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# Accountants' index. Fifth supplement, a bibliography of accounting literature, January, 1936-December, 1939 (Inclusive)

American Institute of Accountants

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ACCOUNTANTS'

INDEX

SUPPLEMENT

1936 - 1939



# ACCOUNTANTS' INDEX



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FIFTH SUPPLEMENT

A BIBLIOGRAPHY OF  
ACCOUNTING LITERATURE  
JANUARY, 1936—DECEMBER, 1939  
(Inclusive)

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## INTRODUCTORY NOTE

**T**HIS fifth supplement to the *Accountants' Index* will guide the reader to practically all accounting literature in the English language published from January 1, 1936, to December 31, 1939. Names of authors, subjects, and titles have been arranged in a single alphabet, with information as to publisher, place of publication, date, and number of pages. The addresses of the publishers and periodicals will be found at the end of this volume.

It is not necessary, as some seem to believe, to possess the original *Accountants' Index* and the four earlier supplements in order to derive benefit from the fifth supplement. Each volume is complete in itself in relation to the years which it covers.

The significant changes which accounting and auditing have undergone in order to keep abreast of economic and social developments in the past four years are reflected in this volume.

The following is a list of the periods covered by the original edition and the four supplements:

- Accountants' Index—Literature in print in 1912 to December 31, 1920
- First Supplement—Literature from January 1, 1921, to July 1, 1923
- Second Supplement—Literature from July 1, 1923, to January 1, 1928
- Third Supplement—Literature from January 1, 1928, to January 1, 1932
- Fourth Supplement—Literature from January 1, 1932, to January 1, 1936
- Fifth Supplement—Literature from January 1, 1936, to January 1, 1940

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August, 1940.

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**DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)**

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**Adding Machines**

See Depreciation, depletion and obsolescence—Calculating machines.

**Addressographs**

See Depreciation, depletion and obsolescence—Mechanical devices.

**Agriculture**

- See also Depreciation, depletion and obsolescence—Creameries; Fruit; Horses; Livestock; Rice; Sugar; Tractors.  
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**WEAR and tear allowances—Farming.** *Accountant tax supplement*, Sept. 4, 1937, p. 375; April 29, 1939, p. 158; *Incorporated accountants' journal*, Oct. 1937, p. 19. *Accountancy*, May 1939, p. 307.

**Air conditioning equipment**

- BLOOMENTHAL, LAWRENCE R.** Air conditioning and the income tax. *Heating, piping and air conditioning*, Sept. 1938.  
 Depreciation rates for various items of equipment:

Type of Equipment	Annual depreciation rate per cent	Annual depreciation rate per cent	
Air conditioning system in hotels or restaurants (composite rate)	6%	Electrical equipment:	
Blower or exhaust fans	6½ to 10	Motor—(Continued)	
Pumps (varies with types)	4 to 6%	From 50 hp to 1000 kva:	
Compressors	5	High speed	5-6
Cold storage plant (composite rate)	6%	Low speed	4
Cooling towers	6%	Below 50 hp capacity	6-7
Electrical equipment:		Meters (recording type)	6%
Conduits, wiring and fittings	4	Power feed wiring	10
Motor controllers	8	Switchboard and wiring	5
Motor (varies with capacity):		Magnesia insulation on hot pipes	10
Large units, over 3000 kva	3½	Water purifier	10
Medium units—1000 to 3000 kva	4		

Abnormal usage may justify increasing these rates to allow for as much as 15 to 30 per cent annual depreciation. The table is based on actual decisions of the courts and Board of Tax Appeals, and a bulletin issued by the Bureau of internal Revenue outlining rates which can be used in the average situation. It should be clearly understood however, that no fixed and arbitrary rates can be stated which will apply to every motor, compressor or fan. Depreciation varies with the circumstances of each particular installation of machinery and the rates fluctuate accordingly.

**Air transportation equipment**

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**Aircraft engines**

- WEAR and tear allowances.** *Incorporated accountants' journal*, May 1938. p. 282.

**Aircraft industry**

- WEAR and tear allowances.** Aircraft and aircraft engine manufacture. *Incorporated accountants' journal*, May 1938, p. 282. *Accountant, tax supplement*, April 29, 1939, p. 156. *Accountancy*, May 1939, p. 304.

**Airplane equipment**

See Depreciation, depletion and obsolescence—Air transportation equipment.

**Airplanes**

- DUNNION, T. J.** Accounting for air transportation. New York, National association of cost accountants, Aug. 1, 1938. (*N.A.C.A. bulletin*, v. 19, no. 23, section 1, p. 1352-65.) Printed with: Ebert, George M. *Cost accounting for airplane production*.

**Amusement parks**

- DEPRECIATION** of electric dodgems and surfplanes (rubber). *Australian accountant*, Sept. 1939, p. 104-5.

**Apartment houses**

- EGAN, THOMAS F., JR.** Depreciation. *Buildings and building management*, Oct. 1938, p. 64-5.

**Assets, Fixed**

- CRYLLS, H. L. DE COURCY.** Students' causerie—Accountancy; methods of providing for depreciation of fixed assets. *Irish accountant and secretary*, Sept. 1938, p. 137-8, 140; Oct./Dec. 1938, p. 151.  
**GODWIN, J. C.** Accounting procedure on depreciation of capital assets. *Balance sheet*, April 1938, p. 6-8.  
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**MILLS, HARRY B.** Fixed assets, their control and depreciation. *Pathfinder service bulletin*, March 1937, p. 1-4, 8.  
**PELOUBET, MAURICE E.** Special problems in accounting for capital assets. *Journal of accountancy*, March 1936, p. 185-98.  
**ROBERTS, FREDERICK A.** Depreciation of fixed assets; one view. *Accountancy*, Aug. 1939, p. 404-5. *Indian accountant*, Nov. 1939, p. 31-3.

**DEPRECIATION, DEPLETION AND OBSOLESCENCE—Assets, Fixed—(Continued)**

- SCHMIDT, LEO A. Structures and equipment. (In his *Theory and mechanics of accounting*. 1937. p. 243-79.)
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**Assets, Wasting**

- SCHMIDT, LEO A. Natural resources. (In his *Theory and mechanics of accounting*. 1937. p. 281-9.)

**Automobile industry**

- STUDEBAKER CORPORATION. Schedule of depreciation and amortization adopted by the board of directors. (In its *Annual report*, 1936, p. 2.)

	Annual rate %		Annual rate %
Land	0	Material handling equipment	8
Land improvements	6	Permanent tools	10
Buildings	3	Transportation equipment	15
Building fixtures	3.7	General factory equipment	10
Power plant machinery	9	Amortization	
General factory machinery	7	Body tools	100
Power transmission equipment	16	Chassis tools	33½
Office equipment	10	Patterns and flasks	33½

- WEAR and tear allowances—Motor vehicle industry. *Incorporated accountants' journal*, Oct. 1937, p. 20. *Accountant tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 159. *Accountancy*, May 1939, p. 308.

**Automobiles**

- DE YOUNG, CHRIS A. Depreciation and budgeting. (In his *Budgeting in public schools*. c1936. p. 230.)

- Automobiles Annual rate 20%
- PUBLIC utilities reports, 1936. v. 15. Annual allowance of 10 per cent for a combined utility's common property consisting primarily of automobiles and office equipment was approved. Public service commission v. Missouri pub. service co. (Mo.) p. 1.

**Bakeries**

- DEPRECIATION allowances; alterations in schedule of agreed rates. *Accountant, tax supplement*, Feb. 15, 1936, p. 51.
- WEAR and tear allowances—Bakery. *Accountant tax supplement*, Sept. 4, 1937, p. 374; April 29, 1939, p. 156. *Incorporated accountants' journal*, Oct. 1937, p. 18. *Accountancy*, May 1939, p. 305.

**Banks**

- LANGSTON, L. H. Depreciation on building and equipment. (In his *Bank accounting practice*. c1937. p. 189.)
- POTTS, JAMES E. Bank accounting and audit control. Boston, Mass., Bankers pub co., 1938. 202p. See index under Depreciation.

**Batteries**

- DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.
- |                                  | Economical life years | Percent annual deprec. |
|----------------------------------|-----------------------|------------------------|
| Power and steam plant equipment: |                       |                        |
| Storage batteries                | 17                    | 6                      |

**Beverages**

- BOLTE, ARTHUR H. AND LOW, ARTHUR E. Management and cost control in the carbonated beverage industry. rev. ed. Washington, D. C., American bottlers of carbonated beverages, c1936. 172p. See index under Depreciation; Obsolescence.

**Billing machines**

- See Depreciation, depletion and obsolescence—Mechanical devices.

**Binding**

- WEAR and tear allowances—Bookbinding. *Accountant, tax supplement*, Sept. 4, 1937, p. 374; April 29, 1939, p. 156. *Incorporated accountants' journal*, Oct. 1937, p. 18. *Accountancy*, May 1939, p. 305.

**Bins**

- MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation (In their *Engineering valuation*. 1936. p. 437.)
- Sand and coal bins, concrete 2½ per cent

**Blast furnaces**

- See Depreciation, depletion and obsolescence—Furnaces.

**Bleaching**

- WEAR and tear allowances—Bleaching and finishing. *Accountant, tax supplement*, Sept. 4, 1937, p. 374; April 29, 1939, p. 156. *Incorporated accountants' journal*, Oct. 1937, p. 18. *Accountancy*, May 1939, p. 305.

**Boiler houses**

- MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*. 1936. p. 437.)
- Boiler house A, brick, tar and slag roof 1¾ per cent
- Boiler house B, brick, tar and slag roof 3¾ per cent

## DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

- Boilers**  
DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.  
Power and steam plant equipment:  
Boilers  
Economic life years 20      Percent annual deprec. 5
- DE YOUNG, CRIS A. Depreciation and budgeting. (In his *Budgeting in public schools*. c1936. p. 230.)  
Boilers  
Annual rate 5%
- Bolts and nuts**  
WEAR and tear allowances. *Accountant, tax supplement*, April 29, 1939, p. 156. *Accountancy*, May 1939, p. 305.
- Bookbinding**  
See Depreciation, depletion and obsolescence—Binding.
- Bookkeeping machines**  
See Depreciation, depletion and obsolescence—Mechanical devices.
- Bottles**  
BOLTE, ARTHUR H. AND LOW, ARTHUR E. Depreciation of equipment; the bottle and case question. (In their *Management and cost control in the carbonated beverage industry*. c1936. p. 101-14.)
- Brass foundries**  
See Depreciation, depletion and obsolescence—Foundries.
- Breweries**  
TAXATION in Eire. *Accountant, tax supplement*, March 26, 1938, p. 139.
- Brickmaking**  
WEAR and tear allowances—Brickmaking. *Accountant, tax supplement*, Sept. 4, 1937, p. 374; April 29, 1939, p. 156. *Incorporated accountants' journal*, Oct. 1937, p. 18. *Accountancy*, May 1939, p. 305.
- Buildings**  
See also Depreciation, depletion and obsolescence—Apartment houses; Dwellings; Factories; Garages; Tenements; Hotels; Loft Buildings; Office buildings; Sheds; Stores; Theatres; Warehouses; also name of industry, business or trade under Depreciation, depletion and obsolescence.  
DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.
- |                             | Economical life years | Per cent annual deprec. |
|-----------------------------|-----------------------|-------------------------|
| <b>Buildings:</b>           |                       |                         |
| Class A construction        | 50                    | 2                       |
| Class B construction        | 40                    | 2½                      |
| Class C construction        | 33                    | 3                       |
| Floors, wood                | 20                    | 5                       |
| Floors, marble and tile     | 20                    | 5                       |
| Plastering                  | 20                    | 5                       |
| Sheet metal, spouting, etc. | 15                    | 6½                      |
| Hardware                    | 20                    | 5                       |
| Roofing, tin                | 15                    | 6½                      |
| Roofing, composition        | 15                    | 6½                      |
| Roofing, shingle            | 15                    | 6½                      |
| Stacks, brick               | 33                    | 3                       |
| Stacks, steel               | 12                    | 8½                      |
| Doors                       | 33                    | 3                       |
| Windows (complete)          | 33                    | 3                       |
| Interior wood trim          | 40                    | 2½                      |
- DE YOUNG, CHRIS A. Depreciation and budgeting. (In his *Budgeting in public schools*. c1936. p. 230.)
- |                          | Annual rate |
|--------------------------|-------------|
| Building, fire resistive | 2 to 3%     |
| Building, frame          | 4%          |
- JERRETT, HERMAN DANIEL. Depreciation. (In his *Theory of real property valuation*. c1938. p. 144-52.)
- KESSELRING, JOHN. Measure of obsolescence in buildings. *Municipal finance*, Feb. 1936, p. 51-4.
- PROFITS from management. *Buildings and building management*, Jan. 16, 1939, p. 31-2, 74-5.
- PUBLIC UTILITIES REPORTS, 1936. v. 13. Re Jamaica water supply co. Shop, garage and store buildings:
- |   | Av. life yrs. |
|---|---------------|
| Coal storage bldg. at steam station no. 1                         | 50.0          |
| Brick bldg. at steam station no. 2                                | 50.0          |
| Trestle with side track and concrete piers at steam station no. 2 | 34.0          |
| Other buildings   | 50.0          |
- SCHMIDT, LEO A. Structures and equipment. (In his *Theory and mechanics of accounting*. 1937. p. 243-79.)
- STUDEBAKER corporation. Schedule of depreciation and amortization adopted by the board of directors. (In its *Annual report*, 1936. p. 2.)
- |                   | Annual rate % |
|-------------------|---------------|
| Buildings         | 3             |
| Building fixtures | 3.7           |

DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

**Cable**

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Economical life years	Per cent annual deprec.
Power and steam plant equipment:		
Cable, underground	20	5

**Calculating machines**

WHEN should equipment be replaced? *American business*, Jan. 1937, p. 17, 45.

**Carpets, rugs, etc.**

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Economical life years	Per cent annual deprec.
Furniture and fixtures:		
Carpets, rugs, linoleum	5	20

**Check perforators and writers**

See Depreciation, depletion and obsolescence—Mechanical devices.

**Chemical industry**

WEAR and tear allowances—Chemical manufacture. *Accountant, tax supplement*, Sept. 4, 1937, p. 374; April 29, 1939, p. 156. *Incorporated accountants' journal*, Oct. 1937, p. 18. *Accountancy*, May 1939, p. 305.

**Cleaning and dyeing**

RATES of depreciation. *Accountants' journal* (N.Z.), Feb. 1936, p. 233.  
WEAR and tear allowances—Dyeing and cleaning. *Accountant, tax supplement*, Sept. 4, 1937, p. 374; April 29, 1939, p. 157. *Incorporated accountants' journal*, Oct. 1937, p. 18. *Accountancy*, May 1939, p. 306.

**Clothing industry**

WEAR and tear allowances—Mantles and ladies' clothing. *Incorporated accountants' journal*, Oct. 1937, p. 18, 20. *Accountant, tax supplement*, Sept. 4, 1937, p. 374, 376; April 29, 1939, p. 156, 158. *Accountancy*, May 1939, p. 305, 308.

**Coal**

See Depreciation, depletion and obsolescence—Mining and metallurgy, Coal.

**Coking plants**

See Depreciation, depletion and obsolescence—Foundries.

**Cold storage**

See Depreciation, depletion and obsolescence—Ice and cold storage.

**Collieries**

See Depreciation, depletion and obsolescence—Mining and metallurgy, Coal.

**Compressors**

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Economical life years	Per cent annual deprec.
Mechanical equipment:		
Air compressors	20	5
MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation (In their <i>Engineering valuation</i> . 1936. p. 437.)		Per cent
Compressor equipment		3½
Air compressors		4½
Compressor-equipment buildings		6

**Comptometers**

See Depreciation, depletion and obsolescence—Calculating machines.

**Conduits**

MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*. 1936. p. 437.)

	Per cent
Conduit, piping—housings	2
Conduit, piping—equipment	4

**Corset manufacture**

WEAR and tear allowances—Corset manufacture. *Accountant, tax supplement*, Sept. 4, 1937, p. 374; April 29, 1939, p. 156. *Incorporated accountants' journal*, Oct. 1937, p. 18. *Accountancy*, May 1939, p. 305.

**Cotton Mills**

KENNEDY, STEPHEN JAY. Profits and losses in textiles; cotton textile financing since the war. 1936. p. 130, 147-52.

WEAR and tear allowances—Cotton spinners and manufacturers. *Accountant, tax supplement*, April 29, 1939, p. 156-7. *Accountancy*, May 1939, p. 305. *Incorporated accountants' journal*, Dec. 1937, p. 107.

WEAR and tear allowances—Madras manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 20. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 159. *Accountancy*, May 1939, p. 308.



## DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

## Cotton spinning

See Depreciation, depletion and obsolescence—Cotton mills.

## Crochet hook manufacture

WEAR and tear allowances—Crochet hook manufacture. *Accountant, tax supplement*, Sept. 4, 1937, p. 374; April 29, 1939, p. 157. *Incorporated accountants' journal*, October 1937, p. 18. *Accountancy*, May 1939, p. 306.

## Cutlery manufacture

WEAR and tear allowances—Cutlery manufacture. *Accountant, tax supplement*, September 4, 1937; April 29, 1939, p. 157. *Incorporated accountants' journal*, Oct. 1937, p. 18. *Accountancy*, May 1939, p. 306.

## Dairies, creameries, etc.

WEAR and tear allowances—Creameries, dairies and ice cream factories. *Accountant, tax supplement*, Sept. 4, 1937, p. 374; April 29, 1939, p. 157; *Incorporated accountants' journal*, Oct. 1937, p. 18. *Accountancy*, May 1939, p. 306.

## Dentists

TAXATION in Eire. *Accountant, tax supplement*, March 26, 1939, p. 139.  
TAXATION in the Irish Free State—professions: wear and tear. *Accountant, tax supplement*, June 26, 1937, p. 274.

## Dictophones and dictographs

See Depreciation, depletion and obsolescence—Mechanical devices.

## Doctors

See Depreciation, depletion and obsolescence—Physicians.

## Drafting

MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*. 1936. p. 437.)

Drafting-room equipment	Per cent 5
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## Drop forging

See Depreciation, depletion and obsolescence—Forging.

## Dwellings

See also Depreciation, depletion and obsolescence—Apartment houses; Tenement houses.  
JERRETT, ERMAN DANIEL. Probable life in years. (In his *Theory of real property valuation*. c1938. p. 147-50.)

## Dye manufacture

WEAR and tear allowances—Dyestuffs (synthetic) manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 18-9. *Accountant, tax supplement*, Sept. 4, 1937, p. 375; April 29, 1939, p. 157. *Accountancy*, May 1939, p. 306.

## Dyeing

WEAR and tear allowances—Dyeing and finishing. *Accountant, tax supplement*, Sept. 4, 1937, p. 375; April 29, 1939, p. 157. *Incorporated accountants' journal*, Oct. 1937, p. 18. *Accountancy*, May 1939, p. 306.

## Dyeing and cleaning

See Depreciation, depletion and obsolescence—Cleaning and dyeing.

## Dynamos

DEPRECIATION, schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Economical life years	Per cent annual deprec.
Power and steam plant equipment		
Dynamos	20	5

## Electric and street railroads

WEAR and tear allowances—Trackless trolley omnibuses. *Accountant, tax supplement*, Sept. 4, 1937, p. 379; April 29, 1939, p. 161. *Incorporated accountants' journal*, Oct. 1937, p. 22. *Accountancy*, May 1939, p. 311.

WEAR and tear allowances—Tramways and light railways. *Incorporated accountants' journal*, Oct. 1937, p. 22. *Accountant, tax supplement*, Sept. 4, 1937, p. 378; April 29, 1939, p. 161. *Accountancy*, May 1939, p. 310.

## Electric light and power

AGREED rates of depreciation. *Accountant, tax supplement*, Oct. 3, 1936, p. 412.  
PUBLIC UTILITIES REPORTS, 1936. v. 11. Electric utility was held to be entitled to not more than 4 per cent on the present value of its property used and useful in the business by way of depreciation. Baker Civic League v. Mountain States Power Co. (Mont.) p. 94.  
PUBLIC UTILITIES REPORTS, 1936. v. 12. 3½ per cent interest rate in connection with depreciation accruals on the sinking-fund basis was used. Department of public service v. Grays Harbor r. & light co. (Wash.) p. 178.  
PUBLIC UTILITIES REPORTS, 1936. v. 14. Allowance of 3 per cent was held proper for the annual depreciation requirement of an electric utility department. Public Service Commission v. St. Joseph r. light, heat & p. co. (Mo.) p. 113.  
PUBLIC UTILITIES REPORTS, 1936. v. 14. Allowance of 3 per cent was made for depreciation of property used by a municipal electric utility for street lighting. Depreciation charge of 4½ per cent of the property and plant of a municipal electric utility was reduced to 3 per cent where the retirement reserve had been accumulated to approximately 80 per cent of total property and plant. Re Oconto Falls (Wis.), p. 237.

**DEPRECIATION, DEPLETION AND OBSOLESCENCE—Electric light and power—(Continued)**

- PUBLIC UTILITIES REPORTS, 1936.** v. 15. Allowance of 4 per cent per annum was held to be fair, just, and reasonable for depreciation expense of electric utility property. Re Northern states power co. (N.D.) p. 126.
- PUBLIC UTILITIES REPORTS, 1936.** v. 15. Annual depreciation rate of 3 per cent for electric property was approved. Public service commission v. Missouri pub. service co. (Mo.) p. 1.
- PUBLIC UTILITIES REPORTS, 1936.** v. 15. Appropriation to depreciation reserve of somewhat less than 2 per cent upon the depreciable property of an electric utility appeared not to be unreasonable. Mayor & aldermen of Lawrence v. Lawrence gas & e. co. (Mass.) p. 353.
- PUBLIC UTILITIES REPORTS, 1936.** v. 15. Depreciation allowance of 3½ per cent per annum was held to be fair, just, and reasonable on the depreciable steam property of a public utility. Re Northern state power co. (N.D.) p. 126.
- PUBLIC UTILITIES REPORTS, 1936.** v. 15. Two and one-half per cent applied to the rate base of an electric utility was considered ample to provide for retirement and future depreciation in the property. Re Flat Top power co. (W.Va.) p. 118.
- PUBLIC UTILITIES REPORTS, 1937.** v. 16. Annual retirement reserve of a specified amount or 1 per cent of the cost new of the depreciable property, whichever should be greater, was approved in determining rates of a hydroelectric utility company. Re Arizona power co. p. 487.
- PUBLIC UTILITIES REPORTS, 1937.** v. 16. Depreciation rate of 2.75 per cent of the undepreciated cost of an electric generating plant was used, in determining proper wholesale electric rates, on the basis of a 4½ per cent sinking fund and a 22-year service life. Re Interstate power co. (Wis.) p. 422.
- PUBLIC UTILITIES REPORTS, 1937.** v. 17. Steam heating department of a public utility was permitted to set aside a specified amount plus 2 per cent of additions and betterments for annual depreciation. Re Union electric light & p. co. (Mo.) p. 337. Electric utility company was permitted to set aside a specified amount plus 3 per cent of additions and betterments for annual depreciation. Re Union electric light & p. co. (Mo.) p. 337.
- PUBLIC UTILITIES REPORTS, 1937.** v. 18. Allowance of 3.5 per cent was held to be ample for annual depreciation of electric utility property. Public service commission v. Ozark utilities co. (Mo.) p. 408.
- PUBLIC UTILITIES REPORTS, 1937.** v. 18. Depreciation reserve of 2½ per cent was held to be adequate for an electric utility. Re Arizona general utilities co. (Ariz.) p. 315.
- PUBLIC UTILITIES REPORTS, 1937.** v. 20.
- PUBLIC UTILITIES** which had accumulated an excessive depreciation reserve was permitted for the future to accumulate a reserve not in excess of 2½ per cent per annum. Re Tucson gas, electric light and power co. (Ariz.) p. 442.
- PUBLIC UTILITIES REPORTS, 1938.** v. 23. Fair composite rate of depreciation for the property of an electric utility company was held to be 5 per cent. Re New era construction corp. (N.D.) p. 461.
- WEAR and tear allowances—Electricity undertakings.** *Incorporated accountants' journal*, Oct. 1937, p. 19. *Accountant, tax supplement*, Sept. 4, 1937, p. 375; April 29, 1939, p. 157. *Accountancy*, May 1939, p. 307.

**Electric light bulbs**

**DE YOUNG, CHRIS A.** Depreciation and budgeting. (In his *Budgeting in public schools*. c1936. p. 230.)

Light bulbs	Annual rate 50%
-------------	--------------------

**LEAROYD, JOHN S.** Obsolescence in the electric lamp industry. New York, National association of cost accountants, April 15, 1938. (*N.A.C.A. bulletin*, v. 19, no. 16, section 1, p. 950-60.) Printed with: Stempf, Victor H. *Accounting for fixed assets*.

**Electric plant**

See Depreciation, depletion and obsolescence—Electric light and power.

**Electric wiring**

**DEPRECIATION** schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Economical life years	Per cent annual deprec.
Mechanical equipment:		
Inside electric wiring	20	5
Electric light and power wiring	17	6

**Electrical undertakings (Municipal)**

See Depreciation, depletion and obsolescence—Electric light and power.

**Elevators**

**DEPRECIATION** schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Economical life years	Per cent annual deprec.
Mechanical equipment:		
Elevators	20	5

**Embroidery manufacture**

**WEAR and tear allowances—Handkerchief and embroidery manufacture.** *Incorporated accountants' journal*, Oct. 1937, p. 19. *Accountant, tax supplement*, Sept. 4, 1937, p. 375; April 29, 1939, p. 157. *Accountancy*, May 1939, p. 307.

**Engineers' precision tools**

See Depreciation, depletion and obsolescence—Tools.

**Engines**

**DEPRECIATION** schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Economical life years	Per cent annual deprec.
Power and steam plant equipment:		
Engines—gas and oil	13	7½
Engines	20	5

## DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

## Envelope making

WEAR and tear allowances—Envelope making. *Incorporated accountants' journal*, Oct. 1937, p. 19. *Accountant, tax supplement*, Sept. 4, 1937, p. 375; April 29, 1939, p. 157. *Accountancy*, May 1939, p. 307.

## Equipment

See Depreciation, depletion and obsolescence—Machinery and equipment.

## Factories

BAKER, T. I. Plant control including the treatment of depreciation. *Chartered accountant in Australia*, May 1938, p. 766-73.

GORDON, F. W. Practical methods for depreciation of factory equipment. London, Arthur H. Stockwell, Ltd. (1936). 63p.

MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*, 1936, p. 437.)

PURCHASE option and depreciation on leased property. (Accounting questions) *Journal of accountancy*, April 1939, p. 242-3

RAUH, JULIUS J. Purchase option and depreciation on leased property. (Correspondence) *Journal of accountancy*, July 1939, p. 55.

SEEBER, CARL L. Depreciation for a plant using composite rates. New York, National association of cost accountants, Feb. 1, 1939. (*N.A.C.A. bulletin*, v. 20, no. 11, section 1, p. 669-76.) Printed with: Towns, Charles H. *Practical aspects of depreciation on a unit-of-production basis*.

STONIER, K. N. Plant control including the treatment of depreciation. *Chartered accountant in Australia*, May 1938, p. 754-66.

WEAR and tear of plant and machinery in relation to N.D.C. *Incorporated accountants' journal*, March 1938, p. 197-8.

## Farming

See Depreciation, depletion and obsolescence—Agriculture.

## Fences

MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*, 1936, p. 437.)

Per cent

Woven-wire fences

5

## File and rasp manufacture

WEAR and tear allowances—File and rasp manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 19. *Accountant, tax supplement*, Sept. 4, 1937, p. 375; April 29, 1939, p. 158. *Accountancy*, May 1939, p. 307.

## Fire apparatus

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Economical life years	Per cent annual deprec.
Mechanical equipment:		
Fire alarm apparatus	20	5
Fire prevention apparatus	20	5

## Fire escapes

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Fire escapes	15	6½

## Fishing tackle manufacture

WEAR and tear allowances—Fishing tackle manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 19. *Accountant, tax supplement*, Sept. 4, 1937, p. 375; April 29, 1939, p. 158. *Accountancy*, May 1939, p. 307.

## Flagpoles

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Flagpoles	15	6½

## Flax spinning

See Depreciation, depletion and obsolescence—Linen.

## Flock manufacture

WEAR and tear allowances—Flock manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 19. *Accountant, tax supplement*, Sept. 4, 1937, p. 375; April 29, 1939, p. 158. *Accountancy*, May 1939, p. 307.

## Flour mills

WEAR and tear allowances—Flour milling. *Incorporated accountants' journal*, Oct. 1937, p. 19. *Accountant, tax supplement*, Sept. 4, 1937, p. 375; April 29, 1939, p. 158. *Accountancy*, May 1939, p. 307.

## Flying equipment

See Depreciation, depletion and obsolescence—Air transportation equipment.

## Folding and sealing machines

See Depreciation, depletion and obsolescence—Mechanical devices.

## Forging

HARRISON, R. E. W. Depreciation and the drop forging industry. *Heat treating and forging*, Dec. 1936, p. 606-9.

WEAR and tear allowances. Drop forgings manufacture. *Accountant, tax supplement*, Sept. 4, 1937, p. 375; April 29, 1939, p. 157. *Incorporated accountants' journal*, Oct. 1937, p. 18. *Accountancy*, May 1939, p. 306.

DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Foundries

WEAR and tear allowances—Brassfounding. *Accountant, tax supplement*, Sept. 4, 1937, p. 374; April 29, 1939, p. 156. *Incorporated accountants' journal*, Oct. 1937, p. 18. *Accountancy*, May 1939, p. 305.

Fuel oil system

See Depreciation, depletion and obsolescence—Heating.

Furnaces

WEAR and tear allowances—Electric furnaces. *Incorporated accountants' journal*, Oct. 1937, p. 22. *Accountant, tax supplement*, Sept. 4, 1937, p. 379; April 29, 1939, p. 161. *Accountancy*, May 1939, p. 311.

Furniture and fixtures

BARRETT, JAMES D. Depreciation in equipment simplified. *Bankers' monthly*, June 1939, p. 367, 369.  
DE YOUNG, CHRIS A. Depreciation and budgeting. (In his *Budgeting in public schools*. c1936. p. 230.)

Furniture

Annual rate  
5%

Furniture industry

WEAR and tear allowances—Furniture manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 19. *Accountant, tax supplement*, Sept. 4, 1937, p. 375; April 29, 1939, p. 158. *Accountancy*, May 1939, p. 307.

Gas

LUEBKE, C. R. New and more rigid distinction between capital and maintenance expenditures and its effect on depreciation allowances for income tax purposes. (In American gas association. *Proceedings*, 1938. p. 149-52.)

PUBLIC UTILITIES REPORTS, 1936. v. 15. Depreciation rate of 2.5 per cent for gas property exclusive of a transmission line was approved. Public service commission v. Missouri pub. service co. (Mo.) p. 1. Annual depreciation rate of 2 per cent for gas transmission line was approved. Public service commission v. Public service co. (Mo.) p. 1.

PUBLIC UTILITIES REPORTS, 1937. v. 19. Lives of 33 years for high-pressure gas distribution and transmission system and of 50 years for a low-pressure system were held to be too short, it appearing that lives of 100 years for cast iron low-pressure mains, 50 years for steel high-pressure mains and 35 years for meters, services, and pumping equipment were reasonable. Kohler v. Wisconsin pub. service corp. p. 337.

PUBLIC UTILITIES REPORTS, 1938. v. 22. Court held that it was not warranted in over turning a commission finding based on substantial evidence that 1½ per cent was sufficient for annual depreciation allowance of a gas utility. State ex rel. St. Louis v. Public service commission (Mo.), p. 6.

WEAR and tear allowances—Gas undertakings (other than those owned by local authorities) *Incorporated accountants' journal*, Oct. 1937, p. 19. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 158. *Accountancy*, May 1939, p. 307.

Gas, Natural

PUBLIC UTILITIES REPORTS, 1936. v. 11. Calculations of the cost of natural gas were based on an allowance of 6 per cent for amortizing gas leases of the producing company. Re M & M pipe line co. (Tex.) p. 234.

PUBLIC UTILITIES REPORTS, 1937. v. 17. Allowance of 5 per cent upon transmission property of a natural gas utility for annual depreciation was held to be excessive, and an allowance of 2 per cent was approved, where the allowance of the higher rate would result in ratepayers being charged in two years' time depreciation in an amount equal to all of the depreciation found in the property, although all of it had been constructed for as much as five years and some of it for twenty-five years. Allowance of 2 per cent rather than 5 per cent of the depreciated property in a natural gas utility's distribution was approved. Facts and circumstances were held not to justify an allowance in excess of 3 per cent of the present value of the transportation property of a natural gas utility for annual depreciation. Allowance of 10 per cent to cover depreciable general property of a natural gas utility was approved. Arkansas-Louisiana gas co. v. Texarkana (U.S. Dist. ct.) p. 241.

PUBLIC UTILITIES REPORTS, 1937. v. 17. Proper annual allowance for depreciation of depreciable property, excluding leaseholds, natural gas rights, gas well construction, and gas well equipment, was held to be not in excess of 1.5 per cent of the present value of the depreciable property of a natural gas utility, including depreciable overheads properly chargeable thereto. Re East Ohio gas co. (Ohio) p. 433.

PUBLIC UTILITIES REPORTS, 1937. v. 19. Composite depreciation rate of .7 per cent upon the depreciable property of a natural gas distributing company was held to be fair, reasonable, and sufficient, where the policy of the company was to charge most of the retirements and replacements to maintenance expense and to limit the major retirement and replacements to charges to the reserve. Re Springfield gas co. (Ohio) p. 2.

SALIERS, EARL A. Depreciation of oil and gas equipment. (In his *Depreciation, principles and applications*. c1939. p. 381-91.)

SHERWOOD, J. F. Percentage depletion for oil and gas wells. (In his *Federal tax accounting*, c1938. p. 130.)

Gas plant

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

Power and steam plant equipment:  
Gas plant equipment

Years	%
15	6½

Grain binders

See Depreciation, depletion and obsolescence—Agriculture.

Handkerchief manufacture

WEAR and tear allowances—Handkerchief and embroidery manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 19. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 159. *Accountancy*, May 1939, p. 307.

## DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

## Heating

DEPRECIATION schedule. <i>Buildings and building management</i> , Jan. 16, 1939, p. 32.	Years	%
Power and steam plant equipment:		
Fuel oil system	13	17½
Mechanical equipment:		
Heating and ventilating	20	5

## Hemstitching machinery

WEAR and tear allowances—Hemstitching. *Incorporated accountants' journal*, Oct. 1937, p. 19. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 158. *Accountancy*, May 1939, p. 3-7.

## Hosiery

See Depreciation, depletion and obsolescence—Knit goods.

## Hospitals

DAWSON, WILLIAM A. Depreciation and hospital costs. (reprinted from *Hospitals*, Nov. 1939.) 3p.  
DUKE ENDOWMENT. Hospital section. Check list of hospital equipment. (In its *Classification of financial accounts in hospitals* (1939), p. 18-20.)

	Years	%
Administrative equipment	10	10
Dietary equipment	10	10
House and property equipment:		
Laundry and linen room equipment	15	6½
Plant operation equipment:		
General furnishings (Housekeeping)	15	6½
Housekeeping equipment	10	10
Heat, light and power	10	10
Maintenance and repair equipment:		
Buildings and grounds	10	10
Professional equipment:		
Medical and surgical equipment	10	10
Pharmacy equipment	10	10
X-ray and radium equipment	10	10
Laboratory equipment	10	10
Physical therapy equipment	10	10

DUKE ENDOWMENT. Hospital section. Classification of financial accounts in hospitals. Charlotte, N.C. Duke endowment. Hospital section (1939), 20 p. and forms.

REEVE, ARCHIE F. AND CLEVELAND, HAYWARD. Depreciation. (In their *Hospital economies*. p. 58-61.)

	Rate per year %
Ambulances	25-30% (and other cars)
X-ray apparatus	10
Instruments	10 (to allow for those worn out or lost)
Furniture and fixtures	5 (including beds, rugs, etc.)
Laboratory equipment	10 (to allow for breakage, etc.)
Machinery	10 (boilers, elevators, plumbing, etc.)
Buildings (fireproof frame)	2
Garages	3-5
	5

## Hydraulic plant

DEPRECIATION schedule. <i>Buildings and building management</i> , Jan. 16, 1939, p. 32.	Years	%
Power and steam plant equipment:		
Hydraulic plant equipment	17	6

## Ice and cold storage

DEPRECIATION schedule. <i>Buildings and building management</i> , Jan. 16, 1939, p. 32.	Years	%
Mechanical equipment:		
Refrigeration machinery	15	6½
WEAR and tear allowances—Ice manufacture and cold stores. <i>Incorporated accountants' journal</i> , Oct. 1937, p. 20. <i>Accountant, tax supplement</i> , Sept. 4, 1937, p. 376; April 29, 1939, p. 158. <i>Accountancy</i> , May, 1939, p. 376.		

## Ice-cream

WEAR and tear allowances—Creameries, dairies and ice-cream factories. *Accountant, tax supplement*, Sept. 4, 1937, p. 374; April 29, 1939, p. 157. *Incorporated accountants' journal*, Oct. 1937, p. 18; *Accountancy*, May 1939, p. 306.

## Iron and steel

WEAR and tear allowances—Pig iron and steel manufacture and wrought iron manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 20, 22. *Accountant, tax supplement*, Sept. 4, 1937, p. 377, 379; April 29, 1939, p. 161.

## Jute spinning and weaving

WEAR and tear allowances—Jute spinning and weaving. *Accountant, tax supplement*, April 29, 1939, p. 158. *Accountancy*, May 1939, p. 307.

## Knit goods

DEPRECIATION allowances; alterations in schedule of agreed rates. *Accountant, tax supplement*, Feb. 15, 1936, p. 51.

WEAR and tear allowances—Hosiery manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 19. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 158. *Accountancy*, May 1939, p. 307.

DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Lace making

WEAR and tear allowances—Lace and embroidery manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 20. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 158. *Accountancy*, May 1939, p. 308.

Land

STUDEBAKER CORPORATION. Schedule of depreciation and amortization adopted by the board of directors. (In its *Annual report*, 1936, p. 2.)

Land	Annual rate %
Land improvements	0 6

Laundries

AMERICAN INSTITUTE OF LAUNDERING, INC. Depreciation rates as used and considered fair by laundryowners and average rates allowed by federal treasury department. Joliet, Ill., American institute of laundering, no date. 5p. (*Special report no. 69.*)

Power plant equipment:	%
Average rate used and considered fair	9.
Average rate allowed by Treasury department	8.4
Plant machinery and equipment:	
Average rate used and considered fair	9.3
Average rate allowed by Treasury department	8.7
Office furniture and fixtures:	
Average rate used and considered fair	9.4
Average rate allowed by Treasury department	9
Delivery trucks (gasoline):	
Average rate used and considered fair	24
Average rate allowed by Treasury department	23.5
Buildings—fireproof construction:	
Average rate used and considered fair	2.7
Average rate allowed by Treasury department	2.7
Buildings—other types of construction:	
Average rate used and considered fair	2.9
Average rate allowed by Treasury department	2.9

BAKER, BENJAMIN G. Computation of depreciation in the laundry industry. Joliet, Ill., Laundry-owners national association of the United States and Canada, April 1937. 22p. (*Special report no. 81.*)

DEPRECIATION. (In *Laundry year book*, 1938, p. 158-9.) Recommended rates of depreciation and maintenance expense:

	*A.I.L. Deprec. %	**Internal Revenue Deprec. %	Maintenance %
Building:			
Concrete	2	2	
Brick	2½	2½	
Frame	4	4	
Machines:			
Marking Machines	12	6¾	2
Washers:			
Brass	12½	8	2
Monel	12½	6¾	1
Wood	12½	12½	5
Starch Machines	6¾	7	1
Drying Machines:			
Extractors	10	6¾	1
Tumblers	10	6¾	1
Ironers:			
Hand irons	20	16¾	20
Flatwork ironers:			
Chest type	10	6¾	7
Cylinder type	10	6¾	10
Presses	10	6¾	5
Specialty Machines:			
Blanket Machines	14	6¾	1
Curtain driers	14	5	½
Collar Machines	8	6¾	½
Miscellaneous:			
Scales	14	5	½
Trucks	7½	10	1
Sewing machines	8½	6¾	1
Sleeve & sock forms	12½	7	1

\* From Bulletin of American Institute of Laundering, Joliet, Ill.

\*\*Courtesy Troy Laundry Machinery Co.

Power Plant Equipment:	Deprec. %
Air compressors	6¾
Boilers	3½
Conveyors (coal)	10
Electrical equipment	10
Heaters	10
Stacks (steel or brick)	10
Stokers	6¾
Steam traps	6¾
Pumps	6¾

It is doubtful if the useful life of collection and delivery equipment is much over 3 years before the repair bills justify discarding for new equipment. Therefore, the following seems advisable:

Collection and delivery Equipment 20  
 Depreciation on office equipment may be broken up as other departmental machines but in the aggregate they will approximately balance to:

Office Equipment 10

**DEPRECIATION, DEPLETION AND OBSOLESCENCE—Laundries—(Continued)**

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	% annual deprec.
Mechanical equipment	15	6½
Laundry machinery	15	6½

LAUNDRYOWNERS NATIONAL ASSOCIATION OF THE UNITED STATES AND CANADA. Recapitulation of data obtained from plant equipment questionnaire no. 4-34, on depreciation experience for laundry equipment. Joliet, Ill., Laundryowners national association of the United States and Canada, Feb. 1, 1935. 5p. (*Special report no. 67.*)

WEAR and tear allowances—Steam laundry proprietors. *Incorporated accountants' journal*, Oct. 1937, p. 22. *Accountant, tax supplement*, Sept. 4, 1937, p. 387; April 29, 1939, p. 161. *Accountancy*, May 1939, p. 310.

**Lighting**

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Lighting fixtures	15	6½

**Lime and limestone**

See Depreciation, depletion and obsolescence—Quarries and quarrying.

**Linen**

WEAR and tear allowances—Flax spinning and linen weaving. *Incorporated accountants' journal*, Oct. 1937, p. 19. *Accountant, tax supplement*, Sept. 4, 1937, p. 375; April 29, 1939, p. 158. *Accountancy*, May 1939, p. 307.

**Linoleum**

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Carpets, rugs, linoleum	5	20

WEAR and tear allowances—Linoleum and floor cloth manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 20. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 158. *Accountancy*, May 1939, p. 308.

**Locomotive manufacture**

WEAR and tear allowances—Locomotive manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 20. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 158. *Accountancy*, May 1939, p. 308.

**Logging**

See Depreciation, depletion and obsolescence—Lumber.

**Lorries**

See Depreciation, depletion and obsolescence—Electric trucks; Industrial trucks; Motor trucks; Vans.

**Lumber industry**

MUCKLOW, WALTER. Appreciation, depletion, obsolescence and depreciation. (In his *Lumber accounts*. 1936. p. 148-65.)

PEARCE, FREDERICK LEON. Depreciation of timber property. (In his *Income tax fundamentals*. 1937. p. 106.)

WEAR and tear allowances—Timber merchants, saw-millers and timber goods manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 22. *Accountant, tax supplement*, Sept. 4, 1937, p. 378; April 29, 1939, p. 161. *Accountancy*, May 1939, p. 310.

**Machine shops**

MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*. 1936. p. 437.)

	%
Machine shop, type A-iron clad, steel frame	2½
type B-brick, with tar and gravel roof	2½
type C-brick, with tar and slag roof	2¼

SEEBER, CARL L. Depreciation for a plant using composite rates. New York, National association of cost accountants, Feb. 1, 1939. (N.A.C.A. bulletin, v. 20, no. 11, section 1, p. 669-76.) Printed with: Towns, Charles H. *Practical aspects of depreciation on a unit-of-production basis.*

**Machine tool industry**

WEAR and tear allowances—Machine tool manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 20. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 158. *Accountancy*, May 1939, p. 308.

**Machine tools**

CHAPIN, F. H. Watch your borrowers' machine tools. *Bankers' monthly*, Sept. 1939, p. 525-7.

**Machinery**

See also Depreciation and obsolescence—Machinery and equipment.

MACHINERY AND ALLIED PRODUCTS INSTITUTE. Depreciation reserve policies; the current need for sound and adequate practices. Chicago, Ill., Machinery and allied products institute, Dec. 1936. 13p.

MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*. 1936. p. 437.)

	%
Power-machine buildings	2½
Power machinery	3½

WEAR and tear of plant and machinery in relation to N.D.C. *Incorporated accountants' journal*, March 1938, p. 197-8.

DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

**Machinery and equipment**

- See also Depreciation, depletion and obsolescence—Office equipment.
- BAKER, T. I. Plant control including the treatment of depreciation. *Chartered accountant in Australia*, May 1938, p. 766-73.
- BARRETT, JAMES D. Depreciation in equipment simplified. *Bankers' monthly*, June 1939, p. 367, 369.
- BENNETT, GEORGE E. Think! *Accounting forum*, March 1939, p. 25-6, 39.
- DEPRECIATION of machinery and equipment in manufacturing costs. (Accounting questions) *Journal of accountancy*, March 1939, p. 177-8.
- GORDON, F. W. Practical methods for depreciation of factory equipment. London, Arthur H. Stockwell, Ltd. (1936). 63p.
- JERRETT, HERMAN DANIEL. Probable life in years. (In his *Theory of real property valuation*. c1938. p. 147-50.)
- KIRK, W. P. Purchase of new machinery and equipment. *Society for the advancement of management journal*, Sept. 1937, p. 154-6.
- MUNKMAN, J. H. Wear-and-tear allowance and the Union cold storage case. *Accountants' magazine*, Aug. 1939, p. 511-7.
- SCHMIDT, LEO A. Structures and equipment. (In his *Theory and mechanics of accounting*. 1937. p. 243-79.)
- SEEBER, CARL L. Depreciation for a plant using composite rates. New York, National association of cost accountants, Feb. 1, 1939. (*N.A.C.A. bulletin*, v. 20, no. 11, section 1, p. 669-76.) Printed with: Towns, Charles H. *Practical aspects of depreciation on a unit-of-production basis*.
- SOME points on wear and tear and obsolescence allowance. *Accountant, tax supplement*, April 11, 1936, p. 118-9.
- STONIER, K. N. Plant control including the treatment of a depreciation. *Chartered accountant in Australia*, May 1938, p. 754-66.
- STUDEBAKER CORPORATION. Schedule of depreciation and amortization adopted by the board of directors. (In its *Annual report*, 1936, p. 2.)
- |                           |               |
|---------------------------|---------------|
|                           | Annual rate % |
| Power plant machinery     | 9             |
| General factory machinery | 7             |
| General factory equipment | 10            |
- WEAR and tear of plant and machinery in relation to N.D.C. *Incorporated accountants' journal*, March 1938, p. 197-8.
- WHIPP, W. E. Profits from replacing obsolete equipment. *Executives service bulletin*, Jan. 1937, p. 5-6.

**Madras manufacture**

- WEAR and tear allowances—Madras manufacture. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 158. *Incorporated accountants' journal*, Oct. 1937, p. 107. *Accountancy*, May 1939, p. 308.

**Match industry**

- WEAR and tear allowances—Match manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 20. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 159. *Accountancy*, May 1939, p. 308.

**Material handling equipment**

- STUDEBAKER CORPORATION. Schedule of depreciation and amortization adopted by the board of directors. (In its *Annual report*, 1936. p. 2.)
- |                             |               |
|-----------------------------|---------------|
|                             | Annual rate % |
| Material handling equipment | 8             |

**Mechanical devices**

- See also Depreciation, depletion and obsolescence—Calculating machines; Listing machines; Office equipment; Typewriters.
- DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.
- |                             |       |     |
|-----------------------------|-------|-----|
|                             | Years | %   |
| Mechanical office equipment | 5     | 20% |
- MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*. 1936. p. 437.)
- |                             |       |     |
|-----------------------------|-------|-----|
|                             | Years | %   |
| Auxiliary business machines | 4     | 4½% |
- RATES of depreciation. *Accountants' journal* (N.Z.), Feb. 1936, p. 233.
- WHEN should equipment be replaced? *American business*, Jan. 1937, p. 17, 45.

**Meters**

- DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.
- |        |       |    |
|--------|-------|----|
|        | Years | %  |
| Meters | 20    | 5% |

**Milk bars**

- WEAR and tear allowances—Milk bars. *Accountant, tax supplement*, April 29, 1939, p. 159. *Accountancy*, May 1939, p. 308.

**Mills**

- See Depreciation, depletion and obsolescence—Cotton mills; Flour mills; Knit goods; Paper, cardboard, etc.; Saw mills; Silk mills.

**Mimeograph machines**

- See Depreciation, depletion and obsolescence—Mechanical devices.

**Mining and metallurgy**

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- FERNALD, HENRY B. Percentage depletion. (Correspondence) *Journal of accountancy*, Feb. 1938, p. 150-3.
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**DEPRECIATION, DEPLETION AND OBSOLESCENCE—Mining and metallurgy—(Continued)**

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- STRONG, GEORGE J. Percentage depletion. (Correspondence) *Journal of accountancy*, Jan. 1938, p. 61.

**Mining and metallurgy, Coal**

- ALTMAN, GEORGE T. Percentage depletion for coal, metal and sulphur mines. (In his *Introduction to federal taxation* (1938). p. 70-1.)
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- SHERWOOD, J. F. Percentage depletion for coal, and metal mines and sulphur. (In his *Federal tax accounting*, c1938. p. 130.)
- WEAR and tear allowances—Collieries. *Accountants' journal*, Sept. 4, 1937, p. 374; April 29, 1939, p. 156. *Incorporated accountants' journal* Oct. 1937, p. 18. *Accountancy*, May 1939, p. 305.

**Mining and metallurgy, Metal**

- ALTMAN, GEORGE T. Percentage depletion for coal, metal and sulphur mines. (In his *Introduction to federal taxation* (1938). p. 70-1.)
- FERNALD, HENRY B., PELOUBET, MAURICE E. AND NORTON, LEWIS M. Accounting for nonferrous metal mining properties and their depletion. *Journal of accountancy*, Aug. 1939, p. 105-16.
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- PEARCE, FREDERICK LEON. Depletion of metal mines. (In his *Income tax fundamentals*. 1937, p. 110.)
- SHERWOOD, J. F. Percentage depletion for coal, and metal mines and sulphur. (In his *Federal tax accounting*, c1938. p. 130.)

**Mining and metallurgy, Mineral property**

- PEARCE, FREDERICK LEON. Depreciation and depletion of mineral property. (In his *Income tax fundamentals*. 1937. p. 106, 107.)

**Mining and metallurgy, Sulphur**

- ALTMAN, GEORGE T. Percentage depletion for coal, metal and sulphur mines. (In his *Introduction to federal taxation* (1938). p. 70-1.)
- PEARCE, FREDERICK LEON. Depletion of sulphur mines. (In his *Income tax fundamentals*. 1937. p. 110.)
- SHERWOOD, J. F. Percentage depletion for coal, and metal mines and sulphur. (In his *Federal tax accounting*, c1938. p. 130.)

**Motor boats**

See Depreciation, depletion and obsolescence—Boats.

**Motor buses**

- DEPRECIATION of motor buses. (Questions and answers) New York, National association of cost accountants, July 1, 1937. (*N.A.C.A. bulletin*, v. 18, no. 21, section 2, p. 1232-4.)
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- PUBLIC UTILITIES REPORTS, 1937. v. 20. Computation of depreciation of equipment operated by a motor coach line is too low when computed on a 10-year, 5 per cent sinking-fund basis, particularly if consideration is given to obsolescence. Re Bridge bus line corp. (Cal.) p. 188.
- WEAR and tear allowances—Motor omnibuses. *Accountant, tax supplement*, Sept. 4, 1937, p. 379; April 29, 1939, p. 161. *Incorporated accountants' journal*, Oct. 1937, p. 22. *Accountancy*, May 1939, p. 311.

**Motor trucks**

- See also Depreciation, depletion and obsolescence—Industrial trucks; Electric trucks.
- ROALFE, GEORGE D. Motor trucking costs. *Rock products*, April 1937, p. 55-7.
- WEAR and tear allowances—Motor pantechnicons and lorries. *Accountant, tax supplement*, Sept. 4, 1937, p. 379; April 29, 1939, p. 161. *Incorporated accountants' journal*, Oct. 1937, p. 22. *Accountancy*, May 1938, p. 311.

**Motor vehicle manufacture**

See Depreciation, depletion and obsolescence—Automobile industry.

**Motors**

- MARSTON, ANSON AND AGG THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*, 1936. p. 437.)

Motors for air compressors

%  
5

**Moving vans**

See Depreciation, depletion and obsolescence—Motor trucks; Vans.

## DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

**Mules**

See Depreciation, depletion and obsolescence—Livestock; Agriculture.

**Multigraph machines**

See Depreciation, depletion and obsolescence—Mechanical devices.

**Nail manufacture**

WEAR and tear allowances—Nail manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 20. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 159. *Accountancy*, May 1939, p. 308.

**Natural resources**

See Depreciation, depletion and obsolescence—Assets, Wasting.

**Needle manufacture**

WEAR and tear allowances—Needle manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 20. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 159. *Accountancy*, May 1939, p. 308.

**Newspapers**

WEAR and tear allowances—Newspaper printing. *Incorporated accountants' journal*, Oct. 1937, p. 20. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 159. *Accountancy*, May 1939, p. 308.

**Numbering machines**

See Depreciation, depletion and obsolescence—Mechanical devices.

**Office appliances**

See Depreciation, depletion and obsolescence—Mechanical devices.

**Office buildings**

JERRETT, ERMAN DANIEL. Probable life in years. (In his *Theory of real property valuation*. c1938. p. 147-50.)

**Office equipment**

See also Depreciation, depletion and obsolescence—Mechanical devices.

MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*. 1936. p. 437.)

Office equipment	%
PUBLIC UTILITIES REPORTS, 1936. v. 13. Re Jamaica water supply co. p. 420.	5½

Office equipment	Years
PUBLIC UTILITIES REPORTS, 1936. v. 15. Annual allowance of 10 per cent for a combined utility's common property consisting primarily of automobiles and office equipment was approved. Public service commission v. Missouri public service co. (Mo.) p. 1.	15.0

STUDEBAKER CORPORATION. Schedule of depreciation and amortization adopted by the board of directors. (In its *Annual report*, 1936. p. 2.)

Office equipment	Annual rate %
WHEN should equipment be replaced? <i>American business</i> , Jan. 1937, p. 17, 45.	10

**Office machines**

See Depreciation, depletion and obsolescence—Mechanical devices.

**Oil industry**

ALTMAN, GEORGE T. Percentage depletion for oil and gas wells. (In his *Introduction to federal taxation* (1938). p. 68-70.)

ANDRUSS, HARVEY A. Accounting for the depletion of oil lands. *Journal of accountancy*, Aug. 1936, p. 103-17.

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FERNALD, HENRY B. Percentage depletion. (Correspondence) *Journal of accountancy*, Feb. 1938, p. 150-3.

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INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA. Depletion allowance a fundamental right, say courts and congress. (reprinted from *Independent monthly*, August, September, October, 1937.) 32p.

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See index under Depletion; Depreciation.

PEARCE, FREDERICK LEON. Percentage depletion for oil and gas wells. (In his *Income tax fundamentals*. 1937. p. 108-9.)

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## DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

## Oil leases

ROSS, EDWARD P. Depletion of oil leases. *Tax magazine*, June 1936, p. 323-5, 383-4.

## Paint, varnish, etc.

WEAR and tear allowances—Paint, colour and varnish manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 20. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 157. *Accountancy*, May 1939, p. 308.

## Paper bag manufacture

WEAR and tear allowances—Paper bag manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 20. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 159. *Accountancy*, May 1939, p. 308.

## Paper box manufacture

WEAR and tear allowances—Paper box manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 20. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 159. *Accountancy*, May 1939, p. 308.

## Paper, cardboard, etc.

WEAR and tear allowances—Paper mills. *Incorporated accountants' journal*, Oct. 1937, p. 20. *Accountant, tax supplement*, Sept. 4, 1937, p. 376; April 29, 1939, p. 159. *Accountancy*, May 1939, p. 308.

## Paper mills

See Depreciation, depletion and obsolescence—Paper, cardboard, etc.

## Partitions

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Furniture and fixtures:		
Partitions, wood	13	7½

## Patents, copyrights, trademarks, etc.

PEARCE, FREDERICK LEON. Depreciation of patents and copyrights. (In his *Income tax fundamentals*. 1937. p. 45.)

## Pavements and paving

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Building appurtenances:		
Paving	25	4
Sidewalks	15	6½

## Photographic equipment

MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*, 1936. p. 437.)

	%
Photographic equipment	5½

## Physicians

TAXATION in Eire. *Accountant, tax supplement*, March 26, 1938, p. 139.

TAXATION in the Irish Free State—professions: wear and tear. *Accountant, tax supplement*, June 26, 1937, p. 274.

## Pipe

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Power and steam plant equipment:		
Piping	13	7½

## Plastics and molded products

WEAR and tear allowances—Plastic moulding. *Accountant, tax supplement*, April 29, 1939, p. 159. *Accountancy*, May 1939, p. 309.

## Plumbing

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Mechanical equipment:		
Plumbing	17	6

## Power plants

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Power and steam plant equipment:		
Boilers	20	5
Water purifying plant		
Engines		
Steam turbines		
Superheaters		
Stokers—moving parts	20	5
Dynamos		
Electric machinery:	20	5
Generators		
Motors		
Switch parts	17	6
Cable, underground		
Steam plant equipment		
Piping	13	7½

## DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

## Precision tools

See Depreciation, depletion and obsolescence—Tools.

## Printing

See also Depreciation, depletion and obsolescence—Publishing.

- MARGULIES, WILLIAM. Your taxes—and depreciation. (reprinted from March 1938 *Inland printer*) 450 Seventh Ave., New York, N. Y., The author. 3 p.  
 MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*, 1936. p. 437.)

Printing-shop fixtures

%  
4½  
3¾

Printing machines

- MILLER, EDWARD T. What's the depreciation rate? *Inland printer*, June 1936, p. 41-2.  
 WEAR and tear allowances—Printing. *Incorporated accountants' journal*, Oct. 1937, p. 20. *Accountant, tax supplement*, Sept. 4, 1937; April 29, 1939, p. 159. *Accountancy*, May 1939, p. 309.

## Public utilities

See also Public utilities reports and under headings for particular utilities.

- BERNSTEIN, E. M. Public utility rate making and the price level. Chapel Hill, N. C., University of North Carolina press, 1937. 142p.  
 See index under Depreciation.  
 BRAUNSTEIN, JACQUES, AND JOHNSON, MARK H. Public utility depreciation and the income tax. *Harvard law review*, May 1939, p. 1077-1104.  
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 ELY, OWEN. Accounting for depreciation. *Public utilities fortnightly*, April 29, 1937, p. 542-52.  
 FABRICANT, SOLOMON. Depreciation accounts of public utilities. (In his *Capital consumption and adjustment*. 1938. p. 86-91.)  
 GRAHAM, WILLARD J. AND KATZ, WILBER G. Public utility valuation and depreciation. (In their *Accounting in law practice*. 1938. p. 226-74.)  
 GREELEY, HAROLD DUDLEY. Recent decisions and rulings on utility depreciation. (In American institute of accountants. *Papers on accounting principles and procedure*. 1938. p. 55-63.) *Controller*, July 1939, p. 244-8.  
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 HORNE, HENRY A. Depreciation in utility accounts. (Correspondence). *Journal of accountancy*, June 1937, p. 449-51.  
 HOWARD, STANLEY E. Rate base and the depreciation base in recent public utility cases. *American economic review*, June 1936, p. 258-71.  
 HUSSONG, H. O. Reasons for a retirements reserve. *Edison electric institute bulletin*, Aug. 1937, p. 318-22, 352.  
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 KREBS, W. S. Public-utility depreciation in its relation to the rate base. *Accounting review*, June 1939, p. 93-108.  
 MASON, PERRY. Principles of public-utility depreciation. Chicago, Ill., American accounting association, 1937. 128p. (American accounting association monographs, no. 1.)  
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 NASH, LUTHER R. That loss-in-value rule in depreciation accounting. *Public utilities fortnightly*, May 25, 1939, p. 653-63.  
 NATIONAL ASSOCIATION OF RAILROAD AND UTILITIES COMMISSIONERS. Special committee on depreciation. Report of special committee on depreciation. (In its *Proceedings of the fiftieth annual convention*. 1938. p. 425-518.)  
 ———. Same. New York, State law reporting co., c1938. 85p.  
 ———. Same. 51st annual convention in Seattle, Washington, August 22-24, 1939. (In its *Proceedings of the fifty-first annual convention*. 1939. p. 337-408.) Reprinted. Washington, D. C., National association of railroad and utilities commissioners, c1939. 75p.  
 NATIONAL ASSOCIATION OF RAILROAD AND UTILITIES COMMISSIONERS. What action, if any, should the federal communications commission take with respect to depreciation. (In its *Proceedings of the forty-eighth annual convention*. 1936. p. 460-73.)  
 NEWSOM, REEVES. Comments on report on depreciation. *Journal of the American water works association*, May 1939, p. 837-40.  
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 PUBLIC UTILITIES REPORTS, 1936. v. 12. Accrual of depreciation at the rate of 3½ per cent per annum by a consolidated company was approved where this amount was being accrued by the various constituent companies. Re Wisconsin central utilities co. (Wis.) p. 4.  
 RATTRAY, WILLIAM. Depreciation for electric, water, and gas utilities. *Journal of accountancy*, Oct. 1939, p. 253-60.  
 SCHARFF, MAURICE R. Depreciation accounting problems. *Edison electric institute bulletin*, Dec. 1937, p. 496-8.  
 SCHARFF, MAURICE R. Further comments on depreciation. *Edison electric institute bulletin*, Dec. 1938, p. 531-2.  
 SLAFF, SAMUEL AND SLAFF, GEORGE. Place of "substitute plant" in utility valuations. *Public utilities fortnightly*, July 21, 1938, p. 74-83.  
 STAEBNER, R. C. Depreciation problem for income tax purposes as it relates to public utilities. *Edison electric institute bulletin*, Jan. 1939, p. 13-5.  
 TAYLOR, EDWY L. No hard and fast rules for depreciation reserve. *Public utilities fortnightly*, July 6, 1939, p. 18-26.

**DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)**

**Pulp mills**

See Depreciation, depletion and obsolescence—Paper, cardboard, etc.

**Pumps**

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

Power and steam plant equipment: Pumps	Years 13	% 7½
--	-------------	---------

**Quarries and quarrying**

PEARCE, FREDERICK LEON. Depletion of quarries. (In his *Income tax fundamentals*. 1937. p. 107.)

**Railroads**

See also Depreciation, depletion and obsolescence—Rolling stock.

KOONTZ, HAROLD D. Depreciation base in railroad accounting. *Journal of land and public utility economics*, Feb. 1937, p. 1-13.

KOONTZ, HAROLD D. Depreciation policy and financial structure in American railroads. *Harvard business review*, Summer number, 1936, p. 460-70.

MAY, GEORGE O. Influence of accounting on the development of an economy-3; railroad retirements and depreciation. *Journal of accountancy*, March 1936. p. 171-84. (In his *Twenty-five years of accounting responsibility*, 1911-1936. v. 2, p. 336-52.)

SALIERS, EARL A. Depreciation and Interstate commerce commission railroad valuation. (In his *Depreciation, principles and applications*. c1939. p. 392-7.)

UNITED STATES. Interstate commerce commission. Forty-ninth annual report on the statistics of railways in the United States for the year ended December 31, 1935. Washington, D.C., Government printing office, 1937. 264p.

See index under Depreciation.

**Real estate**

See also Depreciation, depletion and obsolescence—Apartment houses; Buildings; Dwellings; Factories; Garages; Tenements; Hotels; Loft buildings; Office buildings; Sheds; Stores; Theatres; Warehouses; also name of industry, business or trade under Depreciation, Depletion and obsolescence.

McMICHAEL, STANLEY L. McMichael's appraising manual; a real estate appraising handbook for use in field work and advanced study courses. ed. 2. New York, Prentice-Hall, inc., 1937. 652p.

PURCHASE option and depreciation on leased property. (Accounting questions) *Journal of accountancy*, April 1939, p. 242-3.

RAUH, JULIUS J. Purchase option and depreciation on leased property. (Correspondence) *Journal of accountancy*, July 1939, p. 55.

REEVES, CUTHBERT E. Can obsolescence be standardized? *Municipal finance*, Feb. 1938, p. 36-40.

**Refrigeration**

See Depreciation, depletion and obsolescence—Ice and cold storage.

**Reservoirs**

MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*. 1936. p. 437.)

Reservoir	%
	2½

**Residences**

See Depreciation, depletion and obsolescence—Dwellings.

**Restaurants, cafes, etc.**

See also Depreciation, depletion and obsolescence—Hotels.

DAHL, J. O. Restaurant management, principles and practice. 1936. p. 139-41.

HORWATH AND HORWATH. Accounting for replacement and depreciation. *American restaurant*, Jan. 1938, p. 34, 78-9.

	Percentage of original cost			
	China	Glass	Silver	Linen
1st year of life of restaurant	95%	100%	90%	83%
2nd year	90	100	80	67
3rd year	85	100	70	50
4th year	80	100	60	50
5th year and thereafter	75	100	50	50

Restaurants generally do not have their equipment separated into classes on the books, but use a composite depreciation figure of 10 per cent a year, assuming an average life of 10 years for all of the equipment. Regardless of the actual life of the restaurant, the depreciation rate should never be less than 10 per cent annually.

**Rolling stock**

UNITED STATES. Interstate commerce commission. Forty-ninth annual report on the statistics of railways in the United States for the year ended December 31, 1935. Washington, D. C., Government printing office, 1937. 264p.

See index under Depreciation.

**Saw-mills**

WEAR and tear allowances—Timber merchants, saw millers and timber goods manufacture. *Accountant, tax supplement*, Sept. 4, 1937, p. 378, April 29, 1939, p. 161. *Incorporated accountants' journal*, Oct. 1937, p. 22. *Accountancy*, May 1939, p. 310.

**Scales**

MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*. 1936. p. 437.)

Track scales	%
	3

**Schools, colleges, etc.**

AMERICAN COUNCIL ON EDUCATION. Financial advisory service. Depreciation of real property in educational institutions. (reprinted from *Educational business manager and buyer*.) Washington, D.C., American council on education, November 1935. 9p. (*Financial advisory bulletin* 2.)

DE YOUNG, CHRIS A. Depreciation and budgeting. (In his *Budgeting in public schools*. c1936. p. 229-30.)

## DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

## Scrubbing machines

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Miscellaneous:		
Scrubbing machines	10	10

## Sewers

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Building appurtenances:		
Sewers	15	6 $\frac{3}{4}$
MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their <i>Engineering valuation</i> . 1936. p. 437.)		%
Sewer system		2

## Shafting, pulleys, etc.

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Mechanical equipment:		
Shafting, pulleys	20	5
Hangers, belting	20	5

## Sheds

MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*. 1936. p. 437.)

		%
Scrap shed, iron-covered steel frame		2
Sheds, open frame		3 $\frac{1}{2}$

## Ships and shipping

See also Depreciation, depletion and obsolescence—Boats.

TAXATION in Eire. *Accountant, tax supplement*, March 26, 1938, p. 139.WEAR and tear allowances—Shipping. *Incorporated accountants' journal*, Oct. 1937, p. 20-1. *Accountant, tax supplement*, Sept. 4, 1937, p. 377-8; April 29, 1939, p. 159-60. *Accountancy*, May 1939, p. 309-10.

## Shoe industry

TAXATION in Eire. *Accountant, tax supplement*, March 26, 1939, p. 139.WEAR and tear allowances—Shoe and slipper manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 21. *Accountant, tax supplement*, Sept. 4, 1937, p. 378; April 29, 1939, p. 160. *Accountancy*, May 1939, p. 310.

## Shops

MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*. 1936. p. 437.)

		%
Shop, type D, brick with tile roof		1 $\frac{3}{4}$
E, brick with tile roof		2
F, brick with slate roof		2 $\frac{1}{2}$
G, brick with tile roof		1 $\frac{3}{4}$
H, ironclad steel frame		2 $\frac{1}{2}$

## Sidewalks

See Depreciation, depletion and obsolescence—Pavements and paving.

## Silk Mills

WEAR and tear allowances—Silk manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 21. *Accountant, tax supplement*, Sept. 4, 1937, p. 378; April 29, 1939, p. 160-1. *Accountancy*, May 1939, p. 310.

## Slipper manufacture

See Depreciation, depletion and obsolescence—Shoe industry.

## Spinning and weaving

See Depreciation, depletion and obsolescence—Textiles.

## Sprinkler system

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Mechanical equipment:		
Sprinklers	20	5

## Stacks

MARSTON, ANSON AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*. 1936. p. 437.)

		%
Stacks, radial brick		5 $\frac{1}{2}$

## Standpipes

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Standpipes	15	6 $\frac{3}{4}$

**DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)**

**Steamplants**

DEPRECIATION schedule. *Buildings and building management*, Jan. 1939, p. 32.

	Years	%
Power and steam plant equipment:		
Boilers	20	5
Water purifying plant		
Engines		
Steam turbines		
Superheaters		
Stoker—moving parts	20	5
Dynamos		
Electric machinery—Generators		
Electric machinery—Motors		
Switch parts		
Cable, underground	17	6
Steam plant equipment	13	7½
Piping		

**Stokers**

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Power and steam plant equipment:		
Stokers—fixed parts	5	20

**Storehouses**

See Depreciation, depletion and obsolescence—Warehouses.

**Sulphur**

SHERWOOD, J. F. Percentage depletion for coal, and metal mines and sulphur. (In his *Federal tax accounting*. c1938. p. 130.)

**Sulphuric acid manufacture**

WEAR and tear allowances—Sulphuric acid manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 22. *Accountant, tax supplement*, Sept. 4, 1937, p. 378; April 1939, p. 161. *Accountancy*, May 1939, p. 310.

**Tanks**

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Building appurtenances:		
Tanks, steel	22	4½
Tanks, wood	12	8

**Taxicabs**

WEAR and tear allowances—Taxi-cabs. *Accountant, tax supplement*, Sept. 4, 1937, p. 379; April 29, 1939, p. 161. *Incorporated accountants' journal*, October 1937, p. 22. *Accountancy*, May 1939, p. 311.

**Telephone and telegraph**

BOWMAN, F. A. Accounting for depreciation in telephone work. *Canadian chartered accountant*, Aug. 1936, p. 112-26.

CRUNDEN, A. B. Straight line depreciation accounting of telephone companies. (In American gas association. *Proceedings*, 1938, p. 142-9.)

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Furniture and fixtures:		
Telephone equipment	13	7½
HOPPLE, E. J. Fixing depreciation rates for telephone companies. <i>Public utilities fortnightly</i> , April 15, 1937, p. 467-75.		
PUBLIC UTILITIES REPORTS, 1936. vol. 11. Overall composite rate of 3.82 per cent was held to be adequate for a telephone company's annual depreciation. Re Northwestern Bell telephone co. (Neb.) p. 337.		
PUBLIC UTILITIES REPORTS, 1936. v. 13. Composite allowance for annual depreciation of telephone property was fixed at approximately 3.4 per cent of average exchange plant. Re Wisconsin teleph. co. (Wis.) p. 224.		
PUBLIC UTILITIES REPORTS, 1936. v. 13. Percentage rate of 3.995 was held reasonable for depreciation of a telephone company. Pacific teleph. & teleg. co. v. Thomas (Ore.) C. C.		
PUBLIC UTILITIES REPORTS, 1936. v. 14. Allowance of 5 per cent on depreciable property of a telephone company for depreciation and amortization was sustained as adequate and fair. Western teleph. corporation v. Corporation commission. (Okla.) p. 362.		
PUBLIC UTILITIES REPORTS, 1936. v. 15. Composite rate of 4 per cent for depreciation determined by the commission in fixing telephone rates was sustained by the court. Ohio Bell teleph. co. v. Public utilities commission (Ohio) p. 443.		
PUBLIC UTILITIES REPORTS, 1937. v. 16. Annual depreciation rate of a telephone company was fixed at 3.9 per cent. Re South-western Bell teleph. co. (Wis.) p. 1.		
PUBLIC UTILITIES REPORTS, 1937. v. 16. Following salvage allowances were held to be reasonable in determining depreciation of units of telephone properties; central office equipment, 10 per cent; station apparatus, 20 per cent; aerial cable, 10 per cent, where a small company was being investigated. Re Farmers new era teleph. co. (Wis.) p. 204.		
Commission in determining depreciation of telephone property approved as reasonable the following lives for various classes of plants; aerial cable, thirty years; drop wire, fifteen years; central office equipment, twenty-five years; station apparatus, twenty years; pole lines, twenty-five years; aerial wire, eighteen years. Re Farmers new era telephone co. (Wis.) p. 204.		
PUBLIC UTILITIES REPORTS, 1937. v. 17. Composite annual rate of depreciation to be applied to the depreciable book fixed at 4 per cent. Re Central Oregon teleph. co. (Or.) p. 164.		
PUBLIC UTILITIES REPORTS, 1937. v. 19. Composite depreciation rate of 3.92 per cent was held adequate for classes of telephone plant which would be in use after a proposed reconstruction and conversion to effect a change from magneto to common battery service. Re Northwestern Bell telegraph co. (Minn.) p. 455.		

**DEPRECIATION, DEPLETION AND OBSOLESCENCE—Telephone and telegraph—(Continued)**

UNITED STATES. Federal communications commission. Proposed report; telephone investigation (pursuant to public resolution no. 8, 74th congress) Washington, D. C., Government printing office, 1938. 792p.  
See index under Depreciation.

**Tenements**

JERRETT, HERMAN DANIEL. Probable life in years. (In his *Theory of real property valuation*. c1938. p. 147-50.)

**Textiles**

See also Depreciation, depletion and obsolescence—Cotton; Silk; Wool and worsted.  
LOCKWOOD, JEREMIAH, AND MAXWELL, ARTHUR D. Textile costing; an aid to management. Washington, D. C., Textile foundation, 1938. 282p.  
See index under Depreciation.

**Threshing machines**

See Depreciation, depletion and obsolescence—Agricultural machinery.

**Timber**

See Depreciation, depletion and obsolescence—Lumber.

**Tool manufacture**

WEAR and tear allowances—Engineers' precision tools manufacture. *Incorporated accountants' journal*, Oct. 1937, p. 19. *Accountant, tax supplement*, Sept. 4, 1937, p. 375; April 29, 1939, p. 157. *Accountancy*, May 1939, p. 307.

**Tools**

See also Depreciation, depletion and obsolescence—Machine tools.

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Miscellaneous:		
Small hand tools	10	10
MARSTON, ANSON, and AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their <i>Engineering valuation</i> . 1936. p. 437.)		%
Power tools		6
Compressed-air tools		7½
SEEBER, CARL L. Depreciation for a plant using composite rates. New York, National association of cost accountants, Feb. 1, 1939. ( <i>N.A.C.A. bulletin</i> , v. 20, no 11, section 1, p. 669-76.) Printed with: Towns, Charles H. <i>Practical aspects of depreciation on a unit-of-production basis</i> .		%
STUDEBAKER CORPORATION. Schedule of depreciation and amortization adopted by the board of directors. (In its <i>Annual report</i> , 1936. p. 2.)		10
Permanent tools		10

**Track**

MARSTON, ANSON, AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*, 1936, p. 437.)

Track system, railroad sidings	%	4
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**Transformer house**

MARSTON, ANSON, AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their *Engineering valuation*, 1936, p. 437.)

Transformer house, concrete	%	2½
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**Transmission equipment**

STUDEBAKER CORPORATION. Schedule of depreciation and amortization adopted by the board of directors. (In its *Annual report*, 1936. p. 2.)

Power transmission equipment	%	6
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STUDEBAKER CORPORATION. Schedule of depreciation and amortization adopted by the board of directors. (In its *Annual report*, 1936. p. 2.)

Transportation equipment	%	15
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**Tug boats**

See Depreciation, depletion and obsolescence—Ships and shipping; Boats.

**Type metal**

See Depreciation, depletion and obsolescence—Printing.

**Typewriters**

WHEN should equipment be replaced? *American business*, Jan. 1937, p. 17, 45.

**Vacuum cleaners**

DEPRECIATION schedule. *Buildings and building management*, Jan. 16, 1939, p. 32.

	Years	%
Miscellaneous:		
Vacuum cleaners, portable	10	10
Vacuum cleaners, stationary		
Vacuum cleaners, hand		

**Vans**

WEAR and tear allowances—Motor lorries and vans; steam lorries. *Accountant, tax supplement*, Sept. 4, 1937, p. 379; April 29, 1939, p. 161; *Incorporated accountants' journal*, Oct. 1937, p. 22. *Accountancy*, May 1939, p. 311.



**DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)****Ventilating**

<b>DEPRECIATION</b> schedule. <i>Buildings and building management</i> , Jan. 16, 1939, p. 32.		
	Years	%
Mechanical equipment:		
Heating and ventilating	20	5

**Vessels**

See Depreciation, depletion and obsolescence—Ships and shipping.

**Walls**

<b>DEPRECIATION</b> schedule. <i>Buildings and building management</i> , Jan. 16, 1939, p. 32.		
	Years	%
Building appurtenances:		
Retaining walls	20-50	2-5
MARSTON, ANSON, AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their <i>Engineering valuation</i> . 1936. p. 437.)		
		%
Retaining walls, concrete		3
Concrete walls and runways		3

**Warehouses**

MARSTON, ANSON, AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their <i>Engineering valuation</i> . 1936. p. 437.)		
		%
Warehouses, brick, tar and slag roof		2
Storage buildings, ironclad, steel frame		2
Gasoline storage, brick—concrete roof		2
Storehouses, ironclad, steel frame		2

**Water system (industrial)**

MARSTON, ANSON, AND AGG, THOMAS R. Rates of depreciation used for units in average condition in the example of factory valuation. (In their <i>Engineering valuation</i> . 1936. p. 437.)		
		%
Water system, pumps and piping		334

**Waterworks**

See also Public utilities reports.

BRUSH, WILLIAM W. Obsolescence in water works equipment and operating methods. <i>Journal of the American water works association</i> , Feb. 1936, p. 207-13.	
MUNICIPAL finance officers association of the United States and Canada and the American water works association. Depreciation. (In their <i>Manual of water works accounting</i> . c1938. p. 217-26.)	
PUBLIC UTILITIES REPORTS, 1936. v. 13. Re Jamaica water supply co. p. 420.	

	Average life years
Wells:	
in steam station no. 3	22.9
in electric stations	25.0
Power and pumping structures:	
Stucco building at steam station no. 3	23.2
Electric stations	40.0
Purification buildings	45.0
Standpipes	50.0
Office buildings	50.0
Shop, garage and store bldgs.:	
Coal storage building at steam station no. 1	50.0
Brick building at steam station no. 2	50.0
Trestle with side track and concrete piers at steam station no. 2	34.0
Other buildings	50.0
Boiler plant equipment	27.5
Electric pumping equipment:	
Discharge lines used for electric station 24	60.0
Other equipment	25.0
Steam pumping equipment	22.8
Oil pumping equipment	35.0
Purification system	35.0
Distribution mains:	
Under 4"	25.0
4"	50.0
6"	50.0
8"	60.0
10"	60.0
12"	65.0
14"	70.0
16"	70.0
18"	70.0
20"	75.0
24"	75.0
Consumers' meters	35.0
Consumers' meters installation	35.0
Hydrants	45.0
Office equipment	15.0
Transportation and garage equipment	6.0
Miscellaneous general equipment	12.0
Distribution mains:	
6" pipe	50.0
8" pipe	60.0
Services	50.0
Hydrants	45.0

**DEPRECIATION, DEPLETION AND OBSOLESCENCE—Waterworks—(Continued)**

- PUBLIC UTILITIES REPORTS**, 1936. v. 14. Annual allowance for depreciation of a water utility on the 4 per cent sinking-fund basis was sustained on appeal. Re Scranton-spring brook water service co. v. Public service commission (Pa. super. ct.) p. 73.
- PUBLIC UTILITIES REPORTS**, 1936. v. 14. Depreciation rate of .74 per cent of the depreciated cost of water utility property was used in determining the reasonableness of rates. Herr v. Lancaster suburban water co. (Pa.) p. 369.
- PUBLIC UTILITIES REPORTS**, 1936. v. 15. Depreciation allowance of 1 per cent was held to be adequate and ample in the case of a water plant. Blytheville v. Blytheville water co. (Ark.) p. 177.
- PUBLIC UTILITIES REPORTS**, 1936. v. 15. Depreciation rate of 2 per cent for water property was approved. Public service commission v. Missouri pub. service co. (Mo.) p. 1.
- PUBLIC UTILITIES REPORTS**, 1937. v. 17. Allowance of 1 per cent was made for depreciation expense of a water utility. Re West Virginia water service co. (W.Va.) p. 40.
- PUBLIC UTILITIES REPORTS**, 1937. v. 18. Depreciation allowance of 1 per cent was held to be fair and reasonable for a water utility. Presque Isle water co. v. Itself. (Maine) p. 385.
- PUBLIC UTILITIES REPORTS**, 1938. v. 24. Water utility was allowed 1 per cent on the rate base for a depreciation reserve. South Berwick water co. v. itself, (Me.), p. 409.
- SCHWARTZ, WILLIAM J.** Preparation and uses of a list of retirement units. *Journal of the American water works association*, Oct. 1938, p. 1623-26.
- WEAR and tear allowances—Water undertakings.** *Accountant, tax supplement*, Sept. 4, 1937, p. 379; April 29, 1939, p. 161. *Incorporated accountants' journal*, Oct. 1937, p. 22. *Accountancy*, May 1939, p. 311.

**Wells**

DEPRECIATION schedule. <i>Buildings and building management</i> , Jan. 16, 1939, p. 32.	Years	%
Building appurtenances:		
Wells, deep	15	6%

**Wood working machinery**

DEPRECIATION schedule. <i>Buildings and building management</i> , Jan. 16, 1939, p. 32.	Years	%
Miscellaneous:		
Wood working machinery	20	5

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MISUSE of professional designation. *Accountant*, Jan. 2, 1937, p. 29-30.

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Accountant student, 6 Kirby St., London, E.C. 1, England.  
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Accountants' bulletin, P. O. box 1343, San Juan, P. R.  
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Accountants' journal (New Zealand), 39 Johnston St., Wellington, C. 1, New Zealand.  
Accountants' magazine, 23 Rutland Square, Edinburgh, Scotland.  
Accountants' publications, 1440 Broadway, New York, N. Y.  
Accountants' publishing co., ltd., 440 Little Collins St., Melbourne, Australia.  
Accounting forum, Accounting society, College of the city of New York, 17 Lexington Ave., New York, N. Y.  
Accounting ledger, School of Commerce, Accounts and Finance, Washington Square, New York, N. Y.  
Accounting publishing associates, 226 West 42nd St., New York, N. Y.  
Accounting review, 6525 Sheridan Road, Chicago, Ill.  
Accounting review book co., 305 Broadway, New York, N. Y.  
Actuarial society of America, 393 Seventh Ave., New York, N. Y.  
Advanced management, Society for the advancement of management, 29 West 39th St., New York, N. Y.  
Alabama society of C P A's, Box 1506, University, Ala.  
Alexander Hamilton institute, 13 Astor Place, New York, N. Y.  
Alexander publishing co., 111 Wall St., New York, N. Y.  
Allred, John B., 450 Harvey-Snyder bldg., Wichita Falls, Texas.  
Alpha Kappa Psi fraternity, 129 East Market St., Indianapolis, Ind.  
American academy of accountancy, 720 North Michigan Ave., Chicago, Ill.  
American accounting association, 6525 Sheridan Road, Chicago, Ill.  
American agriculturist (American agriculturist, inc.), Savings bank bldg., Ithaca, N. Y.  
American appraisal co., inc., 1 Cedar St., New York, N. Y.  
American arbitration association, 8 W. 40th St., New York, N. Y.  
American association for social security, 22 East 17th St., New York, N. Y.  
American association of collegiate schools of business, University of Arkansas, Fayetteville, Ark.  
American banker, 32 Stone St., New York, N. Y.  
American bankers association, 22 E. 40th St., New York, N. Y.  
American bar association journal, 1140 N. Dearborn St., Chicago, Ill.  
American bottlers of carbonated beverages, 726-729 Bond bldg., Washington, D. C.  
American brewer (A. Schwarz sons), 202 E. 44th St., New York, N. Y.  
American business combined with System (Dartnell publications, inc.), 4660 Ravenswood Ave., Chicago, Ill.  
American city, 470 Fourth Ave., New York, N. Y.  
American council on education, 744 Jackson Place, Washington, D. C.  
American druggist, 572 Madison Ave., New York, N. Y.  
American economic review, Northwestern university, Evanston, Ill.  
American economists council for the study of branch banking, P. O. Box 467, Grand central annex, New York, N. Y.  
American engineer, 222 N. Third St., Harrisburg, Pa.  
American gas association, 420 Lexington Ave., New York, N. Y.  
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American gas journal, 53 Park Place, New York, N. Y.  
American hospital association, 18-20 E. Division St., Chicago, Ill.  
American hotel association of the United States and Canada, 221 W. 57th St., New York, N. Y.  
American institute for economic research, 1200 Massachusetts Ave., Cambridge, Mass.  
American institute of accountants, 13 E. 41st St., New York, N. Y.  
American institute of actuaries, 720 N. Michigan Ave., Chicago, Ill.  
American institute of banking, 22 E. 40th St., New York, N. Y.  
American institute of bolt, nut and rivet manufacturers, 1550 Hanna bldg., Cleveland, Ohio.  
American institute of economic research, 1200 Massachusetts Ave., Cambridge, Mass.  
American institute of laundering, Joliet, Ill.  
American institute of mining and metallurgical engineers, 29 W. 39th St., New York, N. Y.  
American institute of steel construction, inc., 101 Park Ave., New York, N. Y.  
American institute publishing co., inc., 13 E. 41st St., New York, N. Y.  
American law book co., 272 Flatbush Ave., Brooklyn, N. Y.  
American lumberman, 431 S. Dearborn St., Chicago, Ill.  
American management association, 330 W. 42nd St., New York, N. Y.  
American medical association, 335 N. Dearborn St., Chicago, Ill.  
American photo-engravers association, 166 W. Van Buren St., Chicago, Ill.  
American restaurant magazine, 5 S. Wabash Ave., Chicago, Ill.  
American savings & loan institute, 333 N. Michigan Ave., Chicago, Ill.  
American society of certified public accountants, See American institute of accountants.  
American society of mechanical engineers, 29 W. 39th St., New York, N. Y.  
American technical society, Drexel Ave., & 58th St., Chicago, Ill.  
American trade association executives, 726 Jackson Place, Washington, D. C.  
American transit association, 292 Madison Ave., New York, N. Y.  
American woman's society of C.P.A.'s, 38 S. Dearborn St., Chicago, Ill.  
Annalist, New York times co., 229 W. 43 St., New York, N. Y.  
Appleton, D.—Century co., inc., 35 W. 32 St., New York, N. Y.  
Arbitration journal, 8 W. 40 St., New York, N. Y.  
Arizona society of C P A's, 400 Title & trust bldg., Phoenix, Arizona.  
Arkansas society of C P A's, 804 Pyramid bldg., Little Rock, Ark.  
Armstrong cork co., Lancaster, Pa.  
Association of American railroads, 330 Transportation bldg., Washington, D. C.  
Association of appraisal executives, 1366 National press bldg., Washington, D. C.  
Association of consulting management engineers, 347 Madison Ave., New York, N. Y.

- Association of national advertisers, inc., 330 W. 42 St., New York, N. Y.  
 Association of stock exchange firms, 42 Broadway, New York, N. Y.  
 Association press, 347 Madison Ave., New York, N. Y.  
 Atlantic monthly, 8 Arlington St., Boston, Mass.  
 Australasian institute of secretaries, 11 Bank Place, Melbourne, C. 1, Victoria, Australia.  
 Australian accountant (Accountants publishing co. ltd.), 440 Little Collins St., Melbourne, Australia.  
 Automobile manufacturers association, 366 Madison Ave., New York, N. Y.  
 Ayer, N. W., & son, inc., Washington Square, Philadelphia, Pa.  
 Baker, Voorhis & co., 119 Fulton St., New York, N. Y.  
 Balance sheet (Controllers' congress, National retail dry goods association), 101 W. 31 St., New York, N. Y.  
 Bank for international settlements, Basle, Switzerland.  
 Bankers box co., Chicago, Ill.  
 Bankers magazine, 185 Madison Ave., New York, N. Y.  
 Bankers monthly, (Rand McNally & co.), 111 8 Ave., New York, N. Y.  
 Bankers publishing co., 185 Madison Ave., New York, N. Y.  
 Banking, 22 E. 40 St., New York, N. Y.  
 Banks-Baldwin law publishing co., 3730 Euclid Ave., Cleveland, Ohio.  
 Banks law publishing co., See Banks-Baldwin law publishing co.  
 Barron's, (Barron's publishing co.), 44 Broad St., New York, N. Y.  
 Bell and sons, G., Ltd., York House, 6 Portugal St., Lincoln's Inn Field, London, W.C. 2, England.  
 Benjamin, Eugene S., 220 Fifth Ave., New York, N. Y.  
 Bentley school of accounting and finance, 921 Boylston St., Boston, Mass.  
 Benziger bros., 12-14 W. Third St., New York, N. Y.  
 Blue ribbon books, 14 W. 149 St., New York, N. Y.  
 Boston chamber of commerce, 80 Federal St., Boston, Mass.  
 Bowker, R. R. co., 62 W. 45 St., New York, N. Y.  
 Brewery age (Brewery age publishing co.), 43 E. Ohio St., Chicago, Ill.  
 British library of information, 50 Rockefeller Plaza, New York, N. Y.  
 Brookings institution, 722 Jackson Place, N.W., Washington, D. C.  
 Buildings and building management, 139 N. Clark St., Chicago, Ill.  
 Bulletin (District of Columbia institute of C.P.A.'s), 815 15 St., N.W., Washington, D. C.  
 Bulletin of America's town meeting of the air (Columbia university press), New York, N. Y.  
 Bulletin of the American institute of accountants, American institute publishing co., inc., 13 E. 41 St., New York, N. Y.  
 Bulletin of the American institute of banking, 22 E. 40 St., New York, N. Y.  
 Bulletin of the National retail dry goods association, 101 W. 31 St., New York, N. Y.  
 Bulletin of the National tax association, 111 E. Chestnut St., Lancaster, Pa.  
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 Burrows, Robert A., First national bank bldg., Pittsburgh, Pa.  
 Bus transportation (McGraw-Hill publishing co., inc.), 330 W. 42 St., New York, N. Y.  
 Business historical society, inc., Baker library, Soldiers field, Boston, Mass.  
 Business publications, inc., 332 S. Michigan Ave., Chicago, Ill.  
 Business text-book publishers, inc., 225 Broadway, New York, N. Y.  
 Butscher, W. Charles, 1200 Gimbel bldg., Philadelphia, Pa.  
 C.P.A. examinations review, 115 W. 45 St., New York, N. Y.  
 California certified public accountant, 900 C. C. Chapman bldg., Los Angeles, Calif.  
 California fruit growers exchange, Box 5030 Metropolitan station, Los Angeles, Calif.  
 California society of C.P.A.'s, 620 Market St., San Francisco, Calif.  
 Callaghan and co., 401 E. Ohio St., Chicago, Ill.  
 Canadian chartered accountant, 10 Adelaide St., E., Toronto, Canada.  
 Canner, 140 N. Dearborn St., Chicago, Ill.  
 Canning trade, 20 S. Gay St., Baltimore, Md.  
 Carmel press, inc., Carmel-by-the-sea, Calif.  
 Central book co., 245 Broadway, New York, N. Y.  
 Certified accountants journal, 50 Bedford Square, W.C. 1, London, England.  
 Certified public accountant, 13 E. 41 St., New York, N. Y.  
 Certified public accountants association of Ontario, 68 King St., Toronto, Ontario.  
 Certified secretary, 30 Fitzroy Square, London, W. 1, England.  
 Chartered accountant in Australia, 65-67 York St., Sydney, Australia.  
 Chemical and metallurgical engineering, 330 W. 42 St., New York, N. Y.  
 Chicago bar association, 19 S. LaSalle St., Chicago, Ill.  
 Chicago-Kent review, 10 N. Franklin St., Chicago, Ill.  
 Chief, 2 Lafayette St., New York, N. Y.  
 Christian science monitor, Christian science publishing society, 1 Norway St., Boston, Mass.  
 Christopher publishing house, 1140 Columbus Ave., Boston, Mass.  
 Circulation management, 431 S. Dearborn St., Chicago, Ill.  
 City record office, 2213 Municipal bldg., New York, N. Y.  
 Civil engineering, 29 W. 39 St., New York, N. Y.  
 Clarke Harrison, inc., Packard bldg., Philadelphia, Pa.  
 Cleveland publishing co., 90 Broad St., New York, N. Y.  
 Clients' service bulletin (American appraisal co.), 1 Cedar St., New York, N. Y.  
 College of the city of New York, 17 Lexington Ave., New York, N. Y.  
 Colorado society of C.P.A.'s, 654 Equitable bldg., Denver, Colo.  
 Columbia law review, Kent Hall, Columbia university, New York, N. Y.  
 Commerce clearing house, inc., 214 N. Michigan Ave., Chicago, Ill.  
 Commercial and financial chronicle (William B. Dana co.), William, cor. Spruce Sts.; New York, N. Y.  
 Commodity research bureau, inc., 82 Beaver St., New York, N. Y.  
 Commonwealth institute of accountants, 37 Queen St., Melbourne, Australia.  
 Conference board bulletin, 247 Park Ave., New York, N. Y.  
 Connecticut bar journal (George Cohen, editor), 750 Main St., Hartford, Conn.  
 Connecticut C.P.A., 955 Main St., Room 601, Bridgeport, Conn.  
 Connecticut society of C.P.A.'s, 367 Union Ave., West Haven, Conn.  
 Connecticut industry (Manufacturers association of Conn.), 50 Lewis St., Hartford, Conn.  
 Controller (Controllers institute of America), 1 E. 42 St., New York, N. Y.  
 Controllers' congress of the National retail dry goods association, 101 W. 31 St., New York, N. Y.  
 Coöperative league, Accounting bureau, 167 W. 12 St., New York, N. Y.

- Coöperative project, U. S. Works progress administration, 1780 Broadway, New York, N. Y.  
 Cornell university, Ithaca, N. Y.  
 Corporate accountant, 137 W. George St., Glasgow, Scotland.  
 Corporation trust co., 120 Broadway, New York, N. Y.  
 Cost accountant (Institute of cost & works accountants), 23 Queen Square, London, W.C. 1, England.  
 Cost and management, 50 Harbour St., Toronto, Canada.  
 Cotton-textile institute, inc., 320 Broadway, New York, N. Y.  
 Credit and financial management (National association of credit men), 1 Park Ave., New York, N. Y.  
 Credit executive (New York credit men's association), 354 Fourth Ave., New York, N. Y.  
 Credit union national association, Raiffeisen House, Madison, Wisc.  
 Credit world (National retail credit association), 1218 Olive St., St. Louis, Mo.
- Dahls (The), Haviland Road, Stamford, Conn.  
 Daily record, 15 E. Saratoga St., Baltimore, Md.  
 Delachaux & Niestle, S.A., 4 Rue de l'Hopital, Neuchatel also 26 Rue St-Dominique, Paris.  
 Delaware society of C.P.A.'s, 10024 duPont bldg., Wilmington, Dela.  
 Detroit bar association, 577 Fenobscot bldg., Detroit, Mich.  
 Diary of Alpha Kappa Psi See Alpha Kappa Psi.  
 District of Columbia institute of C.P.A.'s, 528 Woodward bldg., Washington, D. C.  
 Ditto, Inc., Harrison, at Oakley Blvd., Chicago, Ill.  
 Dolphin press, 1722 Arch St., Philadelphia, Pa.  
 Domestic commerce, U. S. Dept. of commerce, Bureau of foreign & domestic commerce, Washington, D. C.  
 Dominion association of chartered accountants, 10 Adelaide St., E, Toronto, Canada.  
 Doubleday, Doran & co., inc., 75 Franklin Ave., Garden City, N. Y.  
 Duke endowment, Hospital section, Charlotte, N. C.  
 Duke university, Duke station, Durham, N. C.  
 Dun and Bradstreet, inc., 290 Broadway, New York, N. Y.  
 Dun's review (Dun and Bradstreet, inc.), 290 Broadway, New York, N. Y.
- Eastern underwriter, 94 Fulton St., New York, N. Y.  
 Econometrica (Econometric society), Colorado Springs, Colo.  
 Edison electric institute bulletin, 420 Lexington Ave., New York, N. Y.  
 Editorial research reports, 1013 Thirteenth St., N.W., Washington, D. C.  
 Educational business manager & buyer (The educational buyers), 6306 Cottage Grove Ave., Chicago, Ill.  
 Edwards bros. inc., Ann Arbor, Mich.  
 Elgin association of commerce, Elgin, Ill.  
 Engineering news-record, 330 W. 42 St., New York, N. Y.  
 Equinox coöperative press, inc., 444 Madison Ave., New York, N. Y.  
 Exchange (New York stock exchange), 11 Wall St., New York, N. Y.  
 Executives service bulletin (Metropolitan life insurance co.), 1 Madison Ave., New York, N. Y.
- Factory management & maintenance (McGraw-Hill pub. co.), 330 W. 42 St., New York, N. Y.  
 Farrar and Rinehart, 232 Madison Ave., New York, N. Y.  
 Fedde & co., 107 William St., New York, N. Y.  
 Federal accountant, 472 Bourke St., Melbourne, C. 1, Australia.  
 Federal reserve bulletin, U. S. government printing office, Washington, D. C.  
 Federation notes (Journal of the national commercial teachers federation), Northern high school, Detroit, Mich.
- Fenn college book store, Cleveland, Ohio.  
 Fertig, Arthur and co., 1441 Broadway, New York, N. Y.  
 Fidelity & casualty co. of New York, 80 Maiden Lane, New York, N. Y.  
 Financial publishing co., 9 Newbury St., Boston, Mass.  
 Financial world, 21 West St., New York, N. Y.  
 Fisher, Robert D. & co., 461-8 St., New York, N. Y.  
 Field, E. I., College of the city of New York, 17 Lexington Ave., New York, N. Y.  
 Fleisher, Fernald & co., 1737 Chestnut St., Philadelphia, Pa.  
 Florida accountant, Box 257, Ft. Lauderdale, Fla.  
 Florida institute of accountants, Sweet bldg., Ft. Lauderdale, Fla.  
 Florida municipal record (Municipal record publishing co.), 22-30 W. Bay St., Jacksonville, Fla.  
 Folding paper box association of America, 205 W. Wacker Drive, Chicago, Ill.  
 Follett publishing co., 1255 S. Wabash Ave., Chicago, Ill.  
 Food industries (McGraw-Hill pub. co., inc.), 330 W. 42 St., New York, N. Y.  
 Forbes, B. C., publishing co., 120 Fifth Ave., New York, N. Y.  
 Ford motor co., Dearborn, Mich.  
 Fortune, Time & Life bldg., Rockefeller Center, New York, N. Y.  
 Foundation press, inc., 11 S. LaSalle St., Chicago, Ill.  
 Foundry, 110 E. 42 St., New York, N. Y.  
 Freeman, M. M. & co., Packard bldg., Philadelphia, Pa.  
 Funk and Wagnalls co., 354 Fourth Ave., New York, N. Y.  
 Furniture record and journal, 200 Division St., Grand Rapids, Mich.
- Gas age record and natural gas (Robbins pub. co., inc.), 9 E. 38 St., New York, N. Y.  
 Gee and co., ltd., 6 Kirby St., E.C. 1, London, England.  
 General education board, 49 W. 49 St., New York, N. Y.  
 General motors corporation, Broadway at 57 St., New York, N. Y.  
 Georgetown law journal, Georgetown law school, 506 E St., N.W., Washington, D. C.  
 Georgia society of C.P.A.'s, 208 Fishburne, Emory univ., Ga.  
 Gilman, Stephen, International accountants society, inc., 3411 S. Michigan Ave., Chicago, Ill.  
 Ginn and co., 70 Fifth Ave., New York, N. Y.  
 Goettsche, H. C., and company, 221 N. LaSalle St., Chicago, Ill.  
 Government printing office, Washington, D. C.  
 Graphic arts press, inc., Washington, D. C.  
 Gray iron founders' society, inc., 1010 Public Square bldg., Cleveland, Ohio.  
 Greenberg, publisher, inc., 67 W. 44 St., New York, N. Y.  
 Greidinger, B. Bernard, 11 W. 42 St., New York, N. Y.  
 Grosby press, inc., 30 Ferry St., New York, N. Y.
- Hadley, Charles R., co., 330 N. Los Angeles St., Los Angeles, Calif.  
 also 342 Madison Ave., New York, N. Y.  
 Harcourt, Brace & co., 383 Madison Ave., New York, N. Y.



- Harper and brothers, 49 E. 33 St., New York, N. Y.  
 Harpers magazine (Harper & bros.), 49 E. 33 St., New York, N. Y.  
 Harris, Kerr, Forster & co., 18 E. 48 St., New York, N. Y.  
 Hartman, Dennis, 501 Landfair Ave., W. Los Angeles, Calif.  
 Hartwell, Jobson and Kibbee, 9 Rockefeller Plaza, New York, N. Y.  
 Harvard business review, (McGraw-Hill book co., inc.), 330 W. 42 St., New York, N. Y.  
 Harvard law review, Gannett House, Cambridge, Mass.  
 Harvard university, Bureau of business research, Soldiers field. Boston, Mass.  
 Harvard university press, 4 Randall Hall, Cambridge, Mass.  
 Hawaii society of C.P.A.'s, Stagenwald bldg., Honolulu, T. H.  
 Heat treating and forging (Steel publications, inc.), 108 Smithfield St., Pittsburgh, Pa.  
 Heath, D. C., and co., 285 Columbus Ave., Boston, Mass., also 180 Varick St., New York, N. Y.  
 Heating, piping and air conditioning, 6 N. Michigan Ave., Chicago, Ill.  
 Heaton publishing co., 431 King St., W. Toronto, Canada.  
 Herdrich & Boggs, 803 Electric bldg., Indianapolis, Ind.  
 Herwood and Herwood, 521 Fifth Ave., New York, N. Y.  
 Holt, Henry & co., 257-4 Ave., New York, N. Y.  
 Horwath hotel accountant, 551 5 Ave., New York, N. Y.  
 Ice and refrigeration, 435 N. Waller Ave., Chicago, Ill.  
 Ice cream review (Olsen publishing co.), 505 W. Cherry St., Milwaukee, Wisc.  
 Ice cream trade journal, 30 E. 45 St., New York, N. Y.  
 Idaho society of C.P.A.'s (G. B. Middleton & co.), Sonna bldg., Boise, Idaho.  
 Illinois chamber of commerce, 20 N. Wacker Drive, Chicago, Ill.  
 Illinois manufacturers' costs association monthly bulletin, 120 S. LaSalle St., Chicago, Ill.  
 Illinois municipal review (Illinois municipal league), Urbana, Ill.  
 Illinois society of C.P.A.'s, 105 W. Adam St., Chicago, Ill.  
 Income tax bureau, New state office bldg., Albany, N. Y.  
 Incorporated accountants' journal See Accountancy.  
 Independent fertilizer manufacturers' association, inc., 342 Madison Ave., New York, N. Y.  
 Independent petroleum association of America, 702 Thompson bldg., Tulsa, Okla.  
 Indian accountant, 7-A Nisbet Road, Lahore, India.  
 Indiana association of C.P.A.'s, Guaranty bldg., Indianapolis, Ind.  
 Industrial relations counselors, inc., 1270-6 Ave., New York, N. Y.  
 Inland printer, 330 S. Wells St., Chicago, Ill.  
 Institute for research, 537 S. Dearborn St., Chicago, Ill.  
 Institute of carpet manufacturers of America, Inc., 350 5 Ave., New York, N. Y.  
 Institute of accountants and actuaries in Glasgow, 218-220 St. Vincent St., Glasgow, C. 2, Scotland.  
 Institute of chartered accountants in Australia, 65-69 York St., Sydney, Australia.  
 Institute of chartered accountants in England and Wales, Moorgate Place, London, E.C. 2, England.  
 Institute of chartered accountants in Ireland, 41-42 Dawson St., Dublin, Ireland.  
 Institute of chartered accountants of Alberta, 531 Lougheed bldg., Calgary, Canada.  
 Institute of cost and works accountants, 23 Queen Square, London, W.C. 1, England.  
 Institute of distribution, inc., 570 Seventh Ave., New York, N. Y.  
 Institute of public administration, 261 Broadway, New York, N. Y.  
 Institute of public administration, Palace chambers, Bridge St., Westminster, London, S.W. 1, England.  
 Institution of certified public accountants, 5 Salters' Hall Court, Cannon St., London, E.C. 4, England.  
 Internal revenue news, Bureau of internal revenue, Treasury department, Washington, D. C.  
 International accountants' and executives' corporation of Canada, 305 Gerrard St., E. Toronto, Canada.  
 International accountants society, inc. (division of Alexander Hamilton institute), 3411 S. Michigan Ave., Chicago, Ill.  
 International association of ice cream manufacturers, 1105 Barr bldg., Washington, D. C.  
 International association of milk dealers, 309 W. Jackson Blvd., Chicago, Ill.  
 International city managers' association, 1313 E. 60 St., Chicago, Ill.  
 International text book co., 1001 Wyoming Ave., Scranton, Pa.  
 Investment banking (Investment bankers association of America), 33 S. Clark St., Chicago, Ill.  
 Investment counsel association of America, 90 Broad St., New York, N. Y.  
 Iowa society of C.P.A.'s, 918 Des Moines bldg., Des Moines, Iowa.  
 Iowa state college of agriculture & mechanic arts, Ames, Iowa.  
 Irish accountant and secretary (Morris & co.), 16 S. Frederick St., Dublin, Ireland.  
 Iron age, 239 W. 39 St., New York, N. Y.  
 Jackson, son & co., ltd., 73 W. George St., Glasgow, C. 2, Scotland.  
 Jerrett, Herman Daniel, 2941 Highland Ave., Sacramento, Calif.  
 Johns Hopkins press, Homewood, Baltimore, Md.  
 Journal of accountancy, 13 E. 41 St., New York, N. Y.  
 Journal of business of the university of Chicago, University of Chicago press, 5750 Ellis Ave., Chicago, Ill.  
 Journal of calendar reform (World calendar assoc., inc.), 630 5 Ave., New York, N. Y.  
 Journal of commerce, 63 Park Row, New York, N. Y.  
 Journal of higher education, Ohio state university, Columbus, Ohio.  
 Journal of land & public utility economics, Northwestern university press, 337 E. Chicago Ave., Chicago, Ill.  
 Journal of political economy, University of Chicago press, 5750 Ellis Ave., Chicago, Ill.  
 Journal of the American statistical association, 722 Woodward bldg., Washington, D. C.  
 Journal of the American water works association, 22 E. 40 St., New York, N. Y.  
 Junior accountant, 142 Porter St., East Boston, Mass.  
 Kansas municipalities (League of Kansas municipalities), Lawrence, Kansas.  
 Kansas society of C.P.A.'s, Brown bldg., Abilene, Kansas.  
 Kentucky society of C.P.A.'s, 201 Columbia bldg., Louisville, Ky.  
 Kiwanis magazine, 520 N. Michigan Ave., Chicago, Ill.  
 L.R.B. & M. journal (Lybrand, Ross bros. and Montgomery), 90 Broad St., New York, N. Y.  
 Lambertson, Robert A., Box 92, New Brunswick, N. J.  
 Lantern, Bryn Mawr college, Bryn Mawr, Pa.  
 LaSalle extension university press, 4101 S. Michigan Ave., Chicago, Ill.  
 Laundry age publishing co., 9 E. 38 St., New York, N. Y.  
 Laundryowners national association of the United States and Canada, Joliet, Ill.  
 Law and contemporary problems, Duke university law school, Box C, Duke station, Durham, N. C.  
 Lawyer, American law book co., 272 Flatbush Ave., Brooklyn, N. Y.

- League of California municipalities, 448 S. Hill St., Los Angeles, Calif.  
 Legal intelligencer, Land title bldg., Philadelphia, Pa.  
 LeGardeur, R. J. & co., 1002 Barronne bldg., New Orleans, La.  
 Leland publishers, inc., 2642 University Ave., St. Paul, Minn.  
 Library quarterly, University of Chicago press, 5750 Ellis Ave., Chicago, Ill.  
 Life office management association, 110 E. 42 St., New York, N. Y.  
 Lipkin, Charles, 249 W. 34 St., New York, N. Y.  
 Lithographers national association, inc., 295 Madison ave., New York, N. Y.  
 Longmans, Green and company, 114 5th Ave., New York, N. Y., also 39 Paternoster Row, London, E.C. 4, England.  
 Louisiana commerce teacher, Southeastern Louisiana college, Hammond, La.  
 Louisiana society of C.P.A.'s, 2012 American bank bldg., New Orleans, La.  
 Lyon, J. B., company, N. Broadway, Albany, N. Y.  
 M.P.T. publishing co., Philadelphia, Pa.  
 McGraw-Hill book co., inc., 330 W. 42 St., New York, N. Y.  
 McGraw-Hill publishing co., inc., 330 W. 42 St., New York, N. Y.  
 Machinery and allied products institute, 221 N. LaSalle St., Chicago, Ill.  
 Macmillan company, 60 5th Ave., New York, N. Y.  
 Maine society of C.P.A.'s, 119 Exchange St., Portland, Maine.  
 Management review (American management association), 330 W. 42 St., New York, N. Y.  
 Mannix, Raymond L., 525 Boylston st., Boston, Mass.  
 Manufacturers' news (Glen and company), 120 S. LaSalle St., Chicago, Ill.  
 Marder, Louis, 165 Broadway, New York, N. Y.  
 Marine engineering and shipping review, 30 Church St., New York, N. Y.  
 Maryland association of C.P.A.'s, Calvert bldg., Baltimore, Md.  
 May, George O., (Price, Waterhouse & co.), 56 Pine St., New York, N. Y.  
 Merchants' association of New York, 233 Broadway, New York, N. Y.  
 Merrill Lynch & co., inc., 40 Wall St., New York, N. Y.  
 Metropolitan life insurance co., Policyholders service bureau, 1 Madison Ave., New York, N. Y.  
 Michie company, Charlottesville, Va.  
 Michigan association of C.P.A.'s, 820 David Stott bldg., Detroit, Mich.  
 Mida's criterion (Gillette publishing company), 330 S. Wells St., Chicago, Ill.  
 Mid-West printing co., Box 766, Tulsa, Okla.  
 Milk plant monthly, 1834 Broadway, New York, N. Y.  
 Mining congress journal (American mining congress), 309 Munsey bldg., Washington, D. C.  
 Mining journal, 520-528 Title and trust bldg., Phoenix, Arizona.  
 Minnesota society of C.P.A.'s, 508 Essex bldg., Minneapolis, Minn.  
 Mississippi society of C.P.A.'s, 612 Millsaps bldg., Jackson, Miss.  
 Missouri society of C.P.A.'s, 601 Louderman bldg., St. Louis, Mo.  
 Modern age books, inc., 432 4th Ave., New York, N. Y.  
 Modern finance (Finance publishing co.), William Penn Hotel, Pittsburgh, Pa.  
 Montana society of C.P.A.'s, State capitol, Helena, Mont.  
 Monthly labor review, Government printing office, Washington, D. C.  
 Morgan Stanley & co., inc., 2 Wall St., New York, N. Y.  
 Municipal finance, 1313 E. 60 St., Chicago, Ill.  
 Municipal finance officers' association of the United States and Canada, 1313 E. 60 St., Chicago, Ill.  
 Myer, John N., 435 Riverside Drive, New York, N. Y.  
 N. A. C. A. bulletin (National association of cost accountants), 385 Madison Ave., New York, N. Y.  
 Nation, 55 Fifth Ave., New York, N. Y.  
 National accountant, 1206 S. Maple Ave., Los Angeles, Calif. (out of print)  
 National association of book publishers, 347 Fifth Ave., New York, N. Y.  
 National association of broadcasters, Normandy bldg., Washington, D. C.  
 National association of building owners and managers, 134 S. LaSalle St., Chicago, Ill.  
 National association of credit men, 1 Park Ave., New York, N. Y.  
 National association of dyers & cleaners, 7901 Georgia Ave., Silver Spring, Md.  
 National association of furniture manufacturers, inc., 666 Lake Shore Drive, Chicago, Ill.  
 National association of insurance agents, 80 Maiden Lane, New York, N. Y.  
 National association of manufacturers, 14 W. 49 St., New York, N. Y.  
 National association of public school business officials, 341 S. Bellefield Ave., Pittsburgh, Pa.  
 National association of railroad and utilities commissioners, 7413 New post office bldg., Washington, D. C.  
 National association of sales finance companies, 360 N. Michigan ave., Chicago, Ill.  
 National auditgram, 127 Public Square, Cleveland, Ohio.  
 National bureau of economic research, inc., 1819 Broadway, New York, N. Y.  
 National butter and cheese journal (Olsen publishing co.), 505 W. Cherry St., Milwaukee, Wis.  
 National canners' association, 1739 H St., N.W., Washington, D. C.  
 National committee on municipal accounting, 1313 E. 60 St., Chicago, Ill.  
 National committee to uphold constitutional government, 205 E. 42 St., New York, N. Y.  
 National conference of commissioners on uniform state laws, 1140 N. Dearborn St., Chicago, Ill.  
 National container association, 205 W. Wacker Drive, Chicago, Ill.  
 National council of American shipbuilders, 21 West St., New York, N. Y.  
 National crushed stone association, inc., 1735 Fourteenth St., N.W., Washington, D. C.  
 National economy league, 280 Madison Ave., New York, N. Y.  
 National electrical manufacturers association, 155 E. 44 St., New York, N. Y.  
 National electrical wholesalers association, 165 Broadway, New York, N. Y.  
 National food brokers' association, 709 E. Maple Road, Indianapolis, Ind.  
 National foreign trade council, inc., 26 Beaver St., New York, N. Y.  
 National industrial conference board, 247 Park Ave., New York, N. Y.  
 National lead co., 111 Broadway, New York, N. Y.  
 National machine tool builders' association, 10525 Carnegie ave., Cleveland, Ohio.  
 National municipal review, 299 Broadway, New York, N. Y.  
 National occupational conference, See National vocational guidance association.  
 National real estate journal, 139 N. Clark St., Chicago, Ill.  
 National restaurant association, 666 Lake Shore Drive, Chicago, Ill.  
 National retail dry goods association, 101 W. 31 St., New York, N. Y.  
 National stationers association, 740 Investment bldg., Washington, D. C.  
 National tax association, State office bldg., Columbia, S. C.

- National upholstery and drapery textile association, inc., 185 Madison Ave., New York, N. Y.  
 National vocational guidance association, 425 W. 123 St., New York, N. Y.  
 National wholesale hardware association, 505 Arch St., Philadelphia, Pa.  
 National youth administration, Colored division, Atlanta, Ga.  
 Nation's business (U. S. chamber of commerce), 1615 H St., N.W. Washington, D. C.  
 Natural business year council, 13 E. 41 St., New York, N. Y.  
 Nebraska society of C.P.A.'s, 525 Stuart bldg., Lincoln, Nebr.  
 New Hampshire society of C.P.A.'s, 629 Auburn St., Manchester, N. H.  
 New Jersey society of C.P.A.'s, 744 Broad St., Newark, N. J.  
 New Mexico society of C.P.A.'s, J. P. White bldg., Roswell, N. M.  
 New York certified public accountant, New York state society of certified public accountants, 15 E. 41 St., New York, N. Y.  
 New York law journal, 17 Murray St., New York, N. Y.  
 New York state society of certified public accountants, 15 E. 41 St., New York, N. Y.  
 New York stock exchange, 11 Wall St., New York, N. Y.  
 New York stock exchange institute, 20 Broad St., New York, N. Y.  
 New York sun, 280 Broadway, New York, N. Y.  
 New York university accounting ledger, See Accounting ledger.  
 New York university press book store, 81 Washington Square, E., New York, N. Y.  
 North Carolina association of C.P.A.'s, Security bank bldg., Greensboro, N. C.  
 North Dakota society of C.P.A.'s, 303 Security bldg., Grand Forks, N. D.  
 Norton, W. W. & co., inc., 70 Fifth Ave., New York, N. Y.  
 Occupations (National vocational guidance association), 425 W. 123 St., New York, N. Y.  
 Office machines research, inc., 630 Fifth Ave., New York, N. Y.  
 Ohio society of C.P.A.'s, 3815 Carew Tower, Cincinnati, Ohio.  
 Ohio state university, Columbus, Ohio.  
 Oilnotes (National oil marketers association), National press bldg., Washington, D. C.  
 Oklahoma society of C.P.A.'s, 834 Kennedy bldg., Tulsa, Okla.  
 Oregon state society of C.P.A.'s, 1045 Pacific bldg., Portland, Ore.  
 Outline publicity company, See (The) Chief, 2 Lafayette st., New York, N. Y.  
 Oxford university press, 114 Fifth Ave., New York, N. Y.  
 Pace, Homer S., 225 Broadway, New York, N. Y.  
 Pace student, 225 Broadway, New York, N. Y.  
 Paper trade journal, 15 W. 47 St., New York, N. Y.  
 Park employes' annuity & benefit fund, 127 N. Dearborn St., Chicago, Ill.  
 Pathfinder service bulletin (Charles R. Hadley company), 330 N. Los Angeles St., Los Angeles, Calif.  
 Pennsylvania institute of certified public accountants, 619 Land title bldg., Philadelphia, Pa.  
 Pennsylvania institute of certified public accountants, Harrisburg chapter, Harrisburg, Pa.  
 Pennsylvania state college, State College, Pa.  
 Phi Delta Delta, 450 Ahnaip st., Menasha, Wis.  
 Philippine accountants' journal (Philippine institute of C.P.A.'s), 217 Crystal arcade, Escolta, Manila, P. I.  
 Philippine institute of C.P.A.'s, 304-307 Cu Unjieng bldg., Escolta, Manila, P. I.  
 Photo-lithographer, inc., 254 W. 31 St., New York, N. Y.  
 Pi-box, San Francisco club of printing house craftsmen, San Francisco, Calif.  
 Pitman, Isaac & sons, (Canada) Ltd., Pitman house, 381-383 Church St., Toronto, Canada.  
 Pitman publishing corporation, 2 W. 45 St., New York, N. Y.  
 Pittsburgh accountant, See Robert Morris  
 Power wagon, 536 Lake Shore Drive, Chicago, Ill.  
 Prentice-Hall, inc., 70 Fifth Ave., New York, N. Y.  
 Princeton university press, Princeton, N. J.  
 Principia press, inc., Bloomington, Ind.  
 Professional publications, inc., 22 E. 40 St., New York, N. Y.  
 Profit, Charles R. Hadley company, 330 N. Los Angeles St., Los Angeles, Calif.  
 Public accountant, Public accountants' association of Illinois, 77 W. Washington St., Chicago, Ill.  
 Public administration clearing house, 1313 E. 60 St., Chicago, Ill.  
 Public utilities fortnightly, Munsey bldg., Washington, D. C.  
 Public works (Public works journal corp., inc.), 310 E. 45 St., New York, N. Y.  
 Puerto Rico institute of accountants, P. O. Box 2165, San Juan, P. R.  
 Quarterly journal of economics, Harvard university press, Randall Hall, Cambridge, Mass.  
 Rand McNally bankers' monthly (Rand McNally & co.), See Bankers monthly.  
 Rayon and melliand textile monthly, See Rayon textile monthly.  
 Rayon textile monthly (Rayon publishing co.), 303 5 Ave., New York, N. Y.  
 Reynal & Hitchcock, inc., 386 Fourth Ave., New York, N. Y.  
 Reynolds & Reynolds co., Dayton, Ohio.  
 Rhode Island society of C.P.A.'s, 49 Westminster St., Providence, R. I.  
 Rittenhouse, Charles F. & co., 1 Federal St., Boston, Mass.  
 Roads and streets (Gillette publishing company), 330 S. Wells St., Chicago, Ill.  
 Robert Morris (Robert Morris school of business), 429-4 Ave., Pittsburgh, Pa.  
 Robert Morris associates monthly bulletin, 1503 Philadelphia national bank bldg., Philadelphia, Pa.  
 Rochester alumni review, University of Rochester, Rochester, N. Y.  
 Rock products (Tradeprss publishing corporation), 205 W. Wacker Drive, Chicago, Ill.  
 Ronald press company, 15 E. 26 St., New York, N. Y.  
 St. Louis chamber of commerce news, 511 Locust St., St. Louis, Mo.  
 Sales management, 420 Lexington Ave., New York, N. Y.  
 San Francisco bar (Bar association of San Francisco), 2200 Mills Tower, San Francisco, Calif.  
 Savings and loans (America savings and loan institute), 333 N. Michigan Ave., Chicago, Ill.  
 Savings banks association of the state of New York, 110 E. 42 St., New York, N. Y.  
 Saxe, Emanuel, 347 Madison Ave., New York, N. Y.  
 Scudder, Marvyn & co., See Fisher, Robert D. & co.  
 Secretary in Australia and New Zealand, 11 Bank Place, Melbourne, C. 1, Victoria, Australia.  
 Securities and exchange commission, 1778 Pennsylvania Ave., N. W. Washington, D. C.  
 Sherrett, Lawrence W., 17 Lexington Ave., New York, N. Y.  
 Sherwin-Williams co., 101 Prospect Ave., N.W., Cleveland, Ohio.

- Shevit, Frank H., 42 Broadway, New York, N. Y.  
 Sieplein, W. R. (Sherwin-Williams co.), 101 Prospect Ave., N.W., Cleveland, Ohio.  
 Simon and Schuster, 386 4 Ave., New York, N. Y.  
 Sinclair, Murray & co., inc., 44 Whitehall St., New York, N. Y.  
 Skinner, Thomas, 330 Gresham House, Old Broad St., London, E.C. 2, England.  
 Smith, Barney & co., 14 Wall St., New York, N. Y.  
 Society for the advancement of management journal, See Advanced management.  
 Society of incorporated accountants and auditors, Incorporated accountants' hall, Victoria embankment, London, W.C. 2, England.  
 South Carolina society of C.P.A.'s, 203 Magel bldg., Columbia, S. C.  
 South Dakota society of C.P.A.'s, P.O. Box 393, Watertown, S. D.  
 South-western publishing co., 201-203 W. 4 St., Cincinnati, Ohio, and 354 Fourth Ave., New York, N. Y.  
 Southern furniture manufacturers' association, High Point, N. C.  
 Sparrow, Waymouth & co., 17 John St., New York, N. Y.  
 Spectator, 239 W. 39 St., New York, N. Y.  
 Spencer, Dee, 222 W. Adams St., Chicago, Ill.  
 Standard statistics company, 345 Hudson St., New York, N. Y.  
 Standard text press, See Professional publications.  
 State insurance fund, 625 Madison Ave., New York, N. Y.  
 State law reporting company, 30 Vesey St., New York, N. Y.  
 Steel (Penton publishing co.), 1213 W. Third St., Cleveland, Ohio.  
 Steel founders' society of America, 920 Midland bldg., Cleveland, Ohio.  
 Stevenson, Jordan and Harrison, 19 W. 44 St., New York, N. Y.  
 Stone and Cox, Ltd., 80 George St., Toronto, Canada.  
 Sweet & Maxwell, Ltd., 2-3 Chancery Lane, London, W.C. 2, England.  
 Taber, Norman S. C., co., 30 Broad St., New York, N. Y.  
 Tallman, Robbins & co., 314-24 W. Superior St., Chicago, Ill.  
 Tax magazine, See Taxes—the tax magazine.  
 Tax policy league, inc., 907 Broadway, New York, N. Y.  
 Tax research foundation, See Commerce clearing house, inc.  
 Taxes—the tax magazine, 214 N. Michigan Ave., Chicago, Ill.  
 Taxpayers bulletin (Washington taxpayers association) 1508 H. St., N.W., Washington, D. C.  
 Tennessee society of C.P.A.'s, Nashville Tennesseean bldg., Nashville, Tenn.  
 Texas accountant, F. E. Box 267, College station, Texas.  
 Texas society of C.P.A.'s, F. E. Box 267, College station, Texas.  
 Texas industry (Texas state manufacturers' association), Bedell bldg., San Antonio, Texas.  
 Texas manufacturer, See Texas industry.  
 Textile foundation, inc., Dept. of commerce bldg., 14 St., between Constitution ave., and E St., N.W., Washington, D. C.  
 Textile world (McGraw-Hill book co., inc.), 330 W. 42 St., New York, N. Y.  
 Timberman, 623 S.W. Oak St., Portland, Ore.  
 Trade association executives in New York city, 60 E. 42 St., New York, N. Y.  
 Transcript (Boston transcript co.), 324 Washington St., Boston, Mass.  
 Trust companies magazine, See Trusts and estates.  
 Trusts and estates, 50 E. 42 St., New York, N. Y.  
 Twentieth century fund, inc., 330 W. 42 St., New York, N. Y.  
 United Hospital fund, 370 Lexington Ave., New York, N. Y.  
 United States air services (Air service publishing co., inc.), Transportation bldg., Washington, D. C.  
 United States building and loan league, 333 N. Michigan Ave., Chicago, Ill.  
 United States corporation company, 150 Broadway, New York, N. Y.  
 United States fidelity and guaranty co., Calvert & Redwood, Baltimore, Md.  
 University of Chicago press, 5750 Ellis Ave., Chicago, Ill.  
 University of Illinois, Urbana, Ill.  
 University of Kansas, Lawrence, Kan.  
 University of Michigan, Ann Arbor, Mich.  
 University of Nebraska, Lincoln, Nebr.  
 University of New Mexico, Albuquerque, N. M.  
 University of North Carolina press, Chapel Hill, N. C.  
 University of Notre Dame, Notre Dame, Ind.  
 University of Pennsylvania press, 3622 Locust st., Philadelphia, Pa.  
 University publishing co., 239 Fourth Ave., New York, N. Y.  
 Utah C.P.A. (S. Bertell Bunker), Tax commission, State capitol, Salt Lake City, Utah.  
 Utah association of C.P.A.'s, 1127 Windsor St., Salt Lake City, Utah.  
 Van Nostrand D., co., inc., 250 4 Ave., New York, N. Y.  
 Vermont society of C.P.A.'s, 135 College St., Burlington, Vt.  
 Virginia law review (Virginia law review association), P.O. Box 1355, University station, Charlottesville, Va.  
 Virginia society of public accountants, 713 Citizens bank bldg., Norfolk, Va.  
 Waldrep-Tilson, inc., 565 Fifth Ave., New York, N. Y.  
 Walker, Frank R. co., 536 Lake Shore Drive, Chicago, Ill.  
 Walker's manual, inc., 507 Montgomery St., San Francisco, Calif.  
 Wall street journal, 44 Broad St., New York, N. Y.  
 Walton publishing co., 332 S. Michigan Ave., Chicago, Ill.  
 Walton school of commerce, 332 S. Michigan Ave., Chicago, Ill.  
 Washington society of C.P.A.'s, 300 Insurance bldg., Seattle, Wash.  
 Waterworks and sewerage (Gillette publishing company), 330 S. Wells St., Chicago, Ill.  
 Weekly underwriter, 80 Maiden Lane, New York, N. Y.  
 Wein, Charles and co., 119 W. 57 St., New York, N. Y.  
 West Virginia society of C.P.A.'s, 710 Kanawha Valley bldg., Charleston, W. Va.  
 Wharton school of commerce, University of Pennsylvania, Philadelphia, Pa.  
 Wiley, John & sons, inc., 440—4 Ave., New York, N. Y.  
 Wisconsin society of C.P.A.'s, 735 N. Water St., Milwaukee, Wis.  
 Woman C. P. A., 38 S. Dearborn St., Chicago, Ill.  
 Womens press (The national board, Y.W.C.A.), 600 Lexington Ave., New York, N. Y.  
 Wyoming society of C.P.A.'s, 405 Consolidated royalty bldg., Casper, Wyo.  
 Yale law journal (Yale law journal company, inc.), Yale station, New Haven, Conn.  
 Yale university press, 143 Elm St., New Haven, Conn.