are appointed by the Governor. Now if we are going to have an auditor that has got to have a CPA...that is a CPA, then I think we should go to the Governor appointing, as they do in 18 states. Most of the states that appoint a legislative auditor, internal auditor, or general auditor either have to have experience, age requirement, resident, a lot of them with experience, but none of them say, not one state says that they have to be a CPA. As I said, I know a lot of public accountants that would make terrific State Auditors. I recall, in 1976, and I bring this as an example and I'm very proud to say this, when Gene Mahoney was going to be appointed as the Director of Games and Parks the local newspapers and a lot of people were up in arms and said that Gene Mahoney should not be given that appointment because he was not a biologist. But I doubt whether any one of us, or anybody in this state, or very few in this state would say that he has not done a magnificent job, including the newspapers. They sort of had to eat their words. So I tell you that a CPA should not be one of the qualifications for a State Auditor. There are thousands...as Senator Beutler said there are 2,000 CPAs. There must be five times that many public accountants that I would put up against a CPA any day. Thank you.

SPEAKER NICHOL: Senator Beutler, would you like to close, please. Would that give you adequate time?

SENATOR BEUTLER: It really wouldn't, Mr. Speaker. Do I have another right to speak?

SPEAKER NICHOL: That's right, you do.

SENATOR BEUTLER: Okay, could I, please?

SPEAKER NICHOL: Yes.

SENATOR BEUTLER: First of all, before I get back into some of the things that I did want to point out to you, I would like to respond to Senator Labedz. She indicated that...she gave you a set of statistics and indicated that the movement wasn't towards making government more businesslike and more professional by requiring them to be CPAs. But I suggest to you that if you look at that sheet, the analysis that you would see would be as follows. First of all that there are 12 states that outright require the auditor to be a CPA, 12 states. Now there are 13 states who do not require CPA