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1994

## BUSINESS & INDUSTRY S A L U T E

In the years of the Great Depression, men sold apples on street corners and cotton sold for pennies a pound. The prosperity of the Mid-South was dependent on cotton and action was needed to increase the use of this precious commodity.

The Chamber of Commerce was in the midst of a fundraising effort and things were not going well. Chambers in Dallas, Atlanta and New Orleans had raised large sums to promote their cities and Memphis simply had to keep pace. Frank Grout, Walter Acroyd and Arthur Halle called on Herbert Jennings, manager of the Loew's theaters for a contribution. These volunteers explained that his donation was very important and he agreed to contribute. He then told them about an idea he had to promote cotton. The gentlemen listened as he told them about a celebration where all the stores would feature cotton products in their windows and his theater lobbies would be filled with displays of cotton goods. Jennings' idea of a Cotton Week celebration excited Halle and he called Everett R. Cook, President of the Cotton Exchange and invited him to hear the idea. Cook rushed over and listened and as the gentlemen talked, the Cotton Week idea grew into a plan of a grand celebration with a King, Queen and Royal Court, a parade, dances and fashion shows. The idea was to promote the uses of cotton, encourage people to buy more cotton products, increase production and increase revenue to Mid-South farmers and brokers. It worked! People began to demand cotton products from socks to evening gowns and a local recovery began and the great tradition of Cotton Carnival was born.

Sixty three years later the mission of Carnival remains the same:

*To recognize and promote an industry that has a major economic impact on the Mid-South community, and to promote the City of Memphis as a great place to live and work, and to cause an annual celebration in honor of that industry and the Mid-South community.*

The Business & Industry Salute is a key component of the celebration of Carnival Memphis. The economic base of the region has grown and diversified to the degree that no one industry is singularly responsible for its economic health and Carnival celebrates a different industry each year. Carnival has honored Agribusiness, Transportation & Distribution, Health Services, Banking and Finance, Manufacturing, Tourism & Hospitality and Real Estate.

In 1994 we celebrate the legal, accounting and insurance professions. Mid-South attorneys, accountants and insurers have received local, national and international attention for their professional accomplishments. They perform valuable services, and are important assets to our region. This year's honorees are clearly the best of the best, they are the best in their fields of expertise and community leaders. They have been recognized by their peers, they employ a tremendous number of people and they have made a commitment to make Memphis a better place to live and work through their community philanthropy and service.

Carnival Memphis is proud to honor these outstanding business, professional and civic leaders. We appreciate their contributions to our community and we invite you to join us as we celebrate Carnival Memphis, The Party With A Purpose!

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### Cook Halle Award Named For Founders

No one imagined in February of 1931 that the idea of a COTTON WEEK would stand the test of time nor create the impact that the celebration of Carnival has over its 63 years of operation. Everett R. Cook and A. Arthur Halle knew that the idea would benefit the Mid-South economically, politically and socially. At the first organizational meet-

*(Continued on Page 2)*

### Guest Speaker: Fred Barnes



*Fred Barnes, Senior Editor of The New Republic and nationally known political commentator is the guest speaker for the annual Recognition Banquet.*

Fred Barnes, Senior Editor of *The New Republic* and nationally known political commentator is the guest speaker for Carnival's Business & Industry Recognition Banquet. Barnes is a regular panelist on *The McLaughlin Group* on Channel 10 and is seen frequently on CNN's *Crossfire* and CBS *This Morning*. He is also moderator of the weekly Voice of America show, *Issues In The News*.

A graduate of the University of Virginia, Barnes covered the Supreme Court and the White House for the *Washington Star* before joining the *Baltimore Sun* in

*(Continued on Page 2)*

## S. HERBERT RHEA



Lead up until the time you can follow and Try to start things that last beyond your lifetime are the two philosophies that have guided S. Herbert Rhea through a career of entrepreneurship and service to his community. Rhea began his career as a Certified Public Accountant with Haskin & Sells in St. Louis. He returned to Memphis with Reynolds, Bone and Griesbeck and in 1954 founded Rhea & Ivy, CPAs. Rhea was the Managing Partner of Rhea & Ivy while involved in several local and state professional organizations. Rhea served as President of the Tennessee Society of CPAs and was Chairman of the Memphis Chapter of the Tennessee Society of CPAs. He served as a Council Member for the American Institute of CPAs. With a new generation of leadership in place at the firm he founded, Rhea was ready to tackle another challenge.

In 1973, he founded SSM Corporation, a financial consulting firm. The firm began primarily to assist privately owned and family businesses in a three-point approach to growth and success. First, to help companies transfer a business from one generation to the next; second, to plan the succession of leadership in a closely held business; and, third, to plan and execute growth. Believing that good people equal good results, Rhea recruited and hired an exceptionally talented group of people with extraordinary educational and career backgrounds and the business filled a much needed niche in the community.

SSM Corporation expanded its focus by raising in excess of \$65 million in venture capital to provide funds for the growth and expansion of Mid-South businesses, an arena not being aggressively pursued by area lending institutions. Rhea is Chairman and General Partner of the Private Investment Consortium and President of Rhea Financial Corporation. He has served on the board of directors of fifteen companies and currently sits on the board of three corporations and three charitable foundations. Rhea has overseen over 150 business mergers and acquisitions.

Herbert Rhea has been Chairman of the Board of the Dixon Gallery and Gardens since 1987 and has overseen its phenomenal growth in membership and endowment. He is an elder of Second Presbyterian Church and is a member of the Board of Trustees at Rhodes College.

## Cook Halle Award...

(Continued from Page 1)

ing, Cook expressed his vision this way: "Carnival is to promote business for everybody and should not be used by any one special group, it is for ALL stores and ALL of the people, for ALL kinds of professions and businesses, for the City as a whole regardless of the size of the business, the social standing, wealth, prestige, family background or anything else that would tend to make anyone feel that he or she would not be invited, expected or welcomed to participate in Carnival."

Cook and Halle were well respected businessmen and civic leaders. Their contributions to our city were vast and their vision was unparalleled. That is why Carnival's highest award is named in their honor. Past Cook Halle winners are: William B. Dunavant, Agribusiness; Fred Smith, Transportation & Distribution; Jack Blair, Health Services; Richard A. Trippeer, Banking & Finance; Robert Buckman, Manufacturing; Kemmons Wilson Sr., Tourism & Hospitality and Jack Belz, Real Estate.

This year's winner joins a world class list of honorees. He has had great accomplishments professionally, personally and most importantly he has made a lasting contribution to our city and our region.

## P.K. SEIDMAN



Accountant, author, lawyer, economist, business and financial analyst, and civic leader, P.K. Seidman is listed in 10 different domestic and international Who's Who. Seidman is a Certified Public Accountant and retired partner of the international firm of Seidman and Seidman where he served as chairman of its policy group. He is a former vice chairman of the Tennessee State Board of Accountancy and past president of the National Association of

CPA examiners. Seidman served as the Tennessee delegate to the National Tax Association (appointed by five governors), and is a past chairman of the Estate and Gift Tax Committee.

Seidman co-authored the four volume *Seidman's Legislative History of Federal Income and Excess Profits Tax Laws*. He is a past president and founder of the Economic Club of Memphis, a past president of the Memphis Estate Planning Council and Citizens for Equitable Pensions, Memphis State University Foundation and Greater Memphis State.

An Attorney-at-law, he is a member of the Tennessee and American Bar Associations and is active on tax committees. He served as chairman of the Legislation Screening Committee for the Senior Lawyers Division of the American Bar Association. The Memphis and Shelby County Bar Association presented Seidman with their Liberty Bell Award.

A World War II Navy Commander, Seidman was honored with the Memphis Civitan Americanism Award, the Sertoma Service to Mankind Award, Civitan's Outstanding Citizen of the Year Award and Senior Citizens Services Active Living Award. He was named to the Tennessee Accounting Hall of Fame and he received the Academy of Accounting Historians 1979 Luca Pacioli Award.

Seidman co-authored *A Realistic Answer to the Energy Problem* and wrote a book entitled *The Man Who Likes Memphis*. He is a former trustee of the Memphis and Shelby County Hospital Authority. He is a trustee at Rhodes College and received the college's Distinguished Service Medal and served as President of the Diehl Society. He is a member of the President's Council at Christian Brothers University where he received an honorary Doctor of Public Service in 1990. He was named Educator of the Year by Greater Memphis State and received their Outstanding Businessman of the Year Award in 1970.

Seidman is a past president of the Memphis Orchestral Society and the Memphis Little Theater and chaired the 1985 City of Hope Endowment. He founded the M.L. Seidman Town Hall Memorial Lecture Series at Rhodes College and the Frank E. Seidman Distinguished Award in Political Economy. The P.K. Seidman Distinguished Professorship in Political Economy was endowed in his honor in 1990 by the Buckman family.

## Guest Speaker...

(Continued from Page 1)

correspondent and also wrote a media column for the *American Spectator*. He has written for *Reader's Digest*, *The Public Interest*, *Policy Review*, *The New York Times Book Review*, *The Los Angeles Times*, *Newsday*, *The Wall Street Journal* and *Washingtonian*.

The 1989 Media Guide awarded Barnes four star, it's highest rating. The Guide called him "a great political reporter-columnist" whose material is "exquisitely timed". Barnes will share his humorous and often irreverent views on national issues with tonight's guests.

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Outstanding Young Men of America, and was named one of the U.S. Junior Chamber of Commerce Ten Outstanding Young Americans.

Active in civic and community endeavors, Sawyer is a past member of the Memphis Jaycees, a graduate of Leadership Memphis, a former board member of the Alliance for the Blind and Visually Impaired, Visiting Nurses Association and the Economic Development Council. He is a board member of the United Way and the Shelby County Health, Housing and Education Board. He serves on the Memphis State University Executive Accounting Advisory Board, and the LeMoyne-Owen College President's Advisory Council, the Memphis Chamber of Commerce Newcomers Welcoming Committee and is a board member of Girls Inc.

#### MICHAEL D. UIBERALL

Managing Stockholder  
Uiberall, Leib, Blockman, Perry, P.C.

Uiberall, Leib, Blockman, Perry is a full service Certified Public Accounting firm pro-

viding traditional accounting, auditing, and tax services as well a full range of other services including management advisory services and financial planning. The firm currently has a staff of 25, including 4 shareholders, which has enabled the firm to handle clients from the local corner store to Securities Exchange companies.

Michael D. Uiberall is a member of the American Institute of CPAs, the Tennessee Society of CPAs as well as Arkansas and California state societies. He is Past President and Board Member of the Memphis Chapter of TSCPA. He has also served on the State Council and as chairman of the State Tax Committee of TSCPA.

He was twice chosen Boss of the Year by the American Business Women's Association and received the Nashville District



Director's Award from the Internal Revenue Service for outstanding support of tax administration on behalf of taxpayers. He is one of three Tennesseans not employed by the IRS to receive this award and is the only CPA in a Tennessee practice to receive this honor.

Uiberall is a graduate of Leadership Memphis, and served on their Board and was President of the Venture Fund of the United Way of Greater Memphis. He is a past Board Member and Treasurer of the Memphis Jewish Community Center and Leadership Memphis, a Board Member of the Memphis Jewish Home and the Evan R. Harwood Training Center. He is on the Board of Theater Memphis, Goals for Memphis and Tennesseans for Better Government. He Chaired the Leadership Memphis Committee Fund Raising Drive and is Chairman of the Leadership Committee for the Collierville Chamber of Commerce.

#### S. SHEPHERD TATE



S. Shepherd Tate is a graduate of Rhodes College and received his JD degree from the University of Virginia where he was elected to Omicron Delta Kappa Fraternity, Phi Delta Phi International Legal Fraternity, Order of the Coif, The Raven Society and Editor of the Virginia section of the *Virginia Law Review*. He served as an Intelligence Officer in the United States Navy in World War II with duty in Curacao and China. He was awarded the Order of the Cloud Banner by the National Government of the Republic of China and holds the rank of Commander, US Naval Reserve, Retired.

Tate has practiced with the firm of Martin, Tate, Morrow & Marston, P.C. since 1947 and is a senior member of the firm. He has held the presidency of numerous professional organizations including the Memphis and Shelby County Bar Association, the Tennessee Bar Association, American Bar Association and the National Conference of Bar Presidents. He chaired the Memphis Area Legal Service's Campaign for Equal Justice and has served as a member of the House of Delegates of the American Bar Association. He is a Life Member of the Conference of the Sixth Judicial Circuit of the United States Court of Appeals and a member of the Lawyer-Pilots Bar Association. He is a Fellow of the American Bar Association, Tennessee Bar Association and the Memphis and Shelby County Bar Foundation. Tate was a Director of the American Judicature Society. He is a member of the Estate Planning Council, the International Academy of Estate and Trust Law, and the Select Panel of Arbitrators and Mediators of the American Arbitration Association.

Tate is the recipient of a Lawyer's Lawyer award given by the Memphis and Shelby County Bar Association. He was inducted into the Rhodes College Hall of Fame and received Rhodes' Distinguished Alumni Award and Distinguished Service Medal. He was awarded the Boy Scouts Silver Beaver Award and the Distinguished Silver Eagle Award. He was given the Highest Effort Award from the New York City Alumni Association of Sigma Alpha Epsilon Fraternity.

He was President of the Rhodes College Alumni Association, and served as Secretary of the Board of Trustees at Rhodes. He has served as President of the Chickasaw Council of the Boy Scouts of America and President and Director of the Memphis Rotary Club. He was awarded the Paul Harris Fellowship by the Rotary Club and their Civic Recognition Award. Tate is a member of Baptist Memorial Hospital's Community Advisory Board. He has been awarded honorary degrees from Samford University, Suffolk University, Capital University and Rhodes College. He is listed in *Who's Who in America*, *Who's Who in American Law*, and *The Best Lawyers in America*.

#### JOHN PITTS, Sr.



Lipscomb & Pitts is the largest privately held insurance agency in Memphis and the Mid-South providing property and casualty insurance to the Memphis business community as well as personal insurance and employee benefits insurance. The company was established in 1954 as a partnership of Matt Lipscomb and John Pitts, Sr. and has grown from the 7th largest agency in Memphis in 1990 to the largest agency in Memphis in 1994 increasing its number of employees by

56% in just 3 years.

Pitts is a past president of the Insurors of Memphis and the Insurors of Tennessee and is the only two time recipient of the state's Insuror of the Year Award. He served as President of the Professional Insurance Agents of Memphis and Professional Insurance Agents of the State of Tennessee and named twice as the Agent of the Year. He is the only person in the insurance business with the distinction of having served both organizations as president. He currently serves as Chairman of the National Political Action Committee for the Insurors of Tennessee.

Pitts established and set up a computer rating system at a time when all insurance policies were rated manually. This was a major break through for the Property and Casualty Industry and his most significant accomplishment in his industry.

Pitts was a charter member and past president of the Northeast Optimist Club and is an active member of McLemore Christian Church having served on all church committees including chairing the Building Committee for two terms. He served on the Boy Scouts of America Executive Board and received the Boy Scouts Silver Beaver award.

Pitts is known for his willingness to help others in the industry and is widely respected for his contributions to the industry and generosity in sharing his knowledge with his peers.

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## EDWARD A. BURCH, CLU, ChFC

General Agent  
Northwestern Mutual Life Insurance Company

Burch became the General Agent in August 1980 for Memphis, West Tennessee, North Mississippi and Northeast Arkansas with twelve agents and an annual volume of \$40 million. At the age of thirty, he was the youngest general agent appointed by Northwestern Mutual. In 1987, the Burch Agency expanded and was named by Northwestern Mutual as the General Agency of Little Rock and Central Arkansas. The agency now has 68 agents and in 1993 produced a sales volume of \$228 million. Burch was the youngest person to attain both Life Membership of the Million Dollar Roundtable and Chartered Life Underwriter in Memphis. He is a speaker at company and industry meetings on professionalism, motivation and financial management.



Burch serves on the St. Agnes Academy Board of Trustees and is a past president of the Memphis State University School of Business Alumni Association and is a former member of the Dean's Executive Advisory Council.

## CIGNA HEALTHCARE OF TENNESSEE

Patrick W. Hoffman  
Vice President of Sales, Tennessee Group

CIGNA HealthCare's Health Maintenance Organization (HMO) network provides prepaid medical benefits to over 56,000 members within the Memphis area. They are a part of CIGNA HealthCare Companies which are leading providers of employee benefits, health care, insurance, investment management and financial services to businesses and individuals.



CIGNA became operational in 1988 as the EQUICOR Healthplan. The first year the company enrolled 1,265 members in the plan. In 1990, CIGNA HealthCare acquired EQUICOR which helped the com-

pany to become part of the largest Tennessee network of Health Maintenance Organizations and the enrollment grew to 15,758 members. CIGNA HealthCare in Memphis currently has contracts with 6 hospitals, 164 Primary Care Physicians and 590 specialists.

CIGNA HealthCare employees are involved in various community activities which include Walk America, Federal Express St. Jude Golf Classic, Make-a-Wish, March of Dimes as well as volunteer work at state funded nursing homes. In 1993, CIGNA HealthCare made a significant contribution to Special Olympics.

## FRED L. DAVIS

Owner  
Fred L. Davis Insurance Agency

Fred L. Davis founded his agency in 1967 and was the only black general agent in Mississippi, Alabama, Georgia, Tennessee, Arkansas, Missouri or Kentucky. The agency offers full service, life, health, property, casualty and securities. The Fred L. Davis Agency has annual sales of over \$1 million. Davis is a member of the Insurors of Tennessee, Insurors of Memphis and has served on the boards of both professional organizations.



Davis is a member of the Board of Directors of St. Francis Hospital, MMPC, Brannan McCullough, Kiwanis Club and is Secretary of the Liberty Bowl Festival Association. He was the first black chairman of the Memphis City Council in 1972 and was named the Kiwanis Man of the Year in 1991.

## DELTA LIFE AND ANNUITY

Gerald Tsai, Jr.

Founded in 1979, in Memphis, by Robert H. Wallace Jr. and Ben Ward, Delta Life and Annuity burst on the scene as a new type of insurance company. The concept for the new company was centered around one simple idea: to design products to meet the needs of the marketplace, which would be fair to policyholders and agents, and profitable to the company. Delta's original commitment to pro-



vide innovative annuity products with a maximum amount of safety remains as the company's philosophy today.

Since 1990, Delta has received an A+ (Superior) rating from A.M. Best & Co. and AA (very high) claims paying ability rating from Duff and Phelps. With Gerald Tsai, Jr. now at the helm, the company has topped \$1 billion in assets. In 1993, Delta acquired The Shelby Life Insurance Company of Shelby, Ohio in order to increase market share and assets under management. That same year, Delta introduced a new marketing concept combining Delta's fixed annuities with an unlimited selection of mutual funds. The product was named New Dimension and is creating widespread interest among those seeking investment diversity.

Delta has over 100 employees in its Memphis headquarters and over 2,200 licensed independent agents and financial planners selling a variety of annuity products in 45 states and the District of Columbia.

Delta has been a corporate sponsor of the Memphis Arts Councils Arts in the Schools program for the last five years. Delta is a co-patron for the Bridge Builders Forum, and a founding member of the Memphis Race Relations and Diversity Institute sponsored through Goals for Memphis. Delta has sponsored various art exhibitions at The Dixon Gallery and Gardens and Memphis Brooks Museum of Art as well as other civic and charitable contributions.

## JO A. FARRIS, CIC, CPIW

Vice President  
Clay & Land Insurance, Inc.

Named Vice President of Clay & Land in 1987, Farris has distinguished herself both in the industry and the community. Involved in both sales and management, Farris has seen the company grow from \$300,000 to over \$12 million in sales. She is a member of the Insurance Women of Memphis, the National Association of Insurance Women, Insurors of Tennessee, Insurors of Memphis and is Secretary of the Memphis & Shelby County Advisory Council.



She received an Industry Appreciation Award in 1994, was named State Director of the Tennessee Council National Association of Insurance Women International and Insurance Woman of the Year. She was

Club, Children's Museum of Memphis, Memphis Arts Council, WKNO and Memphis Brooks Museum of Art.

Rex M. Deloach has worked in the field of public accounting for 30 years and was the Managing Partner of the Memphis office from 1980 until 1993. He now serves as Senior Partner. Deloach established the Arthur Andersen Chair of Accountancy at Memphis State University, and was named Alumnus of the Year by the Fogelman College of Business and Economics and by the University. He was elected Distinguished Alumni of the Year by the Memphis State University National Alumni Association.



He is a past Director and Executive Committee Member for Memphis Area Chamber of Commerce for two terms. He served as Chairman of the Board of Health, Education and Housing Facilities Board of Shelby County, and was Chairman of the Board of Volunteer Park of Mud Island. He is currently a Director of the Memphis State University Foundation, a Director of the Delta State University Foundation and a Member of the Chamber of Commerce, Future Memphis, and the Economic Club of Memphis.

## S. LAWSON CRAIN

Managing Partner  
Crain & Co.  
Jackson, Tennessee

Crain & Co. was founded as the proprietorship S. Lawson Crain in 1967 with Mr. Crain and one other employee. During the last 27 years, the firm has grown to a partnership with 4 partners and 20 employees. It serves clients throughout the West Tennessee area. Crain & Co. provides auditing services to small and medium sized private businesses, complete accounting services, compilation and review services as governed by the Statements on Standards for Accounting and Review Services, complete tax services, computer services and management consulting.



S. Lawson Crain is a member and Past President of the Jackson Rotary Club, a Director and Past President of Youthtown, a board member of the United Way, Jackson Chamber of Commerce, American Red Cross Chapter of Jackson, Jackson Housing Authority, Salvation Army, YMCA, and Home Health Agency. He is Treasurer

of the Youthtown Educational Memorial Foundation and Treasurer and Board Member of the Jackson-Madison County Health Care Foundation.

## ERNST & YOUNG

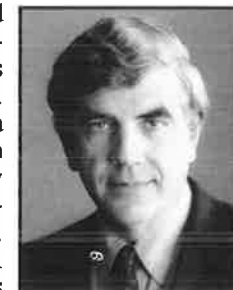
Travis Smith, Managing Partner  
Lewis Holland, Partner,  
Director of Audit Services

The Memphis office of Ernst & Young opened in 1924 and has operated continuously serving clients in the Memphis and the Mid-South area. The firm offers audit, tax and consulting services with Memphis based professionals. The Memphis office serves several industries to include health care, financial services, manufacturing, real estate and transportation. The Memphis office has 6 partners.



Ernst & Young is actively involved with the entrepreneurial spirit and co-sponsors the Small Business Awards in Memphis. Ernst & Young is a corporate supporter of the arts and a number of industry organizations. Partners serve on the Boards of Directors of the Memphis Boys Club and Junior Achievement.

Lewis Holland is the current President of the Memphis Orchestral Society. He has served as a Division Chairman of the United Way as well as the Advisory Council of St. Mary's Episcopal School. He serves on Ernst & Young's national committee relative to services to the Financial Services Industry and is a specialist in public reporting and the partner in charge of services for many Mid-South Companies. In the late 70's Holland assisted brokers and dealers in explaining accounting and tax implications of various investment strategies to their institutional customers. This unique practice took him to a large broker/dealer as company President. Today, a large number of CPAs are employed in this capacity. Back at Ernst & Young, he continues to advise CPA strategists with more complex transactions.



## C.M. "MICKEY" ISON

Co-Managing Partner  
Bean & Ison, CPAs and Consultants

Bean & Ison offers accounting, auditing, tax and management advisory services for over 1,300 clients in Memphis and the Mid-South. The firm has nearly doubled

its revenues since 1986 and has increased from 6 employees in 1985 to 22 in 1994.

Ison is a Past President of the Memphis Chapter of the Tennessee Society of CPAs and the Memphis Chapter of the Institute of Management Accountants. He served as Chairman of Relations with the Bar Association and as a Council Member of the TSCPA's. He is a member of the American Society of CPAs and a member of the Institute of Business Appraisers.



He received the TSCPA's 1991 Public Service Award, the Accountant Advocate Award for the State of Tennessee by the U.S. Small Business Administration, Distinguished President Award by Kiwanis International and was named Volunteer of the Year by United Cerebral Palsy of the Mid-South, Inc.

He is a charter member and financial advisor for United Cerebral Palsy of the Mid-South, Inc., Past Chairman of the Newcomers Welcome Committee for the Memphis Area Chamber of Commerce, Treasurer and Board member of Greater Memphis State, and an Elder at Second Presbyterian Church. He was church Treasurer and Chairman of the Finance Committee.

## STAN SAWYER

Partner in Charge  
Banks, Finley, White & Co.

A Summa Cum Laude graduate of LeMoyné-Owen College, Sawyer began his accounting career at Deloitte, Haskins and Sells as a staff accountant. He accepted a position at Banks, Finley, White & Co. which brought a promotion to Senior Accountant. Sawyer moved into private practice for the next three years before merging with Banks, Finley, White & Company and assuming the responsibility of Vice-President and Chief Operating Officer. In 1987, Sawyer purchased the Memphis office of Banks, Finley, White & Co. and became President.



Sawyer is a member of the American Institute of Certified Public Accountants, a Past President of the Memphis Chapter of the National Association of Black Accountants, a past member of the Tennessee Society of CPAs and a past board member of the Black Business Association.

He was named to Who's Who Among Students in American Universities and Colleges, Who's Who in Finance and Business,

civic, political, charitable and religious activities. The firm currently has 27 lawyers, most of whom are involved in litigation, especially the defense of professional negligence cases, health care, corporation, real estate and media law.



John J. Thomason received his law degree from the University of Tennessee in 1952 and was a member of the Board of Editors of the *Tennessee Law Review*. He is a graduate of the U.S. Army Judge Advocate General's School at the University of Virginia and served in the U.S. Army in Germany. He is a Fellow of the American College of Trial Lawyers and a Life Member of the American Bar Foundation. He has served as a member of the Board of Directors of the Memphis and Tennessee Bar Associations, and three terms in the House of Delegates of the American Bar Association. He is presently one of seven members of the ABA Standing Committee on Professionalism.

In 1989 he was a member of a six person committee that drafted the Guidelines for Professional Courtesy and Conduct for the Memphis Bar Association which have since been adopted as Rules of Practice in the State and Federal Courts of West Tennessee.

He has served as President of the Phoenix Club, the Memphis Arts Council, the Mud Island Foundation, and the Memphis Boy's Clubs and on the Executive Committee of the Memphis Area Chamber of Commerce. In 1993 the Phoenix Club named a leadership award in his honor.

Thomason is past president of the Memphis and Tennessee Young Lawyers, and was Chairman of the Tennessee Appellate Court Nominating Commission which nominates judges for Tennessee's Courts of Criminal and Civil Appeals. He was Chairman of the 17,000 member General Practice Section of the American Bar Association.

## WALDROP & HALL P.A.

Thomas F. Taylor

This Jackson, Tennessee firm was founded in 1926 by Homer Waldrop and Roy Hall. The firm has grown to serve the entire West Tennessee Area. It represents insurance company, government entities, businesses and individuals. The firm prides itself on prompt, professional representation of its clients. The firm has 14 attorneys and a staff of 24 support personnel.

In the last 15 years, the firm has had Partners appointed to judicial and government positions including: Ed Bryant, U.S. Attorney; J. Daniel Breen, U.S. Magistrate;

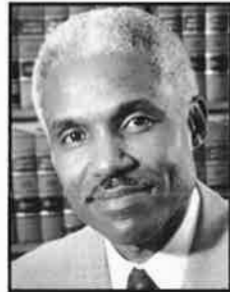
James Todd, Federal District Court Judge; and David Farmer and Hewitt Tomlin, Tennessee Appellate Court Judges.

The firm and its Partners are members of the Jackson area Chamber of Commerce, West Tennessee Cerebral Palsy Center, The Star Center and the YMCA Board of Directors.

## A.C. WHARTON JR.

Wharton & Wharton & Associates  
Office of Shelby County Public Defender

A.C. Wharton Jr. is a graduate of Tennessee State University where he received a B.S. With Distinction in Political Science and the University of Mississippi School of Law. He is a Partner in the firm of Wharton &



Wharton & Associates, and is the chief Public Defender for Shelby County as well as an Adjunct Professor of Law at the University of Mississippi.

Wharton attended the U.S. Attorney General's Honor Law Graduate Program and was a Special Justice of the Tennessee Supreme Court. He received the Diakonia Award for Service, the Bill of Rights Award and the Distinguished Service Award presented by the Mallory Knights. He is the recipient of the Liberty Through Law Award given by the Tennessee Young Lawyers Conference, the Tennessee Bar Association and the Memphis and Shelby County Young Lawyers.

He served as a member of the Board of Directors of the Memphis Branch of the Federal Reserve Bank was a member of the Tennessee Higher Education Commission. He has served as a member of the Board of Cumberland College, a member of the University of Tennessee Development Council, and a member of the Memphis State University Board of Visitors.

He served on the Special Committee on the Delivery of Legal Services, the American Bar Association Ad Hoc Advisory Group, on the ABA Special Committee on Evaluation of Professional Standards and was President of the Community Day Care and Comprehensive Social Service Association. He served on the Tennessee Law Enforcement Planning Commission and was Trial Attorney for the Office of the General Counsel, U.S. He was attorney for the Lawyer's Committee for Civil Rights Under Law, and Executive Attorney for Memphis Area Legal Services. Wharton was elected President of Memphians for Economic Growth, and President of the Leadership Memphis Alumni Association and was named to the Board of Directors of Memphis Brooks Museum of Art.

## ACCOUNTING

### DELOITTE & TOUCHE

Guy M. Stigall  
Office Managing Partner

Deloitte & Touche is one of the nation's leading professional services firms providing accounting, auditing, tax and management consulting services worldwide. The Memphis office has 8 partners and 84 employees.

The Memphis office of Deloitte & Touche enjoys a client base of local, national, and international clients encompassing the Mid-South area. A significant amount of their professional services are in industries dominant in the marketplace, such as agribusiness, manufacturing, distribution, and food processing.

Deloitte & Touche has recently achieved an important milestone in the development and global adoption of new Client Service Standards, designed to enhance the quality, distinctiveness, and consistency of client service worldwide.

Deloitte & Touche employees participate financially and volunteer their time in all areas of community service to help build the amenities that make cities desirable places to live and to help those in need. The Memphis office supports many of the arts organizations including Dixon Gallery and Gardens, Memphis Brooks Museum of Art, the Memphis Symphony and the Memphis Arts Council. The Memphis office also supports United Way, Boy Scouts of America, the University of Memphis, Rhodes College, Christian Brothers University, and the University of Mississippi.

### REX M. DELOACH AND ARTHUR ANDERSEN & CO.

Arthur Andersen provides professional audit, accounting, tax and business advisory services to many of the leading businesses and business leaders in the region. Arthur Andersen is a member of the Arthur Andersen Worldwide Organization. The Memphis office was opened in 1968 with 7 employees to serve one client, Holiday Inns, and has grown since that time to be the largest accounting firm in the Mid-South with 134 professionals.

Arthur Andersen supports many civic organizations in the city and in the last four years their professionals have served or are currently serving on the following civic boards: Memphis College of Art, Memphis State University Development Foundation, Boys Clubs Central Board of Directors, Buckman Boys Club, Boy Scouts of America, Community Foundation of Greater Memphis, United Way of Greater Memphis, Mid-South Chapter of American Red Cross, Memphis Partners, Memphis Chamber of Commerce, Dixie Boys

elected President of the Insurance Women of Memphis in 1988-89. She earned her CIC designation in 1981.

Farris is involved in Mid-South Fair youth activities and has served as co-chairman of the Calf Scramble. She is a member of the Sales and Marketing Executives of Memphis. She assists in keeping the Insurance Women of Memphis' section of the highway clean and assembles holiday gift boxes and volunteers in the Salvation Army's Adopt an Angel Program.

### MILTON C. LAGASSE

Partner  
Treadwell & Harry  
Insurance Agency



A graduate of Loyola University in New Orleans, Louisiana, Milton Lagasse began his career as a Junior Casualty Underwriter in New Orleans. He moved through the ranks as a Casualty Underwriter, Senior Casualty Underwriter, and Branch Underwriting Manager. He is currently Maryland Casualty's Designated Manager with Commercial Underwriting Authority.

Lagasse was a member of the Greater Memphis Insurance Council, President, board member and Program Chairman of the Professional Insurance Agents of Memphis. He served on the Education Committee, By-laws Committee, Budget and Finance Committee and is a Board member of the Professional Insurance Agents of Tennessee. He chaired the Long Range Planning Committee and is the current President of the Professional Insurance Agents of Tennessee.

Treadwell & Harry was founded in 1910 and is ranked in the top 5% of insurance agents and brokers in the United States from among more than 401,000 similar firms. Treadwell & Harry is one of the largest independent all-lines firms in Memphis. Built on the concept of total service, each Treadwell & Harry employee is a representative of the company.

### GEORGE M. RUSSELL, CLU, ChFC

General Agent  
The Memphis Agency, MassMutual  
Insurance Company



The Memphis Agency represents MassMutual, the 11th largest US insurance company. The Agency celebrated its 100th anniversary in February of this year

and serves over 21,000 policy owners in the Memphis community.

Russell was named the Memphis Agency General Agent 25 years ago with 8 sales representatives and several million dollars of insurance in force. Today, there are 38 agents and over \$1 billion of insurance in force.

Russell is a Past President of the Rhodes College Alumni Association, a former board member of the Girl Scouts of America, and has volunteered in various assignments with the United Way, and Boy Scouts as well as church work.

He has served as President of the Memphis CLU and ChFC Chapter, he is a past president of the Memphis General Agents and Managers Association, a past president of the MassMutual General Agents. He is a Memphis Life Underwriters Association "Hall of Fame" honoree, and is a member of the National, Tennessee, and Memphis Life Underwriters Associations and Memphis Chapter of CLU and ChFC. Russell has received the Industry National Management Award for the past 20 consecutive years. He is a two time winner of the MassMutual Presidents Trophy and has won the MassMutual Master Agency Growth Award 8 times.

### SEDGWICK JAMES OF TENNESSEE

David L. "Casey" Bowlin  
President



In 1986, the 65-year-old Memphis firm E.H. Crump and Company became a very significant part of the worldwide operations of the London based Sedgwick Group.

Sedgwick James services include commercial and personal insurance, employee benefits, contract bonds, risk management and claims management. Memphis serves as the Corporate Administrative Headquarters for Sedgwick North America with 109 agency employees and 225 corporate employees in Memphis.

Sedgwick James is active in the Insurers of Memphis, CPCU Society, Professional Insurers of Tennessee, Independent Insurance Agents, National Association of Independent Insurance Agents, and Insurers of Tennessee. Within the Sedgwick organization, the Memphis office has been runner-up or recipient of the Office of the Year Award for the last five years.

Sedgwick James community involvement includes MIFA Coats for Kids, MS Walkathon, Good Earth Festival, Dixon Gallery and Gardens event sponsor, LeBonheur Hospital's Enchanted Forest and United Cerebral Palsy.

## LEGAL

### ARMSTRONG ALLEN PREWITT GENTRY JOHNSTON & HOLMES

Walter P. Armstrong, Jr., Newton P. Allen, Richard H. Allen, Thomas R. Prewitt Sr.

Armstrong Allen Prewitt Gentry Johnston & Holmes had its origin in several firms in Memphis in the latter part of the nineteenth century and early part of this century, culminating in the establishment of the firm in 1932 under the name Armstrong, McCadden & Allen. The present name was adopted in 1987. The firm is one of the oldest and largest law firms in the state of Tennessee.

Armstrong Allen's practice is regional, serving clients in Tennessee, Arkansas and Mississippi. In 1994, the firm established an office in Jackson, Mississippi. The firm's practice is diverse and includes secured transactions, and other financing transactions, mergers and acquisitions, hospital law, labor relations, bankruptcy, tax, trusts, probate, employee benefits, securities, commercial real estate, media law, trademark and copyright, antitrust, and all types of civil litigation.

Walter P. Armstrong is a graduate of Harvard College and Harvard Law School and has been in law practice since 1940. He served as a Special Master to the United States Supreme Court, U.S.



v. Louisiana et al. (1969-1991) and Mississippi v. U.S. (1988-1991).

He was a Director of the Memphis and Shelby County Bar Association, President of the Junior Bar Section of the Tennessee Bar Association, Member of the Board of Governors and President of the Tennessee Bar Association. Is a Fellow of the American Bar Foundation and a member of the Special Committee on Administration of Criminal Justice and chaired many committees of the American Bar Association.

He is a Founding Member of the World Association of Lawyers of the World Peace Through Law Center and was President of the Board of Education of the Memphis City Schools. He received the American Institute of Architects Distinguished Service Award, Greater Memphis State's Educator of the Year and Distinguished Service Award, Memphis Civitan Outstanding Citizen of the Year, Memphis Orchestral Society HEBE Award, Southwestern's Distinguished Service Medal, the Memphis Bar Association Lawyer's Lawyer Award, and the Fifty Year Award by the Fellows of the American Bar Association.

He is the author of *A Century of Service: A Centennial History of the National Conference of Commissioners on Uniform State Law; Holmes' Range*. studies in Sherlock Holmes, and of more than 100 published articles and book reviews.

**Newton P. Allen** is Chairman of the Publications Committee of the Senior Lawyers Division of the American Bar Association and Contributing author to their magazine, *Experience*. He is a mem-



ber of the Alternative Dispute Resolution Committee of the Tennessee Bar Association. He is a former member of the board of directors of the Memphis and Shelby County Bar Association. In the practice of law since 1948, Allen is licensed to practice law in North Carolina and is a Certified Mediator for appointment by the courts of North Carolina.

He is a member of the Lenten Committee of Calvary Episcopal Church, Past President of the Memphis Symphony, former Chairman of St. Mary's Episcopal School, former co-chairman of the fundraising campaign of St. Mary's, former Vestryman of Calvary Episcopal Church, former Vestryman and Senior Warden of Holy Communion Church.

**Richard H. Allen** is a Past President of the Tennessee Bar Association, Past President of the Memphis Bar Association and Past member of the American Bar Association Board of Governors. He is a member of the ABA House of Delegates, past member of TBA Board of Directors and Managing Partner of Armstrong Allen for 9 years. His is a Fellow of the ABA, recipient of the "Young Lawyer of the Year", and is a member of the American Judicature Society.



He is a past member of the Memphis Rotary Club Board of Directors, and a current member of the Rotary Club. He is a past Senior Warden of Holy Communion Church and a past member of the Tennessee Law Revision Commission.

A member of the Order of the Coif, **Thomas R. Prewitt, Sr.**, was Editor of the University of Tennessee Law Review, President of the Memphis and Shelby County Bar Association, a member of the Tennessee and American Bar Associations, and a member of the International Association of Defense Counsel. He is a Fellow of the American College of Trial Law-

yers, and a Fellow of the American Bar Foundation. He was selected as the Attorney of the year by the members of the Memphis and Shelby County Bar Association in 1994.

A former member of the Vestry of St. John's Episcopal Church, Prewitt served as Counsel to the Memphis Park Commission and has served on numerous charitable boards.

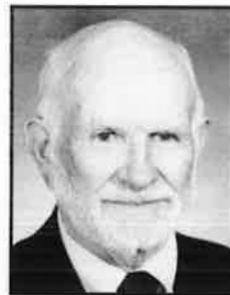
## BURCH, PORTER & JOHNSON

Lucius E. Burch Jr. and W.J. Michael Cody

One of the oldest existing law firms in Tennessee, founded in 1908, Burch, Porter & Johnson has maintained a tradition of involvement in the legal and community affairs of the region. Of the original founding partners, Clinton McKay served in the Tennessee Legislature, H.D. Minor served as President of the Lawyers Club of Memphis and Charles N. Burch was a founder of the Memphis & Shelby County Bar Association. Former members of the firm include a Senior Judge of the United States Court of Appeals, a Circuit Court Judge and a former United States Congressman.

Burch, Porter & Johnson's attorneys include graduates of Columbia, Duke, Emory, Memphis State, New York University, Tennessee, Vanderbilt, Virginia and Yale law schools. One partner of the firm is a former United States Attorney and a former Attorney General of the State of Tennessee. Members of the firm include past presidents of the Memphis and Shelby County Bar Association, numerous directors of the Memphis Bar Association, past presidents of the Young Lawyers Division, and a director of the American Bar Association Young Lawyers Division. Four partners of the firm are Fellows of the Tennessee Bar Association, and one partner is a Fellow of the American College of Probate Counsel. In addition, several partners and associates teach courses at the Memphis State University School of Law.

**Lucius E. Burch Jr.** has been Senior Partner since 1947. Burch is the recipient of the Carter-Patten Award given by the Tennessee Conservation League, the Humanitarian Award given by the National Council of Christians and Jews, the District Alumni Award given by Vanderbilt Law School, and the Lawyer's Lawyer Award given by the Memphis and Shelby County Bar Association. He is a Fellow of the American



College of Trial Lawyers. Burch has served as a Director of the National Park Foundation and the Memphis Plough Park Development Board. A past Chairman of Leadership Memphis, Burch was President of the Tennessee Conservation League and a delegate to the Democratic National Convention.

**W. J. Michael Cody** serves on the Supreme Court Commission on ADR, is chairman of the Civil Justice Reform Act Advisory Committee, and is a member of the Memphis, Tennessee and American Bar Associations. He has served on the Tennessee Board of Professional Responsibility. He was the Attorney General for the State of Tennessee and the U.S. Attorney for the Western District of Tennessee. He is active with the Civil Rights Museum and is vice-president of Memphis in May.



## HEISKELL, DONELSON, BEARMAN, ADAMS, WILLIAMS & CALDWELL

Lewis R. Donelson and Leo Bearman Jr.

Heiskell, Donelson, Bearman, Adams, Williams & Caldwell is a diversified law firm, with offices in Chattanooga, Knoxville, Memphis, Nashville, and Washington, D.C. Throughout the firm's history, its attorneys have placed top priority on meeting the needs of their clients. The firm's objectives are to be responsive to its clients' questions, to provide comprehensive legal expertise, and to provide its services in a timely and cost-effective manner.

The firm encourages participation in a wide range of community, political, and charitable activities. They are committed to fulfilling the profession's public responsibility, and feel that these activities aid in the personal and professional development of attorneys. Other important activities are teaching, writing, lecturing, and bar association participation at the local, state and national levels. From Ben Adams Sr. who proposed the Legal Services Program adopted by the Memphis Bar Association for assisting low income citizens, to Lewis R. Donelson, who successfully led the challenge to the way Tennessee funds its schools, the attorneys within the firm are dedicated to bettering their communities and state.

A number of attorneys with the firm are listed in the latest edition of *The Best Lawyers in America*. A few examples of their attorneys' service include: Co-Chairman of the Tennessee Republican Party,

Chairman of the Tennessee Democratic Party, Board member of the Tennessee Health Facilities Commission, a former Commissioner of Finance and Administration for the State of Tennessee a former State Representative and current Legal Counsel for the Republican Party. One partner in the firm recently became a federal judge.

**Lewis R. Donelson** won a case in front of the Supreme Court of Tennessee for the Tennessee Small School Systems. He was named Humanitarian of the Year by the National Council of Christians and Jews, Outstanding Alumni of the Year by Choate School, Tennessee Ambassador of the Year by the Tennessee Business Roundtable and was awarded an Honorary Doctor of Law by Rhodes College. He is a Fellow of the Tennessee Bar Association. Donelson serves on the Health Industries Council and the St. Jude Board of Directors. He is a Member of Idlewild Presbyterian Church, and the Memphis Bar Association.



**Leo Bearman Jr.** is a former president of the Memphis and Shelby County Bar Association, and is a member of the International Association of Insurance Counsel, a Life Member of the Fellows of the American Bar Foundation, a Fellow of the American College of Trial Lawyers, a former member of the Supreme Court Advisory Commission on Amending the Tennessee Rules of Civil Procedures and on Drafting Rules of Evidence for the State of Tennessee. He was named Humanitarian of the Year by the National Conference of Christians and Jews. He was the recipient of the Lawyer's Lawyer Award given by the Memphis Bar Association, and the winner of the Sam A. Myar Jr. Memorial Award given to the outstanding lawyer under forty. He received Memphis State University's Distinguished Friend Award in 1994.



He is a member of the Board of Trustees of the Union of American Hebrew Congregations, a former President of the Memphis Orchestral Society, former President of Temple Israel, and former President of Goodwill Homes.

## GLANKLER BROWN

Frank J. Glankler Jr.

Glankler Brown has engaged in the

general practice of law in Memphis since 1918. The firm has 40 lawyers, 9 paralegals, and 41 staff members. One or more lawyers have identified the following areas of concentration: civil and criminal litigation, general corporate, real estate, construction, antitrust, health and hospital, environmental, intellectual property, franchise law, labor, employment discrimination, tax, trust and estates, banking and secured lending, bankruptcy, family law and securities.

Glankler Brown lawyers devote substantial time each year to serve as directors or members of more than forty boards. The diverse groups include non-profit charitable organizations, youth groups, universities, neighborhood associations and public and private corporations. Additionally, the firm has been a sponsor of "The Institute on the Profession of Law: Case Studies on Ethics" presented at Rhodes College in 1993. To promote professionalism and service to the community, Glankler Brown lawyers provide pro bono legal services to individuals in need who are unable to pay for such services.

Six of Glankler Brown's lawyers are listed in *The Best Lawyers in America* in the fields of business litigation, personal injury litigation, criminal defense law, health care law, corporate law, environmental law, and tax law.

Frank J. Glankler Jr. is a graduate of Southern University, a member of the Memphis, Tennessee, and American Bar Associations, and a Fellow of the American College of Trial Lawyers. He is listed in *The Best Lawyers in America* in the areas of Criminal Defense, Business Litigation, and Personal Injury Litigation.

## THE HONORABLE JULIA S. GIBBONS

Chief United States District Judge

Judge Gibbons is a magna cum laude graduate of Vanderbilt University where she was a Phi Beta Kappa. She graduated from the University of Virginia School of Law and was a member of the Order of the Coif, and served on the Editorial Board of *Virginia Law Review*. She is a member of the Memphis, Tennessee and American Bar Associations and is a Fellow of the Tennessee and American Bar Associations. She is a member of the Federal Judges Association, the National Association of Women Judges and is a past president of the Association of Women Attorneys.

She was in private practice with the firm of Farris, Hancock, Gilman, Branan and Lanier from 1976-1979. The next two



years she served as Legal Advisor to Governor Lamar Alexander. Alexander appointed her Circuit Court Judge in 1981 to make her the first woman trial judge of a court of record in Tennessee. She was elected to a full 8 year term in 1982. In 1983, Judge Gibbons was appointed by President Ronald Reagan to the United States District Judgeship of the Western District of Tennessee. She was the youngest Article III judge in the nation at the time of her appointment and one of the youngest in the nation's history. She was the first woman federal judge from Tennessee.

Judge Gibbons was selected by Memphis attorneys to receive the Outstanding Judge of the Year Award in 1985, and by the Association of Women Attorneys to receive the Marion Griffin-Frances Loring Award in 1992. She is the recipient of Girls, Inc. "She Knows Where She's Going" Award in 1992.

## THE HONORABLE ODELL HORTON

U.S. District Court Judge

Judge Horton is Chairman of the Sixth Circuit Court of Appeals Committee of Judges and Lawyers that established the Capital Case Resource Center in Nashville. The Center provides assistance to lawyers who defend persons charged with crimes involving the death penalty. A Fellow of the American Bar Association, Judge Horton received an Honorary Doctor of Law from Morehouse College in Atlanta, Georgia. He has been honored with the Distinguished Alumni Award given by Howard University in Washington, D.C.



He is Chairman of the Executive Committee of the National Conference of Federal Trial Judges and a member of the American Bar Association. He is a Liaison for the Standing Committee on Judicial Improvements of the ABA and is the recipient of the L.M. Graves Memorial Health Award.

## THOMASON, HENDRIX, HARVEY, JOHNSON & MITCHELL

John J. Thomason, Partner

Thomason, Hendrix, Harvey, Johnson & Mitchell is one of the ten largest law firms in Memphis. Through participation in national and international bar associations and organizations, the firm has established and maintains an active relationship with lawyers and law firms in most large American cities. Members of the firm have attained a high level of prominence in national, state and local bar work, as well as