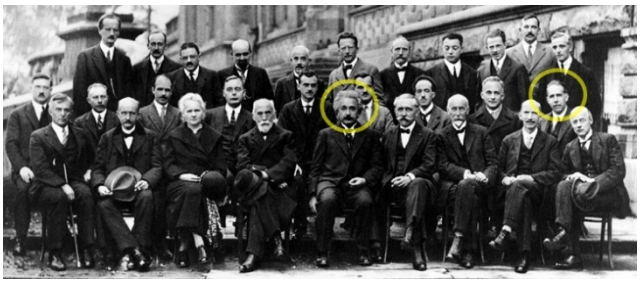
Tom Blue's COVER LETTER (Resume attached)

Imagine, if you will, doubling then redoubling your organization's productivity in the face of ever-changing prototypes with constant innovations in products and services. Well, that's what American industry did as the "arsenal of democracy" during World War II. It's simple! By staffing a missing Midlevel in management, you allow a 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 began biweekly Midlevel meetings in 1914. That led to a bonus system rolled out at the height of the Great Depression that has averaged 75%-95% of wages through the 2007-9 Great Recession and now for over 92 consecutive years (lincolnelectric.com/en/Visitor-Information). Given my age, you might prefer that I simply train a core group at this virtual Midlevel to include the person best positioned and prepared to oversee the group—your controller, but as we later learn then at risk of being fired. The group takes the lead on projects and monitors AI. Otherwise, the Midlevel remains vacant with promising insights into operations routinely scuttled (blueorganizational.com/a-huge-hole#vacant).



Here's what A.B. "Doc" Cummins—as a labor arbitrator, attorney, engineer, head of industrial psychology at Case Institute, a close friend and advisor to John and James Lincoln, and my mentor—wrote in 1983 about such work having headed the war effort across the entire Philadelphia Region: "Anyone fortunate enough to have experienced this explosion of talent and energy has seen the unblocking of...basic human drives." As then, it takes seeing work through the eyes of a corporate community, and not just as a lone individual. So how does this doubling begin?

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 at risk. 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, as Lincoln does, taps into 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 soon after received a Nobel Prize. As the renown physicist Sean Carroll emphasized, "Spoiler alert, all systems are quantum mechanical at heart."



Without this insight, 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 lacking key quantum insights, the best Arthur could do was to spectacularly fail to thrive. People just can't grasp these insights, but a diverse community does (youtube.com/watch?v=w3ZRLllWgHI&t=13s). As James Surowiecki explained in *The Wisdom of Crowds* (2004, page 10), individual misconceptions cancel out, leaving behind major insights into this quantum state.

On top of the Midlevel being virtual, here are other basic 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 mixed together.[1] There's the mythical individual view of the past in a management pyramid. Boxed-in, in a 3-D cube 

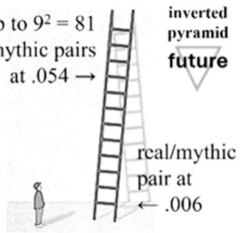
confined to the width, height and depth in a space; authority and responsibility cannot balance, so the pyramid teeters on collapse with the community blamed.[2] Then there's the reality that a community collectively sees. This spacetime view of Einstein (center of picture) puts that box 

inside another box in 4-D, which adds another four degrees of freedom. Then



- ✓ past and future merge with a forward-facing pyramid inverted atop the one facing backward into the past[3]
- ✓ authority and responsibility balance in an electro-magnetic (EM) wave that stabilizes that entire 4-D structure.

If owners sell or pass on businesses, the next 3-D generation continues to neglect community. In turn, its members neglect customers. As Sam Walton's last words supposedly were, "I blew it!" With least action running at the internal EM pace of work, time and behavior appear to slow (Einstein, 1905; Blue, 2024). So the community looks bad and ousts whoever got it there (Slater, 1966, *Microcosm*). So that isn't your at-risk controller, I unblock least action, as "Doc" did. Tom Blue



[1] The rungs on a management ladder show the $h = 2\pi\Delta L$ quantum jumps between electron levels for which Niels Bohr (middle row, far right in the picture) won a Nobel. 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 a change in the 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, over the .005 threshold for establishing significance, and a community by the nineth rung at 9 x .006 = .054, over 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 mimics the two cones that Sean Carroll used to show the four dimensions of spacetime with past and future overlapping (2020, youtube.com/watch?v=Cg2tOUTE2F4&t=1893s).

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Tom Blue's Resume
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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 shut down its manufacturing plant in Limerick, PA and moved 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.