

November 17, 1945
313 W. Seminary Ave.
Wheaton, Illinois

Dr. A. E. Harrison
Sperry Gyroscope Co., Inc.
Clinton Road & Stewart Ave.
Garden City, New Jersey

Dear Dr. Harrison:

A bit over a year ago we had some correspondence relative to Klystron tubes used as amplifiers (Ref. 5234.13.631). I am still interested in securing tubes suitable for my work on Cosmic Static. Perhaps conditions have changed in the interim and better amplifiers are now available or maybe secrecy restrictions have now been relaxed so that you can divulge more details.

In general I am interested in securing several tubes of 13 to 20 DB gain per tube of which an amplifier of at least 80 DB gain can be constructed at a frequency of at least 1000 megacycles. Your comments on this subject will be appreciated by me.

Yours truly,

Grote Reber

it out the amount of the excess on the credit side must be balanced off with a debit on the debit side of the P. and L. Account. The corresponding credit for this debit is carried to ~~them~~ Either one of the following accounts: Undivided Profits—Mrs. SCR. or Capital Account—Mrs. SCR. I suggest that the amount be retained in a suspense account to enable you to determine how much your income exceeds your expenses for a period of years. If Expenses exceed Income during any year the ~~Debit~~ P. and L. account will have to be credited to make it balance and the corresponding debit can be carried to the debit side of the Undivided Profits Account. If this happens during the first year, the title should rightly be Undivided Loss, but I think you can leave the title as it is, and allow a proprietorship ~~an~~ account to have a debit balance in it for a while. However, I would make sure that my profits the next year will be enough to have a credit balance showing at the end of 1940. If there is still, a loss, it might be well to readjust the title, as well as the scale of expenditures because it is evident that you are dissipating capital.

4. The asset and liability accounts should be totalled and ruled and the ~~balances~~ balances brought down to begin the new accounting period. A trial ~~balance~~ balance should then be taken of the ~~balances~~ balances so brought down to see ~~that~~ the assets equal the liabilities. If they do not, there is a mistake in your bookkeeping, and an effort should be made to find it. This amounts to an annual check on the accuracy of your bookkeeping. If you can't find the error after much effort, send the books down to me and I will audit them. I suggest you start looking for the error in the journal and see if you posted correctly from the ~~same~~ journal to the ledger.