

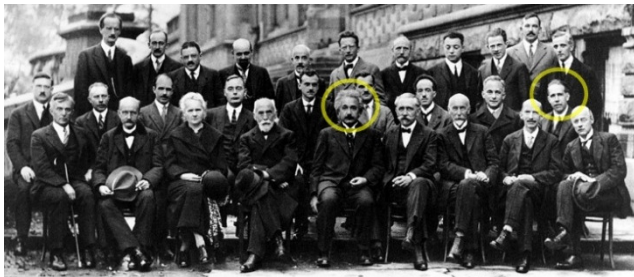
Tom Blue's COVER LETTER (Resume Attached)

To frame your job posting for controller, senior accountant, and the like; imagine you had to double productivity, overnight, as American industry did as the “arsenal of democracy” during World War II. What then? Here's what my mentor A. B. Cummins said in 1983—as a labor arbitrator, attorney, engineer, and head of industrial psychology at Case Institute—having headed the war effort in the Philadelphia Region: “Anyone fortunate enough to have experienced this explosion of talent and energy has seen the unblocking of...basic human drives.” “Oh, we can't do that!”, you say. “We've gone soft.” Well, think again! It's a simple matter of seeing work through the eyes of the whole community, instead of through the narrow view of a single individual. But how do you double productivity and profit?



By staffing an otherwise missing Midlevel in the organization, you enable the community to take the path of least action to peak productivity and profit (youtube.com/watch?v=Q10_srZ-pbs&t=12s). Take Lincoln Electric that established biweekly Midlevel meetings with department heads in 1914. It led to a bonus system rolled out at the height of the Great Depression with bonuses averaging 75%-95% of wages now for over 92 consecutive years (lincolnelectric.com/en/Visitor-Information). Given my age, you might prefer that I just set up such a core group at the virtual Midlevel to include your controller with that group taking the lead on projects to include monitoring for AI's overuse and missteps. Otherwise, this level remains empty with valuable ideas sacrificed to a sacred status quo (blueorganizational.com/a-huge-hole#vacant).

A first step in being community minded is to hire the best and the brightest. As for me, I have an extensive background in finance, management, public accounting, and as a controller. I received the award as the outstanding accounting graduate at the University of Nevada, Las Vegas and was the first CPA to earn a PhD in organizational behavior from Case Western Reserve University. There, I studied management theory and group dynamics, which I put into practice as a controller.



Thriving takes knowing key quantum factors. The 100-year history of the factors dates from the 1927 Solvay Conference where nearly two out of every three attendees received or were soon to receive a Nobel Prize. As the renown physicist Sean Carroll said, “Spoiler alert, all systems are quantum mechanical at heart.”

Without this knowledge, you get the shuttered doors to Arthur Andersen & Co. where I got my first job out of college. Some of the best and brightest in accounting



worked there. Yet unaware of quantum factors, the best Arthur could do was to spectacularly fail to thrive. People just can't grasp these factors, but communities can (youtube.com/watch?v=w3ZRLlIWgHI&t=13s). As Surowiecki explained in *The Wisdom of Crowds* (2004, page 10), individual hubris yields to community insight.

On top of the Midlevel being virtual, here are some more of those quantum insights. When studied at an organic small business pole vs. a mechanistic bureaucratic pole (Burns and Stalker, 1961, *The Management of Innovation*) dispensing with the misleading mixtures of the two poles in between (Blue, 1985, Dissertation, Case Western), a management pyramid shows itself to be, as Sean Carroll alerted us, quantum mechanical with myth and reality all rolled into one.¹

There's the mythical individual view of a management pyramid.  From this 3-D view from inside a box,  authority and responsibility don't balance, so the pyramid teeters on collapse with the community blamed.² Then there's the reality that a community sees in its collective, quantum wisdom. This 4-D point of view unifies space and time into spacetime, which puts the box inside a second box  that adds four degrees of freedom:

- ✓ past and future overlap with an inverted, virtual pyramid set atop the regular one³
- ✓ authority and responsibility balance in an electro-magnetic (EM) wave that stabilizes  the entire structure.

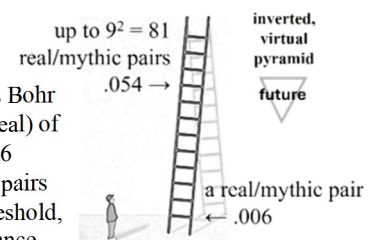
Just as owners begin to see in 4-D, they sell or pass a business to a younger, 3-D generation that then neglects community. In turn, the members continue to neglect customers. As Sam Walton's last words supposedly were, “I blew it!” At the EM pace of work, time slows at least action, as Einstein (see picture) showed. So the community looks bad and boots the person who put it there (Slater, 1966, *Microcosm*). So your controller isn't the one booted, I'll train the core group.

Tom Blue

¹ The rungs on a management ladder follow the $h = 2\pi\Delta L$ quantum jumps between electron levels for which Niels Bohr (middle row, far right in the picture) won the Nobel Prize. The statistical uncertainty of authority (responsibility real) of .006 substitutes for Planck's constant of h and the uncertainty of responsibility (authority mythic) of $2\pi.001 = .006$ substitutes for the change in average, orbital angular momentum of $2\pi\Delta L$, each level (n) limited to n^2 real/mythic pairs (all the lower levels full). That puts the CEO in the pair on the first rung at .006, beyond the .005 significance threshold, and community members by the ninth rung at $9 \times .006 = .054$, beyond the .050 threshold for suggesting significance.

² Fayol, 1916, *General and Industrial Management*, ref. parity principle; Jaques, 1976, *A General Theory of Bureaucracy*, page 127.

³ Placing the inverted management pyramid on top of the upright one mirrors and mimics the two cones that Sean Carroll used to show the four dimensions of spacetime with past and future overlapping and quantum entangled (2020, youtube.com/watch?v=Cg2tOUTE2F4&t=1893s).





Profile: Dynamic professional with over 30 years as a CPA, licensed by Ohio, with experience in small to large businesses, startups, and with minority, women and veteran-owned certifications. With an advanced degree in organizational behavior, and having taught in business schools, his attention to detail, work ethic and excellent communication skills have aided in the success of for-profits and nonprofits.

Business Software Proficiencies: Microsoft Word, Microsoft Teams, Excel, PowerPoint, WordPress using Elementor Pro, QuickBooks and other accounting packages.

Professional Experience (back 10 years): Senior accountant 2026 to present at Dometic, a Swedish based conglomerate focusing on outdoor, recreational products. Work closely with the controller as Dometic shuts down its manufacturing plant in Limerick, PA and moves operations to an existing facility in Sparta, TN.

Controller, 2017–2026 for two closely held trucking companies along with two related real estate holding companies in Pennsylvania and New Jersey. Responsibilities:

- Set up management and accounting systems. Import, review and correct multi-state payrolls for multiple, closely held business entities. Enter and track intercompany transfers.
- Online invoice processing, employee garnishments, and month-end closings.
- Prepare internal financial statements (including cash flow) reviewed with President.
- Prepare and submit minority and women-owned certifications and renewals.

Professional Highlights (back 11-20 years):

Controller, Northwest Indian College during a major period of reorganization. Controller, El Puente Community Development with a double and triple bottom line for social and environmental impact. The organization used his financial plan to win one of four grand prizes in the inaugural National Business Plan Competition for Nonprofit Organizations sponsored by the Yale School of Management and the Goldman Sachs Foundation. Assistant Controller, Women's Opportunities Resource Center; Controller, Care Partners Plus holding U.S. and Canadian patents on electronically mediated patient care and veteran-owned certified. Controller, Flexi-Rock stucco manufacturer for which he developed a detailed business plan and used that plan to secure funding.

Professional Highlights (back 21-30+ years):

CPA firms: Arthur Anderson (AA) first job out of college as junior accountant, where he found a 1.5 million-dollar coverup on an SEC audit—a forerunner to trillions lost from the Enron coverups that shut down AA; specialist in agricultural accounts to include grain elevators and farm implement dealerships; his own CPA firm: various auto dealerships and medium to small companies, as well as audits for a Ford dealership, an HVAC company, and a Mortgage Banking firm; chapter 11 plan of reorganization and assistance with ISO certification for specialty a chemical company; Controller, TransWorld Helicopter a manufacturer of Bell-type helicopters.

Additional Skills and Abilities:

- Excellent verbal and written communication skills (developed company websites).
- Extensive experience in the training and development of task-directed workgroups
- Strong work ethic and excellent interpersonal skills.
- Ability to learn new software packages, changing office processes and procedures.

Other Professional Experience:

SCORE Mentor and Philadelphia Chapter Treasurer; Regional Coordinator-Cleveland Region for the Ohio Minority Contractors Assistant Program. Instructor at University of Louisiana at Monroe (founding member Beta Alpha Psi, The National Accounting Fraternity), Fort Lewis College, Quincy University, Philadelphia Community College, and Muhlenberg College; Treasurer, Melrose B'nai Israel Emanu-El; Chairman of the Community Development Council, Willard, OH.

Education: University of Nevada, Las Vegas, bachelor's degree (award as outstanding accounting graduate of his class); PhD in organizational behavior from Case Western Reserve University.