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WITHIN THIS issue of the Review there is represented, what is for us, the culmination of a new experiment in legal expression. Through the Cleveland Regional Tax Institute, sponsored jointly by the Cleveland Bar Association in cooperation with the Western Reserve University School of Law, we have obtained two articles which represent the combined efforts of ten of this area's leading authorities in the field of corporate taxation.

The areas surveyed are those of the close corporation and the buying and selling of corporate enterprises. No microscopic analysis is intended. Rather, there has been an attempt to portray a "big picture," so as to provide the general practitioner with a starting point from which he will be able to anticipate and deal with corporate tax problems throughout the various stages of corporate life, from pre-incorporation planning through to ultimate sale and/or liquidation.

The Review may in the future have similar opportunities to obtain cumulative efforts in other areas of the law. For this reason we entreat you, our readers, for your comments, criticisms and suggestions, for only through your communications are we able to determine the direction which will be taken by future issues.

— THE EDITORS