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Announcements

American Institute of Accountants

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The Journal of Accountancy

Mr. Walton incorrectly uses the term "capital receipts." Mr. H. C. Bentley correctly defines capital receipts as being money or other evidences of value which are caused by the creation of or addition to fixed liabilities, or the reduction of or realization on fixed assets. Initiation fees are not capital receipts—they are either profits or donated surplus.

Yours truly,

JOSEPH ROBINSON.

V. Marvin Womack and James R. Harper announce the formation of a partnership under the title of Womack & Harper, 1516 Hurt building, Atlanta, Georgia.

It is announced that the firm of Whittlesey, Myer & Wythes has been discontinued. Willis S. Whittlesey and H. A. Wythes continue practice under the firm name of Whittlesey & Wythes at 30 Church Street, New York, and George W. Myer will continue practice at 60 Wall Street, New York.

Edward Clifton Smith announces the removal of his office to the Johnston building, 30 Broad Street, New York.

Rankin & McAlpine announce the removal of their offices to suite 805, American Exchange National Bank building, Dallas, Texas.

Arthur Young & Co. announce that on November 15, 1918, the following became partners in the firm: Charles Judson, Thomas H. Clarke and W. D. McGregor.

Francis Oakey announces the opening of an office at 61 Broadway under the firm name of Francis Oakey & Co.

Arthur Young & Co. announce that Frederick G. Colley has become a partner of the firm as of October 10, 1918.