A. I. A. Document No. 272 Form S1 UNDER authority to elect members, as vested in me by The Board of Directors of The American Institute of Architects, by resolution of The Executive Committee adopted at its meeting on December 10-13, 1934; and in accord with the attached report of The Board of Examiners, I hereby declare

Thomas Sheridan Tanner
elected a corporate member of The American
Institute of Architects and assigned to member-

ship in the Detroit Chapter, effective July 1, 19.38.

APPLICATION NO AP 254

Rec'd 5/6/38

Dated October 27, 19 37. Received April 16, 19 38. Granted July 1, 19 38.

MEMBERSHIP NO 254

Chas. J. Inglan Secretary

### APPLICATION FOR MEMBERSHIP

#### RECORD OF THE SECRETARY OF THE INSTITUTE

A.	Name of applicant. Thomas Sheridan Tanner. Chapter Detroit	• • • • • •
B.	Address of applicant 210 Nickels Arcade Bldg., Ann Arbor. Mic Emil Lorch Wm. D. Cuthbert	h
C.	Applicant proposed by B.V. Gamber and George V. McConk	ey
D.	Application received with check for \$.25.00on	<i>19</i> 38.
E.	Application returned for correction	19 .
F.	Application in due order on	<i>19</i> 38.
G.	Notices sent to chapter executive committee:	
	(a) Form S11, reasonable time ending on19, on	19 .
	(b) Form S12, 30 day extension ending on19, on	19 .
н.	Acknowledgments to applicant, proposers, and chapter on April 18,	<b>19</b> 38
I.	Certified resolution of chapter executive committee recommending admission or that application be denied received on April 16,	19 38
J.	No report from chapter executive committee on	19 .
K.	Application sent to The Board of Examiners on June 22,	<b>19</b> 38.
L.	The Board of Examiners reported on application on June 22,	<i>19</i> 38.
Μ.	Applicant was admitted on July 1,	<b>19</b> 38•
N.	Notice and certificate to applicant and notice of assignment to chapter and letter to proposers on	<b>19</b> 38.
O.	Notice of denial of application to chapter and applicant and \$ returned to applicant on	19 .
Ρ.	Questionnaire, in re: Registration (Michigan) May 2,	1938.

A member, by virtue of his membership in The Institute, becomes a member of the chapter of The Institute within the territory of which he resides or has his place of business, as he elects, but he pays an admission fee to The Institute only. The admission fee to membership in The Institute normally is twenty-five dollars. (For 1936 this fee was reduced to five dollars.)

A member pays annual dues both to The Institute and to the chapter. The annual dues to The Institute normally are twenty-five dollars (for 1936 Institute dues were reduced to twenty dollars) and those to the chapter are fixed in its by-laws.

Normally the period between the time of filing

an application and the time it is acted on by The Board of The Institute is four months. The period will be longer if the application must be returned to the applicant for corrections or if additional exhibits of the applicant's work are required by The Board of Examiners.

If an application is denied, the amount prepaid by the applicant for annual dues and for admission fee, less five dollars for examination fee, will be returned to him.

An applicant whose application has been denied without prejudice may reapply for admission to membership a year or more after the date of The Secretary's notice to him of his non-admission.

I, the undersigned, do hereby apply for corporate membership in The American Institute of Architects.

Thomas Sheridan Tanner 1. My full name is

citizen of the United States of America 2. I am a natural

3. My legal residence is in the City of Ann Arbor,

Washtenaw State of Michigan County of

4. State whether residence or office address

State whether a natural or a nat-uralized citizen.

Office address 4. My address in The Institute records will be

210 Nickels Arcade Building Street

Michigan Ann Arbor City

as a practicing architect, a teach-er, a public offi-cial, etc.

- 5. I am engaged in the profession of architecture as practicing architect also part time teacher at the University of Michigan
- Detroit, Michigan 6. I desire to be a member of the

Chapter.

7. I declare that I have read the by-laws, the rules and regulations, and the Standards of Practice of The American Institute of Architects, and the by-laws and rules and regulations of the chapter of which I desire to become a member, and that I understand the duties, responsibilities and obligations thereunder of a member of The Institute, and I do hereby expressly agree and declare that, if admitted to membership, I will to the best of my ability abide by and comply with such by-laws, rules, and regulations, and will abide by and uphold said Standards of Practice and conduct my practice of the profession accordingly. I am financially able to undertake all pecuniary obligations of a member to The Institute and to the chapter.

8. Exhibit re-quired.

8. I filed the duplicate of this application with the secretary of the chapter above named and attach his receipt therefor.

, for admission fee and the current annual dues. It is my under-I enclose my check for \$ standing that if for any reason you do not admit me to membership, all of said amount will be returned to me, except five dollars which you will retain as an examination fee.

Date October 27,

Momas Sheridan Janus

#### **STATISTICS**

- 10. Date of birth Sept. 5, 1893 Place of birth Dwight, Illinois
- 11. I am registered or licensed to practice architecture as follows:

  States Michigan Registration or license numbers 1869

#### **EDUCATION**

12. I attended the following schools:

(a) High School Dwight	, Illinois	City	· \	State		19 Graduati	11.	(c in
(b) Private School Name of Sc	<b>h</b> ool	City		State		Graduati	ion year	
(c) College or University	University	of I	llinois		for	4 <u>급</u>	years.	
Graduation Year	1917	•	•		B	s.s.A	· E · .	
(d) College or University	Univ. Gren	oble,	France	<b>,</b> 1919	for	12	years.	
Graduation Year	makanan K						no Degres	
(e) Post-graduate at Univ Work towards Ma 1935-36 6 hrs.,	sters Degre	e, 192	an for 27 <b>-</b> 28 13	year 3 hrs.,	rs.		Degree .	
13. I held the following named sch	nolarships:							
(a)							Year °	
(b)				·	* . •		Year	

14. I have traveled in the following countries: U.S.A., Canada, England, France, Italy and Switzerland.

in		Canada	Ye ar	1936
in		England	Year	1918
in	Italy and Switzer	France land	Yeas	1918 <b>-</b> 19

#### PROFESSIONAL TRAINING

15. I list below, in chronological order, the periods of my training as draftsman, the names and addresses of my principal employers, and my classification as draftsman while employed by each:

Classification	From	To	Name of Employer	City
Junior Senior Senior Senior	1919 1920 1927 1927	1927 1928	Warren S. Holm A. L. Thayer,	ontiac, Ildinois nes, Lansing, Michigan New Castle, Pa. & Grills, Detroit, Mich.

Write in Classification Column the word Student Junior, or Senior to indicate you classification a draftsman in each case.

#### PROFESSIONAL PRACTICE

16. I list below, in chronological order, the periods during which and the states in which I have practiced architecture as an individual or as a member of a firm or corporation:

State	From	To	Name of Firm or Corporation
Michigan	1928	1937	

If your practice was individual do not write in the last column to the right.

17. I have taught architecture or the arts and sciences allied therewith as follows:

State
From To Name of School or College My Title

Michigan 1928 1937 University of Mich. Instructor

18. In my capacity of architect, I have held the public offices listed below:

Title of Office City and State From To

19. I list below and attach photographs of two or more of the buildings or other works of which I am the author.

Name of Work

City

State

Addition to Beth. Evang. Church, Ann Arbor, Michigan Note- addition is portion shown in picture to left of the tower. Residence for Mrs. Kate Hubbard, Ann Arbor, Michigan

Exhibits required.

### MEMBERSHIP IN NON-ARCHITECTURAL ORGANIZATIONS

20. I am a member of civic or semi-public organizations listed below:

Name of Organization

State

Kiwanis Club

Ann Arbor,

Michigan

21. I have held offices in non-architectural organizations as follows:

Name of Organization

Year

Official Board Member, First Methodist Church Ann Arbor, Michigan

1935-1937

22. I have written the following papers relating to architecture and the arts and sciences allied therewith: Title Publication Year

"Roof Truss and Girder Design for Buildings"

1935

Textbook now in use at the University of Michigan and at Lawrence Institute, Detroit.

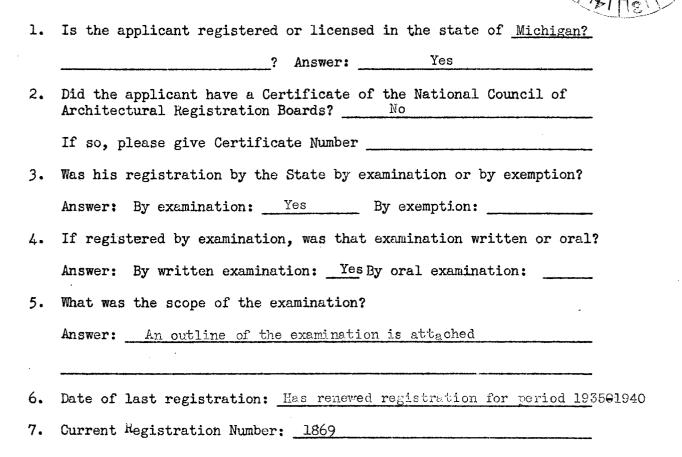
### MEMBERSHIPS IN ARCHITECTURAL ORGANIZATIONS

	:	From		To		Reason for Termination
23.	Member of Institute		V	•		
24.	Junior of Institute					
25.	Associate of following Chapters:					
						•
26.	Member of State Association in	Mich. Soc	iety from	1933	to	1937
27.	I have held offices in the archite	ctural orga <b>niz</b> at <i>Arc</i>	ions listed belov hitectural Organiz	v: eation		Yea <b>r</b>
				·		
28.	I am not indebted to The Institu (If there are exceptions, state	te or to any of i	ts chapters or s	tate associa	tion memb	oers.
	** *			•		
	I certify that each and all of the	foregoing states	ments are true a	and correct.		
		Signed	Moure	1 50	Applicant	us/
an	I, the undersigned, do hereby cert nt and believe them to be correct. d in his profession. I believe he is have known the applicant for	I vouch for hi	m and for his h	onorable st and I pro	anding in pose him t	this community
Si	gned Well Proposition A Meet Such	best .	Signed J	; <u>w m</u>	VM & C Proposer	Tonkey
	MJUUUR	r/				

#### RECORD OF REGISTRATION TO PRACTICE ARCHITECTURE

OF Thomas Sheridan Tanner. Ann Arbof

## APPLICANT FOR MEMBERSHIP IN THE AMERICAN INSTITUTE OF ARCHITECTS



(Signature of Secretary of the Board)

Michigan Board of Examiners for Registration of Architects, Engineers and Surveyors (Name of Board)

June 27, 1938.

Dear Mr. Tanners

The Secretary is happy to inform you that your application for membership in The Institute was acted on favorably by The Board of Directors and that you have been admitted to corporate membership in The Institute and assigned to membership in the Detroit Chapter, as of July 1, 1938. You will be a member of that chapter, or of some other chapter if you later transfer thereto, until your membership in The Institute terminates.

Your certificate of membership, duly executed by the officers of The Institute, will be sent in due course.

The Board of Directors welcomes you to membership in The Institute and The Secretary's office is at your service to the extent of its powers.

The policies and the activities of The Institute are developed largely from problems arising within the chapters. By taking an active part in your chapter affairs you will contribute to the advancement of the objects of The Institute and will increase the benefits to be derived from Institute membership.

We bespeak your active cooperation.

Sincerely yours,

Secretary.

CTI:LF

Mr. Thomas Sheridan Tanner, A.I.A., 210 Nickels Arcade Building, Ann Arbor, Michigan. THOMAS S. TANNER, A. I. A. REGISTERED ARCHITECT AND CIVIL ENGINEER

308-10 SOUTH STATE STREET ANN ARBOR, MICHIGAN TELEPHONE NORMANDY 3-1700 March 3, 1955

The American Institute of Architects 1735 New York Avenue, N. W., Washington 6, D. C.

#### Gentlemen:

I request that my membership in the A.I.A. be transferred to the Western Michigan Chapter. I now am affeliated with the Detroit Chapter of A.I.A. Please let me know if this request is sufficient.

Yours very truly,

Thomas S. Tanner



THE AMERICAN INSTITUTE OF ARCHITECTS • DETROIT CHAPTER TALMAGE C. HUGHES, F.A.I.A., EXECUTIVE SECRETARY, 120 MADISON AVENUE, DETROIT 26, MICHIGAN

OFFICERS

DIRECTORS

Suren Pilafian, President Gerald G. Diehl, Vice-Pres. Lyall H. Askew, Secretary Arthur O. A. Schmidt, Treas. Paul B. Brown Maurice E. Hammond Earl G. Meyer Amedeo Leone

March 15, 1955

The American Institute of Architects 1735 New York Ave. NW Washington 6, D. C.

Gentlemen:

Mr. Thomas S. Tanner's dues in the Detroit Chapter are paid through 1954.

Since your "Notice of Request for Transfer" to the Western Michigan Chapter, A.I.A. is dated March 8, 1955, this Chapter waives any portion of dues for 1955, in favor of his paying such dues to the W.M. Chapter.

This Chapter approves of Mr. Tanner's request.

Sincerely

Talmage C. Hyghe



#### ESTERN MICHIGAN CHAPTER

American Institute of Architects The

H. W. VAN DONGEN PRESIDENT, 250 COLFAX BENTON HARBOR

IAN IRONSIDE VICE-PRES., 322 OXFORD EAST LANSING

M. BRICE McMILLEN SECRETARY - TREASURER 1512 WOODCLIFFE DR, S. E. GRAND RAPIDS

March 26, 1955

Office of The Secretary The American Institute of Architects 1735 New York Avenue, N.W. Washington 6. D.C.

Re: Memberships - various categories

Gentlemen:

Litarki Forwarded herewith is the application, admission fee check, and this Chapter's unfavorable recommendation report, for one Herbert G. Daverman.

Forwarded also are cards attesting to the Associate Membership in this Chapter of the following men:

> Charles B. Blacklock Richard C. Frank Howard W. Kammeraad Arthur E. Nelson Carol L. Williams

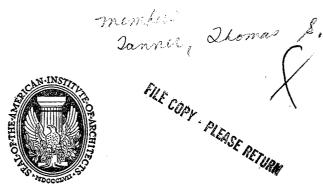
In reply to your Notice of Request for Transfer of March 8, 1955, this Chapter approves said request submitted by:

> Mr. Thomas S. Tanner, AIA 308-10 South State Street Ann Arbor, Michigan

> > Yours very truly.

Brice McMi/llem Secretary Treasurer

AN ASTRONOUS ...



# THE AMERICAN INSTITUTE OF ARCHITECTS 1741 New York Avenue, N. W. Washington 6, D. C.

March 31, 1955

#### NOTICE OF TRANSFER OF MEMBERSHIP

Effective Date - Manuary 1, 1955

TO: Transferred Member:

Mr. Thomas S. Tanner, AIA 308 - 10 South State Street Ann Arbor, Michigan

Secretary of Chapter To Which Member is Transferred Mr. Brice McMillen, Secretary Western Michigan Chapter, AIA 1512 Woodcliffe Drive, S.E. Grand Rapids, Michigan

Secretary of Chapter From Which Member Is Transferred Mr. Lyall H. Askew, Secretary Detroit Chapter, AIA 120 Madison Avenue Detroit 26, Michigan

In accordance with Chapter II, Article 1, Section 7 of the By-laws of The Institute this will advise that the above-named corporate member has been transferred as indicated.

Sincerely yours,

SECRETARY

Copy to the Secretary, Michigan Society of Architects, ATA

le

Miss Gervais

THOMAS S. TANNER, A. I. A. R-EGISTERED ARCHITECT AND CIVIL ENGINEER

308-10 SOUTH STATE STREET ANN ARBOR, MICHIGAN TELEPHONE NORMANDY 3-1700

The American Institute of Architects 1735 New York Avenue, N.W. Washington 6, D. C.

Gentlemen:

I am approaching retirement as my next birthday, Sept. 5th. will be my 70th.

I would like to apply for change in classification of my membership to that of "Emeritus".

Will you please notify me of your decision in this regard.

Yours very truly,

Moras & Tanner
Thomas S. Tanner

Copy to Western Michigan AIA Chapter

1938 Tr. which 1855

M. 6

Mr. Thomas S. Tanner, Ala 308-10 South State Street Ann Arbor, Michigan

Dear Mr. Tanner:

We are in receipt of your letter regarding the possibility of your being elected a Member Emeritus.

Enclosed, herewith, is a form in duplicate requesting this change in membership status and if you would kindly fill it in and return it to this office we will hold it in absyance until you reach your 70th birthday - at which time we will proceed with further action.

Of course if you are presently eligible for Hembership Emeritus under item b or c on the application form, we can proceed without any delay, provided that you are in good standing with the Chapter. Sincerely yours,

(Miss) Florence H. Gervais Head, Membership Department

FIG/m

cc: Secretary, Western Michigan Chapter, AlA

Please let us know of Mr. Tenner's standing in the chapter.



## THE AMERICAN INSTITUTE OF ARCHITECTS THE OCTAGON, WASHINGTON, D. C.

#### APPLICATION FOR MEMBERSHIP EMERITUS

TO BOARD OF DIRECTORS,
THE AMERICAN INSTITUTE OF ARCHITECTS:

Strike out the inappropriate reason, a, b, or c, as the ease may be.

I wish to apply for Membership Emeritus in The Institute for the following reasons:

- a. I HE HEREXENEZUXHERE WILL be 70 years of age on September 5, 1963
- h Lam 65 years of age, retired, and not engaged in the practice of architecture.

c. I am unable to engage in any gainful vocations

Write in I have been in good standing in The Institute and the West Michigan chapter and Detroit Chapter for 15 successive years or more immediately preceding the date of this application.

Respectfully

Date March 22,

19 63

The applicant may supplement the above reasons in writing below or on sheets which he shall attach to this application. Under exceptional conditions and circumstances, The Board of Directors may lessen the period of good standing but not the requirements of a, b, or c.

MAR 20 1950

#### ESTERN MICHIGAN CHAPTER INCORPORATED

THE AMERICAN INSTITUTE OF ARCHITECTS

vice president secretary treasurer director

director

president Robert C. Smith 117 W. Cedar St. Kalamazoo George W. Sprau 410 W. Walnut St. Kalamazoo Donald Stearns 1418 Stamford Kalamazoo Ruard Vanderploeg 258 Champion St. Battle Creek Adrian Noordhoek 1825 Greenlawn Kalamazoo Claude Sampson 115 Fourth St. Jackson George Williams 616 Post Bldg. Battle Creek



April 10, 1963

Miss Florence Gervais Membership Department American Institute of Architects The Octagan, 1735 New York Avenue Washington, 6, D.C.

Dear Miss Gervais:

Mr. Thomas S. Tanner, A.I.A., is a member in good standing. Our records show him as a transfer from the Detroit Chapter, March 31, 1955. We hope this will facilitate Mr. Tanner's application for emeritus status.

Sincerely,

WESTERN MICHIGAN CHAPTER

A. I. A.

Donald W. Stearns,

Secretary

DWS:fg

#### INSTITUTE AMERICAN O F ARCHITECTS THE



The Octagon • 1735 New York Avenue, N.W. • Washington 6, D.C. • EXecutive 3-7050

April 23, 1963

Mr. Thomas S. Tanner, AIA 308-10 South State Street Ann Arbor, Michigan

Dear Mr. Tanner:

With further reference to your pending Application for Membership Emeritus, it has just been noted that you will not be eligible until September, 1963, when you reach 70 years (unless you are presently retired from active practice).

Therefore, payment for at least one-half of 1963 Institute dues should be made prior to September, when we will put your application forward for final action.

Sincerely yours,

brence Germis

(Miss) Florence H. Gervais Head, Membership Department

FHG/m

Secretary of the Western Michigan Chapter, AIA

H. S. Kowalevaki \$50.68

T. G. Tarmer 25.00

To Cal \$150.68

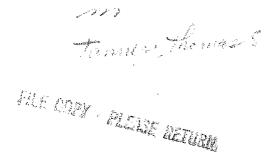
Chek wellowd -7/5/63- Check "75.68

Attacked & Separted.

C. F. 405.

1903 JUL 5





## THE AMERICAN INSTITUTE OF ARCHITECTS THE OCTAGON, WASHINGTON, D. C.

NOTICE OF ELECTION — MEMBER EMERITUS

TO Mr. Thomas S. Tanner, AIA 308-10 South State Street Ann Arbor, Michigan

It is my privilege to advise you that The Board of Directors has conferred upon you the title

#### MEMBER EMERITUS

of The American Institute of Architects and of its component organizations of which you are a member, exempting you from the payment of annual dues to The Institute and such organizations, effective

Date **Sept. 3** 1963.

Secretary

Thomas Janner TERN MICHIGAN CHAPTER INCORPORATED AMERICAN INSTITUTE OF ARCHITECTS Robert C. Smith 117 W. Cedar St. Kalamazoo George W. Sprau 410 W. Walnut St. Kalamazoo secretary Donald Stearns 1418 Stamford Kalamazoo Ruard Vanderploeg 258 Champion St. Battle Creek Adrian Noordhoek 1825 Greenlawn Kalamazoo treasurer direc o r Claude Sampson 115 Fourth St. Jackson George Williams 616 Post Bldg. Battle Creek Feb 17, 1964 Mrs Maureen Mary: Membership Procedures From Winie Dear Mrs. Mary On nov. 12, 1963 Mr. Thomas Tanner (THOMAS TANNER) EMERITUS requested that Q transfer his membership to the Huron Valley chapter. I am remiss in my request but hope This can be accomplished at your end with dispatch. Very Truly yours Snald Il Steam 308-10 5. State Sx annardo) : 215 Creston ane Kalamajo , Mich OF THE COMPANY



#### THE AMERICAN INSTITUTE OF ARCHITECTS 1735 NEW YORK AVENUE, N. W. Washington 6, D. C.

#### NOTICE OF REQUEST FOR TRANSFER

(Date) Feb. 20, 1964

Member Requesting Transfer:

Mr. Thomas S. Tanner, AIA, ME

Address:

308-10 S. State St. Ann Arbor, Michigan

From:

(Chartern Michigan Chapter, AIA (advice of good standing rec'd

To:

(Chapter) Valley Chapter, AIA

To: THE SECRETARIES OF THE ABOVE NAMED CHAPTERS:

The member whose name appears above has requested that his membership be transferred as indicated.

In accordance with the By-laws of The Institute, we are writing to request if this proposed transfer meets with the approval of the chapter to which he desires to be transferred, and if he is in good standing in the chapter to which he is presently assigned.

Upon receipt of your advices, final action can be taken. A prompt reply will be appreciated.

Very truly yours,

William H. Scheick

Executive Director

The offue trunsfer has been approved
by the exec. comm. of the H.V. chapter
on March 10, 1964.

Henry S. Kawalewski
see.

APR 1 3 1964

Tanner, thomas.



# THE AMERICAN INSTITUTE OF ARCHITECTS 1735 New York Avenue, N. W. Washington 6, D. C.

April 14, 1964

NOTICE OF TRANSFER OF MEMBERSHIP

Effective Date James 1, 1964

TO: Transferred Member:

Mr. Thomas S. Tanner, AIA,KE 306-10 S. State Street Am Arber, Michigan

Transferred to: Chapter State Society

Huron Valley Chapter, AIA Highigan Soc. of Architects, AIA

Transferred from: Chapter State Society

Nectorn Michigan Chapter, AIA Michigan Soc. of Architects, AIA

In accordance with Chapter II, Article 1, Section 7 of the By-laws of The Institute this will advise that the above-named corporate member has been transferred as indicated.

Sincerely yours,

SECRETARY

# THE AMERICAN INSTITUTE OF ARCHITECTS P.O. BOX 57293 WASHINGTON, D.C. 20037 (202) 626-7326 / (202) 626-7328

#### 1984 MEMBERSHIP RENEWAL PAYMENT DUE JANUARY 15, 1984

(See Reverse for Instructions)

20 7680754 128 0 1385

MEMBER INFORMATION			
AIA Membership Number 7680	754	Please mail my copies of all A address (complete only if dif	NA periodicals to the following ferent from address at left):
THOMAS S TANNER	· · · · · · · · · · · · · · · · · · ·	NOTE:	uto tito
630 SOUTH WEST 6TH	4 CT A	Name Mt	WER DIE
VILLA NO 85	<b>R</b>	Two TEAT	25 AGO. PLEASE
POMPANO BEACH	FL 33060	TAKE THIS MAIL	HAME OFF THE
If name or address is incorrect, please note	change above.	Street Address	HAIRMAN MEMBERSHIP
Please indicate if address above is your $\Box$	home or D business address	City ANN ARBOR	State ALCH, Zip
PRACTICE INFORMATION	Primary professional activ	vity must be completed by all	members of the AIA.
Please check only one category.		ary professional field of emplo	
Architectural, Architectural-Engineerin Firm or Architect or Architect-Engineerin Private Practice	• - •		Government 5
Commercial/Industrial/Institutional: ir manufacturers, stores, hotels, restaurar companies, utilities, institutions, hospi banks, savings & Ioans, mortgage companies, developers, insurance companing centers.	nts, transportation 7	ersity, College or School a. Academic Personnel or Library b. Student	Public Library, Professional Club, Society or Trade Association
Other (please specify)		<u></u>	
If a practicing architect, in what state(s) are you registered?		Your title is: (please be specific)	
Name and address of the organiza	tion in which you practice or wor	k:	AIA Firm ID No.
		[ - ] - ] - ( - )	t d
If name or address of organization is inc	correct, please note change above.		
MEMBER DUES	(SEE REVERSE FOR INS	TRUCTIONS)	
REGULAR DUES	EMERITUS	MEMBER	\$25
	A control of the cont	LESS CR	EDIT \$0
	art A, B, or C below. Failure to c		ion.
A. NONLIABILITY — I am ne	ither an owner nor a manager in	a firm which provides profes-	sional
services and I am not liable fo		a min windir provides proves	
B. LIABILITY WITHOUT PAY fessional services and my sup I have listed below the AIA		nager in a firm which provide been) paid by another AIA me	s pro- mber:
services and I am not liable for B. LIABILITY WITHOUT PAY fessional services and my sup	or supplemental dues. "MENT — I am an owner or mai oplemental dues will be (or have t	nager in a firm which provide been) paid by another AIA me	s pro- mber:

C. LIABILITY WITH PAYMENT — I am an owner or manager in a firm which provides professional