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Editor' Preface - Symposium on Taxation

The Editors, Western Reserve Law Review

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EDITORS' PREFACE

This issue is the Review's fifth annual Symposium on Taxation. The articles are based on lectures presented in October, 1962, at the Annual Cleveland Regional Tax Institute sponsored by the Cleveland Bar Association with the cooperation of the Western Reserve Law School and the Cleveland Bar Foundation.

The Symposium covers the areas of Fair Market Value Concept, Tax Utilization of Net Operating Losses, and Tax Aspects of Life Insurance in Business and Personal Planning. While the contributors are recognized as leading tax specialists in northern Ohio, it is intended that their articles will be valuable to the general practitioner as well as to the tax attorney.

The Review's staff thanks its contributors for their cooperation while these articles were processed for publication. The staff also thanks Harold E. Friedman of the Tax Institute Publications Committee for his efforts in the preparation and editing of this symposium.

THE EDITORS