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Announcements

American Institute of Accountants

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Correspondence

It should be borne in mind that statute law is a small part of our law; that courts interpret statutes strictly; that any exception to the common law remains an exception even when the common law has become statute law, unless the statute specifically and directly states that it covers also that which before had been the exception.

Since in a number of states having statutes similar to the statute of Illinois the courts have held that in corporations formed to work a wasting asset depletion need not be considered in declaring dividends, it is only reasonable to believe that when this question comes up in the Illinois courts it will be decided upon the same principles of common law as in the other states. Without a doubt the Illinois courts will follow the precedents established in the decisions quoted herein. Mr. Floyd entirely underestimates the importance of the common law and overrates the statute law if he believes differently.

Yours truly,

CHAS. F. SCHLATTER.

Urbana, Illinois, April 2, 1923.

Reynold E. Blight and Herbert A. Wheeler announce the combination of their practices under the firm name of Blight & Wheeler, with offices at 1025 Washington building, Los Angeles, and at Washington, D. C.

Charles R. English and Martin Thal announce the formation of a partnership under the firm name of English & Thal with offices at 1566 Arcade building, St. Louis, Missouri.

George H. Bowers and R. H. Dillingham announce the formation of a partnership under the firm name of Bowers & Dillingham, with offices at 149 Broadway, New York.

Thomas A. Williams, Sydney S. Bourgeois and Frank Benetz announce the formation of a partnership under the firm name of Williams, Benetz & Bourgeois, with offices at 1419 Carondelet building, New Orleans, Louisiana.

Barrow, Wade, Guthrie & Co. announce that Francis Small has been admitted to the firm and will continue in charge of the Philadelphia office.

Maurice N. Newman & Co. announce the removal of their offices to 720 Haas building, Los Angeles, California.

Andrew Hunter, Jr. & Co. announce the removal of their offices to 910-911 American building, Baltimore.

The Glickman Audit Co. announces the removal of its offices to 175 Fifth avenue, New York.