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# ANNUAL INDEX

# Authors and Articles, 1969

- Ageloff, Roy, A. Wayne Corcoran, and Richard H. Simpson, Dollar-Value Retail Inventory Pricing, September-October, p. 46.
- American Institute of Certified Public Accountants Committee on Management Services, Statement on Management Advisory Services No. 1, Tentative Description of the Nature of Management Advisory Services by Independent Accounting Firms, March-April, p. 54.
- AICPA Committee on Management Services, Statement on Management Advisory Services No. 2, Competence in Management Advisory Services, May-June, p. 54.
- AICPA Committee on Management Services, Statement on Management Advisory Services No. 3, Role in Management Advisory Services, November-December, p. 50.
- Bayliss, Jonathan, Expanding the Uses of the Bill of Materials Processor, March-April, p. 44.
- Bruns, William J., Jr., and Robert J. Snyder, Management Information for Community Action Programs, July-August, p. 15.
- Caruth, Donald L., and Frank M. Rachel, Work Measurement: A Valuable Tool for Management, January-February, p. 23.
- Charrin, Jack R., A Lease-or-Purchase Decision Model for the XYZ Corporation, September-October, p. 19.
- Cintron, Dennis, Systems Design by Crisis: One Remedial Approach, July-August, p. 23.
- Coltman, Robert A., and Robert B. Nienow, Putting R&D on a Profit-Making Basis, May-June, p. 21.
- Corcoran, A. Wayne, Roy Ageloff, and Richard H. Simpson, Dollar-Value Retail Inventory Pricing, September-October, p. 46.

Davies, Maurice B. T., Pitfalls in

# Index to Volume VI

Getting Your Plan Adopted, May-June, p. 37.

- Dickhaut, John W., Accounting Information in Decision Making, January-February, p. 49.
- Dudick, Thomas S., A Common-Sense Approach to Cost Control, January-February, p. 17.
- Fertakis, John P., Task Force Accounting for Task Force Management, March-April, p. 27.
- Gamer, William F., Fitting Operations Control Reports to Management's Needs, March-April, p. 38.
- Gitelman Robert E., Toward More Effective Client Communications, January-February, p. 35.
- Golding, Jordan L., Recognizing Management Services Opportunities, September-October, p. 38.
- Gray, Jack, and Robert K. Zimmer, Using Accelerated Depreciation in Capital Expenditure Analysis, January-February, p. 43.
- Hillegass, John R., Systematic Techniques for Computer Evaluation and Selection, July-August, p. 35.
- Lindberg, Roy A., The Unfamiliar Art of Controlling, May-June, p. 15.
- Mullins, Peter L., Capital Budgeting for Research and Development, May-June, p. 45.
- Needles, Belverd, Jr., A Single Information Flow System for Hospital Data Processing, September-October, p. 27.
- Nienow, Robert B., and Robert A. Coltman, Putting R&D on a Profit-Making Basis, May-June, p. 21.
- Peppet, Russell F., and Richard B. Troxel, An Approach to Overhead Variance Analysis, January-February, p. 38.
- Rachel, Frank M., and Donald L. Caruth, Work Measurement: A Valuable Tool for Management, January-February, p. 23.

Schatz, Harvey E., The Uses of

Work Measurement, November-December, p. 15.

- Schultheiss, Rainer R., Integrated Data Processing in Business Accounting, July-August, p. 30.
- Schwab, Bernhard, and Helmut Schwab, A Method of Investment Evaluation for Smaller Companies, July-August, p. 43.
- Schwab, Helmut, and Bernhard Schwab, A Method of Investment Evaluation for Smaller Companies, July-August, p. 43.
- Simpson, Richard H., Roy Ageloff, and A. Wayne Corcoran, Dollar-Value Retail Inventory Pricing, September-October, p. 46.
- Smith, Robert M., Two–For Less Than One, July-August, p. 39.
- Snyder, Robert J., and William J. Bruns, Jr., Management Information for Community Action Programs, July-August, p. 15.
- Sollenberger, Harold M., Management Information Systems in the Real World, November-December, p. 30.
- Staff Report, AICPA Computer Conference in Chicago (Part 1), September-October, p. 54; (Part 2), November-December, p. 43.
- Steinberg, Harold I., Scientific Techniques for Improving School Management Effectiveness, May-June, p. 51.
- Trentin, H. G., Are You a Full-Time Consultant?, March-April, p. 19.
- Troxel, Richard B., and Russell F. Peppet, An Approach to Overhead Variance Analysis, January-February, p. 38.
- Weiss, Allen, The Anatomy of a Shibboleth, November-December, p. 38.
- Winston, Gerald, Early Warning System for Business Managers, May-June, p. 28.
- Zimmer, Robert K., and Jack Gray, Using Accelerated Depreciation in Capital Expenditure Analysis, January-February, p. 43.

# Subject Index, 1969

#### **Accelerated Depreciation**

Using Accelerated Depreciation in Capital Expenditure Analysis, Robert K. Zimmer and Jack Gray, January-February, p. 43.

#### **Accounting Systems**

Dollar-Value Retail Inventory Pricing, Roy Ageloff, A. Wayne Corcoran, and Richard H. Simpson, September-October, p. 46.

Accounting Information in Decision Making, John W. Dickhaut, January-February, p. 49.

Task Force Accounting for Task Force Management, John P. Fertakis, March-April, p. 27.

A Single Information Flow System for Hospital Data Processing, Belverd Needles, Jr., September-October, p. 27.

Putting R&D on a Profit-Making Basis, Robert B. Nienow and Robert A. Coltman, May-June, p. 21.

Integrated Data Processing in Business Accounting, Rainer R. Schultheiss, July-August, p. 30.

AICPA Computer Conference in Chicago (Part 1), Staff Report, September-October, p. 54.

## Auditing of Computer Systems

AICPA Computer Conference in Chicago (Part 1), Staff Report, September-October, p. 54; (Part 2), November-December, p. 43.

# Budgeting

Management Information for Community Action Programs, William J. Bruns, Jr., and Robert J. Snyder, July-August, p. 15.

Task Force Accounting for Task Force Management, John P. Fertakis, March-April, p. 27.

## **Capital Investment Analysis**

A Lease-or-Purchase Decision Model for the XYZ Corporation, Jack R. Charrin, September-October, p. 19. Capital Budgeting for Research and Development, Peter L. Mullins, May-June, p. 45.

A Method of Investment Evaluation for Smaller Companies, Bernhard Schwab and Helmut Schwab, July-August, p. 43.

Using Accelerated Depreciation in Capital Expenditure Analysis, Robert K. Zimmer and Jack Gray, January-February, p. 43.

## Communications

Systems Design by Crisis: One Remedial Approach, Dennis Cintron, July-August, p. 23.

Pitfalls in Getting Your Plan Adopted, Maurice B. T. Davies, May-June, p. 37.

Toward More Effective Client Communications, Robert E. Gitelman, January-February, p. 35.

A Single Information Flow System for Hospital Data Processing, Belverd Needles, Jr., September-October, p. 27.

The Anatomy of a Shibboleth, Allen Weiss, November-December, p. 38.

## Competence in Management Services

Statement on Management Advisory Services No. 2, Competence in Management Advisory Services, AICPA Committee on Management Services, May-June, p. 54.

# Computer Evaluation and Selection

Systematic Techniques for Computer Evaluation and Selection, John R. Hillegass, July-August, p. 35.

AICPA Computer Conference in Chicago (Part 2), Staff Report, November-December, p. 43.

## **Computer Service Bureaus**

Two-For Less Than One, Robert M. Smith, July-August, p. 39.

AICPA Computer Conference in Chicago (Part 2), Staff Report, November-December, p. 43.

## **Control Systems**

Management Information for Community Action Programs, William J. Bruns, Jr., and Robert J. Snyder, July-August, p. 15.

A Common-Sense Approach to Cost Control, Thomas S. Dudick, January-February, p. 17.

Task Force Accounting for Task Force Management, John P. Fertakis, March-April, p. 27.

Fitting Operations Control Reports to Management's Needs, William F. Gamer, March-April, p. 38.

The Unfamiliar Art of Controlling, Roy A. Lindberg, May-June, p. 15.

Putting R&D on a Profit-Making Basis, Robert B. Nienow and Robert A. Coltman, May-June, p. 21.

The Uses of Work Measurement, Harvey E. Schatz, November-December, p. 15.

# **Cost Analysis**

A Lease-or-Purchase Decision Model for the XYZ Corporation, Jack R. Charrin, September-October, p. 19.

A Common-Sense Approach to Cost Control, Thomas S. Dudick, January-February, p. 17.

Task Force Accounting for Task Force Management, John P. Fertakis, March-April, p. 27.

Systematic Techniques for Computer Evaluation and Selection, John R. Hillegass, July-August, p. 35.

An Approach to Overhead Variance Analysis, Russell F. Peppet and Richard B. Troxel, January-February, p. 38.

Work Measurement: A Valuable Tool for Management, Frank M. Rachel and Donald L. Caruth, January-February, p. 23.

Two-For Less Than One, Robert M. Smith, July-August, p. 39.

Scientific Techniques for Improving School Management Effectiveness, Harold I. Steinberg, May-June, p. 51.

# **Cost Control**

Management Information Systems for Community Action Programs, William J. Bruns, Jr., and Robert J. Snyder, July-August, p. 15.

A Common-Sense Approach to Cost Control, Thomas S. Dudick, January-February, p. 17.

Task Force Accounting for Task Force Management, John P. Fertakis, March-April, p. 27.

Putting R&D on a Profit-Making Basis, Robert B. Nienow and Robert A. Coltman, May-June, p. 21.

The Uses of Work Measurement, Harvey E. Schatz, November-December, p. 15.

# **Cost Reduction**

A Common-Sense Approach to Cost Control, Thomas S. Dudick, January-February, p. 17.

The Uses of Work Measurement, Harvey E. Schatz, November-December, p. 15.

## **Decision Theory**

Accounting Information in Decision Making, John W. Dickhaut, January-February, p. 49.

# Depreciation

Using Accelerated Depreciation in Capital Expenditure Analysis, Robert K. Zimmer and Jack Gray, January-February, p. 43.

## **Discriminant** Analysis

Early Warning System for Business Managers, Gerald Winston, May-June, p. 28.

## **Electronic Data Processing**

Dollar-Value Retail Inventory Pricing, Roy Ageloff, A. Wayne Corcoran, and Richard H. Simpson, September-October, p. 46.

Expanding the Uses of the Bill of Materials Processor, Jonathan Bayliss, March-April, p. 44.

Systems Design by Crisis: One Remedial Approach, Dennis Cintron, July-August, p. 23. : Annual Index - Index to Volume VI

Systematic Techniques for Computer Evaluation and Selection, John R. Hillegass, July-August, p. 35.

Integrated Data Processing in Business Accounting, Rainer R. Schultheiss, July-August, p. 30.

Two-For Less Than One, Robert M. Smith, July-August, p. 39.

Management Information Systems in the Real World, Harold M. Sollenberger, November-December, p. 30.

AICPA Computer Conference in Chicago (Part 1), Staff Report, September-October, p. 54; (Part 2), November-December, p. 43.

# **External Information**

Accounting Information in Decision Making, John W. Dickhaut, January-February, p. 49.

# **Financial Analysis**

Early Warning System for Business Managers, Gerald Winston, May-June, p. 28.

# **Graphical Analysis**

An Approach to Overhead Variance Analysis, Russell F. Peppet and Richard B. Troxel, January-February, p. 38.

A Method of Investment Evaluation for Smaller Companies, Bernhard Schwab and Helmut Schwab, July-August, p. 43.

## Hospital Management

A Single Information Flow System for Hospital Data Processing, Belverd Needles, Jr., September-October, p. 27.

## Human Relations

Systems Design by Crisis: One Remedial Approach, Dennis Cintron, July-August, p. 23.

Pitfalls in Getting Your Plan Adopted, Maurice B. T. Davies, May-June, p. 37.

Toward More Effective Client Communications, Robert E. Gitelman, January-February, p. 35.

Recognizing Management Ser-

vices Opportunities, Jordan L. Golding, September-October, p. 38.

## **Information Systems**

Management Information for Community Action Programs, William J. Bruns, Jr., and Robert J. Snyder, July-August, p. 15.

Systems Design by Crisis: One Remedial Approach, Dennis Cintron, July-August, p. 23.

A Common-Sense Approach to Cost Control, Thomas S. Dudick, January-February, p. 17.

Fitting Operations Control Reports to Management's Needs, William F. Gamer, March-April, p. 38.

Recognizing Management Services Opportunities, Jordan L. Golding, September-October, p. 38.

A Single Information Flow System for Hospital Data Processing, Belverd Needles, Jr., September-October, p. 27.

Management Information Systems in the Real World, Harold M. Sollenberger, November-December, p. 30.

Are You a Full-Time Consultant? H. G. Trentin, March-April, p. 19.

## **Integration of Data Processing**

Integrated Data Processing in Business Accounting, Rainer R. Schultheiss, July-August, p. 30.

Management Information Systems in the Real World, Harold M. Sollenberger, November-December, p. 30.

## **Inventory Control**

Expanding the Uses of the Bill of Materials Processor, Jonathan Bayliss, March-April, p. 44.

A Common-Sense Approach to Cost Control, Thomas S. Dudick, January-February, p. 17.

## **Inventory Valuation**

Dollar-Value Retail Inventory

3

Management Services: A Magazine of Planning, Systems, and Controls, Vol. 6 [1969], No. 6, Art. 9

Pricing, Roy Ageloff, A. Wayne Corcoran, and Richard H. Simpson, September-October, p. 46.

# Lease-or-Buy Analysis

A Lease-or-Purchase Decision Model for the XYZ Corporation, Jack R. Charrin, September-October, p. 19.

Two-For Less Than One, Robert M. Smith, July-August, p. 39.

# Management by Exception

Fitting Operations Control Reports to Management's Needs, William F. Gamer, March-April, p. 38.

# **Management Science**

Dollar-Value Retail Inventory Pricing, Roy Ageloff, A. Wayne Corcoran, and Richard H. Simpson, September-October, p. 46.

Systematic Techniques for Computer Evaluation and Selection, John R. Hillegass, July-August, p. 35.

A Method of Investment Evaluation for Smaller Companies, Bernhard Schwab and Helmut Schwab, July-August, p. 43.

Two-For Less Than One, Robert M. Smith, July-August, p. 39.

AICPA Computer Conference in Chicago (Part 2), Staff Report, November-December, p. 43.

Scientific Techniques for Improving School Management Effectiveness, Harold I. Steinberg, May-June, p. 51.

Are You A Full-Time Consultant? H. G. Trentin, March-April, p. 19.

Early Warning System for Business Managers, Gerald Winston, May-June, p. 28.

## **Management Services**

Statement on Management Advisory Services No. 1, Tentative Description of the Nature of Management Advisory Services by Independent Accounting Firms, AICPA Committee on Management Services, March-April, p. 54.

Statement on Management Advisory Services No. 2, Competence in Management Advisory Services, AICPA Committee on Management Services, May-June, p. 54.

Statement on Management Advisory Services No. 3, Role in Management Advisory Services, AICPA Committee on Management Services, November-December, p. 50.

Pitfalls in Getting Your Plan Adopted, Maurice B. T. Davies, May-June, p. 37.

Toward More Effective Client Communications, Robert E. Gitelman, January-February, p. 35.

Recognizing Management Services Opportunities, Jordan L. Golding, September-October, p. 38.

Are You a Full-Time Consultant?, H. G. Trentin, March-April, p. 19.

# Manpower Management

Work Measurement: A Valuable Tool for Management, Frank M. Rachel and Donald L. Caruth, January-February, p. 23.

The Uses of Work Measurement, Harvey E. Schatz, November-December, p. 15.

Early Warning System for Business Managers, Gerald Winston, May-June, p. 28.

# Marketing Management

Are You a Full-Time Consultant?, H. G. Trentin, March-April, p. 19.

# Mathematical Programing

Scientific Techniques for Improving School Management Effectiveness, Harold I. Steinberg, May-June, p. 51.

## **Operations Research**

See Management Science

# Organization

Management Information for

Community Action Programs, William J. Bruns, Jr., and Robert J. Snyder, July-August, p. 15.

Task Force Accounting for Task Force Management, John P. Fertakis, March-April, p. 27.

Putting R&D on a Profit-Making Basis, Robert B. Nienow and Robert A. Coltman, May-June, p. 21.

Management Information Systems in the Real World, Harold M. Sollenberger, November-December, p. 30.

# **Overhead Costs**

A Common-Sense Approach to Cost Control, Thomas S. Dudick, January-February, p. 17.

An Approach to Overhead Variance Analysis, Russell F. Peppet and Richard B. Troxel, January-February, p. 38.

# **Performance Measurement**

Management Information for Community Action Programs, William J. Bruns, Jr., and Robert J. Snyder, July-August, p. 15.

A Common-Sense Approach to Cost Control, Thomas S. Dudick, January-February, p. 17.

Task Force Accounting for Task Force Management, John P. Fertakis, March-April, p. 27.

Systematic Techniques for Computer Evaluation and Selection, John R. Hillegass, July-August, p. 35.

Putting R&D on a Profit-Making Basis, Robert B. Nienow and Robert A. Coltman, May-June, p. 21.

An Approach to Overhead Variance Analysis, Russell F. Peppet and Richard B. Troxel, January-February, p. 38.

Work Measurement: A Valuable Tool for Management, Frank M. Rachel and Donald L. Caruth, January-February, p. 23.

The Uses of Work Measurement, Harvey E. Schatz, November-December, p. 15. Scientific Techniques for Improving School Management Effectiveness, Harold I. Steinberg, May-June, p. 51.

# Planning

Management Information for Community Action Programs, William J. Bruns, Jr., and Robert J. Snyder, July-August, p. 15.

# **Practice Management**

Pitfalls in Getting Your Plan Adopted, Maurice B. T. Davies, May-June, p. 37.

Toward More Effective Client Communications, Robert E. Gitelman, January-February, p. 35.

Recognizing Management Services Opportunities, Jordan L. Golding, September-October, p. 38.

Are You a Full-time Consultant?, H. G. Trentin, March-April, p. 19.

# Pricing

Accounting Information in Decision Making, John W. Dickhaut, January-February, p. 49.

# **Probability** Analysis

A Method of Investment Evaluation for Smaller Companies, Bernhard Schwab and Helmut Schwab, July-August, p. 43.

# **Production Control**

Expanding the Uses of the Bill of Materials Processor, Jonathan Bayliss, March-April, p. 44.

# **Profitability Analysis**

A Lease-or-Purchase Decision Model for the XYZ Corporation, Jack R. Charrin, September-October, p. 19.

Putting R&D on a Profit-Making Basis, Robert B. Nienow and Robert A. Coltman, May-June, p. 21.

A Method of Investment Evaluation for Smaller Companies, Bernhard Schwab and Helmut Schwab, July-August, p. 43.

Using Accelerated Depreciation in Capital Expenditures Analysis,

: Annual Index - Index to Volume VI

Robert K. Zimmer and Jack Gray, January-February, p. 43.

# **Project Management**

Pitfalls in Getting Your Plan Adopted, Maurice B. T. Davies, May-June, p. 37.

Task Force Accounting for Task Force Management, John P. Fertakis, March-April, p. 27.

Putting R&D on a Profit-Making Basis, Robert B. Nienow and Robert A. Coltman, May-June, p. 21.

# **Property Administration**

Expanding the Uses of the Bill of Materials Processor, Jonathan Bayliss, March-April, p. 44.

# Psychology

See Human Relations

# Purchasing

Expanding the Uses of the Bill of Materials Processor, Jonathan Bayliss, March-April, p. 44.

Fitting Operations Control Reports to Management's Needs, William F. Gamer, March-April, p. 38.

# Quality Control in Computer Operations

AICPA Computer Conference in Chicago (Part 2), Staff Report, November-December, p. 43.

## **Regression Analysis**

Scientific Techniques for Improving School Management Effectiveness, Harold I. Steinberg, May-June, p. 51.

## Reports

A Common-Sense Approach to Cost Control, Thomas S. Dudick, January-February, p. 17.

Fitting Operations Control Reports to Management's Needs, William F. Gamer, March-April, p. 38.

An Approach to Overhead Variance Analysis, Russell F. Peppet and Richard B. Troxel, January-February, p. 38. The Anatomy of a Shibboleth, Allen Weiss, November-December, p. 38.

# **Research and Development**

Capital Budgeting for Research and Development, Peter L. Mullins, May-June, p. 45.

Putting R&D on a Profit-Making Basis, Robert B. Nienow and Robert A. Coltman, May-June, p. 21.

# **Resource Allocation**

Management Information for Community Action Programs, William J. Bruns, Jr., and Robert J. Snyder, July-August, p. 15.

# Responsibility Reporting

A Common-Sense Approach to Cost Control, Thomas S. Dudick, January-February, p. 17.

Fitting Operations Control Reports to Management's Needs, William F. Gamer, March-April, p. 38.

# Retailing

Dollar-Value Retail Inventory Pricing, Roy Ageloff, A. Wayne Corcoran and Richard H. Simpson, September-October, p. 46.

## **Return On Investment**

Putting R&D on a Profit-Making Basis, Robert B. Nienow and Robert A. Coltman, May-June, p. 21.

A Method of Investment Evaluation for Smaller Companies, Bernhard Schwab and Helmut Schwab, July-August, p. 43.

Using Accelerated Depreciation in Capital Expenditure Analysis, Robert K. Zimmer and Jack Gray, January-February, p. 43.

# **Risk Analysis**

A Method of Investment Evaluation for Smaller Companies, Bernhard Schwab and Helmut Schwab, July-August, p. 43.

## Role of the CPA in Management Services

Management Information Sys-

5

tems in the Real World, Harold M. Sollenberger, November-December, p. 30.

#### **Sales Analysis**

Fitting Operations Control Reports to Management's Needs, William F. Gamer, March-April, p. 38.

Are You a Full-Time Consultant?, H. G. Trentin, March-April, p. 19.

#### Scheduling

Expanding the Uses of the Bill of Materials Processor, Jonathan Bayliss, March-April, p. 44.

Work Measurement: A Valuable Tool for Management, Frank M. Rachel and Donald L. Caruth, January-February, p. 23.

The Uses of Work Measurement, Harvey E. Schatz, November-December, p. 15.

#### **School Management**

Scientific Techniques for Improving School Management Effectiveness, Harold I. Steinberg, May-June, p. 51.

#### STATEMENT OF OWNERSHIP, MAN-AGEMENT AND CIRCULATION (Act of October 23, 1962; Section 4369, Title 39, United States Code)

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#### Scope of Management Services

Statement on Management Advisory Services No. 1, Tentative Description of the Nature of Management Advisory Services by Independent Accounting Firms, AICPA Committee on Management Services, March-April, p. 54.

#### Simulation

Systematic Techniques for Computer Evaluation and Selection, John R. Hillegass, July-August, p. 35.

#### Social Welfare Management

Management Information for Community Action Programs, William J. Bruns, Jr., and Robert J. Snyder, July-August, p. 15.

## Standard Costs

An Approach to Overhead Variance Analysis, Russell F. Peppet and Richard B. Troxel, January-February, p. 38.

## **Statistical Analysis**

Early Warning System for Busi-

owned by a partnership or other unincorporated firm, its name and address, as well as that of each individual must be given.)

*Name*, American Institute of Certified Public Accountants, The (a professional association organized as a nonprofit, nonstock corporation), 666 Fifth Avenue, New York, N. Y. 10019.

8. Known bondholders, mortgagees, and other security holders owning or holding 1 per cent or more of total amount of bonds, mortgages or other securities (If there are none, so state): None.

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10. Extent and nature of circulation.

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B. Paid circulation

1. Sales through dealers and carriers, street vendors and counter sales. Average No. copies each issue during ness Managers, Gerald Winston, May-June, p. 28.

#### Systems Analysis and Design

Systems Design by Crisis: One Remedial Approach, Dennis Cintron, July-August, p. 23.

Management Information Systems in the Real World, Harold M. Sollenberger, November-December, p. 30.

#### **Time Sharing**

Two-For Less Than One, Robert M. Smith, July-August, p. 39.

AICPA Computer Conference in Chicago (Part 1), Staff Report, September-October, p. 54; (Part 2), November-December, p. 43.

# Work Measurement and Simplification

Work Measurement: A Valuable Tool for Management, Frank M. Rachel and Donald L. Caruth, January-February, p. 23.

The Uses of Work Measurement, Harvey E. Schatz, November-December, p. 15.

preceding 12 months: 11. Single issue nearest to filing date: 6.

2. Mail subscriptions. Average No. copies each issue during preceding 12 months: 21,669. Single issue nearest to filing date: 20,927.

C. Total paid circulation. Average No. copies each issue during preceding 12 months: 21,680. Single issue nearest to filing date: 20,933.

D. Free distribution (including samples) by mail, carrier or other means. Average No. copies each issue during preceding 12 months: 1,201. Single issue nearest to filing date: 1004.

E. Total distribution (Sum of C and D.) Average No. copies each issue during 12 months: 22,881. Single issue nearest to filing date: 21,937.

F. Office use, left-over, unaccounted, spoiled after printing. Average No. copies each issue during preceding 12 months: 2,210. Single issue nearest to filing date: 3,157.

G. Total (Sum of E & F-should equal net press run shown in A.) Average No. copies each issue during preceding 12 months: 25,091. Single issue nearest to filing date: 25,094.

I certify that the statements made by me above are correct and complete.

ROBERT M. SMITH (Signature of the editor)