regulatory strategies, and environmental policy. Course outlines, executive education programs, guest speakers, computer software.

Participant & Contact Information	Experience & Capabilities
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) 989-4252 Internet:	Organizing a task force of several disciplines including business people and accountants to (1) frame a research project to develop internalized accounting of external environmental and social costs, and (2) 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 discriminating information, ideas and proposals.
Moran, Stephen R. Head Environmental Research Canada - Alberta Research Council P.O. Box 8330 Edmonton, Alberta, CANADA T6H 5X2 Ph.: (403) 450-5251 Fax: (403) 450-5242 Internet:	
Olha, Jennifer Research Associate Environmental Policy Center 2000 L Street, N.W., Suite 710 Washington, DC 20036 Ph.: (202) 296-7444 Fax: (202) 296-7442 Internet: jolha @ cap.gwu.edu	
Polsky, Matthew * Research Scientist New Jersey Department 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 Internet:	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 place of TCA and its relationships to critical concepts such as sustainable development, TQM, industrial policy, green technologies.

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 Internet:	
Rubin, Rebecca * Research Staff Member Institute for Defense Analyses (IDA) 1801 N. Beauregard Street Alexandria, VA 22311 Ph.: (703) 845-6944 Fax: (703) 845-6722 Internet:	
Steger, Wilbur A., Ph.D. * President CONSAD Research Corporation 121 North Highland Avenue Pittsburgh, PA 15206 Ph.: (412) 363-5500 Fax: (412) 363-5509 Internet:	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 Internet:	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 President Recycle Missoula, Inc. 224 E. Pine #2 Missoula, MT 59802-4541 Ph.: (406) 542-1708 Fax: Internet:	We perform solid waste audits for small businesses so I like to keep up-to-date on financial incentive/disincentives to waste reduction, industrial hazardous waste.
Warren, John L. * Senior Program Director Battelle - Pacific Northwest Lab Pacific Northwest Labs P.O. Box 999, K8-12 Richland, WA 99352 Ph.: (509) 372-4759 Fax: (509) 372-4376 Internet:	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 Internet:	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.
Whang, Jin Taek Senior Researcher Samsong Global Environment Research Center 10th Floor, Namdaemoon Building 25, Bongrae-Dong 1ga, Choong-Ku Seoul 100-161, KOREA Ph.: 0082-2-311-4307 Fax: 0082-2-311-4309 Internet:	
White, Allen * Director, Risk Analysis Group Tellus Institute 11 Arlington Street Boston, MA 02116-3411 Ph.: (617) 266-5400 Fax: (617) 266-8303 Internet:	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.
Yuen, Marion * 268 Berkeley Place Brooklyn, NY 11217 Ph.: (718) 230-4798 Fax: Internet:	Consulting on organizational changes that impact on corporate culture, policies and structures: research on attitudes and corporate culture; facilitation of focus and strategy groups; and advice on communication of decision and initiatives. Familiarity with environment of accounting profession.

Participant & Contact Information	Experience & Capabilities
Arnold, Matthew * President Management Institute for Environment and Business (MIEB) 1220 16th Street, N.W. Washington, DC 20036 Ph.: (202) 833-6556 Fax: (202) 833-6228 Internet:	Management Institute for Environment and Business (MEB) formalized "The Business-Environment Learning and Leadership (BELL) Program," a consortium of 25 business schools committed to integrating environmental issues throughout the core curriculum. BELL brings together universities, corporations and communities to advance the "greening" of management education through five programmatic components: curriculum, development, technical assistance, university-community partnerships, conferences and materials exchange. MEB staff conducts campus site visits, engage in joint case development and facilitates partnerships among universities, corporations and communities. BELL builds on the successes of existing partnerships between MEB and seven leading business schools -- Northwestern University, Stanford University, University of Michigan, University of Texas and University of Virginia, Indiana University and Instituto Tecnologico y de Estudios Superiores de Monterrey (ITESM). These relationships were developed through MEB's Pilot Program in Environmental Management Education, which began in late 1991.
Baggot, Robert A. Business Liaison Wisconsin Department of Natural Resources Office of Pollution Prevention P.O. Box 7921 Madison, WI 53707-7921 Ph.: (608) 264-8951 Fax: (608) 267-5231 Internet: BAGGOT#DNCM.DNR.WISC.GOV	I will be assisting businesses with implementing environmental cost accounting into their decision making. Plan to develop workshops and one on one assistance.
Bernstein, Scott * Center for Neighborhood Technologies 2125 West North Avenue Chicago, IL 60647 Ph.: (312) 278-4800 Fax: (312) 278-3840 Internet:	

Participant & Contact Information	Experience & Capabilities
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 Internet:	
Brown, Douglas M. * Research Fellow Logistics Management Institute 2000 Corporate Ridge McLean, VA 22102 Ph.: (703) 917-7308 Fax: (703) 917-7511 Internet: DBROWN @ LMI.ORG	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.
Cotter, Mark,Ph.D., P.Eng. Director, Environment Automotive Parts Manufacturers' Association 195 The West Mall, Suite 516 Toronto, Ontario, CANADA M9C 5K1 Ph.: (416) 620-4220 Fax: (416) 620-9730 Internet:	I assist companies in identifying opportunities for pollution prevention. This requires assessing the costs of current practices and comparing them with the cost of P2 options. Our organization has an active program with the provincial and federal governments and participating companies (~ 12) in pollution prevention. We have a clean technology program under development, as well as a P2 training program.
DeMurs, Patrick * Industry Relations Coordinator Massachusetts Toxics Use Reduction Institute U. of Massachusetts, Lowell 1 University Avenue Lowell, MA 01854 Ph.: (508) 934-3294 Fax: (508) 934-3050 Internet:	
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 Internet:	Developing new systems for Total Cost Assessment to be used by industry. Environmental and energy consultancy; environmental and energy management and auditing.

Participant & Contact Information	Experience & Capabilities
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 Internet:	I teach workshops on pollution prevention accounting. 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.
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 Internet:	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.
Gold, David Regional Manager NIST Manufacturing Extension Partnership Building 224 Room B115 Gaithersburg, MD 20899 Ph.: (301) 975-5020 Fax: (301) 963-6556 Internet:	The MEP provides technical assistance to manufacturers through regional non-profit organizations.
Goldberg, Terri L. * Pollution Prevention Program Manager North East Waste Management Officials' Association 129 Portland Street Boston, MA 02114 Ph.: (617) 367-8558 Fax: (617) 367-0449 Internet:	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 Internet:	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.

Participant & Contact Information	Experience & Capabilities
Grulich, Madeline M. * Executive Director Pacific NW Pollution Prevention Research Center 1326 Fifth Avenue, Suite 650 Seattle, WA 98101 Ph.: (206) 223-1151 Fax: (206) 223-1165 Internet: BSRC-PPRC @ CCMAIL.PNL.GOV	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
Johnson, Ronald G. * Hazardous Material/Waste Minimization Division Manager U.S. Marine Corps MCAS Tustin/Marine Aviation Group 6800 East Sea Knight Court Irvine, CA 92714 Ph.: (714) 551-4132 Fax: Internet: NA	I compile cost and weight figures based from material and waste minimization projects at MCAS Tustin. These reports are used to identify budgeting and purchase of P2 products relating to aviation industry. Hazardous material and waste minimization management and cost reduction. Material/waste minimization is an ongoing effort started in April 94. Our office currently manages all materials in waste aboard MCAS Tustin. All material/waste is issued and retrieved on computer database to account for all use. Materials that are returned are screened for re-use if applicable. The computer program has been established by the U.S. Navy and implemented here at tustin. Efforts in solid waste reduction and recycling have also begun. Since establishment of this program a huge savings has resulted not only in new material purchase, but waste disposal cost. A 1994 annual cost a savings report has been compiled and is kept aboard MCAS Tustin further information or a copy can obtain by contacting station environmental dept. 714-726-7629.
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 Internet:	
Poirson, James * Project Director - Pollution Prevention Seventh Generation 25 Lake Avenue Elyria, OH 44035 Ph.: (216) 322-4187 Fax: (216) 322-1785 Internet:	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 Internet:	
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 Internet:	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 Internet:	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.
Shaw, Henry, Ph.D. * Professor New Jersey Institute of Technology Department of Chemical Engineering, Chemistry, and Environmental Science 138 Warren Street Newark, NJ 07102 Ph.: (201) 596-2938 Fax: (201) 802-1946 Internet:	I teach the chemical engineering capstone course "Process and Plant Design." In this course, we have been incorporating design requirements that emphasize pollution prevention. Also, the process economics and product pricing must include the benefits (or debits) of pollution prevention. We are currently conducting research on scale-up aspects for eliminating hazardous solvents from the manufacture of pharmaceuticals. We are primarily focusing on using water as the substitute solvent for chlorinated hydrocarbons.

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 Internet:	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 Internet:	
Cairncross, Frances Environment Editor The Economist 25 St. James's Street London SW1A 1HG, ENGLAND, UNITED KINGDOM Ph.: 01-839-7000 Fax: 01-839-2968 Internet:	
Cote, Joseph T. Vice President American Institute of Certified Public Accountants Harborside Financial Center, 201 Plaza Three Jersey City, NJ 07311 Ph.: (201) 938-3535 Fax: (201) 938-3516 Internet:	I administer conferences that offer continuing professional education to accountants about environmental issues. We are interested in alliances that will help provide education to move people. (1) North American Environmental Conference. (2) To provide continuing professional education to accountants, lawyers, engineers, economists and others about environmental issues. (3) American Institute of CPAs (AICPA), Institute of Management Accountants (IMA), Canadian Institute of Chartered Accountants (CICA), Society of Management Accountants of Canada (SMAC), and EPA.
Crognale, Gabriel G., P.E. * Environment Management Consultant P.O. Box 585 Watertown, MA 02272-0585 Ph.: (617) 973-5061 Fax: (617) 736-0906 Internet:	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.

Frankel, Carl
Executive Editor
Green Market Alert
345 Wood Creek Road
Bethlehem, CT 06751
Ph.: (203) 266-7209
Fax: (203) 266-5049
Internet:

Graham, John
The Economist
Research & Marketing
275 St.-Jacques, Suite 50
Montreal, Quebec, CANADA H2Y
1M9
Ph.: (514) 842-0643
Fax: (514) 842-2789
Internet:

Harris, Paul *
Editor
Environment Today
1483 Chain Bridge Road
Suite 202
McLean, VA 22101
Ph.: (703) 448-0336
Fax: (703) 448-0270
Internet:

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
Internet:

Jones, David
Associate Editor/Environment
Stevens Publishing
1170 National Press Building
Washington, DC 20011
Ph.: (202) 942-1414
Fax: (202) 942-1924
Internet:

Participant & Contact Information	Experience & Capabilities
Kassett, Jeff The Economist 275 St.-Jacques, Suite 5 Montreal, Quebec, CANADA H2Y 1M9 Ph.: (514) 842-0643 Fax: (514) 842-2789 Internet:	
Kirschner, Elizabeth * Chemical and Engineering News 379 Thornall Street Edison, NJ 08837 Ph.: (212) 621-4944 Fax: (212) 621-4950 Internet:	
Kranish, Arthur Editor Trends Publishing Inc. 1079 National Press Building Washington, DC 20045 Ph.: (202) 393-0031 Fax: (202) 393-1732 Internet: Kranish @ cap.gwu.edu	Reporting on environmental matters for professional audience.
Macko, Carole Senior Editor Bureau of National Affairs 1231 25th Street, N.W. Washington, DC 20037 Ph.: (202) 452-4030 Fax: (202) 452-5331 Internet:	Write articles on environmental issues. Resource material. Stories generated will get the word out to the industrial community.

Participant & Contact Information	Experience & Capabilities
Makower, Joel Editor The Green Business Letter 1519 Connecticut Avenue, N.W. Washington, DC 20036 Ph.: (202) 332-1700 Fax: (202) 332-1700 Internet:	Editor, The Green Business Letter, covering corporate environmental initiatives and related issues.
Müller, Kaspar * Ellipson Ltd. Leonhardsgraben 52 4051 Basle SWITZERLAND Ph.: 0041 61 261 93 20 Fax: 0041 61 261 93 13 Internet:	• Head of Working Group for the project of the Business Council for Sustainable Development "Mobilizing the Financial Markets to Provide Eco-efficiency • Co-author of Environmental Reporting, the financial analysts view (EFFAS) to be published in September 94. • Different projects for clients (eco-management, eco-controlling, eco-reporting and so on). • Large experience in accounting and reporting, financial markets combined with experience in eco-management. • Member of Accounting Standards in Switzerland, Co-Chairman of Commission on Accounting of European financial analysts. • Ellipson is specialized in introducing decision based management tools for companies (clients whole Europe and partly U.S.). • I'm in very close contact to Stefan Schalleggo who gave me this form.
Randall, Robert F. Editor Institute of Management Accountants 10 Paragon Drive Montvale, NJ 07645 Ph.: 1-(800) 638-4427, ext. 269 Fax: (201) 573-0639 Internet:	As editor of Management Accounting, I want to publish environmental cost accounting case studies in order to disseminate latest information on the topic to readers. Publishing outlet for environmental accounting articles.
Ross, Nicola Editor/Publisher, P. Biol. EnviroLine 222 Riverfront Avenue S.W. Calgary, AB, CANADA T2P OA5 Ph.: (403) 263-3272 Fax: (403) 263-3280 Internet:	

Participant & Contact Information	Experience & Capabilities
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 Internet:	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.
Victory, Kate * Editor, Business and The Environment Cutter Information Corporation 37 Broadway Arlington, MA 02174 Ph.: (617) 641-5123 Fax: (617) 648-8707 Internet:	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.

Participant & Contact Information

Serrano, Ricardo V. *
National Coordinator
Philippines Department of Environment
and Natural Resources
Urban Pollution Coordinating Office
Dilimn, Quezon City, PHILIPPINES
Ph.: 999-710
Fax: 98666
Internet:

Experience & Capabilities

I am at the initial phase of introducing Pollution Prevention which would require all these -- "Cost Accounting" project justification concerns.

Representing the national government, I have extensive network both in business and private sectors that I can package.

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 Internet:	
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 Internet:	
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 Internet:	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 Internet:	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.

Participant & Contact Information	Experience & Capabilities
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 Internet:	
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 Internet:	
Cote, Joseph T. Vice President American Institute of Certified Public Accountants Harborside Financial Center, 201 Plaza Three Jersey City, NJ 07311 Ph.: (201) 938-3535 Fax: (201) 938-3516 Internet:	I administer conferences that offer continuing professional education to accountants about environmental issues. We are interested in alliances that will help provide education to move people. (1) North American Environmental Conference. (2) To provide continuing professional education to accountants, lawyers, engineers, economists and others about environmental issues. (3) American Institute of CPAs (AICPA), Institute of Management Accountants (IMA), Canadian Institute of Chartered Accountants (CICA), Society of Management Accountants of Canada (SMAC), and EPA.
Cotter, Mark,Ph.D., P.Eng. Director, Environment Automotive Parts Manufacturers' Association 195 The West Mall, Suite 516 Toronto, Ontario, CANADA M9C 5K1 Ph.: (416) 620-4220 Fax: (416) 620-9730 Internet:	I assist companies in identifying opportunities for pollution prevention. This requires assessing the costs of current practices and comparing them with the cost of P2 options. Our organization has an active program with the provincial and federal governments and participating companies (~ 12) in pollution prevention. We have a clean technology program under development, as well as a P2 training program.

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
Internet:

Deacon, Thomas E. *
Managing Director, Continuing Education
Institute of Management Accountants
10 Paragon Drive
Montvale, NJ 07645-1760
Ph.: (800) 638-4427/(201) 573-9000, ext. 158
Fax: (201) 573-8185
Internet:

Ehmann, Janet
Executive Director
Institute of Environmental Sciences (IES)
940 East Highway
Mount Prospect, IL 60056
Ph.: (708) 255-1561
Fax: (708) 255-1699
Internet:

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
Internet:

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
Internet:

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.

Participant & Contact Information	Experience & Capabilities
Freedman, Julian * Director of Research Institute of Management Accountants 10 Paragon Drive Montvale, NJ 07645-1760 Ph.: (201) 573-9000 Fax: (201) 573-0639 Internet:	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 Bankers Association 1350 I Street, N.W. Suite 1290 Washington, DC 20005 Ph.: (202) 789-0300 Fax: (202) 893-1164 Internet:	Provide information to companies who are developing new management accounting methods for environmental costs.
Hauser, Thomas Executive Director University of Cincinnati American Institute for Pollution Prevention Department of Civil Engineering Cincinnati, OH 45221-0071 Ph.: (513) 556-2517 Fax: (513) 556-2522 Internet:	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 Internet:	
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 Internet:	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.

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 Internet:	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 Internet:	
Kellogg, Dorothy * Director, Policy Analysis Chemical Manufacturers Association 2501 M Street, N.W. Washington, DC 20037 Ph.: (202) 887-1178 Fax: (202) 887-1237 Internet:	
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 Internet:	
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 Internet:	

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
Internet:

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) 989-4252
Internet:

Organizing a task force of several disciplines including business people and accountants to (1) frame a research project to develop internalized accounting of external environmental and social costs, and (2) 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 discriminating information, ideas and proposals.

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
Internet:

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
Internet:

Help GEMI develop an "env-accounting model" for industry.

Broad overview of industry needs concerning environmental accounting.

McCarron, James M. *
Director
TNT Environmental Systems
2121 W. University Drive, Suite 123
Tempe, AZ 85281
Ph.: (602) 966-9891
Fax: (602) 968-9469
Internet:

We have developed and organized the cost per unit in an electronic component manufacturer for environmental compliance. We have also generated Return-on-Investment analyses for a number of environmental products. Cost of Environmental Ownership (similar to 000) is in development.

Return-on-Investment analysis for environmental compliance capital costs. This includes marketing some of the by-products of hazardous waste treatment. Cost per unit for environmental compliance documentation.

Arizona Department of Environmental Quality (DEQ) Grant for recycling dry film stripper used in making printed circuit boards. Estimated dollar volume of stripper in excess of $48 million per year in the U.S. Goal is to eliminate this material as waste stream and recycle. TNT Technology is the project leader with participation with Hughes Aircraft Co., Nelco, and ESH as contributors. Time frame is to complete program in 1994.

Participant & Contact Information	Experience & Capabilities
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 Internet:	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 Internet:	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.
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 Internet:	

Participant & Contact Information	Experience & Capabilities
Morrow, John F. * Director, Mgmt. Accounting American Institute of Certified Public Accountants Harborside Financial Ctr. 201 Plaza Three Jersey City, NJ 07083 Ph.: (201) 938-3011 Fax: (201) 938-3329 Internet:	Coordinating AICPA's management accounting environmental work.
Müller, Kaspar * Ellipson Ltd. Leonhardsgraben 52 4051 Basle SWITZERLAND Ph.: 0041 61 261 93 20 Fax: 0041 61 261 93 13 Internet:	• Head of Working Group for the project of the Business Council for Sustainable Development "Mobilizing the Financial Markets to Provide Eco-efficiency • Co-author of Environmental Reporting, the financial analysts view (EFFAS) to be published in September 94. • Different projects for clients (eco-management, eco-controlling, eco-reporting and so on). • Large experience in accounting and reporting, financial markets combined with experience in eco-management. • Member of Accounting Standards in Switzerland, Co-Chairman of Commission on Accounting of European financial analysts. • Ellipson is specialized in introducing decision based management tools for companies (clients whole Europe and partly U.S.). • I'm in very close contact to Stefan Schalleggo who gave me this form.
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 Internet:	

Pojasek, Bob *
Vice President
GEI Consultants, Inc.
Environmental Programs
1021 Main Street
Winchester, MA 01890
Ph.: (617) 721-4097
Fax: (61 ^ Ay ^ Erieller
Schwarzengergpl. 4
A-1031 Wien, AUSTRIA
Ph.: 01143(0222)711352390
Fax: 01143(0222)711352920
Internet:

Swirsky, William J.L., FCA *
Vice-Président des affaires
professionnelles
Canadian Institute of Chartered
Accountants (CICA)
277, rue Wellington ouest
Toronto, Ontario, CANADA M5V 3H2
Ph.: (416) 204-3313
Fax: (416) 204-3414
Internet:

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
Internet:

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

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
Internet:

The AAES Task Force on Sustainable Development is interested in economic tools which will help to integrate environmental conditions into market economics.

Participant & Contact Information	Experience & Capabilities
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 Internet:	
Whitely, Stan * President Society of Certified Management Accountants of Canada 120 King Street, West, Suite 850 Box 176 Hamilton, Ontario, CANADA L8N3C3 Ph.: (905) 525-4100 Fax: (905) 525-4666 Internet:	
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 Internet:	
Yates, John, C.P.L. ILS Manager, Advanced Programs Loral Vought Systems Corporation P.O. Box 650003 MS-EM-94 Dallas, TX 75265-0003 Ph.: (214) 603-7802 Fax: (214) 603-0184 Internet:	I am currently the Logistics Department point of contact for estimating the disposal of hazardous waste costs for weapon systems under development.
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 Internet:	

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

INDEX TO ORGANIZATIONS

Organization	Member Name
3M	E. Price, Schoenwetter, Swenson, Zosel
A.T. Kearney Inc.	Hillenbrand
AACE International	English, M. Moore, Selg
ABB Environmental Services, Inc.	Linne, L. Miller
ABT Associates	Wells
Administrative Centre for China's Agenda 21	Shi
Aetna Life & Casualty Co.	Broatch
AHC Group	Piasecki
Alabama Wratt Foundation	Goudreau
Alan Willis & Associates	Willis
Alcan	LaLonde
Alcoa Aluminum Company of America	Dines, Edwards, Martchek, Nichols
Allison Transmission	Peck
American Academy of Environmental Engineers	B. Anderson
American Association of Engineering Societies	Bradley, Tollerton
American Bankers Association	Giesecke
American Cyanamid Company	Reisman
American Express Co.	Perrell, III
American Institute of Certified Public Accountants	Cote, Hudson, Morrow
American Institute of Plant Engineers	Hummer, Jr., Tillar
American Nuclear Insurers	Poirier
American Society for Engineering Education	Speicher
American Society of Mechanical Engineers	Cowan
American Trucking Association	Schaeffer
American University	Estes
Amoco Oil Company	Brockmiller, Cash, Link, Thurber, Tompkins
Applied Earth Sciences, Inc.	M. Smith
Applied Health Physics	Collopy
Aquaterra Environmental Services Corp.	Busfield
Aracruz Celuloss S.A.	Silva
ARCCA, Inc.	Holmberg
ARCO	R. Fisher
Aristech Chemical Corporation	Volkmar
Arizona Public Service Company	Barkley, Bender, Hacker, Maclean, Mallonee
Arkansas Industrial Development Commission	Drinkwater
Arthur Andersen & Company	DeLorey, Hansen, Hargis, Ripepi, J. Stewart, Van Epps, Vera, T. White
Arthur D. Little, Inc.	Ali, Loving, Mahon, Rej, Rhodes, von der Schulenburg
Ashland Oil Inc.	Aulen, Vogt
Ashridge Management Research Group	Peter
AT&T	Soderberg, Wood
ATEC Associates, Inc.	Morton
ATRO Associates	Bisio
Automotive Parts Manufacturers' Association	Cotter
Babcock and Wilcox Idaho, Inc.	Klossner
Baggaley Consulting	Baggaley
Battelle - Pacific Northwest Lab	Snowden-Swan, Warren
Baxter Healthcare	Ciba, Jr.

Organization	Member Name
Bentley College	J. Thomas
BHP Minerals	R. Nelson
Blasland, Bouck & Lee	Schnitzer
Boeing Company	Berkihiser
Booz Allen & Hamilton, Inc.	Datta
Bottineau Citizens in Action	Fischer
Bristol-Myers Squibb Company	Nagle, Cashman
Bucknell University	Willits
Bureau of National Affairs	J. Johnson, Macko
Business Council for Sustainable Development	Mangan
Butler University	S. Hughes
California Department of Toxic Substances Control	Ingham, Ludwig
California Environmental Protection Agency - DTSC	Bird
California State University	Castro, McNamee
Cambrex	Larcombe
Cameron, Madden, Pearlson, Nublin & Sellars	Gale
Canada - Alberta Environmental Protection	Anielski
Canada - Alberta Research Council	Moran
Canada - Saskatchewan Environment and Resource Management	Baird
Canadian Heritage Parks Canada	Inglis
Canadian Institute of Chartered Accountants (CICA)	D. Moore, Swirsky
Canadian Ministry of Environment and Energy	Victor
Carnegie Mellon University	Chandra, Collins, Conway-Schempf, Davidson, Henrickson, Lave, Luthy, McMichael, Tarr
Cascadia Revolving Fund	Shapiro
Cass & Associates	Cass
CATTAN Services Group	Giuntini
Center for Environmental Communication	Chess
Center for Neighborhood Technologies	S. Bernstein
Center for Research and Communication	Antonio, Jr.
Center for the Urban Environment	Garnett
CH2M Hill	Hausknecht, Kolluru, Koshkashian, Roberts
Chemical and Engineering News	Kirschner
Chemical Bank	Butterfield
Chemical Manufacturers Association	Kellogg, Mason
Chevron Canada Limited	Stephen
Chevron Chemical Company	E. Wilson
Chevron Research & Tech. Co.	Peargin
Ciba-Geigy Corporation	Barth, DeMarchis, Muhlebach
City of San Jose	Niver
Clemson University	Henry
Clorox Company	Vetrano
Coca-Cola Company	Chatel
Columbia Business School	Ilaria
Columbia Gas System Service Corporation	Welch, Jr.
Command Evaluation and Review	Roydes
Concord Energy Incorporated	Henn
Conoco Inc.	Thoem
CONSAD Research Corporation	Steger
Consortium for Advanced Manufacturing International	Zampino
Coopers & Lybrand	Abrahams, Boczek, Russell, Savitz
Cornell University	Schuler
Crown City Plating Company	Donovan III
CTI Environmental	D. Edward

Organization	Member Name
Cutter Information Corporation	Victory
Dames & Moore	Farrow
Davao Union Cement Corporation	Esclanda
Decision Focus Incorporated	Fiksel
Defense Contract Audit Agency	Newton, Thibault
Delaware Department of Natural Resources and Environmental Control	Farrell
Deloitte & Touche	M. Anderson, Boden, Brayton, Curtiss, Jennings, McDougall, Zuber
dk-TEKNIK	Drabaek
Dow Chemical U.S.A.	Farfone, Lindsly, Maddox
Duke Power Company	C. Brown, Stimart
Duxbury Business School	Gates
E.I. du Pont de Nemours	Marvel, Robertaccio, Sciance, Timmons, Vrana, Wilkens, Woods
Eastman Kodak Company	Bell, Poduska
Eaton Corporation	R. Leach
Ecolink	Green
Economist, The	Cairncross, Graham, Kassett
EG&G Idaho, Inc.	Wasson, II
Ellipson Ltd.	Müller
Energetics, Inc.	Eisenhauer
Engineered Fire Systems, Inc.	G. Nelson
Engineering and Public Policy	Nair
ENSR Consulting and Engineering	Fillo
EnviroLine	Ross
Environgen, Inc.	Bordacs-Irwin
Environment Canada	S. Holmes, McCauley, Seto, Kimett
Environment Management Services	Ganzi
Environment Today	P. Harris
Environmental Consulting, Inc.	Rubel
Environmental Intelligence	Reimers
Environmental Management Services	Purcell
Environmental Policy Center	Davis, Olha
Environmental Quality Systems	Putnam
Environmental Resources Management, Inc.	Steinmiller
Environmental Risk and Cost Control, Inc.	Tusa
Environmental Science and Engineering Inc.	Krefting
Erasmus University Rotterdam	van Veldhuizen
ERM Inc.	Constable, Drobny, Freitas, Burns, P. Thomas
Ernst & Young	Strauss, Wilson
Exxon	Ball, Sweed
Federal Accounting Standards Advisory Board	Comes
Federal Bronze Products Inc.	Gorman
Financial Accounting Standards Board	J. Adams
Financial Executives Institute	Barrentine, Kates
First Environment	Delaney
Florida Department of Environmental Protection	Campbell
FMC Corporation	Boykin
Foresight, Inc.	N. Fisher
Foster Wheeler Enviro Services	A. Adams
Galileo Electro-Optics	Towns
Gauntlett Group	Gauntlett
GDE Systems, Inc.	Anamosa
GEI Consultants, Inc.	Pojasek
General Electric	Ameen, Paige, Blanckaert, Castella, Leonard, Jr.
General Motors Corporation	Whinihan, T. Williams

George Beetle Co. ..... Beetle
George Mason University ..... V. Brown
Georgia Hazardous Waste Management Authority ..... Andrews
Georgia Pollution Prevention Assistance Division ..... Barcasken
Georgia Power Company ..... Pucciano
GeoSoft: The Company ..... Kreek
Gil Friend & Associates ..... Friend
Global Environment & Technology Foundation ..... Robertson
Global Environmental Management Initiative (GEMI) ..... Mastrandonas
Good Shepherd Group ..... Forstchen
Great Lakes Manufacturing Technology Center ..... Boyd
Green Business Letter ..... Makower
Green Market Alert ..... Frankel
GreenTech Consulting ..... Perkins
Grupo Analisis Energetico ..... Barbieri
GZA GeoEnvironmental, Inc. ..... M. Kennedy
Hankuk Aviation University ..... Cha
Harcourt Brace Professional Publications ..... Amidei
Hazardous Waste Center ..... Miller
HMT Technology ..... T. Hughes
Hoechst Celanese Corporation ..... Quick
Hyde Tools ..... DeVries
IBM Corporation ..... Cobb, Jr., D. Horn
ICF Incorporated ..... Bailey, K. Bowers
Illinois Department of Energy and Natural Resources ..... D. Thomas
Illinois State University ..... Bierma
Industrial Economics ..... Cummings-Saxton
INFORM ..... Dorfman
Inland Technology Inc. ..... Lucas
Inside US Trade ..... J. Bernstein
Institut fur Betriebswirtschaft IBW ..... Schaltegger
Institute for Defense Analyses IDA ..... Jordan, R. Rubin
Institute for Economic Analysis ..... Duchin
Institute of Advanced Manufacturing Sciences ..... Melvin
Institute of Environmental Sciences IES ..... Ehmann
Institute of Industrial Engineers ..... Balestrero
Institute of Internal Auditors ..... Bishop, LeGrande
Institute of Management Accountants ..... Bisgay, Deacon, Freedman, K. Leach, Randall
Intelog Incorporated ..... Stevens
International Institute for Sustainable Development ..... Kerr
International Technology Corporation ..... Gerale
ITT Corporation ..... Alper
J.M. Huber Corporation ..... R. Price
James M. Montgomery Consulting Engineers, Inc. ..... Francis
Johns Hopkins University ..... Lordan
KPMG Environmental Services ..... R.M. Harris, Davies, D. Smith, Trott
Lafarge Canada, Inc. ..... Guay
Laurence Evans & Associates ..... Evans
Law Companies Policy Center ..... Mitamura
Lincoln-Lancaster County Health Department ..... Yoder
Litton Industries, Inc. ..... Stanga
Logistics Management Institute ..... D. Brown, Hassrick
Loral Vought Systems Corporation ..... Yates
Los Alamos National Lab ..... Noskin

Organization	Member Name
Lubrizol Corporation	Bateman
Management Institute for Environment and Business MIEB	Arnold, F. Long, Molinero
Manufacturers Resource and Financial, Inc.	Wittman
Massachusetts, Commonwealth of	B. Kelly
Massachusetts Department of Environmental Protection	Torborg
Massachusetts Institute of Technology	Becker, Ehrenfeld
Massachusetts Toxics Use Reduction Institute	DeMurs
McDermott International, Inc.	Hafner
Mead Corporation	Rogero, Jr.
Merck & Co., Inc.	D. Bowers
Meridian Corporation	Finnell
Michigan Department of Natural Resources	Mehan, III
Midwest Manufacturing Technology Center	Saulter
Minergy Associates, Inc.	D. Holmes
Ministere Environnement	Oppeneau
Missouri Department of Natural Resources	Shannon
Molten Metal Technology	Berman
Monsanto Company	Berezo
Motorola, Inc. Corporate Office	K. Johnson
MUVEX International, Inc.	Murville
National Accounting & Finance Council NAFC	O'Mahony
National Association of Purchasing Managers	Poley
National Conference of CPA Practitioners	Feher
National Conference of State Legislatures	Hagevik
National Electrical Manufacturers Association (NEMA)	T. Feldman
National Institute of Environmental Research	Jae-Hyng
National Pollution Prevention Center	Moody
National Pollution Prevention Roundtable	Roy
National Research Council	Wassel
National Science Foundation	Butcher
National Society of Public Accountants	Winicur
Navix Corporation	Rock
Nepal Ministry of Industry	Dev Bhattarai
New Jersey Department of Environmental Protection and Energy	Dower, Herb, Milecofsky, Polsky
New Jersey Institute of Technology	Shaw, Watts
New Mexico State University	Bhada, Townsend
New York City Department of Environmental Protection	Potent
New York University	Todd
NIST Manufacturing Extension Partnership	Gold
Nixon, Hargrave, Devans & Doyle	Bobletz
Norden Systems Inc.	Singer
North Carolina Department of Environment, Health and Natural Resources	G. Hunt
North East Waste Management Officials' Association	Goldberg
Northern Illinois University	R. Bennett
Northrop Corporation	Haltmeyer
Oakland University	Begnoche
Occidental Petroleum Corporation	Dominick, Jr.
Ogden Environmental and Energy Services Co., Inc.	Lorton, Peek
Ontario Hydro	Boone
Oregon Department of Environmental Quality	P. Berry
Oshkosh Truck Corporation	Schulte
Pace University Center for Environmental Legal Studies	Ottinger
Pacific NW Pollution Prevention Research Center	Grulich
Pennsylvania State University	Rands

Phanomsarakam Industrial Park ..... Mekvanich
Philippines Department of Environment and Natural Resources ..... Serrano
Pinpoint Technologies ..... J. Selman
Pitney Bowes Inc. ..... Ryberg
Planners Life Saving Company ..... Veenstila
Pohang Steel Canada Ltd. ..... Shim
Polaroid ..... Shwam
Port Authority of New York & New Jersey ..... Fusco, Stillman
PPG Industries, Inc. ..... Jacobs, Wysseier
PRC Environmental Management, Inc. ..... Belen, May
Price Waterhouse ..... Jonardi, Petracca, Surma
Procor Tech Inc. ..... Czarnecki
Project Management Associates, Inc. ..... McManus
Project Performance Corporation ..... Shangraw
PT. Nakarya Sembada Consultants/Management & Engineering Consultants ..... Bermawi
PXR Group, Inc. ..... Perry
Radian Corporation ..... Webb
Raytheon Corporation ..... Tierney
RECRA Environmental, Inc. ..... Stanczyk
Recycle Missoula, Inc. ..... Tweedale
Regional Plan Association ..... R. Armstrong, W. Armstrong
Research Triangle Institute ..... Northeim
Rhône-Poulenc, Inc. ..... Chow
Rizzo Associates ..... R. Jones
Rohm and Haas Company ..... Berger
Rockwell International Corporation ..... R. E. Harris
Roy F. Weston, Inc. ..... Kabjian, Tencer, Weaver, Weston
RQAW ..... Helbin
Rudder-Finn ..... Schaplowsky
SAIC ..... Rolander
Salomon, Inc. ..... Gould
Samford University ..... Minter
Samsong Global Environment Research Center ..... Whang
San Diego County Environmental Health Services ..... Pratt
San Miguel Packaging Products ..... Renato
Sandia National Labs ..... Kjeldgaard
Sanitation Districts of Los Angeles County ..... Lo
Santa Clara County Hazardous Materials ..... Wiechert
Santhanam Associates ..... Santhanam
Schering-Plough Corporation ..... Backes, T. Kelly
Science Applications International Corporation ..... Palmer
Scott Paper Company ..... Consoli
Seattle Scientific Corporation ..... Zetlen
Seventh Generation ..... Poirson
Shapiro & Associates, Inc. ..... Butner, Hamner
Shell Oil Company ..... Ihlanfeldt
Small School ..... Savage
Societe Generale de Surveillance ..... H. Jones
Society of Certified Management Accountants of Canada ..... Whitely
SocioTechnical Research Applications ..... D. Miller
Spartan Mills ..... R. Long
SRI International, Worldwide Environmental Practice ..... Knowles
Stanford University ..... Epstein
State University of California at Fresno ..... Thomsen

Stevens Publishing ..... Jones
SYNDICS Research ..... Welch
Tata Energy Research Institute ..... Reddy
Te Kaitiaki Taiao a Te Whare Paremata ..... H. Hughes
Technical Research Centre of Finland, Non-Waste Technology ..... Tulenheimo
Tektronix Inc. ..... Bail
Tellus Institute ..... A. White
Temple-Inland Forest Products Corporation ..... Harbordt
Tenneco, Inc. ..... Milan
Tennessee Division of Pollution Prevention/Environmental Awareness ..... Thompson
Texas A&M University ..... Hartman
Texas Instruments ..... Davenport, Shelton
Texas Natural Resource Conservation Commission ..... Neblett, Pesek, E. Williams
Thailand Department of Industrial Works ..... Sakornarun
TNT Environmental Systems ..... McCarron
TransAlta Utilities Corporation ..... McKinnon
Treffets Precision, Inc. ..... Proveaux
Trends Publishing Inc. ..... Kranish
Trinity University ..... Specht
Tuck School of Business ..... Baker
U.S. Air Force ..... Aldrich, Carpenter, Rosenbaum
U.S. Army ..... Gory, Steever, Jarrett, Stokke
U.S. Chamber of Commerce ..... Bernhard
U.S. Council for International Business ..... N. Kennedy
U.S. Department of Commerce ..... Murphy
U.S. Department of Energy ..... Atcheson, Cranford, McHugh, Neuscheler
U.S. Environmental Protection Agency ..... Abassi, M. Berry, Boger, Cheatham, Craig, Dalrymple, DeVillars, J. Edward, Elwood, I. Feldman, Fiorino, Fox, Greenwood, B. Horn, B. Jones, Joyce, Lounsbury, Luben, Lynch, Kling, Mansur, J. Nelson, Northridge, Ondich, Paley, Perla, Pesacreta, Ralston, Rosenberg, Spitzer, Veit, Wasserman
U.S. Generating Company ..... Carney
U.S. Marine Corps ..... R. Johnson
U.S. Naval Surface Warfare Center ..... Andrews
U.S. Office of Defense PA&E ..... Anderberg
U.S. Securities and Exchange Commission ..... Iannaconi
UCLA ..... Allen, Bakshani, Hicks
Union Carbide Corporation ..... Conway, Garcia, F. Moore, Wulff
United Nations ..... L. Rubin, De Reyna
United Technologies Corporation ..... Brewe, Hanlon, Horner, Jr.
Univar Corporation ..... Grotheer
University of Amsterdam ..... Van Berkel
University of Cincinnati ..... Hauser
University of Houston ..... Allison, Beloff, Heller, Shields
University of Illinois at Chicago ..... Chalos
University of Lapland ..... Niskala
University of Louisville ..... Fleischman
University of Massachusetts ..... Clark, Stone
University of Miami ..... Englehardt
University of Michigan ..... Bulkley, Keoleian, Lanen
University of Minnesota ..... Marcus
University of Missouri - Columbia ..... Lawrence
University of Montana ..... Douglas
University of Nevada ..... Dick

University of New Hampshire ..... Farag
University of North Texas ..... Klammer
University of Northern Iowa ..... Geadelmann, Tanner
University of Pennsylvania ..... Kleindorfer, Rosenthal
University of Pittsburgh ..... Ostheim
University of South Carolina ..... Barnes, Warner
University of Tennessee ..... Clelland, Sawhney
University of Texas ..... Darnall, Stinson
University of Vermont ..... H. Hunt
University of Washington ..... Karpoff, Soderstrom
University of Wisconsin ..... Eagan, Liebl, Pferdehirt
University of Wolverhampton ..... M. Bennett
University of Wyoming ..... Crocker
Upjohn Company ..... Ogden
Valuation Research Corporation ..... King
Vanderbilt University ..... Boer
Veretnigun Osterreichischer Industrieller ..... Stiegler
Virginia Department of Environmental Quality ..... Heltzer
Virginia Polytechnic Institute and State University ..... Sullivan
Wainman & Kydd ..... Yarosh
Waste & Environmental Management Consulting Co. ..... Espina
Waste Advantage, Inc. ..... B. Selman
WCI International Inc. ..... Scheibner
West Valley Nuclear Services Co., Inc. ..... Schneider
Westinghouse Electric Corporation ..... Wesolowski
Westmark Products, Inc. ..... Inch
Weyerhaeuser Company - Integrated Waste Management ..... Lee
Whebco International ..... Burrowes
Whirlpool ..... Karwowski
Williams & Vanino, Inc. ..... M. Williams
Wirtschaftsforderimgsomstotit der Budeswirtschaftskammer ..... Waginger
Wisconsin Department of Natural Resources ..... Baggot, Persson
Worcester Polytechnic Institute ..... S. Johnson
World Bank ..... A. Brown
World Business Academy ..... Mang
World Resources Institute ..... Banks, Ditz
WRITAR ..... Haveman, Innis
Wyeth-Ayerst Laboratories ..... D. Williams
Wyoming Department of Environmental Quality ..... Gallagher
Xerox Corporation ..... Azar, Burke
Yale University ..... Hotz

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

INDEX TO MEMBERS LOCATED OUTSIDE THE UNITED STATES

Country	Member Name
Argentina	Barbieri
Austria	Stiegler, Waginger
Brazil	Silva
Canada	Anielski, Baird, Boone, Burrowes, Cotter, Davies, Evans, Graham, Guay, Harris, Holmes Inglis, Jennings, Kassett, Kerr, Kimett, LaLonde, McCauley, McDougall, McKinnon, Moore Moran, Putnam, Ross, Scheibner, Seto, Shim, Stephen, Swirsky, Victor, Whitely, Willis Wilson, Yarosh
China	Shi
Denmark	Drabaek
Finland	Niskala, Tulenheimo
France	Oppeneau
India	Reddy
Indonesia	Bermawi
Korea	Cha, Jae-Hyng, Whang
Nepal	Dev Bhattarai
Netherlands	van Veldhuizen, Van Berkel
New Zealand	Hughes
Philippines	Antonio, Jr., Belen, Esclanda, Espina, Renato, Serrano
Switzerland	De Reyna, Müller, Schaltegger
Thailand	Mekvanich, Sakornarun
United Kingdom	Bennett, Cairncross, Peter

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

INDEX TO NAMES

Abassi, Daniel 83
Abrahams, Martin 35
Adams, Alex 35
Adams, Jane B. 141
Aldrich, James 1, 15
Ali, S. Nasir 35
Allen, David 1, 15
Allison, Richard 1
Alper, L. (Mickey) 101
Ameen, Philip D. 101
Amidei, Paul 161
Anamosa, Nga T. 101
Anderberg, Michael R. 83
Anderson, Bill 169
Anderson, Michael D. 35
Andrews, Cathy 83
Andrews, Gregory D. 73
Anielski, Mark 97
Antonio, Jr., Emilio T. 15
Armstrong, Regina 147
Armstrong, Winifred 1, 147
Arnold, Matthew 145, 155
Atcheson, John B. 83
Aulen, Kenneth L. 101
Azar, Jack 101
Backes, Robert W. 102
Baggaley, Bruce 35
Baggot, Robert A. 73, 102, 155
Bail, Gary G. 102
Bailey, Paul E. 36
Baird, Bob 97
Baker, Ken 1
Bakshani, Nandkumar 2, 15
Balestrero, Gregory 102
Ball, C. R. (Bob) 103
Banks, Darryl 147
Barbieri, Carlo G. 31, 69
Barcasken, Matt 73
Barkley, Dana 103
Barnes, Phil 15, 36, 83
Barrentine, Becky 103, 169
Barth, Richard 103
Bateman, Phil 103
Beardsley, Daryl L. 36
Becker, Monica 147
Beetle, George 36
Begnoche, R.T. 2, 31, 36
Bell, R. Hays 104
Beloff, Beth 2, 16, 31
Bender, Douglas M. 104
Bennett, Martin D. 2, 16
Bennett, Robert 2, 16
Berezo, Michael 104
Berger, Scott A. 104
Berkihiser, Elliott 104
Berman, Jonathan 105
Bermawi, A. Hidajat 37
Bernhard, Mary 169
Bernstein, Jeremy 161
Bernstein, Scott 155
Berry, Michael A. 3, 84
Berry, Phil 73
Bhada, Ron 3, 31
Bierma, Thomas J. 16
Bird, Alison 73
Bisgay, Louis 169
Bishop, William 169
Bisio, Attilio 37
Blanckaert, Thomas R. 105
Bobletz, Elaine 71, 105
Boczek, Irene 3, 37
Boden, Steven M. 37
Boer, Germain 16
Boger, Debbie 84
Boone, Corinne 105
Bordacs-Irwin, Kristina 37
Bowers, Dorothy 105
Bowers, Keith E. 38
Boyd, Larry 84, 155
Boykin, Evangeline 106
Bradley, Mitch 170
Brayton, Gary 38
Brenner, Rick 84
Brewe, Susan 106
Broatch, Robert E. 106
Brockmiller, Mary D. 106
Brown, Annice 106, 141
Brown, Chris 106
Brown, Douglas M. 38, 84, 156
Brown, Victor H. 17, 38
Bulkley, Jonathan 3
Burke, Gail 107
Burns, Susan 38, 107, 148
Burrowes, Waldo 107
Busfield, Warwick R. 39
Butcher, William S. 84

Name	Page
Butner, Scott	39
Butterfield, Diane M.	141
Cairncross, Frances	148, 161
Campbell, Janeth A.	74
Carney, Mark V.	107
Carpenter, Julie D.	85
Cash, Raheem	107
Cashman, Gregory W.	107
Cass, Donald J.	39
Castella, Sarah	108
Castro, Lincoln A.	31, 74
Cha, Gun-Ho	17
Chalos, Peter	17
Chandra, Dundee Navin	32
Chatel, Peter C.	108
Chess, Caron	17
Chow, Michael T.	108
Ciba, Jr., John A.	108
Clark, Janet I.	3, 17, 74
Clelland, Iain	4
Cobb, Jr., Aaron H.	108
Collins, Terrence	4
Collopy, Peter	39
Comes, Wendy M.	85
Consoli, Frank J.	109
Constable, Richard A.	40
Conway, Richard A.	109
Conway-Schempf, Noellette	4, 18, 148
Cote, Joseph T.	145, 161, 170
Cotter, Mark	156, 170
Coursey, Don L.	32
Cowan, Sharon R.	170
Craig, James	85
Cranford, Bruce	85
Crocker, Tom	4
Crognale, Gabriel G.	40, 161
Cummings-Saxton, James	40
Curtiss, Don	40
Czarnecki, Chuck	40
Dalrymple, Anne	86
Darnall, Nicole	18, 74
Datta, Eric K.	40
Davenport, David E.	109
Davidson, Cliff	4
Davies, Christopher A.	141
Davis, Stacey	41, 109
De Reyna, Ramon	97
Deacon, Thomas E.	5, 171
Delaney, Elizabeth	141
DeLorey, Shawn A.	41
DeMarchis, Ron	109
DeMurs, Patrick	74, 156
Dev Bhattarai, Mukesh	110
DeVillars, John P.	86
DeVries, Douglas	110
Dick, Kevin	32
Dines, Kathleen D.	110
Ditz, Daryl	148
Dominick, Jr., Samuel P.	110
Donovan III, Lawrence P.	110
Dorfman, Mark	69, 149
Douglas, Patricia P.	5, 18
Drabaek, Iver	41, 156
Drinkwater, Alford	75, 157
Drobny, Neil L.	41
Duchin, Faye	18
Eagan, Patrick D.	19
Edward, David	41
Edward, Jim	86
Edwards, Earnest J.	111
Ehmann, Janet	171
Ehrenfeld, John R.	5, 19
Eisenhauer, Jack L.	42, 111
Elwood, Holly	86
Englehardt, James D.	19
English, Lloyd	149, 157
Epstein, Marc J.	5, 19
Esclanda, Alfonso M.	111
Espina, Delfa U.	42
Estes, Ralph	6, 20
Evans, Laurence K.	42
Farag, Ihab H.	6, 20
Farfone, Frank J.	42, 86
Farrell, Andrea	75
Farrow, Scott	20, 42
Feher, Ted	171
Feldman, Ira	87
Feldman, Tim	111
Fiksel, Joseph	43
Fillo, John P.	43, 171
Finnell, Janine	43
Fiorino, Dan	87
Fischer, Guy	43, 75, 142
Fisher, Nate	44
Fisher, Robert A.	111
Flahive, Thomas J.	112
Fleischman, Marvin	32
Forstchen, Fred	44
Fox, Catherine A.	87
Francis, Lee A.	44
Frankel, Carl	69, 162
Freedman, Julian	172
Freitas, John E.	44
Friend, Gil	44
Fusco, Elisa A.	76
Gale, Charles M.	45
Gallagher, Patricia E.	76, 112
Ganzi, John T.	45, 142

Name	Page
Garcia, William S.	112
Garnett, Myrvin L.	45, 69, 149
Gates, Andrew	6
Gauntlett, Suwanna	45
Geadelmann, Pat	20
Gerale, John J.	6, 45, 112
Giesecke, Anne G.	172
Girton, Phil	46, 69, 112
Giuntini, Ron	46, 112
Gold, David	87, 157
Goldberg, Terri L.	76, 142, 157
Gorman, Brian M.	113
Gory, Duane	87
Goudreau, Peter A.	157
Gould, Laura J. Mixon	46
Graham, John	149, 162
Grant, Albert A.	46
Green, Bill	46, 113
Greenwood, Mark	88
Greer, Barbara M.	47, 113
Grotheer, Wayne	113
Grulich, Madeline M.	149, 158
Guay, Guylaine	97
Hacker, Dennis	113
Hafner, Ronald D.	113
Hagevik, George	76
Haltmeyer, Timothy	114
Hamner, Burton	47
Hanlon, Thomas R.	114
Hansen, George	47
Harbordt, Mike	114
Hargis, Mark	47
Harris, Paul	162
Harris, Richard M.	142
Harris, Robert E.	114
Hartman, Roy	6, 32
Hassrick, Locke	47
Hauser, Thomas	172
Hausknecht, Brian J.	47
Haveman, Mark	145, 149
Helbin, Thomas J.	48
Heller, Miriam	21, 115
Heltzer, Josh	77
Henn, Carl	48
Henrickson, Chris	7, 21, 150
Henry, Mark S.	21, 48
Herb, Jeanne	77
Hicks, Linda Ashman	7, 22
Hillenbrand, Eric	48
Holmberg, Bruce	115
Holmes, Douglas B.	49
Holmes, Susan P.	98
Horn, Bevin	88
Horn, Debbie	49, 115
Horner, Jr., Allan W.	115
Hotz, Lorraine	69
Hudson, John	172
Hughes, Helen R.	98
Hughes, Susan Boedeker	7, 22
Hughes, Terri H.	116
Hummer, Jr., Robert H.	172
Hunt, Gary	77
Hunt, III, Herbert G.	7, 22
Iannaconi, Teresa	88
Ihlanfeldt, William J.	116, 173
Ilaria, James	8, 49
Inch, Pamela	116
Ingham, Alan T.	77
Inglis, Pat	98
Innis, Al	145, 150
Jacobs, Richard A.	116
Jae-Hyng, Kim	150
Jarrett, Robert E.	88
Jennings, Bruce	49
Johnson, Jeffrey	162
Johnson, Kenneth J.	116
Johnson, Ronald G.	89, 158
Johnson, Sharon	8, 22
Jonardi, Robert J.	49
Jones, Barbara A.	89
Jones, David	162
Jones, Henley	50
Jones, Rebekah	50
Jordan, Christine M.	50, 89, 150
Joyce, Mark N.	89
Kabjian, Mike	50
Karpoff, Jonathan M.	8, 22
Karwowski, R.J.	116
Kassett, Jeff	162
Kates, Jim	173
Kellogg, Dorothy	173
Kelly, Barbara	78
Kelly, Thomas H.	117
Kennedy, Mitchell L.	50, 117, 143
Kennedy, Norine	173
Keoleian, Greg	8
Kerr, Rob	150
Kimett, Dale	98
Kinder, Duncan L.	139
King, Alfred M.	51, 143
Kirschner, Elizabeth	163
Kjeldgaard, Edwin	90
Klammer, Thomas	23
Kleindorfer, Paul	8, 23
Kling, David	90
Klossner, Kris	90, 117
Knowles, Faye	51
Kolluru, Rao V.	9, 51

Name	Page
Koshkashian, Vikran	51
Kranish, Arthur	163
Kreek, Michael J.	117
Krefting, Robert	51
LaLonde, Michel	118
Lanen, William N.	9
Larcombe, Fred	52, 118
Lave, Lester	9, 23, 150
Lawrence, Carol	23, 33
Leach, Kathleen	173
Leach, Ronald L.	118
Lee, Dan	118
LeGrande, Charles	173
Lent, Tony	52
Leonard, Jr., Thomas F.	118
Liebl, David	9
Lindsly, Joseph A.	119
Link, Kristine F.	119
Linne, Steven	52
Lo, Philip	71
Long, Frederick	9
Long, R. Brian	119
Lordan, John J.	23, 119
Lorton, Gregory A.	52, 119
Lounsbury, Jim	90
Loving, Kathy D.	52
Luben, Lyn	91
Lucas, Joseph A.	119
Ludwig, Robert W.	78
Luthy, Richard G.	23
Lyke, Audrey	24
Lynch, Julie	91
Macko, Carole	163
Maclean, Richard W.	120
Maddox, Jack	120
Mahon, Pat	52
Makower, Joel	163
Mallonee, Cindy A.	120
Mang, Robert A.	151, 174
Mangan, Andrew	120
Mansur, Sally B.	91
Marcus, Alfred	9, 24
Martchek, Kenneth J.	120
Marvel, Don L.	120
Mason, Ann	174
Mastrandonas, Andrew	174
May, Michelle	53
McCarron, James M.	53, 121, 174
McCauley, Steve	98
McDougall, Barry D.	53
McHugh, Ron	91
McKinnon, Richard	121
McManus, Timothy C.	53
McMichael, Fran	10
McNamee, Taylor	10
Mehan, III, G. Tracy	78
Mekvanich, Kriang Krai	121
Melvin, Craig	158
Milan, Edgar J.	121
Milecofsky, Debra	78
Miller, David A.	54, 175
Miller, Gary D.	33, 79
Miller, Lissa	54
Minter, Frank C.	24, 122
Mitamura, David C.	54
Molinero, Larry	145
Moody, Douglas H.	10
Moore, David J.	175
Moore, Frederick L.	122
Moore, M. Melissa	175
Moran, Stephen R.	151
Morrow, John F.	175
Morton, Robert R.	54
Muhlebach, George J.	122
Müller, Kaspar	55, 164, 176
Murphy, John R.	91
Murville, Dean A.	122
Nagle, George	122
Nair, Indira	10
Neblett, Andrew C.	79
Nelson, Gretchen Marie	55
Nelson, Judith A.	92
Nelson, Roger E.	123
Neuscheler, Philip E.	92
Newton, Fred J.	92, 123
Nichols, William G.	123
Niskala, Mikael	123
Niver, Mark S.	71
Northeim, Coleen M.	55
Northridge, Michael	92
Noskin, Hilary A.	123
O'Mahony, Chamain	176
Ogden, Mark L.	124
Olha, Jennifer	55, 124, 151
Ondich, Gregory	92
Oppeneau, Jean Claude	24, 99
Ostheim, Steve	10, 33
Ottinger, Richard L.	11, 24, 33
Paige, William	124
Paley, Louis R.	93
Palmer, Kevin J.M.	55
Peargin, Janet C.	124
Peck, Ralph E.	124
Peek, Dennis	56
Perkins, Sam	11, 56
Perla, Donna	93
Perrell, III, John J.	125, 143
Perry, John D.	56

Name	Page
Persson, Lynn	79
Pesacreta, Patrick	93
Pesek, Monica	79
Peter, James	25, 56
Petracca, Dean	56
Pferdehirt, Wayne	34
Piasecki, Bruce	11, 57
Poduska, Richard (Dick)	125
Poirier, Mark G.	125
Poirson, James	57, 158
Pojasek, Bob	57, 176
Polsky, Matthew	80, 151
Potent, Jeffrey	71
Pratt, Linda Giannelli	71
Price, Ed	125
Price, Randy	125
Proveaux, Jeff	126
Pucciano, Frank	126
Purcell, Arthur H.	57
Putnam, David L.	57, 126
Quick, Ed	126
Ralston, Mark	93
Randall, Robert F.	164
Rands, Gordon	11, 25
Reddy, P. Ramana	58
Reimers, Richard F.	25, 58
Reisman, Robert D.	126
Rej, Henry F.	58
Renato, Julian M. David	127
Rhodes, Todd	58
Ripepi, Amy A.	58
Robertaccio, Francis L.	127
Roberts, Don V.	58
Robertson, William L.	151
Rock, Clifford L.	59, 127
Rogero, Jr., L. Hal	127
Rolander, Steven	59
Rosenbaum, Donna	94
Rosenberg, Elliot	94
Rosenthal, Isadore (Irv)	25
Ross, Nicola	164
Roy, Natalie	80
Roydes, Sharon	94
Rubel, Fred	59
Rubin, Leonard G.	59, 128
Rubin, Rebecca	152
Russell, William G.	59
Ryberg, Betty A.	60, 128
Sakornarun, Suporn	128
Santhanam, C.J.	60
Saulter, Ken	94, 158
Savage, Michael D.	12, 25
Savitz, Andrew W.	60
Sawhney, Rupy	26, 34, 60
Schaltegger, Stefan	12, 26
Schaplowsky, Ellen H.	60
Scheibner, Alan R.	61
Schneider, Sue G.	95
Schnitzer, James	61
Schoenwetter, Lewis (Jim)	128
Schuler, Richard	12
Schulte, Fred S.	129
Sciance, C. Thomas	129
Selg, Richard A.	159
Selman, Belle F.	61, 129
Selman, Jay	61
Serrano, Ricardo V.	99, 167
Seto, Peter	99
Shangraw, R. F.	61
Shannon, Becky	80
Shapiro, Terri	143, 159
Shaw, Henry	12, 26, 159
Shelton, Keith	129
Shi, Han	99
Shields, David	12, 26
Shim, Tong Wook	130
Shwam, Bill	130
Silva, Nuno	130
Singer, Scott	130
Smith, Dave	61
Smith, Mark T.	62
Snowden-Swan, Lesley J.	62
Soderberg, Art	130
Soderstrom, Naomi	13, 27
Specht, Linda	13, 27
Speicher, Ann Leigh	146, 165
Spitzer, Martin A.	95
Stanczyk, Thomas P.	62
Stanga, Mark	130
Steever, E. Zell	95
Steger, Wilbur A.	62, 152
Steinmiller, Eric	62, 131
Stephen, Paul Michael	131
Stevens, Richard W.	63
Stewart, John E.	63
Stewart, Stephanie R.	27, 63
Stillman, Kristina	80
Stimart, William R.	131
Stinson, Christopher A.	13, 27
Stokke, Steven	95
Stone, Donald E.	13, 27
Strauss, Norman N.	63
Sullivan, William G.	13
Surma, John	63
Sweed, Norman H.	131
Swenson, Ralph V.	131
Swirsky, William J.L.	177
Tanner, Margaret M.	28

Name	Page
Tarr, Joel	28
Tencer, Ben	63
Thibault, Michael J.	95, 131
Thoem, Terry L.	132
Thomas, David L.	81
Thomas, Janet M.	14, 28
Thomas, Patricia	64
Thompson, Tracy D.	81
Thomsen, Torbin	14, 28
Thurber, Neal E.	132
Tierney, Ken	132
Tillar, Michael	177
Timmons, Earl L.	132, 177
Todd, Rebecca	14, 28
Tollerton, Harry	177
Tompkins, Tom C.	132
Torborg, Dick	81
Towns, Brian	133
Townsend, John S.	14, 34
Trott, Edward W.	64
Tulenheimo, Vikre	81, 152
Tusa, Waume	64
Tweedale, Tony	70, 152
Van Berkel, Rene C.W.M.	29, 34
Van Epps, Ronald E.	65
van Veldhuizen, Arian	29, 64, 100
Veenstila, Scott C.	133
Veit, Kathleen	96
Vera, George A.	65
Vetrano, S.	133
Victor, Peter	100
Victory, Kate	165
Vogel, David	65
Vogt, Michael T.	133
Volkmar, Robert D.	133
von der Schulenburg, Niki	65
Vrana, Bruce M.	134
Waginger, Herbert	178
Warner, Langdon	14, 29
Warren, John L.	65, 152
Wassel, Ray	153
Wasserman, Cheryl	96
Wasson, II, Robert F.A.	134
Watts, Daniel J.	29
Watz, Jill	65
Weaver, Jack	66
Webb, Marie A.	66
Welch, Joe L.	66
Welch, Jr., Robert W.	134
Wells, Richard	66
Wesolowski, Daniel	134
Weston, Roy F.	66
Whang, Jin Taek	153
Whinihan, Michael	134
White, Allen	67, 153
White, Thomas M.	67
Whitely, Stan	178
Wiechert, Robert	72
Wilkens, John A.	135
Williams, David K.	135
Williams, Edward L.	82
Williams, Marcia	67
Williams, Todd A.	135
Willis, Alan	67
Willits, Stephen D.	14, 30
Wilson, Ed	135
Wilson, J. Fraser	68
Winicur, Barbara	178
Wittman, Marlene	68
Wood, Jeannie	136
Woods, Shelley	136
Wulff, John K.	136
Wysseier, John	136
Yarosh, Borys	68
Yates, John	137, 178
Yoder, Rick	72
Yuen, Marion	68, 153
Zampino, Peter	178
Zetlen, Bryan	34, 68
Zosel, Thomas W.	137
Zuber, George R.	68