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Mr. Andres joined the firm of Thomas and Thomas in 1963 after having been associated with a national firm in Dallas. He attended the United States Naval Academy and has a Bachelor of Science degree in accounting from the University of Arkansas in Fayetteville. Mr. Andres is a member of the Arkansas and Texas Societies of Certified Public Accountants and the American Institute of Certified Public Accountants. He presently serves on the Board of the Texas Society of Certified Public Accountants, is a past chair of the AICPA Peer Review Committee of the Private Companies Practice Section of the Division for CPA Firms, and is the immediate past Chair of the PCPS Executive Committee. Mr. Andres is chair of the Quality Review Oversight Board of the Texas State Board of Public Accountancy and a member of AICPA Council. He has served as a member of the task force to develop a plan to reduce standards overload within the profession, and is presently serving as a member of the AICPA Awards Committee and the Business Performance Measures Task Force. He has served as chair of the 1998 and 1999 Practitioners Symposium. Mr. Andres is a past president of Texarkana Country Club, past chairman of the United Way of Texarkana and the Committee of Fifteen. He has also served as treasurer of Conifer Council of Girl Scouts, member of the board of Texarkana Hospice and Mental Health Association. He has recently been appointed to the Board of Directors of the AICPA.

Mr. Andres presently serves on the Board of the Heart Association and was chair of the 1999 Heart Walk. Mr. Andres is a frequent lecturer on professional standards and has been honored as an Outstanding Discussion Leader by the Arkansas Society of CPA's. The University of Arkansas at Fayetteville School of Business named Mr. Andres as the Outstanding Accountant in Public Practice for 1996.