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### AUTHORS OF ARTICLES IN THIS ISSUE

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FRANK G. SHORT, author of "Problems of Depletion," is a partner and resident manager of Barrow, Wade, Guthrie & Co., San Francisco, California. Mr. Short is also instructor in accountancy at Hastings College of the Law, University of California. He is a certified public accountant of California and has been a member of the American Institute of Accountants since 1930. Mr. Short is a chartered accountant of Canada.

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#### SOME ARTICLES TO APPEAR IN FORTHCOMING ISSUES

- "Some Issues Raised by the Latest Statement of Accounting Principles," by DR Scott, chairman, department of accounting and statistics, University of Missouri.
- "Mutual Stockholdings in Consolidated Statements," by Maurice Moonitz, instructor in business administration, University of Santa Clara.
- "Accountants' Reports and Audited Accounts from an Investment Analyst's Viewpoint," by Dwight P. Robinson, Jr., trustee, Massachusetts Investment Trust.
- "Economic Theories of Goodwill," by Gabriel A. D. Preinreich, member, American Institute of Accountants.
- "Valuation of Flour Mill Inventories," by Joseph Pelej, member, American Institute of Accountants.
- "Where Do We Go from Here?", by Herbert Retzlaff, member, American Institute of Accountants.
- Comments on "A Plan for Pooling the Investments of Endowment Funds"—Johns, by J. Harvey Cain, American Council on Education.