



SILICON VALLEY  
CHAPTER

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# The Working Papers

## Chapter Newsletter

*Advancing Government Accountability*

VOLUME XXXV, ISSUE 6

July 2008

### PROFESSIONAL DEVELOPMENT MEETING

Date: July 31, 2008

**Topic:**  
Sox Implementation in  
the government

**Speaker:**  
Jerry G. Mikolajczyk,  
CIA, CGA

**Time: 11:30 AM -  
1:00 PM**  
1 hour CPE

**New Meeting Place:**  
Biltmore Hotel, 2151  
Laurel Rd, Santa Clara,  
CA 95054  
(408) 988-8411  
[www.hotelbiltmore.com](http://www.hotelbiltmore.com)  
(Off Freeway 101 &  
Montague Expressway

[See page 14 to register](#)

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## SOX Implementation in the Government



Effective fiscal year 2006, federal agencies are required to comply with OMB Circular A-123, the public-sector mirror of the Sarbanes-Oxley Act (SOX), issued by the U.S. Office of Management and Budget (OMB). OMB Circular No. A-123 defines management's responsibility for internal control in Federal agencies, in a similar

manner and scope to the internal control requirements for publicly traded companies contained in the Sarbanes-Oxley Act.

As the federal government started mirroring the SOX requirements, there have been discussions amongst the government financial management that the SOX requirements will eventually flow through the state and local governments. At this July Professional Development Meeting, you would have the opportunity to hear from our speaker on how federal, states, counties, cities and local agencies are preparing to meet OMB 123 and SOX requirements. Don't miss this opportunity, **JOIN US!**

Our invited speaker for the July 2008 Professional Development Meeting is **Jerry G. Mikolajczyk, CIA, CGA**. Jerry is Chairman, Director, Chief Operations Officer (COO), Interim President of MineCore International, Inc., which is based in Florida. His business career spans over 35 years with his expertise in operations. Jerry is an internal control specialist and has performed hundreds of internal audits including operations audits to SOX compliance audits, internal control reviews and assessments. He has presented seminars, lectures and papers on internal control.

Jerry has worked for Fortune 500 companies such as BP Resources (British Petroleum), SCI Group of Companies, Syncrude, Bechtel, Guy F. Atkinson and INCO. Most recently, Jerry was seconded from MineCore/PWC for the Interim CFO role for the Santa Clara Valley Transportation Authority (VTA), where he was the turnaround CFO for the \$3.3 billion asset transportation authority for the Santa Clara County in California with a cash portfolio exceeding \$1 billion.

Jerry is a professional accountant and forensic auditor by trade, holding CIA and CGA certifications in addition to a diploma in Business Administration.

## **CHAPTER EXECUTIVE BOARD**

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### **Committee**

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## **PRESIDENT'S WELCOME ADDRESS**

**By Grace S. Ragni, CPA, CISA, CIA**



It is a great pleasure and true privilege to write to you as the newly-elected President of the Association of Government Accountants Silicon Valley Chapter. I fully recognize the need for

making continuing education readily accessible at a reasonable cost for members and non-members alike to be on top of the game. This increased my respect for this organization that provides education to government financial professionals in which our system largely depends.

This year, the board is welcoming the New Year with a big bang by reaching out to our colleagues via one-day seminar with the objective of assimilating government professionals within Silicon Valley. The board has planned interesting topics and activities for the entire year which are believed to encourage more participation and membership. As more information on these becomes available, it will be provided to you through our website and newsletters.

I would like to thank my fellow board members for their confidence and trust in selecting me for this important responsibility. On behalf of the board, I would like to thank **Jerry Gandara**, immediate past president, for his service and continued support. The board also owes a tremendous debt of gratitude to **Alex Guiang** who spent an enormous amount of time working on board business. I look forward to a year of challenges and innovation, as we seek to provide the very best in service to all our constituents. As always, your comments and input are welcome, and your involvement in this promising organization is encouraged.

## CHAPTER EXECUTIVE BOARD \* 2008-2009

The mission of AGA Silicon Valley Chapter is to serve and create value to its members by:

- Providing quality and affordable educational opportunities
- Promoting professional networking
- Providing leadership opportunities - both local and national level
- Fostering professional development and certification through the CGFM program
- Supporting accounting standards and research to advance government accountability
- Serving the community through our time and service

The above is the guiding tool of AGA Silicon Valley Executive Board in serving its members and constituents. As we start the chapter's new program year in July 2008, we would like to introduce your new sets of officers and board:

### President



Grace S. Ragni, CPA, CISA, CIA, works for Santa Clara Valley Transportation Authority as a Fiscal Resources Manager. Her work experience includes years in auditing, finance and accounting. Grace holds the designations of Certified Public Accountant, Certified Information Systems Auditor and Certified Internal Auditor. She is a Lieutenant with the US. Navy Reserves; currently affiliated with a unit in support of the carriers in the Western Pacific. Few of her hobbies include baking and working out those calories in the gym.

### President Elect



Vinod Sharma, CPA, is the Controller-Treasurer for the County of Santa Clara. He has over 25 years of experience in the field of accounting and finance through employment in public sector, public accounting, and private industry. Vinod has worked for the County for the past ten years. Earlier, he successfully managed his own public accounting business in the Silicon Valley for over seven years. He holds a Bachelor in Commerce (Accounting) degree from the Delhi University in India, and is a certified public accountant in

California.

Vinod lives in San Jose, California with his wife and their teenage son. Outside of work, most of Vinod and his wife's engagements revolve around their son's educational, cultural, and sport activities. Vinod also likes reading about eastern philosophy and loves gardening.

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## **CHAPTER EXECUTIVE BOARD** – continued from page 3

### Immediate Past President



**Rosalio (Jerry) Gandara** is a native of Nebraska, but has been in San Jose since 1960's. Jerry received his bachelor degree from the University of Nebraska and went to a Tour of Duty in Vietnam for 2 years as Commander of the Medical Services Corps. In 1969, Jerry returned from the duty and continued on in the military reserve with the rank of Captain. Thereafter, he went to Stanford University's Medical School for his PHD Molecular Physiology. While working at Stanford Medical Dialysis Center, Jerry attended Stanford University's Law School and graduated in 1981.

For over two years, he taught at Cal State Hayward. He received a Master in Taxation from Golden Gate University, Master of Business Administration from San Jose State University, Master of Procurement from University of Phoenix and currently attending University of Santa Clara for his Master of Theology to become a deacon in the Catholic Church. For the last 20 years, Jerry has been working with the US Navy's Department of Contract Management Agency as Contracting Officer/Attorney.

Jerry is a member of AGA since 1995 and became a president of the Silicon Valley Chapter in 2001. In 2005 Jerry returned as the chapter president and continues on in that position to this year. Jerry is a lawyer by trade, but decided to follow his interest in government finance and love of AGA. He is also AGA's Immediate Past Regional Vice President for California.

### Secretary



**Bick Do** was born in Vietnam but grew up in France, where she received her education. After graduation from the University of Toulouse Major in Literature, she continued additional education at L'Ecole des Cadres de Paris and graduated with a Bachelor of Science in Accounting and a Certification in Corporate Management. She worked for 13 years at a corporate firm in France as Principal Accountant. She moved to California in 1994 and joined the University of Stanford in 1996 where she is now as a Financial Analyst Manager for Scientific Research Field. As a manager of the scientific research, she works with various federal government agencies such as NIH, NSF, DOE, etc.

Some of her awards and achievements include Nominated for the 2007 and 2003 Marsh O'Neil Award by Stanford Faculty members, National Property Administrators Association Award in 2002, Notary Public for State of California since 2000, and Certification of National Tax Education Council – California License. Bick joined AGA in September 2005 and is preparing to take the Certification of Government Financial Manager (CGFM) examination.

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## CHAPTER EXECUTIVE BOARD – continued from page 4

### Treasurer



Gary Epstein, CGFM, joined the Santa Clara Valley Transportation Authority (VTA) in January 2006 as the Compliance Review Manager after working with the Defense Contract Audit Agency (DCAA) for almost 18 years. At VTA, Gary manages contract audits, internal audits, and the review of high-dollar professional services contract invoices.

Gary has a Bachelor's Degree in Accounting from San Diego State University and has done graduate work in Finance at Golden Gate University in San Francisco and Los Altos. In addition to being the Treasurer of the AGA Silicon Valley Chapter, he has been a member of the City of Foster City Audit Committee since 2004. He was Chair of the Committee for calendar year 2006. Gary is also a docent for the Blackhawk Auto Museum. Gary lives in Foster City with his wife, Violet, who works in Financial Planning.

Gary and Violet's son, Alan, lives in Buenos Aires, Argentina, where he is in sales. Gary is a Certified Government Financial Manager and he has been an AGA member for more than 10 years. He enjoys interacting with the members at the monthly seminars. Gary said, "The seminars help me keep up with current accounting issues for my job."

### Board Member – Communications



**Alex Guiang, CGFM**, has over 19 years combined experience in governmental accounting with the City of San Jose and the San Jose Redevelopment Agency as Principal Accountant. Prior to joining the City of San Jose, Alex worked for 10 years with Coopers & Lybrand, International (now PriceWaterHouse Coopers). Alex is a Certified Government Financial Manager. He is a holder of Bachelor of Science in Business Administration with a concentration in accounting. Alex is a graduate of the Executive Leadership Program of Kennedy School of Government, Harvard University and GFOA/University of Wisconsin's Advance Government Finance Institute. He is also a Graduate of Government Financial Management Program of Rutgers University.

Alex has been active with AGA since 1997 and was AGA Silicon Valley Chapter president in 1999-2000. He concurrently serves AGA on national level as AGA Regional Vice President Elect for California and member of Service Efforts and Accomplishment Committee. Alex is also affiliated with GFOA and is active in the CAFR Special Review Committee for eleven years now. Alex has been living in San Jose, California together with his wife and 3 children since 1980s.

He said, "I decided to get involve with AGA because it gives me the opportunity to continue my professional development locally, apprise of the changes in the profession that makes my job easier, and network with people of diverse expertise."

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## CHAPTER EXECUTIVE BOARD – continued from page 5

### Board Member – Community Service



**Kristine De Lisle, CPA**, has been a member of AGA since 1987 and on the Board nearly all that time. She has held the Newsletter Editor and Presidency in the Chapter, as well as the Regional Vice President position covering AGA's Western Region. She has worked for the Defense Contract Audit Agency for 22 years, 16 of which have been as a Supervisory Auditor. She graduated in 1985 from San Jose State University with a Bachelor of Science, with an emphasis in Accounting. A native of San Jose, she currently resides in Menlo Park, with her husband, three sons, three cats and a dog. She is a Certified Public Accountant in the State of California.

Kris said, "I consider the Association of Government Accountants to be an excellent organization, offering the opportunity get quality education, to hold influence in my field, and network with great people."

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## CGFM Exams at Atlanta PDC

Interested in the CGFM certification? Sign up for AGA's special Intensive Review Course and take the CGFM Examinations before the 57<sup>th</sup> AGA's Professional Development Conference & Exposition (PDC) in Atlanta, Georgia. Don't miss this opportunity to earn your CGFM!

The Intensive Review Course will take place from 8 a.m. – 5 p.m. on Thursday, July 24, and Friday, July 25, 2008. The CGFM Examinations will be offered by appointment only on July 26-27, 2008. The cost of the course is only \$249 for qualified participants, and it offers 18 CPE hours. Special Bonus: The CGFM Examinations are offered at no cost to course attendees.

This is a special limited enrollment offer for those individuals who have already been studying for the CGFM Examinations and need extra reinforcement of the material. The Intensive Review Course is **not a substitute** for the three instructor-led training courses. On the contrary, it is designed as a supplement to previous preparation for the CGFM Examinations. Attending previous courses or studying using CGFM Study Guides before participating in this event is strongly encouraged. The cost of this course is not included in the PDC registration fee (and participants of this event are not required to attend the PDC).

This Intensive Review Course will cover the updates to the CGFM Examinations, and this event will be the first opportunity to take the updated examinations. While the core of the examination content remained the same, the three examination content outlines were updated, refreshed and streamlined. See [updated examinations outlines](#) and the [CGFM Examinations update](#) for more information.



**JUNE 20, 2008**

## **R-E-S-P-E-C-T AND JUST WHAT IT MEANS TO ME: KEYS TO SUCCESS IN ANY PROFESSION**

By: Julia Ranagan, CGFM, CPA

*Julia Ranagan, CGFM, CPA, a member of AGA's Washington, D.C. Chapter, is an Assistant Director with the Federal Accounting Standards Advisory Board.*

When members of AGA's Washington, D.C. Chapter called to tell me I had been nominated for this year's national Emerging Leader Award of Excellence, I was floored. When Rick Fair, AGA National President, called to congratulate me on winning the award, I was speechless. To me, the definition of a true leader is someone who has the ability to influence others in a positive manner while earning respect in return. Some days I have trouble convincing my five-year-old to wear shoes.

I was asked to write about the keys to my success that led to this award. I believe being selected for such an honor is a result of the qualities that have been instilled in me by my wonderful parents and the exceptional mentors, supervisors and colleagues I have worked with over the years. I have learned something different and useful from each person with whom I have come in contact. There are countless keys to success, so I have selected the seven attributes that I think best define a leader and presented them below in the form of an acrostic (R-E-S-P-E-C-T).

**RESPECT**—I have chosen the word “RESPECT” for my acrostic as well as the first letter because I believe respect is *that* important. A leader shows respect for others' time, space, viewpoints, backgrounds, experience and diversity, just to name a few. Everyone's life experiences have led them to the place they are today. While a leader need not always agree with others, each person deserves to be heard and respected as a human being. Through demonstration of respect for others, a leader receives respect in return. You can gain a sense of how well you respect others by the number and quality of personal and professional relationships that you are able to maintain over the years.

**ENRICHMENT**—A leader looks for opportunities for enrichment at every turn, whether that be through membership in a professional organization, reading books on topics that provide a broader depth of knowledge or learning a new sport. A few years back when I was working as a government consultant in San Diego, I learned how to skydive on the weekends and became certified to jump solo. I will pull on that experience and what I learned about myself in the process for the rest of my life.

**SERVICE**—A leader finds ways to be of service to others, whether through serving in a professional organization such as AGA, creating a report for a manager that provides needed information or volunteering in the community. The year I served as the editor of the Washington, D.C. Chapter newsletter, *The Washington Connection*, gave me a valuable look into the workings of the organization that I never saw from the outside in many years of membership.

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## Keys to Success in Any Profession

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**PROFESSIONALISM**—A leader demonstrates professionalism when dealing with everyone. All too often, I have seen senior officials walk past lower-level staff without so much as a glance. I find that true leaders recognize and take the time to acknowledge everyone they come in contact with.

**ETHICS**—A leader strives to always do what is right even when no one is looking. I learned the difference between right and wrong at a very young age. I was in the grocery store with my mother, and she refused to buy me a pack of PEZ candy. When my mother found it in my pocket after we got home, she marched me back up to the store and made me return it to the store manager and apologize. That is the best lesson on ethics I ever learned and it has vividly stuck with me for 30 years. Taking something that does not belong to you is stealing no matter how “little” it is, how well you can justify taking it or how bad you want it. I now teach my daughter the same lesson. There is no such thing as “Finders, Keepers, Losers, Weepers” in her world. I prefer the motto “Finders, Keepers Will Become Poor Sleepers.” If my daughter finds a penny on the ground, I have her return it to the closest cashier, manager or employee. More often than not, they tell her she can keep it. Others realize I am trying to teach her a lesson, thank her for her honesty and give her a reward such as a lollipop or sticker in return.

**CERTIFICATION**—A leader takes the initiative to become certified in his/her field, whether it be the CPA, CGFM, CIA, CISA, CFP, CPM, etc. Earning and maintaining a relevant certification demonstrates a dedication and commitment to the profession that is unmatched by diligence alone.

**TRAINING**—A leader acknowledges the need for constant learning (and re-learning) and seeks training in areas that will further develop needed skills. Whether it be classroom, self-study or on-the-job, continual learning translates into continual growth.

I am tickled pink to be recognized by my peers as an emerging leader. It is a reflection of what I have learned from my parents, supervisors, mentors and colleagues. I look forward to learning from them, and others I have not yet met, the keys that will continue to unlock the doors to success in the years to come.

What other keys to becoming a successful leader do you think are important?

We encourage you to participate in the AGA Blog. This gives you another opportunity to network with your peers and learn from them. Check it out! Visit- <http://aga.typepad.com/aga>.

Want to be our guest on the Blog? Contact Marie Force, AGA Communications Director, at [mforce@cox.net](mailto:mforce@cox.net).

**BUILDING ON THE DREAM: Shaping a culture of accountability**  
**57<sup>th</sup> Annual Professional Development Conference & Exposition**  
**July 27 – 30, 2008, Atlanta Marriott Marquis, Atlanta, GA**

Join us for AGA's Professional Development Conference & Exposition (PDC)—the premier education and networking event for government financial management and accountability professionals. Visit [AGA National](#) to register.

AGA has been a leader in providing the best training for more than 57 years, and this is the place where it all comes together: the profession's top leaders, the latest technological advancements, more than 1,700 practitioners and daily networking events.

Offering 24 CPE hours, timely topics and an impressive lineup of speakers, PDC 2008 promises to be one of the Association's best. With the theme, *Building on the Dream: Creating a Culture of Accountability*, this event will convene government financial managers and accountability professionals from around the country for three and a half days of knowledge building and networking.

The PDC is the authoritative source for the knowledge and contacts you need to succeed in today's constantly changing environment. Learn about the newest research in the field. Find out about tools and techniques that have advanced the profession. Hear dynamic speakers. Discuss hot topics and trends. Meet the top leaders from federal agencies, state and local governments, the private sector and academia. Take part in small-group discussions, explore current issues and find answers.

**COMMUNITY SERVICE -**  
**KETH On-Air Membership Campaign**

Last Friday, June 6, 2008, AGA Silicon Valley Chapter had the opportunity to participate in the **KTEH Public Television On-Air Membership Campaign**. Chapter Executive Board Members **Jerry Gandara, Alex Guiang, and Kris DeLisle** and her husband joined the seventeen volunteers that night from 6:00 to 11:00 PM in answering phone calls and taking pledges from TV viewers. This is a great way to show our chapter's support for public TV broadcasting, which ultimately allows KTEH to provide high-quality programming and support services for the community that educate, inform, entertain and enrich, like the Children Sesame Street show. KTEH relies on membership support to produce and broadcast extraordinary programs of excellence and distinction. There were 118 callers who donated around \$10,570 for that night.

**FROM THE EDITOR:**

Members are encouraged to send articles for our Newsletter - The Working Papers. We want to know what you're doing (i.e. promotion, new job, etc.). Email your article(s) by the first day of the month to the Editor – [AGASiliconVal@sbcglobal.net](mailto:AGASiliconVal@sbcglobal.net).

## SILICON VALLEY CHAPTER RECEIVES NATIONAL AWARDS

Congratulations

Our Chapter members will be honored together with the many national award categories at the AGA's 57<sup>th</sup> Professional Development Conference (PDC) in Atlanta, Georgia, July 27 – 30, 2008. **Jerry Gandara**, Immediate Past President, will receive the Gold All-Star Award for leading our chapter to another year of success in the last program year 2007-2008, while **Alex Guiang** will receive both First Place Award for the Newsletter and the Web Site competitions in the Group E category level - surpassing 25 chapters in the group. AGA Chapters all over the nation are group into A to F according to the size of memberships. Silicon Valley Chapter belongs to Group E.

**Gold All-Star Award** – This is a Gold Chapter Designation to recognize AGA Chapter for promoting and accomplishing AGA's mission, and for operating basic structure needed in developing and maintaining a well-rounded AGA chapter. The Chapter President's Plaque will include recognition that the Chapter has achieved Gold status.

**NEWSLETTER AWARD** - A Chapter competition for the best newsletter in each of the six chapter groups. Each Newsletter in the Chapter Category Level is judged by past award winning newsletter editors and several members of the AGA Journal Editorial Committee. Details on participation in this competition, including criteria against which entries are judged, are distributed to each chapter annually.

**WEBSITE AWARD** - A Chapter competition for the best website in each of the six chapter groups. Each Web Site in the Chapter Category level is judged by a panel of past website award winners and webmasters. Details on participation in this competition, including criteria against which entries are judged, are distributed to each chapter annually.

### AGA Silicon Valley Member News Flash

**Vinod K. Sharma, CPA**, a member and President-Elect of AGA-Silicon Valley Chapter, has been named the **Controllor/Treasurer** of the County of Santa Clara County. He will be responsible in planning, administering, and directing a team of staffs performing the general accounting, budgetary control, internal audit, and treasury functions of the County. The County of Santa Clara, a population of nearly 1.7 million, is one of the largest counties in the State of California, following Los Angeles, San Diego and Orange Counties, and the largest of the nine Bay Area counties. Its population constitutes about one fourth of the Bay Area's total population.  
**Congratulations Vinod!**

## ACCOUNTING AND AUDITING: ITS ART, INNOVATIVENESS AND CREATIVITY TRAINING A BIG SUCCESS

Sixty-four people from cities and county in the Silicon Valley and as far as Monterey participated in the June 13, 2008 training. The comments we received from the participants' evaluation were all positive with suggestions like allowing longer time for the in-between breaks.

**Karen Walker-Tunoa**, Resiliency & Results Expert, presented how to improve work productivity by having participants' part of her presentation. **Lenny Danna, CPA**, Partner - Vavrinek, Trine, Day & Co., LLP, presented the Statements on Auditing Standards No. 104 to 110, 112, and 114. These are the most recent auditing standards issued by AICPA. **David Bullock, CPA**, Partner – Macias Gini O'Connell, CPAs, presented the most recent Governmental Accounting Standards Board's Statements No. 49, 50, 51 and 52, including the exposure drafts on derivatives, fund balance and the service efforts and accomplishments reporting.

**Scott P. Johnson, CPA**, City of San Jose Finance Director, **Mary Jo Walker, CPA**, Santa Cruz County Auditor-Controller, and **Joseph T. Smith**, VTA Chief Financial Officer presented a topic on Human Capital Development. Scott, additionally, filled-in the presentation of **Mary Bradley**, City of Sunnyvale Finance Director, who could not make it due to illness that day. They covered the following:

1. Coping with the retirement wave
2. What to look for when hiring accountants and financial managers
3. Developing internal staff
4. Traits of successful manager and work/life balance
5. Promoting professional development and career versatility

When looking for an accountant, Scott and Mary Jo indicated that they prefer a person who has technical ability, loyalty, and reliability, with extra bonus on social skills, communication skills, technological skills, time management and promotability. They added the following qualities when hiring a financial manager: management experience - if no experience, what the person has done to prepare, good oral and written communication skills, flexible, creative, good decision-maker, deals with stress, organized, energetic and enthusiastic. To move up, they suggested that you prove yourself, volunteer for additional assignments, be open into areas outside of your comfort zones, join professional organization and be active, and take advantage of training opportunities.

Joseph, borrowing from world renowned author Dr. Stephen R. Covey, further talked about the **Four L's** of motivating within the workplace: To earn a **L**iving, To **L**earn, To **L**ove, and To leave a **L**egacy. He discussed the importance of these qualities in order to be successful regardless of your role.

Our speakers all made excellent presentation – giving each attendee valuable information they can bring back to their work. To the speakers: “Thank you so much for sharing your time and talent!”

We also extend our sincere thanks to the County of Santa Clara, especially to **Vinod Sharma, CPA**, for allowing us to hold our training at the County Auditorium, **Olga Medina** of VTA for handling the training registration, and **Alex Auer** of Santa Clara County Controller-Treasurer Department for assisting us during the speakers' E-presentations. Our training was catered to county and city government finance personnel and other interested parties.

**ACCOUNTING AND AUDITING: ITS ART, INNOVATIVENESS AND CREATIVITY**



**ACCOUNTING AND AUDITING: ITS ART, INNOVATIVENESS AND CREATIVITY**



## ACCOUNTING AND AUDITING: ITS ART, INNOVATIVENESS AND CREATIVITY



### IRS Mileage changed

Internal Revenue Service announced on June 23, 2008 an increase in the optional standard mileage rates for the final six months of 2008 due to the recent gasoline price increases. The rate increases to 58.5 cents a mile for all business miles driven from July 1, 2008, through Dec. 31, 2008. This is an increase of eight (8) cents from the 50.5 cent rate in effect for the first six months of 2008, as set forth in Rev. Proc. 2007-70.

### Upcoming Professional Development Meetings

September 18, 2008, Thursday  
Speaker: **Vinod Sharma, CPA**  
Topic: Property Tax Apportionment  
Process 101- A brief Introduction

October 16, 2008, Thursday  
Speaker: **Robert Gray, CGFM, CIA**  
Topic: Effective Supervision, Learning  
from our Mistakes

**Please mark you calendar!** Visit –  
<http://www.agasiliconvalley.org/> for details

### Planning to attend the July 31, 2008 Professional Development Meeting?

**Make reservation by contacting:**  
Bill Brown, [william.brown@vta.org](mailto:william.brown@vta.org)  
Gary Epstein, [gary.epstein@vta.org](mailto:gary.epstein@vta.org), (408) 321-5683  
Remi Thomas, (408) 952-4125,  
[remegia.thomas@vta.org](mailto:remegia.thomas@vta.org)

**Deadline to register: July 27, 2008**

**Cost (lunch included):**  
Members/Retirees/Students \$25  
Nonmembers \$30